

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

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

FOR WAGES PAID IN 2017

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

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
		0	1	2	3	4	5	6	7	8	9	10 OR MORE		
\$1	\$600													
600	640	3.04												
640	680	3.48												
680	720	3.92												
720	760	4.36												
760	800	4.80												
800	840	5.24												
840	880	5.68												
880	920	6.12												
920	960	6.56												
960	1000	7.00												
1000	1050	7.63												
1050	1100	8.73												
1100	1150	9.83												
1150	1200	10.93	0.75											
1200	1250	12.03	1.85											
1250	1300	13.13	2.95											
1300	1350	14.23	4.05											
1350	1400	15.33	5.15											
1400	1450	16.43	6.25											
1450	1500	17.53	7.35											
1500	1600	19.18	9.00											
1600	1700	21.38	11.20	1.01										
1700	1800	23.58	13.40	3.21										
1800	1900	25.78	15.60	5.41										
1900	2000	28.46	18.28	8.09										
2000	2100	32.86	22.68	12.49	2.31									
2100	2200	37.26	27.08	16.89	6.71									
2200	2300	41.66	31.48	21.29	11.11	0.92								
2300	2400	46.06	35.88	25.69	15.51	5.32								
2400	2500	50.46	40.28	30.09	19.91	9.72								
2500	2600	54.86	44.68	34.49	24.31	14.12	3.93							
2600	2700	59.26	49.08	38.89	28.71	18.52	8.33							
2700	2800	63.66	53.48	43.29	33.11	22.92	12.73	2.55						
2800	2900	68.19	58.01	47.82	37.64	27.45	17.26	7.08						
2900	3000	74.79	64.61	54.42	44.24	34.05	23.86	13.68	3.49					
3000	3100	81.39	71.21	61.02	50.84	40.65	30.46	20.28	10.09					
3100	3200	87.99	77.81	67.62	57.44	47.25	37.06	26.88	16.69	6.51				
3200	3300	94.59	84.41	74.22	64.04	53.85	43.66	33.48	23.29	13.11	2.92			
3300	3400	101.19	91.01	80.82	70.64	60.45	50.26	40.08	29.89	19.71	9.52			
3400	3500	107.79	97.61	87.42	77.24	67.05	56.86	46.68	36.49	26.31	16.12	5.93		
3500	3600	114.39	104.21	94.02	83.84	73.65	63.46	53.28	43.09	32.91	22.72	12.53		
3600	3700	120.99	110.81	100.62	90.44	80.25	70.06	59.88	49.69	39.51	29.32	19.13		
3700	3800	127.59	117.41	107.22	97.04	86.85	76.66	66.48	56.29	46.11	35.92	25.73		
3800	3900	134.98	124.80	114.61	104.43	94.24	84.05	73.87	63.68	53.50	43.31	33.12		
3900	4100	148.18	138.00	127.81	117.63	107.44	97.25	87.07	76.88	66.70	56.51	46.32		
4100	4300	165.78	155.60	145.41	135.23	125.04	114.85	104.67	94.48	84.30	74.11	63.92		
4300	4500	183.38	173.20	163.01	152.83	142.64	132.45	122.27	112.08	101.90	91.71	81.52		
4500	4700	200.98	190.80	180.61	170.43	160.24	150.05	139.87	129.68	119.50	109.31	99.12		
4700	4900	219.61	209.43	199.24	189.06	178.87	168.68	158.50	148.31	138.13	127.94	117.75		

4900 and over (Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	640	3.04										
640	680	3.48										
680	720	3.92										
720	760	4.36										
760	800	4.80										
800	840	5.24										
840	880	5.68										
880	920	6.12										
920	960	6.56										
960	1000	7.00										
1000	1040	7.44										
1040	1080	7.88										
1080	1120	8.32										
1120	1160	8.76										
1160	1200	9.20										
1200	1240	9.64										
1240	1280	10.08										
1280	1320	10.52	0.33									
1320	1360	10.96	0.77									
1360	1400	11.40	1.21									
1400	1440	11.84	1.65									
1440	1480	12.28	2.09									
1480	1520	12.72	2.53									
1520	1560	13.16	2.97									
1560	1600	13.60	3.41									
1600	1640	14.04	3.85									
1640	1680	14.48	4.29									
1680	1720	15.13	4.95									
1720	1760	16.01	5.83									
1760	1800	16.89	6.71									
1800	1840	17.77	7.59									
1840	1880	18.65	8.47									
1880	1920	19.53	9.35									
1920	1960	20.41	10.23									
1960	2000	21.29	11.11									
2000	2040	22.17	11.99									
2040	2080	23.05	12.87									
2080	2140	24.15	13.97									
2140	2200	25.47	15.29									
2200	2260	26.79	16.61									
2260	2320	28.11	17.93	0.17								
2320	2380	29.43	19.25	1.49								
2380	2440	30.75	20.57	2.81								
2440	2500	32.07	21.89	4.13								
2500	2560	33.39	23.21	5.45								
2560	2620	34.71	24.53	6.77								
2620	2680	36.03	25.85	8.09								
2680	2740	37.35	27.17	9.41								
2740	2800	38.67	28.49	10.73	0.55							
2800	2860	39.99	29.81	12.05	1.87							

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
2860	2920	41.31	31.13	13.37	3.19							
2920	2980	42.63	32.45	14.69	4.51							
2980	3040	43.95	33.77	16.01	5.83							
3040	3100	45.27	35.09	17.33	7.15							
3100	3160	46.59	36.41	18.65	8.47							
3160	3220	47.91	37.73	19.97	9.79							
3220	3280	49.23	39.05	21.29	11.11	0.92						
3280	3340	50.55	40.37	22.61	12.43	2.24						
3340	3400	51.87	41.69	23.93	13.75	3.56						
3400	3460	53.19	43.01	25.25	15.07	4.88						
3460	3520	54.51	44.33	26.57	16.39	6.20						
3520	3580	56.67	46.48	27.89	17.71	7.52						
3580	3640	59.31	49.12	29.21	19.03	8.84						
3640	3700	61.95	51.76	30.53	20.35	10.16						
3700	3800	65.47	55.28	32.29	22.11	11.92	1.73					
3800	3900	69.87	59.68	34.49	24.31	14.12	3.93					
3900	4000	74.27	64.08	38.76	28.57	18.38	8.20					
4000	4100	78.67	68.48	43.16	32.97	22.78	12.60	2.41				
4100	4200	83.07	72.88	47.56	37.37	27.18	17.00	6.81				
4200	4300	87.47	77.28	51.96	41.77	31.58	21.40	11.21	1.03			
4300	4400	91.87	81.68	56.36	46.17	35.98	25.80	15.61	5.43			
4400	4500	96.27	86.08	60.76	50.57	40.38	30.20	20.01	9.83			
4500	4600	100.67	90.48	65.16	54.97	44.78	34.60	24.41	14.23	4.04		
4600	4700	105.07	94.88	69.56	59.37	49.18	39.00	28.81	18.63	8.44		
4700	4800	109.47	99.28	73.96	63.77	53.58	43.40	33.21	23.03	12.84	2.65	
4800	4900	113.87	103.68	78.36	68.17	57.98	47.80	37.61	27.43	17.24	7.05	
4900	5000	118.27	108.08	82.76	72.57	62.38	52.20	42.01	31.83	21.64	11.45	1.27
5000	5100	122.67	112.48	87.16	76.97	66.78	56.60	46.41	36.23	26.04	15.85	5.67
5100	5200	127.07	116.88	91.56	81.37	71.18	61.00	50.81	40.63	30.44	20.25	10.07
5200	5300	131.47	121.28	95.96	85.77	75.58	65.40	55.21	45.03	34.84	24.65	14.47
5300	5400	136.00	125.81	100.36	90.17	79.98	69.80	59.61	49.43	39.24	29.05	18.87
5400	5500	142.60	132.41	104.76	94.57	84.38	74.20	64.01	53.83	43.64	33.45	23.27
5500	5600	149.20	139.01	109.16	98.97	88.78	78.60	68.41	58.23	48.04	37.85	27.67
5600	5700	155.80	145.61	113.56	103.37	93.18	83.00	72.81	62.63	52.44	42.25	32.07
5700	5800	162.40	152.21	119.32	109.13	98.95	88.76	78.57	68.39	58.20	48.02	37.83
5800	5900	169.00	158.81	125.92	115.73	105.55	95.36	85.17	74.99	64.80	54.62	44.43
5900	6000	175.60	165.41	132.52	122.33	112.15	101.96	91.77	81.59	71.40	61.22	51.03
6000	6200	185.50	175.31	142.42	132.23	122.05	111.86	101.67	91.49	81.30	71.12	60.93
6200	6400	198.70	188.51	155.62	145.43	135.25	125.06	114.87	104.69	94.50	84.32	74.13
6400	6600	211.90	201.71	168.82	158.63	148.45	138.26	128.07	117.89	107.70	97.52	87.33
6600	6800	225.10	214.91	182.02	171.83	161.65	151.46	141.27	131.09	120.90	110.72	100.53
6800	7000	238.30	228.11	195.22	185.03	174.85	164.66	154.47	144.29	134.10	123.92	113.73
7000	7200	251.50	241.31	208.42	198.23	188.05	177.86	167.67	157.49	147.30	137.12	126.93
7200	7400	265.05	254.86	221.62	211.43	201.25	191.06	180.87	170.69	160.50	150.32	140.13
7400	7600	282.65	272.46	234.82	224.63	214.45	204.26	194.07	183.89	173.70	163.52	153.33
7600	7800	300.25	290.06	249.60	239.41	229.23	219.04	208.85	198.67	188.48	178.30	168.11
7800	8000	317.85	307.66	267.20	257.01	246.83	236.64	226.45	216.27	206.08	195.90	185.71
8000	8200	335.45	325.26	284.80	274.61	264.43	254.24	244.05	233.87	223.68	213.50	203.31
8200	8400	353.05	342.86	302.40	292.21	282.03	271.84	261.65	251.47	241.28	231.10	220.91
8400	8600	370.65	360.46	320.00	309.81	299.63	289.44	279.25	269.07	258.88	248.70	238.51
8600	8800	388.25	378.06	337.60	327.41	317.23	307.04	296.85	286.67	276.48	266.30	256.11
8800	9000	405.85	395.66	355.20	345.01	334.83	324.64	314.45	304.27	294.08	283.90	273.71
9000	9260	426.35	416.16	375.44	365.25	355.07	344.88	334.69	324.51	314.32	304.14	293.95
9260	9540	453.97	443.78	399.20	389.01	378.83	368.64	358.45	348.27	338.08	327.90	317.71
9540	9840	483.63	473.45	428.06	417.88	407.69	397.50	387.32	377.13	366.95	356.76	346.57

9840 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	1400											
1400	1450	8.11										
1450	1500	8.66										
1500	1550	9.21										
1550	1600	9.76										
1600	1650	10.31	0.12									
1650	1700	10.86	0.67									
1700	1750	11.41	1.22									
1750	1800	11.96	1.77									
1800	1850	12.51	2.32									
1850	1900	13.06	2.87									
1900	1950	13.61	3.42									
1950	2000	14.16	3.97									
2000	2050	14.71	4.53									
2050	2100	15.81	5.63									
2100	2150	16.91	6.73									
2150	2200	18.01	7.83									
2200	2250	19.11	8.93									
2250	2300	20.21	10.03									
2300	2350	21.31	11.13	0.94								
2350	2400	22.41	12.23	2.04								
2400	2450	23.51	13.33	3.14								
2450	2500	24.61	14.43	4.24								
2500	2600	26.26	16.08	5.89								
2600	2700	28.46	18.28	8.09								
2700	2800	30.66	20.48	10.29	0.11							
2800	2900	32.86	22.68	12.49	2.31							
2900	3000	35.06	24.88	14.69	4.51							
3000	3100	37.26	27.08	16.89	6.71							
3100	3200	39.46	29.28	19.09	8.91							
3200	3300	41.66	31.48	21.29	11.11	0.92						
3300	3400	43.86	33.68	23.49	13.31	3.12						
3400	3500	46.06	35.88	25.69	15.51	5.32						
3500	3600	48.26	38.08	27.89	17.71	7.52						
3600	3700	50.46	40.28	30.09	19.91	9.72						
3700	3800	52.66	42.48	32.29	22.11	11.92	1.73					
3800	3900	54.86	44.68	34.49	24.31	14.12	3.93					
3900	4000	59.17	48.99	38.80	28.61	18.43	8.24					
4000	4100	63.57	53.39	43.20	33.01	22.83	12.64	2.46				
4100	4200	67.97	57.79	47.60	37.41	27.23	17.04	6.86				
4200	4300	72.37	62.19	52.00	41.81	31.63	21.44	11.26	1.07			
4300	4500	78.97	68.79	58.60	48.41	38.23	28.04	17.86	7.67			
4500	4700	87.77	77.59	67.40	57.21	47.03	36.84	26.66	16.47	6.28		
4700	4900	97.23	87.04	76.86	66.67	56.49	46.30	36.11	25.93	15.74	5.56	
4900	5100	110.43	100.24	90.06	79.87	69.69	59.50	49.31	39.13	28.94	18.76	8.57
5100	5300	123.63	113.44	103.26	93.07	82.89	72.70	62.51	52.33	42.14	31.96	21.77
5300	5500	136.83	126.64	116.46	106.27	96.09	85.90	75.71	65.53	55.34	45.16	34.97
5500	5700	150.03	139.84	129.66	119.47	109.29	99.10	88.91	78.73	68.54	58.36	48.17
5700	5900	164.55	154.36	144.17	133.99	123.80	113.62	103.43	93.24	83.06	72.87	62.69
5900	6100	182.15	171.96	161.77	151.59	141.40	131.22	121.03	110.84	100.66	90.47	80.29
6100	6300	199.75	189.56	179.37	169.19	159.00	148.82	138.63	128.44	118.26	108.07	97.89
6300	6500	217.35	207.16	196.97	186.79	176.60	166.42	156.23	146.04	135.86	125.67	115.49
6500	6700	234.95	224.76	214.57	204.39	194.20	184.02	173.83	163.64	153.46	143.27	133.09
6700	6900	254.60	244.42	234.23	224.04	213.86	203.67	193.49	183.30	173.11	162.93	152.74

6900 and over

(Use Method B - Exact Calculation Method)