

Effective January 2004

Oklahoma Income Tax Withholding Tables

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Oklahoma Tax Commission

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194-0010

Packet OW-2
Revised December 2003



A Message from the Oklahoma Tax Commission

Dear Employer,

This information packet contains the Oklahoma income tax withholding tables developed by the Oklahoma Tax Commission. These tables should be used to compute the amount of Oklahoma income tax to be withheld from employee wages each pay period.

Each table type is offered in each of the different pay period types. Please see the "Table of Contents" shown below to locate the table(s) best fitting your organizations payroll period(s).

Once you have read the following information, if you have any questions or comments, please contact one of our Taxpayer Assistance Offices listed on the back page of this packet.

Your assistance in helping your employees ensure that they do not have a liability at filing time is appreciated.

Sincerely,
Taxpayer Assistance Division
Oklahoma Tax Commission



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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.

Identification Number...

The employer's identification number for Oklahoma withholding tax purposes is the same number assigned by the Internal Revenue Service for reporting Federal employment taxes. Every employer must have a Federal Employers Identification Number. 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.

Filing Requirements...

Every employer required to deduct and withhold Oklahoma income tax from employee's wages must file a report each calendar quarter on or before the 15th day of the month following the close of the quarter, except where the amount withheld is more than \$500.00 per quarter. Where tax withheld is in excess of \$500.00 per quarter, it must be reported on a monthly basis on or before the 15th of the following month.

Every employer owing an average of \$5,000 or more per month in taxes in the previous fiscal year, shall pay over the amount so withheld on the same dates as required under the Federal Semiweekly Deposit Schedule for federal withholding taxes. For employers making payments other than by electronic funds transfer, a withholding payment voucher shall be filed with each payment. For employers making payments by electronic funds transfer, a withholding return shall not be required to be filed with each payment. A withholding return for payments made by electronic funds transfer shall be filed monthly on or before the fifteenth day of the month following the close of each monthly period.

Reporting Forms...

Forms on which to report tax withheld will be furnished to employers registered with the Commission before the end of each report period. Blank reporting forms are also available on the web at www.oktax.state.ok.us.

Registration with the Oklahoma Tax Commission...

New employers should request, complete, and submit a Business Tax Registration Form, which may be obtained on the web at www.oktax.state.ok.us or by contacting the Oklahoma Tax Commission at (405) 521-3160.



General Information, continued...

Annual Reconciliation and Employer's Earning Statements...

Employers are no longer required to file an Annual Reconciliation of Oklahoma Income Tax Withholding Report (Form OW-1) with the Tax Commission. Instead, if there are adjustments to be made to your withholding account (either overpays or underpays), please use your monthly or quarterly Oklahoma Employers Withholding Report (Form OW-9). Enter the adjustment amount on line 3, and complete the appropriate section on the back of the form.

Also, employers are no longer required to send copies of employee W-2's that were submitted with the reconciliation report.

The optional Federal W-2 combined packet issued by the U.S. Treasury Department is to be used for both Oklahoma and Federal Withholding Tax Earnings Statements. The Federal Form is to be distributed as follows: three (3) copies to the employee, one (1) copy to the Social Security Administration, and one (1) copy to be retained in the employer's file.

Privately printed forms approved by the Internal Revenue Service may be used.

Employees must be furnished a Form W-2 on or before January 31 if employed at the close of the preceding calendar year. If an employee's employment is terminated before the close of a calendar year, a Form W-2 must be furnished within thirty (30) days of the date wages were last paid.

Overpayment...

When an employer believes that he has made an overpayment of the tax required to be withheld, he may file a written request for a refund with the Tax Commission or apply the overpayment against the payment which he is required to make for a subsequent period. Sufficient explanation must accompany the report to enable the Commission to make a determination as to the correctness of the credit/refund requested. Credits and refunds shall be allowed only to the extent that the amount of such overpayment was not withheld.

Penalty for Failure to Withhold or Pay Taxes Withheld...

Penalty for failure to file a return or to pay the tax withheld when due is 5% of the tax if not paid on or before the last day of the month when due, with an additional 5% for each additional month or fraction thereof, not to exceed 25%.

Interest at the rate of 1 1/4% 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.



General Information, continued...

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.

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.



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:												
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	1	0	0	0	0	0	0	0	0	0	0
83	92	1	0	0	0	0	0	0	0	0	0	0
92	102	1	1	0	0	0	0	0	0	0	0	0
102	111	1	1	0	0	0	0	0	0	0	0	0
111	120	2	1	1	0	0	0	0	0	0	0	0
120	129	2	1	1	0	0	0	0	0	0	0	0
129	138	2	2	1	1	0	0	0	0	0	0	0
138	148	2	2	1	1	0	0	0	0	0	0	0
148	157	3	2	1	1	0	0	0	0	0	0	0
157	166	3	2	2	1	1	0	0	0	0	0	0
166	175	3	3	2	1	1	0	0	0	0	0	0
175	185	4	3	2	2	1	1	0	0	0	0	0
185	194	4	3	3	2	1	1	0	0	0	0	0
194	203	5	4	3	2	1	1	0	0	0	0	0
203	212	5	4	4	3	2	1	1	0	0	0	0
212	222	5	5	4	3	2	1	1	0	0	0	0
222	231	6	5	4	3	2	2	1	1	0	0	0
231	240	6	6	5	4	3	2	1	1	0	0	0
240	249	7	6	5	4	3	2	1	1	1	0	0
249	258	7	6	6	5	4	3	2	1	1	0	0
258	268	8	7	6	5	4	3	2	1	1	0	0
268	277	9	8	7	6	5	3	3	2	1	1	0
277	286	9	8	7	6	5	4	3	2	1	1	0
286	295	10	9	8	7	6	5	3	2	2	1	1
295	305	10	10	9	7	6	5	4	3	2	1	1
305	314	11	10	9	8	7	6	4	3	2	2	1
314	323	12	11	10	9	8	6	5	4	3	2	1
323	332	12	12	11	9	8	7	6	4	3	2	2
332	342	13	12	11	10	9	8	6	5	4	3	2
342	351	14	13	12	11	10	8	7	6	4	3	2
351	360	15	14	13	12	10	9	8	6	5	4	3
360	369	15	14	13	12	11	10	8	7	5	4	3
369	378	16	15	14	13	12	11	9	7	6	5	4
378	388	17	16	15	14	13	11	10	8	7	5	4
388	397	18	16	16	15	13	12	10	9	7	6	5
397	406	18	17	16	15	14	13	11	10	8	7	5
406	415	19	18	17	16	15	14	12	10	9	7	6
415	425	20	19	18	17	16	14	13	11	10	8	7
425	434	21	20	19	18	16	15	14	12	10	9	7
434 and over		6.65 percent of the excess over 434 plus: <i>(round total to nearest whole dollar)</i>										
		21	20	19	18	17	16	14	12	11	9	8



Weekly Payroll I Period: Married Persons

Weekly Payroll I Period - Married Persons												
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:												
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	1	0	0	0	0	0	0	0	0	0	0
92	102	1	0	0	0	0	0	0	0	0	0	0
102	111	1	0	0	0	0	0	0	0	0	0	0
111	120	1	1	0	0	0	0	0	0	0	0	0
120	129	1	1	0	0	0	0	0	0	0	0	0
129	138	1	1	1	0	0	0	0	0	0	0	0
138	148	1	1	1	0	0	0	0	0	0	0	0
148	157	1	1	1	1	0	0	0	0	0	0	0
157	166	2	1	1	1	0	0	0	0	0	0	0
166	175	2	1	1	1	0	0	0	0	0	0	0
175	185	2	2	1	1	1	0	0	0	0	0	0
185	194	2	2	1	1	1	0	0	0	0	0	0
194	203	2	2	1	1	1	1	0	0	0	0	0
203	212	3	2	2	1	1	1	0	0	0	0	0
212	222	3	2	2	1	1	1	1	0	0	0	0
222	231	3	3	2	2	1	1	1	0	0	0	0
231	240	4	3	2	2	1	1	1	0	0	0	0
240	249	4	3	2	2	1	1	1	1	0	0	0
249	258	4	4	3	2	2	1	1	1	0	0	0
258	268	5	4	3	2	2	1	1	1	1	0	0
268	277	5	4	4	3	2	2	1	1	1	0	0
277	286	5	5	4	3	2	2	1	1	1	1	0
286	295	6	5	4	3	3	2	2	1	1	1	0
295	305	6	6	5	4	3	2	2	1	1	1	1
305	314	7	6	5	4	3	3	2	2	1	1	1
314	323	8	7	6	5	4	3	2	2	1	1	1
323	332	8	7	6	5	4	3	3	2	2	1	1
332	342	9	8	7	6	5	4	3	2	2	1	1
342	351	9	8	7	6	5	4	3	3	2	2	1
351	360	10	9	8	7	6	5	4	3	2	2	1
360	369	11	10	9	8	6	5	4	3	3	2	2
369	378	11	10	9	8	7	6	5	4	3	2	2
378	388	12	11	10	9	8	6	5	4	3	3	2
388	397	13	12	11	9	8	7	6	5	4	3	2
397	406	13	12	11	10	9	8	6	5	4	3	3
406	415	14	13	12	11	10	8	7	6	5	4	3
415	425	15	14	12	11	10	9	7	6	5	4	3
425	434	15	14	13	12	11	10	8	7	6	5	4
434 and over	6.65 percent of the excess over 434 plus: <i>(round total to nearest whole dollar)</i>											
	16	15	13	12	11	10	8	7	6	5	4	



Weekly Payroll I Period: Higher Optional Rates for Married Persons

Weekly Payroll I Period - Married Persons with Dual Income												
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:												
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	1	0	0	0	0	0	0	0	0	0	0
83	92	1	0	0	0	0	0	0	0	0	0	0
92	102	1	1	0	0	0	0	0	0	0	0	0
102	111	2	1	0	0	0	0	0	0	0	0	0
111	120	2	1	1	0	0	0	0	0	0	0	0
120	129	2	1	1	0	0	0	0	0	0	0	0
129	138	3	2	1	1	0	0	0	0	0	0	0
138	148	3	2	1	1	0	0	0	0	0	0	0
148	157	4	3	2	1	1	0	0	0	0	0	0
157	166	4	3	2	1	1	0	0	0	0	0	0
166	175	4	3	2	2	1	0	0	0	0	0	0
175	185	5	4	3	2	1	1	0	0	0	0	0
185	194	6	4	3	2	1	1	0	0	0	0	0
194	203	6	5	4	3	2	1	1	0	0	0	0
203	212	7	5	4	3	2	1	1	0	0	0	0
212	222	7	6	5	3	2	2	1	0	0	0	0
222	231	8	6	5	4	3	2	1	1	0	0	0
231	240	8	7	6	4	3	2	1	1	0	0	0
240	249	9	8	6	5	4	3	2	1	1	0	0
249	258	9	8	7	5	4	3	2	1	1	0	0
258	268	10	9	7	6	5	4	2	2	1	1	0
268	277	11	10	8	7	5	4	3	2	1	1	0
277	286	12	10	9	7	6	5	3	2	2	1	1
286	295	12	11	10	8	7	5	4	3	2	1	1
295	305	13	12	11	9	7	6	5	3	2	2	1
305	314	14	13	12	10	8	7	5	4	3	2	1
314	323	15	14	12	11	9	7	6	4	3	2	2
323	332	16	15	13	12	10	8	6	5	4	3	2
332	342	17	15	14	12	11	9	7	6	4	3	2
342	351	18	16	15	13	11	10	8	6	5	4	3
351	360	19	17	16	14	12	11	9	7	6	4	3
360	369	19	18	17	15	13	11	10	8	6	5	4
369	378	20	19	18	16	14	12	10	9	7	6	4
378	388	21	20	18	17	15	13	11	10	8	6	5
388	397	22	21	19	18	16	14	12	10	9	7	6
397	406	23	22	20	19	17	15	13	11	9	8	6
406	415	24	23	21	20	18	16	14	12	10	9	7
415	425	25	24	22	21	19	17	15	13	11	9	8
425	434	26	25	23	22	20	18	16	14	12	10	8
434 and over	6.65 percent of the excess over 434 plus: <i>(round total to nearest whole dollar)</i>											
	27	25	24	22	21	18	16	14	12	11	9	



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:												
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	1	0	0	0	0	0	0	0	0	0	0
129	148	1	0	0	0	0	0	0	0	0	0	0
148	166	1	1	0	0	0	0	0	0	0	0	0
166	185	2	1	0	0	0	0	0	0	0	0	0
185	203	2	1	1	0	0	0	0	0	0	0	0
203	222	3	2	1	0	0	0	0	0	0	0	0
222	240	3	2	1	1	0	0	0	0	0	0	0
240	258	4	3	2	1	0	0	0	0	0	0	0
258	277	4	3	2	1	1	0	0	0	0	0	0
277	295	5	4	2	1	1	0	0	0	0	0	0
295	314	6	4	3	2	1	0	0	0	0	0	0
314	332	6	5	3	2	1	1	0	0	0	0	0
332	351	7	6	4	3	2	1	0	0	0	0	0
351	369	8	6	5	3	2	1	1	0	0	0	0
369	388	8	7	5	4	2	1	1	0	0	0	0
388	406	9	8	6	4	3	2	1	1	0	0	0
406	425	10	9	7	5	4	2	1	1	0	0	0
425	443	11	9	8	6	4	3	2	1	0	0	0
443	462	12	10	9	7	5	3	2	1	1	0	0
462	480	13	11	9	7	6	4	3	1	1	0	0
480	498	14	12	10	8	6	4	3	2	1	1	0
498	517	15	13	11	9	7	5	4	2	1	1	0
517	535	16	14	12	10	8	6	4	3	2	1	0
535	554	17	15	13	12	9	7	5	3	2	1	1
554	572	18	17	15	13	10	8	6	4	3	2	1
572	591	20	18	16	14	11	9	7	5	3	2	1
591	609	21	19	17	15	13	10	8	6	4	3	2
609	628	22	20	18	16	14	11	9	7	5	3	2
628	646	24	22	20	18	15	13	10	8	6	4	3
646	665	25	23	21	19	17	14	11	9	7	5	3
665	683	26	25	23	20	18	15	12	10	8	6	4
683	702	28	26	24	22	20	17	14	11	9	7	5
702	720	29	27	26	23	21	18	15	12	10	8	6
720	738	31	29	27	25	22	20	17	14	11	9	7
738	757	32	30	28	26	24	21	18	15	12	10	8
757	775	33	32	30	28	25	23	19	16	14	11	9
775	794	35	33	31	29	27	24	21	18	15	12	10
794	812	37	35	33	31	28	26	23	19	16	13	11
812	831	38	36	34	32	30	27	24	21	18	15	12
831	849	40	38	36	34	31	29	26	22	19	16	13
849	868	41	39	37	35	33	30	28	24	21	18	15
868 and over	6.65 percent of the excess over 868 plus: <i>(round total to nearest whole dollar)</i>											
	42	40	38	36	33	31	28	25	21	18	15	



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:												
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	1	0	0	0	0	0	0	0	0	0	0
148	166	1	0	0	0	0	0	0	0	0	0	0
166	185	1	1	0	0	0	0	0	0	0	0	0
185	203	1	1	0	0	0	0	0	0	0	0	0
203	222	1	1	1	0	0	0	0	0	0	0	0
222	240	2	1	1	0	0	0	0	0	0	0	0
240	258	2	1	1	1	0	0	0	0	0	0	0
258	277	2	2	1	1	0	0	0	0	0	0	0
277	295	3	2	1	1	1	0	0	0	0	0	0
295	314	3	2	1	1	1	0	0	0	0	0	0
314	332	3	2	2	1	1	0	0	0	0	0	0
332	351	4	3	2	1	1	1	0	0	0	0	0
351	369	4	3	2	2	1	1	0	0	0	0	0
369	388	4	3	3	2	1	1	1	0	0	0	0
388	406	5	4	3	2	1	1	1	0	0	0	0
406	425	5	4	3	2	2	1	1	0	0	0	0
425	443	6	5	4	3	2	1	1	1	0	0	0
443	462	6	5	4	3	2	2	1	1	0	0	0
462	480	7	6	5	3	3	2	1	1	1	0	0
480	498	8	6	5	4	3	2	1	1	1	0	0
498	517	8	7	6	4	3	2	2	1	1	0	0
517	535	9	8	6	5	4	3	2	1	1	1	0
535	554	10	9	7	5	4	3	2	2	1	1	0
554	572	11	9	8	6	5	4	3	2	1	1	1
572	591	12	10	9	7	5	4	3	2	2	1	1
591	609	13	11	10	8	6	5	4	3	2	1	1
609	628	14	12	11	9	7	5	4	3	2	2	1
628	646	15	13	12	10	8	6	5	4	3	2	1
646	665	16	14	13	11	9	7	5	4	3	2	2
665	683	17	16	14	12	10	8	6	5	4	3	2
683	702	19	17	15	13	10	9	7	5	4	3	2
702	720	20	18	16	14	12	9	8	6	5	3	3
720	738	21	19	17	15	13	10	8	7	5	4	3
738	757	23	20	18	16	14	11	9	7	6	5	3
757	775	24	22	20	18	15	13	10	8	7	5	4
775	794	25	23	21	19	16	14	11	9	7	6	5
794	812	27	24	22	20	18	15	13	10	8	7	5
812	831	28	26	24	22	19	16	14	11	9	7	6
831	849	29	27	25	23	21	18	15	12	10	8	7
849	868	31	29	26	24	22	19	16	14	11	9	7
868 and over	6.65 percent of the excess over 868 plus: <i>(round total to nearest whole dollar)</i>											
	32	29	27	25	23	20	17	14	12	10	8	



Bi-Weekly Payroll Period: Higher Optional Rates for Married Persons

Bi-Weekly Payroll Period - Married Persons with Dual Income												
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:												
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	1	0	0	0	0	0	0	0	0	0	0
129	148	1	0	0	0	0	0	0	0	0	0	0
148	166	1	1	0	0	0	0	0	0	0	0	0
166	185	2	1	0	0	0	0	0	0	0	0	0
185	203	2	1	1	0	0	0	0	0	0	0	0
203	222	3	2	1	0	0	0	0	0	0	0	0
222	240	4	2	1	1	0	0	0	0	0	0	0
240	258	5	3	2	1	0	0	0	0	0	0	0
258	277	5	4	2	1	1	0	0	0	0	0	0
277	295	6	4	3	2	1	0	0	0	0	0	0
295	314	7	5	3	2	1	1	0	0	0	0	0
314	332	8	6	4	3	1	1	0	0	0	0	0
332	351	9	7	5	3	2	1	0	0	0	0	0
351	369	10	8	5	4	2	1	1	0	0	0	0
369	388	11	9	6	4	3	2	1	0	0	0	0
388	406	12	10	7	5	3	2	1	1	0	0	0
406	425	13	11	8	6	4	3	2	1	0	0	0
425	443	14	12	9	7	5	3	2	1	0	0	0
443	462	15	13	10	8	5	4	2	1	1	0	0
462	480	16	14	11	9	6	4	3	2	1	0	0
480	498	18	15	12	10	7	5	3	2	1	1	0
498	517	19	17	14	11	8	6	4	3	2	1	0
517	535	20	18	15	12	9	7	5	3	2	1	1
535	554	22	19	16	13	11	8	6	4	3	1	1
554	572	23	21	18	15	12	9	7	5	3	2	1
572	591	25	22	20	16	13	10	8	6	4	2	1
591	609	27	24	21	18	15	12	9	7	5	3	2
609	628	28	26	23	20	16	13	10	8	6	4	2
628	646	30	27	25	21	18	15	12	9	7	5	3
646	665	32	29	26	23	19	16	13	10	8	6	4
665	683	34	31	28	25	21	18	14	12	9	7	5
683	702	35	33	30	27	23	19	16	13	10	8	6
702	720	37	34	32	29	25	21	17	14	11	9	7
720	738	39	36	33	31	27	23	19	16	13	10	8
738	757	41	38	35	32	28	24	21	17	14	11	9
757	775	43	40	37	34	30	26	23	19	16	13	10
775	794	45	42	39	36	32	28	24	21	17	14	11
794	812	47	44	40	37	34	30	26	22	19	16	12
812	831	48	45	42	39	36	32	28	24	21	17	14
831	849	50	47	44	41	38	34	30	26	22	19	15
849	868	52	49	46	43	40	36	32	28	24	20	17
868 and over	6.65 percent of the excess over 868 plus: <i>(round total to nearest whole dollar)</i>											
	53	50	47	44	41	37	33	29	25	21	18	



Semi-Monthly Payroll I Period: Single Persons

Semi-Monthly Payroll I 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:												
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	1	0	0	0	0	0	0	0	0	0	0
140	160	1	0	0	0	0	0	0	0	0	0	0
160	180	1	1	0	0	0	0	0	0	0	0	0
180	200	2	1	0	0	0	0	0	0	0	0	0
200	220	2	1	1	0	0	0	0	0	0	0	0
220	240	3	2	1	0	0	0	0	0	0	0	0
240	260	3	2	1	1	0	0	0	0	0	0	0
260	280	4	3	2	1	0	0	0	0	0	0	0
280	300	5	3	2	1	1	0	0	0	0	0	0
300	320	5	4	3	2	1	0	0	0	0	0	0
320	340	6	5	3	2	1	1	0	0	0	0	0
340	360	7	5	4	2	1	1	0	0	0	0	0
360	380	7	6	4	3	2	1	0	0	0	0	0
380	400	8	7	5	3	2	1	1	0	0	0	0
400	420	9	8	6	4	3	2	1	0	0	0	0
420	440	10	8	7	5	3	2	1	1	0	0	0
440	460	11	9	8	6	4	2	1	1	0	0	0
460	480	12	10	8	6	4	3	2	1	0	0	0
480	500	13	11	9	7	5	3	2	1	1	0	0
500	520	14	12	10	8	6	4	3	2	1	0	0
520	540	15	13	11	9	7	5	3	2	1	1	0
540	560	16	14	12	10	8	6	4	2	1	1	0
560	580	17	15	13	11	9	7	5	3	2	1	1
580	600	18	16	14	12	10	8	5	4	2	1	1
600	620	20	18	16	14	11	9	6	5	3	2	1
620	640	21	19	17	15	12	10	7	5	4	2	1
640	660	23	21	19	16	14	11	9	6	5	3	2
660	680	24	22	20	18	15	12	10	7	5	4	2
680	700	25	23	21	19	17	14	11	8	6	4	3
700	720	27	25	23	21	18	15	12	10	7	5	4
720	740	29	27	24	22	20	16	14	11	8	6	4
740	760	30	28	26	23	21	18	15	12	10	7	5
760	780	32	30	28	25	23	20	16	13	11	8	6
780	800	33	31	29	27	24	21	18	15	12	9	7
800	820	35	33	31	28	26	23	20	16	13	11	8
820	840	36	34	32	30	27	25	21	18	15	12	9
840	860	38	36	34	32	29	26	23	19	16	13	11
860	880	40	37	35	33	31	28	24	21	18	15	12
880	900	41	39	37	35	32	30	26	23	19	16	13
900	920	43	41	39	36	34	31	28	24	21	18	14
920	940	45	42	40	38	35	33	30	26	22	19	16
940 and over		6.65 percent of the excess over 940 plus: <i>(round total to nearest whole dollar)</i>										
		46	43	41	39	36	34	31	27	23	20	17



Semi-Monthly Payroll I Period: Married Persons

Semi-Monthly Payroll I 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:												
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	1	0	0	0	0	0	0	0	0	0	0
160	180	1	0	0	0	0	0	0	0	0	0	0
180	200	1	1	0	0	0	0	0	0	0	0	0
200	220	1	1	0	0	0	0	0	0	0	0	0
220	240	1	1	1	0	0	0	0	0	0	0	0
240	260	2	1	1	0	0	0	0	0	0	0	0
260	280	2	1	1	1	0	0	0	0	0	0	0
280	300	2	2	1	1	0	0	0	0	0	0	0
300	320	3	2	1	1	1	0	0	0	0	0	0
320	340	3	2	2	1	1	0	0	0	0	0	0
340	360	3	3	2	1	1	0	0	0	0	0	0
360	380	4	3	2	1	1	1	0	0	0	0	0
380	400	4	3	2	2	1	1	0	0	0	0	0
400	420	5	4	3	2	1	1	1	0	0	0	0
420	440	5	4	3	2	2	1	1	0	0	0	0
440	460	6	5	4	3	2	1	1	1	0	0	0
460	480	6	5	4	3	2	2	1	1	0	0	0
480	500	7	6	4	3	3	2	1	1	0	0	0
500	520	8	6	5	4	3	2	1	1	1	0	0
520	540	8	7	5	4	3	2	2	1	1	0	0
540	560	9	8	6	5	4	3	2	1	1	1	0
560	580	10	8	7	5	4	3	2	2	1	1	0
580	600	11	9	8	6	5	3	3	2	1	1	1
600	620	12	10	9	7	5	4	3	2	2	1	1
620	640	13	11	10	8	6	5	3	3	2	1	1
640	660	14	12	11	8	7	5	4	3	2	2	1
660	680	15	13	12	9	7	6	4	3	3	2	1
680	700	16	14	13	10	8	7	5	4	3	2	2
700	720	18	16	14	11	9	7	6	4	3	3	2
720	740	19	17	15	13	10	8	7	5	4	3	2
740	760	20	18	16	14	11	9	7	6	4	3	3
760	780	22	19	17	15	13	10	8	6	5	4	3
780	800	23	21	19	17	14	11	9	7	6	4	3
800	820	24	22	20	18	15	12	10	8	6	5	4
820	840	26	24	21	19	16	14	11	9	7	6	4
840	860	27	25	23	20	18	15	12	10	8	6	5
860	880	29	26	24	22	19	16	14	11	9	7	5
880	900	30	28	26	23	21	18	15	12	10	8	6
900	920	32	29	27	25	22	19	16	13	11	9	7
920	940	34	31	29	26	24	21	18	15	12	10	8
940 and over	6.65 percent of the excess over 940 plus: <i>(round total to nearest whole dollar)</i>											
	34	32	29	27	25	21	18	15	13	10	8	



Semi-Monthly Payroll Period: Higher Optional Rates for Married Persons

Semi-Monthly Payroll Period - Married Persons with Dual Income												
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:												
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	1	0	0	0	0	0	0	0	0	0	0
140	160	1	1	0	0	0	0	0	0	0	0	0
160	180	2	1	0	0	0	0	0	0	0	0	0
180	200	2	1	1	0	0	0	0	0	0	0	0
200	220	3	1	1	0	0	0	0	0	0	0	0
220	240	3	2	1	0	0	0	0	0	0	0	0
240	260	4	3	1	1	0	0	0	0	0	0	0
260	280	5	3	2	1	0	0	0	0	0	0	0
280	300	6	4	2	1	1	0	0	0	0	0	0
300	320	7	5	3	2	1	0	0	0	0	0	0
320	340	8	5	4	2	1	1	0	0	0	0	0
340	360	9	6	4	3	2	1	0	0	0	0	0
360	380	10	7	5	3	2	1	0	0	0	0	0
380	400	11	8	6	4	2	1	1	0	0	0	0
400	420	12	9	7	5	3	2	1	0	0	0	0
420	440	13	10	8	6	4	2	1	1	0	0	0
440	460	14	12	9	6	4	3	2	1	0	0	0
460	480	15	13	10	7	5	3	2	1	1	0	0
480	500	17	14	11	8	6	4	3	1	1	0	0
500	520	18	15	12	9	7	5	3	2	1	0	0
520	540	19	17	13	10	8	6	4	2	1	1	0
540	560	20	18	15	12	9	6	4	3	2	1	0
560	580	22	19	16	13	10	8	5	4	2	1	1
580	600	24	21	18	14	11	9	6	4	3	2	1
600	620	25	23	20	16	13	10	7	5	3	2	1
620	640	27	24	21	18	14	11	9	6	4	3	2
640	660	29	26	23	19	16	13	10	7	5	3	2
660	680	31	28	25	21	18	14	11	9	6	4	3
680	700	33	30	27	23	19	16	13	10	7	5	3
700	720	35	32	29	25	21	17	14	11	8	6	4
720	740	36	33	30	27	23	19	16	13	10	7	5
740	760	38	35	32	29	25	21	17	14	11	8	6
760	780	40	37	34	31	27	23	19	16	12	10	7
780	800	42	39	36	33	29	25	21	17	14	11	8
800	820	44	41	38	35	31	26	23	19	15	12	9
820	840	46	43	40	37	33	29	24	21	17	14	11
840	860	48	45	42	39	35	31	26	22	19	15	12
860	880	50	47	44	41	37	33	28	24	20	17	14
880	900	53	49	46	43	39	35	30	26	22	19	15
900	920	55	51	48	45	41	37	33	28	24	20	17
920	940	57	53	50	47	43	39	35	30	26	22	18
940 and over		6.65 percent of the excess over 940 plus: <i>(round total to nearest whole dollar)</i>										
		58	54	51	48	44	40	36	31	27	23	19



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:												
160	200	1	0	0	0	0	0	0	0	0	0	0
200	240	1	0	0	0	0	0	0	0	0	0	0
240	280	1	1	0	0	0	0	0	0	0	0	0
280	320	2	1	0	0	0	0	0	0	0	0	0
320	360	3	1	1	0	0	0	0	0	0	0	0
360	400	3	2	1	0	0	0	0	0	0	0	0
400	440	4	3	1	0	0	0	0	0	0	0	0
440	480	6	3	2	1	0	0	0	0	0	0	0
480	520	7	4	3	1	0	0	0	0	0	0	0
520	560	8	6	3	2	1	0	0	0	0	0	0
560	600	9	7	4	2	1	0	0	0	0	0	0
600	640	11	8	5	3	2	1	0	0	0	0	0
640	680	12	9	6	4	2	1	0	0	0	0	0
680	720	13	11	7	5	3	1	1	0	0	0	0
720	760	15	12	9	6	3	2	1	0	0	0	0
760	800	16	14	10	7	4	2	1	0	0	0	0
800	840	18	15	12	8	5	3	2	1	0	0	0
840	880	20	17	13	10	6	4	2	1	0	0	0
880	920	22	18	15	11	8	5	3	1	1	0	0
920	960	24	20	17	13	9	6	4	2	1	0	0
960	1,000	26	22	19	14	10	7	4	3	1	0	0
1,000	1,040	28	24	20	16	12	8	5	3	2	1	0
1,040	1,080	30	26	22	18	14	10	6	4	2	1	0
1,080	1,120	32	28	24	20	15	11	8	5	3	1	1
1,120	1,160	34	30	26	22	17	13	9	6	4	2	1
1,160	1,200	37	33	29	25	20	15	11	8	5	3	1
1,200	1,240	40	36	31	27	22	17	13	9	6	4	2
1,240	1,280	42	39	34	30	25	20	15	11	7	5	3
1,280	1,320	45	41	37	32	28	22	17	13	9	6	4
1,320	1,360	48	44	40	35	30	24	19	15	11	7	5
1,360	1,400	51	47	43	38	33	27	22	17	13	9	6
1,400	1,440	54	50	46	41	36	30	24	19	15	10	7
1,440	1,480	57	53	49	44	39	33	27	22	17	12	9
1,480	1,520	60	56	52	47	42	36	30	24	19	14	10
1,520	1,560	63	59	55	50	45	39	33	27	21	16	12
1,560	1,600	66	62	58	53	48	42	36	30	24	19	14
1,600	1,640	69	65	61	57	51	46	39	32	27	21	16
1,640	1,680	72	68	64	60	55	49	42	36	29	24	19
1,680	1,720	76	71	67	63	58	53	45	39	32	26	21
1,720	1,760	79	75	71	66	61	56	49	42	35	29	23
1,760	1,800	83	78	74	70	64	59	53	45	38	32	26
1,800	1,840	86	82	77	73	68	63	56	49	42	35	29
1,840	1,880	89	85	81	76	71	66	60	52	45	38	32
1,880 and over	6.65 percent of the excess over 1,880 plus: <i>(round total to nearest whole dollar)</i>											
	91	87	82	78	73	67	62	54	47	40	33	



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:												
160	200	1	0	0	0	0	0	0	0	0	0	0
200	240	1	0	0	0	0	0	0	0	0	0	0
240	280	1	1	0	0	0	0	0	0	0	0	0
280	320	1	1	0	0	0	0	0	0	0	0	0
320	360	2	1	0	0	0	0	0	0	0	0	0
360	400	2	1	1	0	0	0	0	0	0	0	0
400	440	3	2	1	0	0	0	0	0	0	0	0
440	480	3	2	1	1	0	0	0	0	0	0	0
480	520	3	3	2	1	0	0	0	0	0	0	0
520	560	4	3	2	1	1	0	0	0	0	0	0
560	600	5	3	2	2	1	0	0	0	0	0	0
600	640	6	4	3	2	1	1	0	0	0	0	0
640	680	6	5	3	2	1	1	0	0	0	0	0
680	720	7	5	4	3	2	1	1	0	0	0	0
720	760	8	6	4	3	2	1	1	0	0	0	0
760	800	9	7	5	3	3	2	1	0	0	0	0
800	840	10	7	6	4	3	2	1	1	0	0	0
840	880	11	8	6	5	3	2	2	1	0	0	0
880	920	12	9	7	5	4	3	2	1	1	0	0
920	960	13	10	8	6	4	3	2	1	1	0	0
960	1,000	14	11	9	7	5	3	3	2	1	0	0
1,000	1,040	15	13	10	7	6	4	3	2	1	1	0
1,040	1,080	17	14	11	8	6	5	3	2	2	1	0
1,080	1,120	18	15	12	9	7	5	4	3	2	1	1
1,120	1,160	20	17	14	10	8	6	5	3	2	1	1
1,160	1,200	22	19	15	12	9	7	5	4	3	2	1
1,200	1,240	23	20	17	14	10	8	6	4	3	2	1
1,240	1,280	26	22	19	15	12	9	7	5	4	3	2
1,280	1,320	28	24	21	17	13	10	8	6	4	3	2
1,320	1,360	30	26	23	19	15	12	9	7	5	4	3
1,360	1,400	33	29	25	21	17	13	10	8	6	4	3
1,400	1,440	35	31	27	23	19	15	12	9	7	5	3
1,440	1,480	38	34	30	25	21	17	13	10	8	6	4
1,480	1,520	40	36	32	28	23	19	15	11	9	7	5
1,520	1,560	43	39	35	30	25	21	16	13	10	8	6
1,560	1,600	46	41	37	33	28	23	18	15	11	9	7
1,600	1,640	49	44	40	36	30	25	20	16	13	10	7
1,640	1,680	52	47	43	38	33	27	22	18	14	11	9
1,680	1,720	55	50	46	41	36	30	25	20	16	13	10
1,720	1,760	58	53	48	44	38	33	27	22	18	14	11
1,760	1,800	61	56	51	47	42	35	30	25	20	16	13
1,800	1,840	64	59	54	50	45	38	32	27	22	18	14
1,840	1,880	67	62	57	52	48	41	35	29	24	20	16
1,880 and over	6.65 percent of the excess over 1,880 plus: <i>(round total to nearest whole dollar)</i>											
	69	64	58	54	49	43	37	31	26	21	17	



Monthly Payroll Period: Higher Optional Rates for Married Persons

Monthly Payroll Period - Married Persons with Dual Income												
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:												
160	200	1	0	0	0	0	0	0	0	0	0	0
200	240	1	0	0	0	0	0	0	0	0	0	0
240	280	2	1	0	0	0	0	0	0	0	0	0
280	320	2	1	0	0	0	0	0	0	0	0	0
320	360	3	2	1	0	0	0	0	0	0	0	0
360	400	4	2	1	0	0	0	0	0	0	0	0
400	440	5	3	1	0	0	0	0	0	0	0	0
440	480	7	4	2	1	0	0	0	0	0	0	0
480	520	8	5	3	1	0	0	0	0	0	0	0
520	560	10	6	4	2	1	0	0	0	0	0	0
560	600	12	8	5	3	1	0	0	0	0	0	0
600	640	13	9	6	3	2	1	0	0	0	0	0
640	680	15	11	7	4	2	1	0	0	0	0	0
680	720	17	13	9	6	3	2	1	0	0	0	0
720	760	19	15	10	7	4	2	1	0	0	0	0
760	800	22	16	12	8	5	3	1	0	0	0	0
800	840	24	18	14	9	6	4	2	1	0	0	0
840	880	26	21	16	11	7	4	2	1	0	0	0
880	920	28	23	18	13	9	6	3	2	1	0	0
920	960	31	25	20	15	10	7	4	2	1	0	0
960	1,000	33	28	22	17	12	8	5	3	1	0	0
1,000	1,040	36	31	24	19	14	10	6	4	2	1	0
1,040	1,080	38	33	27	21	16	11	7	5	3	1	0
1,080	1,120	41	36	29	23	18	13	9	6	3	2	1
1,120	1,160	44	39	32	26	20	15	11	7	4	2	1
1,160	1,200	47	42	36	29	23	17	13	9	6	3	2
1,200	1,240	51	45	39	32	26	20	15	11	7	4	2
1,240	1,280	54	49	43	35	29	23	17	12	9	5	3
1,280	1,320	58	52	46	39	32	26	20	15	10	7	4
1,320	1,360	62	56	50	42	35	28	22	17	12	8	5
1,360	1,400	65	59	53	46	38	32	25	19	15	10	7
1,400	1,440	69	63	57	50	42	35	28	22	17	12	8
1,440	1,480	73	67	61	54	46	38	31	25	19	14	10
1,480	1,520	77	71	65	58	50	42	35	28	22	17	12
1,520	1,560	80	74	68	62	53	46	38	31	25	19	14
1,560	1,600	84	78	72	66	57	49	41	34	28	22	17
1,600	1,640	88	82	76	70	62	53	45	38	31	25	19
1,640	1,680	93	86	80	74	66	57	49	41	34	27	22
1,680	1,720	97	90	83	77	70	61	53	45	37	31	24
1,720	1,760	101	94	88	81	74	65	57	49	41	34	27
1,760	1,800	105	98	92	85	78	70	61	52	45	37	30
1,800	1,840	109	103	96	89	82	74	65	56	48	41	33
1,840	1,880	113	107	100	93	87	78	69	61	52	44	37
1,880 and over	6.65 percent of the excess over 1,880 plus: <i>(round total to nearest whole dollar)</i>											
	116	109	102	96	89	80	71	63	54	46	38	



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:												
1,920	2,400	7	1	0	0	0	0	0	0	0	0	0
2,400	2,880	11	3	0	0	0	0	0	0	0	0	0
2,880	3,360	16	6	1	0	0	0	0	0	0	0	0
3,360	3,840	22	11	3	0	0	0	0	0	0	0	0
3,840	4,320	32	16	6	0	0	0	0	0	0	0	0
4,320	4,800	41	21	11	3	0	0	0	0	0	0	0
4,800	5,280	53	31	15	5	0	0	0	0	0	0	0
5,280	5,760	66	40	20	10	3	0	0	0	0	0	0
5,760	6,240	79	53	30	15	5	0	0	0	0	0	0
6,240	6,720	96	67	40	20	10	2	0	0	0	0	0
6,720	7,200	112	80	50	28	14	5	0	0	0	0	0
7,200	7,680	126	96	62	36	18	8	2	0	0	0	0
7,680	8,160	144	113	74	45	25	12	4	0	0	0	0
8,160	8,640	162	127	89	57	33	16	6	1	0	0	0
8,640	9,120	180	145	105	69	41	21	10	3	0	0	0
9,120	9,600	198	163	122	82	51	29	15	5	0	0	0
9,600	10,080	219	181	141	98	63	37	19	9	2	0	0
10,080	10,560	241	200	161	114	76	46	25	13	4	0	0
10,560	11,040	263	221	182	132	91	58	34	17	7	1	0
11,040	11,520	284	243	201	152	107	70	42	22	11	3	0
11,520	12,000	309	264	223	172	123	83	52	30	15	5	0
12,000	12,480	333	286	245	193	143	100	65	38	19	9	2
12,480	12,960	357	311	266	216	163	116	77	47	26	13	4
12,960	13,440	380	336	288	241	184	134	92	59	34	17	7
13,440	13,920	410	365	317	268	208	157	111	73	44	24	12
13,920	14,400	442	396	347	299	237	181	131	90	57	33	17
14,400	14,880	475	430	377	329	266	206	155	109	72	43	23
14,880	15,360	507	465	410	359	296	235	179	129	88	56	32
15,360	15,840	540	497	444	389	330	264	204	153	108	71	42
15,840	16,320	575	530	479	423	363	293	232	177	127	87	55
16,320	16,800	612	564	513	458	397	327	261	201	151	106	69
16,800	17,280	649	601	548	493	436	360	290	230	175	125	85
17,280	17,760	685	637	586	527	472	394	324	259	199	149	104
17,760	18,240	722	674	625	563	507	433	358	288	228	173	124
18,240	18,720	759	711	663	602	541	471	391	321	256	197	147
18,720	19,200	796	747	699	641	579	509	429	355	285	225	171
19,200	19,680	832	784	736	679	617	548	468	388	318	254	195
19,680	20,160	869	821	773	718	656	590	506	426	352	283	223
20,160	20,640	910	858	809	757	695	633	545	465	386	316	252
20,640	21,120	951	897	846	796	734	672	587	503	423	349	280
21,120	21,600	992	938	885	835	773	711	630	541	461	383	313
21,600	22,080	1,032	979	925	872	812	750	673	583	500	420	346
22,080	22,560	1,073	1,020	966	913	851	789	716	626	538	458	380
22,560 and over	6.65 percent of the excess over 22,560 plus: <i>(round total to nearest whole dollar)</i>											
	1,094	1,040	987	933	870	808	738	648	558	477	397	



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:										
1,920	2,400	6	1	0	0	0	0	0	0	0	0	0
2,400	2,880	8	3	0	0	0	0	0	0	0	0	0
2,880	3,360	11	6	1	0	0	0	0	0	0	0	0
3,360	3,840	16	8	3	0	0	0	0	0	0	0	0
3,840	4,320	21	11	5	0	0	0	0	0	0	0	0
4,320	4,800	26	16	8	3	0	0	0	0	0	0	0
4,800	5,280	30	20	10	5	0	0	0	0	0	0	0
5,280	5,760	35	25	15	8	3	0	0	0	0	0	0
5,760	6,240	40	30	20	10	5	0	0	0	0	0	0
6,240	6,720	50	35	25	15	7	2	0	0	0	0	0
6,720	7,200	58	39	29	19	10	5	0	0	0	0	0
7,200	7,680	66	46	33	23	13	7	2	0	0	0	0
7,680	8,160	75	55	37	27	17	9	4	0	0	0	0
8,160	8,640	83	63	43	31	21	11	6	1	0	0	0
8,640	9,120	91	71	51	35	25	15	8	3	0	0	0
9,120	9,600	104	79	59	40	30	20	10	5	0	0	0
9,600	10,080	116	87	67	47	34	24	14	7	2	0	0
10,080	10,560	126	98	75	55	38	28	18	9	4	0	0
10,560	11,040	139	110	84	64	44	32	22	12	6	1	0
11,040	11,520	153	123	93	72	52	36	26	16	8	3	0
11,520	12,000	168	136	105	80	60	40	30	20	10	5	0
12,000	12,480	182	152	117	88	68	48	34	24	14	7	2
12,480	12,960	198	168	129	99	76	56	38	28	18	9	4
12,960	13,440	216	183	145	112	84	64	44	32	22	12	6
13,440	13,920	236	202	163	125	95	74	54	37	27	17	8
13,920	14,400	258	223	182	142	110	83	63	43	32	22	12
14,400	14,880	281	245	204	162	124	94	73	53	36	26	16
14,880	15,360	307	266	228	181	141	109	82	62	42	31	21
15,360	15,840	333	291	252	202	160	123	93	72	52	36	26
15,840	16,320	360	317	276	226	179	139	107	82	62	42	31
16,320	16,800	391	343	302	250	200	158	122	92	71	51	36
16,800	17,280	421	373	328	274	224	178	138	106	81	61	41
17,280	17,760	451	403	355	303	248	198	157	121	91	70	50
17,760	18,240	483	433	385	332	272	222	176	136	105	80	60
18,240	18,720	518	463	415	363	301	246	196	155	119	90	70
18,720	19,200	552	497	445	397	330	270	220	174	134	104	79
19,200	19,680	587	532	476	427	360	298	244	194	154	118	89
19,680	20,160	621	566	511	457	394	327	268	218	173	133	103
20,160	20,640	656	601	546	490	428	358	296	242	192	152	117
20,640	21,120	690	635	580	525	461	391	325	266	216	171	131
21,120	21,600	727	670	615	559	498	425	355	294	240	190	150
21,600	22,080	766	704	649	594	537	458	388	322	264	214	170
22,080	22,560	805	743	684	629	573	495	422	352	291	238	189
22,560 and over	6.65 percent of the excess over 22,560 plus: <i>(round total to nearest whole dollar)</i>											
	824	762	701	646	591	514	439	369	306	250	200	



Annual Payroll Period: Higher Optional Rates for Married Persons

Annual Payroll Period - Married Persons with Dual Income												
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:												
1,920	2,400	8	1	0	0	0	0	0	0	0	0	0
2,400	2,880	13	3	0	0	0	0	0	0	0	0	0
2,880	3,360	19	7	1	0	0	0	0	0	0	0	0
3,360	3,840	26	13	3	0	0	0	0	0	0	0	0
3,840	4,320	37	19	7	0	0	0	0	0	0	0	0
4,320	4,800	48	24	13	3	0	0	0	0	0	0	0
4,800	5,280	63	36	17	6	0	0	0	0	0	0	0
5,280	5,760	79	46	23	12	3	0	0	0	0	0	0
5,760	6,240	97	61	35	17	6	0	0	0	0	0	0
6,240	6,720	119	78	46	23	12	2	0	0	0	0	0
6,720	7,200	139	93	58	32	16	6	0	0	0	0	0
7,200	7,680	161	111	72	42	21	9	2	0	0	0	0
7,680	8,160	184	131	86	52	29	14	5	0	0	0	0
8,160	8,640	209	151	103	66	38	19	7	1	0	0	0
8,640	9,120	232	174	122	80	48	24	12	3	0	0	0
9,120	9,600	261	197	142	95	59	34	17	6	0	0	0
9,600	10,080	289	222	164	114	73	43	22	10	2	0	0
10,080	10,560	313	248	187	132	88	53	29	15	5	0	0
10,560	11,040	339	276	211	153	106	67	39	20	8	1	0
11,040	11,520	369	305	235	176	124	81	49	26	13	3	0
11,520	12,000	398	333	263	200	143	96	60	35	17	6	0
12,000	12,480	427	367	292	224	166	116	75	44	22	10	2
12,480	12,960	456	399	320	251	189	135	89	55	30	15	5
12,960	13,440	490	429	351	280	213	155	107	68	39	20	8
13,440	13,920	528	464	389	311	241	182	129	85	51	28	14
13,920	14,400	568	503	428	347	275	210	152	104	66	38	20
14,400	14,880	608	544	469	385	309	239	180	126	84	50	27
14,880	15,360	650	585	513	425	343	273	208	150	102	65	37
15,360	15,840	694	624	558	465	383	306	237	177	125	82	49
15,840	16,320	739	667	600	509	421	340	269	205	147	101	64
16,320	16,800	784	712	640	553	461	379	303	233	175	123	80
16,800	17,280	829	757	686	599	506	418	336	267	203	145	99
17,280	17,760	875	803	731	643	550	457	376	300	231	173	121
17,760	18,240	920	848	776	694	595	502	415	334	264	201	144
18,240	18,720	965	893	820	744	639	546	454	372	297	229	171
18,720	19,200	1,010	937	865	793	689	590	498	412	331	261	198
19,200	19,680	1,060	983	911	839	739	636	543	450	369	295	226
19,680	20,160	1,110	1,030	956	884	789	684	587	494	408	328	259
20,160	20,640	1,161	1,081	1,001	929	840	735	632	539	448	367	292
20,640	21,120	1,211	1,131	1,051	974	890	785	681	583	491	405	325
21,120	21,600	1,261	1,181	1,101	1,021	940	835	731	628	535	444	363
21,600	22,080	1,311	1,231	1,151	1,071	989	885	781	676	580	487	401
22,080	22,560	1,361	1,281	1,201	1,121	1,041	935	831	726	624	531	441
22,560 and over	6.65 percent of the excess over 22,560 plus: <i>(round total to nearest whole dollar)</i>											
	1,386	1,306	1,226	1,146	1,066	960	856	752	647	553	461	



Computer Payroll System Withholding Formula

Calculating Oklahoma Taxable Wages on an Annual Basis...

- 1. Gross Wages:** Multiply the employee's gross wages for the pay period by the number of payroll periods you have in a year. This is the employee's annual wage. (Multiply by 260 if you pay daily; 52, if you pay weekly; 26, if you pay bi-weekly; 24, if you pay semi-monthly; 12, if you pay monthly.)
- 2. Oklahoma Standard Deduction:** The state standard deduction for all taxpayers except for "married filing separate" is the larger of \$1,000 or 15% of gross wages, not to exceed \$2,000. For "married filing separate" taxpayers the state standard deduction is the larger of \$500 or 15% of gross wages, not to exceed \$1,000.
- 3. Allowance for Exemptions Claimed:** The Oklahoma allowance for exemptions is \$1,000 per exemption.

Calculating Oklahoma Withholding...

1. Calculate Oklahoma withholding at an annual rate as shown on the following pages.
2. Divide the annual Oklahoma withholding by the number of pay periods you have in your tax year. This is Oklahoma withholding for the pay period.

All Withholding Amounts Must Be Rounded to the Nearest Dollar...

For cents .01 through .49 round **down** to previous dollar amount. For cents .50 through .99, round **up** to the next dollar amount. Round \$44.49 to \$44 and \$44.50 to \$45.

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. The Commission has prepared a special set of withholding tables for these taxpayers. Please make your employees aware of this option.



Computer Payroll I System Withholding Formula Single Persons

***Note: The tax on wages over \$22,560 (annualized) will be calculated on line 12 of the formula below.**

Calculate tax table income with the following formula.

Calculate withholding amount from Table One below.

A.	Gross taxable wages	<input type="text"/>
B.	Number of exemptions.....	<input type="text"/>
C.	Number of payroll periods	<input type="text"/>
D.	Annualized wages (line a times line c).....	<input type="text"/>
1.	Gross wages (annualized not to exceed \$22,560 *see note above).....	<input type="text"/>
2.	Number of exemptions times \$1,000.....	<input type="text"/>
3.	Larger of \$1,000 or 15% of line 1 not to exceed \$2,000.....	<input type="text"/>
4.	Enter amount from line 1.....	<input type="text"/>
5.	Enter \$4,850	4,850.00
6.	Enter number of exemptions times \$3,100	<input type="text"/>
7.	Line 4 minus line 5 minus line 6	<input type="text"/>
8a.	If line 7 is less than \$7,150 multiply by 10% and enter (cannot be less than "0")	<input type="text"/>
8b.	If line 7 is greater than \$7,150, line 7 minus \$7,150 times 15% plus \$715 and enter	<input type="text"/>
9.	Add line 2 plus line 3 plus line 8	<input type="text"/>
10.	Tax Table income (line 1 minus line 9)	<input type="text"/>
11.	Tax on wages up to \$22,560 (compute from Table One)	<input type="text"/>
12.	Tax on wages over \$22,560 [(annualized wages - 22,560) times 0.0665]	<input type="text"/>
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).....	<input type="text"/>
14.	Period withholding: Divide annual withholding by number of pay periods.....	<input type="text"/>

Table One

Annual Tax Rate Schedule for Single Person			
If Tax Table Income is:			Withholding Amount is:
\$0	-	\$1,000	One-half of 1% of Tax Table Income
\$1,000	-	\$2,500	\$5.00 + 1% over \$1,000
\$2,500	-	\$3,750	\$20.00 + 2% over \$2,500
\$3,750	-	\$4,900	\$45.00 + 3% over \$3,750
\$4,900	-	\$6,100	\$79.50 + 4% over \$4,900
\$6,100	-	\$7,500	\$127.50 + 5% over \$6,100
\$7,500	-	\$9,000	\$197.50 + 6% over \$7,500
\$9,000	-	\$10,500	\$287.50 + 7% over \$9,000
\$10,500	-	\$12,500	\$392.50 + 8% over \$10,500
\$12,500	-	\$16,000	\$552.50 + 9% over \$12,500
\$16,000	and above		\$867.50 + 10% over \$16,000



Computer Payroll I System Withholding Formula Married or Head of Household Persons

***Note: The tax on wages over \$22,560 (annualized) will be calculated on line 12 of the formula below.**

Calculate tax table income with the following formula.

Calculate withholding amount from Table Two below.

A.	Gross taxable wages	<input type="text"/>
B.	Number of exemptions.....	<input type="text"/>
C.	Number of payroll periods	<input type="text"/>
D.	Annualized wages (line a times line c).....	<input type="text"/>
1.	Gross wages (annualized not to exceed \$22,560 *see note above).....	<input type="text"/>
2.	Number of exemptions times \$1,000.....	<input type="text"/>
3.	Larger of \$1,000 or 15% of line 1 not to exceed \$2,000.....	<input type="text"/>
4.	Enter amount from line 1.....	<input type="text"/>
5.	Enter \$9,700	<input type="text" value="9,700.00"/>
6.	Enter number of exemptions times \$3,100	<input type="text"/>
7.	Line 4 minus line 5 minus line 6	<input type="text"/>
8a.	If line 7 is less than \$14,300 multiply by 10% and enter (cannot be less than "0")	<input type="text"/>
8b.	If line 7 is greater than \$14,300, line 7 minus \$14,300 times 15% plus \$1,430 and enter	<input type="text"/>
9.	Add line 2 plus line 3 plus line 8	<input type="text"/>
10.	Tax Table income (line 1 minus line 9)	<input type="text"/>
11.	Tax on wages up to \$22,560 (compute from Table Two)	<input type="text"/>
12.	Tax on wages over \$22,560 [(annualized wages - 22,560) times 0.0665]	<input type="text"/>
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).....	<input type="text"/>
14.	Period withholding: Divide annual withholding by number of pay periods.....	<input type="text"/>

Table Two

Annual Tax Rate Schedule for Married Persons

If Tax Table Income is:			Withholding Amount is:		
\$0	-	\$2,000	One-half of 1% of Tax Table Income		
\$2,000	-	\$5,000	\$10.00	+	1% over \$2,000
\$5,000	-	\$7,500	\$40.00	+	2% over \$5,000
\$7,500	-	\$8,900	\$90.00	+	3% over \$7,500
\$8,900	-	\$10,400	\$132.00	+	4% over \$8,900
\$10,400	-	\$12,000	\$192.00	+	5% over \$10,400
\$12,000	-	\$13,250	\$272.50	+	6% over \$12,000
\$13,250	-	\$15,000	\$347.00	+	7% over \$13,250
\$15,000	-	\$18,000	\$469.50	+	8% over \$15,000
\$18,000	and above		\$709.50	+	9% over \$18,000



Computer Payroll I System Withholding Formula Examples

Example 1 Gross Wages \$747 (per pay period) - Married Joint with 2 Exemptions

A.	Gross taxable wages (per pay period)	747.00	
B.	Number of exemptions.....	2	
C.	Number of payroll periods	26	
D.	Annualized wages (line a times line c).....	19,422.00	
1.	Gross wages (annualized not to exceed \$22,560 *see note above).....		19,422.00
2.	Number of exemptions times \$1,000.....	2,000.00	
3.	Larger of \$1,000 or 15% of line 1 not to exceed \$2,000.....	2,000.00	
4.	Enter amount from line 1.....	19,422.00	
5.	Enter \$9,700	9,700.00	
6.	Enter number of exemptions times \$3,100	6,200.00	
7.	Line 4 minus line 5 minus line 6	3,522.00	
8a.	If line 7 is less than \$14,300 multiply by 10% and enter (cannot be less than "0")		352.20
8b.	If line 7 is greater than \$14,300, line 7 minus \$14,300 times 15% plus \$1,430 and enter		
9.	Add line 2 plus line 3 plus line 8		4,352.20
10.	Tax Table income (line 1 minus line 9)		15,069.80
11.	Tax on wages up to \$22,560 (compute from Table Two)		475.09
12.	Tax on wages over \$22,560 [(annualized wages - 22,560) times 0.0665]		
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).....		475.00

***Note: The tax on wages over \$22,560 (annualized) will be calculated on line 12 of the formula below.**

➔ **Divide 475 by the 26 (number of pay periods) and round= \$18.00**

Example 2 Gross Wages \$1,486 (per pay period) - Married Joint with 3 Exemptions

A.	Gross taxable wages (per pay period)	1,486.00	
B.	Number of exemptions.....	3	
C.	Number of payroll periods	52	
D.	Annualized wages (line a times line c).....	77,272.00	
1.	Gross wages (annualized not to exceed \$22,560 *see note above).....		22,560.00
2.	Number of exemptions times \$1,000.....	3,000.00	
3.	Larger of \$1,000 or 15% of line 1 not to exceed \$2,000.....	2,000.00	
4.	Enter amount from line 1.....	22,560.00	
5.	Enter \$9,700	9,700.00	
6.	Enter number of exemptions times \$3,100	9,300.00	
7.	Line 4 minus line 5 minus line 6	3,560.00	
8a.	If line 7 is less than \$14,300 multiply by 10% and enter (cannot be less than "0")		356.00
8b.	If line 7 is greater than \$14,300, line 7 minus \$14,300 times 15% plus \$1,430 and enter		
9.	Add line 2 plus line 3 plus line 8		5,356.00
10.	Tax Table income (line 1 minus line 9)		17,204.00
11.	Tax on wages up to \$22,560 (compute from Table Two)		645.82
12.	Tax on wages over \$22,560 [(annualized wages - 22,560) times 0.0665]		3,638.35
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).....		4,284.00

***Note: The tax on wages over \$22,560 (annualized) will be calculated on line 12 of the formula below.**

➔ **Divide 4,284 by the 52 (number of pay periods) and round= \$82.00**



Computer Payroll I System Withholding Formula Married Persons: Dual Income

***Note: The tax on wages over \$22,560 (annualized) will be calculated on line 12 of the formula below.**

Calculate tax table income with the following formula.

Calculate withholding amount from Table Three below.

A.	Gross taxable wages	<input type="text"/>
B.	Number of exemptions.....	<input type="text"/>
C.	Number of payroll periods	<input type="text"/>
D.	Annualized wages (line a times line c).....	<input type="text"/>
1.	Gross wages (annualized not to exceed \$22,560 *see note above).....	<input type="text"/>
2.	Number of exemptions times \$1,000.....	<input type="text"/>
3.	Larger of \$1,000 or 15% of line 1 not to exceed \$2,000.....	<input type="text"/>
4.	Enter amount from line 1.....	<input type="text"/>
5.	Enter \$9,700.....	9,700.00
6.	Enter number of exemptions times \$3,100	<input type="text"/>
7.	Line 4 minus line 5 minus line 6	<input type="text"/>
8a.	If line 7 is less than \$14,300 multiply by 10% and enter (cannot be less than "0")	<input type="text"/>
8b.	If line 7 is greater than \$14,300, line 7 minus \$14,300 times 15% plus \$1,430 and enter	<input type="text"/>
9.	Add line 2 plus line 3 plus line 8	<input type="text"/>
10.	Tax Table income (line 1 minus line 9)	<input type="text"/>
11.	Tax on wages up to \$22,560 (compute from Table Three)	<input type="text"/>
12.	Tax on wages over \$22,560 [(annualized wages - 22,560) times 0.0665]	<input type="text"/>
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).....	<input type="text"/>
14.	Period withholding: Divide line 13 by number of pay periods.....	<input type="text"/>

Table Three

Annual Tax Rate Schedule for Married Persons with Dual Incomes			
If Tax Table Income is:			Withholding Amount is:
\$0	-	\$1,000	One-half of 1% of Tax Table Income
\$1,000	-	\$2,500	(\$5.00 + [1% over \$1,000]) x 1.16
\$2,500	-	\$3,750	(\$20.00 + [2% over \$2,500]) x 1.16
\$3,750	-	\$4,900	(\$45.00 + [3% over \$3,750]) x 1.16
\$4,900	-	\$6,100	(\$79.50 + [4% over \$4,900]) x 1.16
\$6,100	-	\$7,500	(\$127.50 + [5% over \$6,100]) x 1.16
\$7,500	-	\$9,000	(\$197.50 + [6% over \$7,500]) x 1.16
\$9,000	-	\$10,500	(\$287.50 + [7% over \$9,000]) x 1.16
\$10,500	-	\$12,500	(\$392.50 + [8% over \$10,500]) x 1.16
\$12,500	-	\$16,000	(\$552.50 + [9% over \$12,500]) x 1.16
\$16,000	and above		(\$867.50 + [10% over \$16,000]) x 1.16



Computer Payroll I System Withholding Formula Married Persons - Dual Income Examples

Example 1 Gross Wages \$747.00 (per pay period) - Married Joint with 2 Exemptions

A.	Gross taxable wages (per pay period)	747.00	
B.	Number of exemptions.....	2	
C.	Number of payroll periods	26	
D.	Annualized wages (line a times line c).....	19,422.00	
1.	Gross wages (annualized not to exceed \$22,560 *see note above).....		19,422.00
2.	Number of exemptions times \$1,000.....	2,000.00	
3.	Larger of \$1,000 or 15% of line 1 not to exceed \$2,000.....	2,000.00	
4.	Enter amount from line 1.....	19,422.00	
5.	Enter \$9,700	9,700.00	
6.	Enter number of exemptions times \$3,100	6,200.00	
7.	Line 4 minus line 5 minus line 6	3,522.00	
8a.	If line 7 is less than \$14,300 multiply by 10% and enter (cannot be less than "0")		352.20
8b.	If line 7 is greater than \$14,300, line 7 minus \$14,300 times 15% plus \$1,430 and enter		
9.	Add line 2 plus line 3 plus line 8		4,352.20
10.	Tax Table income (line 1 minus line 9)		15,069.80
11.	Tax on wages up to \$22,560 (compute from Table Three)		909.18
12.	Tax on wages over \$22,560 [(annualized wages - 22,560) times 0.0665]		
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).....		909.00

***Note: The tax on wages over \$22,560 (annualized) will be calculated on line 12 of the formula below.**

➔ **Divide 909 by the 26 (number of pay periods) and round= \$35.00**

Example 2 Gross Wages \$1,486 (per pay period) - Married Joint with 3 Exemptions

A.	Gross taxable wages (per pay period)	1,486.00	
B.	Number of exemptions.....	3	
C.	Number of payroll periods	52	
D.	Annualized wages (line a times line c).....	77,272.00	
1.	Gross wages (annualized not to exceed \$22,560 *see note above).....		22,560.00
2.	Number of exemptions times \$1,000.....	3,000.00	
3.	Larger of \$1,000 or 15% of line 1 not to exceed \$2,000.....	2,000.00	
4.	Enter amount from line 1.....	22,560.00	
5.	Enter \$9,750	9,700.00	
6.	Enter number of exemptions times \$3,100	9,300.00	
7.	Line 4 minus line 5 minus line 6	3,560.00	
8a.	If line 7 is less than \$14,300 multiply by 10% and enter (cannot be less than "0")		356.00
8b.	If line 7 is greater than \$14,300, line 7 minus \$14,300 times 15% plus \$1,430 and enter		
9.	Add line 2 plus line 3 plus line 8		5,356.00
10.	Tax Table income (line 1 minus line 9)		17,204.00
11.	Tax on wages up to \$22,560 (compute from Table Three)		1,145.96
12.	Tax on wages over \$22,560 [(annualized wages - 22,560) times 0.0665]		3,638.35
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).....		4,784.00

***Note: The tax on wages over \$22,560 (annualized) will be calculated on line 12 of the formula below.**

➔ **Divide 4,784 by the 52 (number of pay periods) and round= \$92.00**



Permanent Rules of the Oklahoma Tax Commission

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