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# Oklahoma Income Tax Withholding Tables

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Oklahoma Tax Commission

2501 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73194-0010



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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.



## General Information, continued...

### Filing Requirements...

**Report:** Every employer required to deduct and withhold Oklahoma income tax from an 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 the tax withheld is in excess of \$500.00 per quarter, but less than \$5,000.00, a report must be filed on a monthly basis on or before the 15th of the following month. Where the tax withheld is \$5,000.00 or more per month in the previous fiscal year every employer shall file returns electronically.

**Note:** *Effective with your July 2006 report, the due date will change to the 20th of the following month.*

**Remittance:** Same as above, except every employer owing an average of \$10,000.00 or more per month in taxes in the previous fiscal year shall remit 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.

In order to efficiently process your payments and reports and avoid possible penalty and interest on delinquent payments, we encourage you to use our on-line filing system, QuickTax, by logging on to our website at [www.tax.ok.gov](http://www.tax.ok.gov). The QuickTax system provides you the opportunity to make remittances and file your reports without the burden of preparing paper returns and mailing your check.

### Reporting Forms...

For those who have not elected to file electronically, 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.tax.ok.gov](http://www.tax.ok.gov).

### 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.tax.ok.gov](http://www.tax.ok.gov) or by contacting the Oklahoma Tax Commission at (405) 521-3160.

### 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 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.



## General Information, continued...

### 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 10% of the amount of tax, or 10% of the amount of underpayment of tax, if not paid on or before the last day of the month when due. 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.



## General Information, continued...

- **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.



## 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 \$600 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.

$$\$600 - \$83.34 = \$516.66$$

### Step 3...

Use the appropriate rate table (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 \$3.75 plus 3.0% of the net amount of the wage payment that is over \$438.00

$$\$516.66 - \$438.00 = \$78.66$$

$$\$78.66 \times 3.0\% = \$2.36 \text{ plus } \$3.75 \text{ (from table)}$$

The Oklahoma withholding amount is \$6.11, which must be rounded to \$6.00

## Example Table from Page 8-9:

**Table 3: SEMIMONTHLY Payroll Period**

### A: SINGLE person (including head of household):

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$83	\$ 0
\$83	\$125	\$ 0 +(0.50% of the excess over \$83)
\$125	\$188	\$ 0.21 +(1.00% of the excess over \$125)
\$188	\$240	\$ 0.83 +(2.00% of the excess over \$188)
\$240	\$288	\$ 1.88 +(3.00% of the excess over \$240)
\$288	\$383	\$ 3.31 +(4.00% of the excess over \$288)
\$383	\$446	\$ 7.15 +(5.00% of the excess over \$383)
\$446	\$521	\$ 10.27 +(6.00% of the excess over \$446)
\$521	and above	\$ 14.77 +(6.25% of the excess over \$521)

### A: 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	\$125	\$ 0
\$125	\$208	\$ 0 +(0.50% of the excess over \$125)
\$208	\$333	\$ 0.42 +(1.00% of the excess over \$208)
\$333	\$438	\$ 1.67 +(2.00% of the excess over \$333)
\$438	\$533	\$ 3.75 +(3.00% of the excess over \$438)
\$533	\$633	\$ 6.63 +(4.00% of the excess over \$533)
\$633	\$750	\$ 10.63 +(5.00% of the excess over \$633)
\$750	\$1,000	\$ 16.46 +(6.00% of the excess over \$750)
\$1,000	and above	\$ 31.46 +(6.25% of the excess over \$1,000)



# 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	\$38	\$ 0
\$38	\$58	\$ 0 + (0.50% of the excess over \$38)
\$58	\$87	\$ 0.10 + (1.00% of the excess over \$58)
\$87	\$111	\$ 0.38 + (2.00% of the excess over \$87)
\$111	\$133	\$ 0.87 + (3.00% of the excess over \$111)
\$133	\$177	\$ 1.53 + (4.00% of the excess over \$133)
\$177	\$206	\$ 3.30 + (5.00% of the excess over \$177)
\$206	\$240	\$ 4.74 + (6.00% of the excess over \$206)
\$240	and above	\$ 6.82 + (6.25% of the excess over \$240)

### A: 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	\$58	\$ 0
\$58	\$96	\$ 0 + (0.50% of the excess over \$58)
\$96	\$154	\$ 0.19 + (1.00% of the excess over \$96)
\$154	\$202	\$ 0.77 + (2.00% of the excess over \$154)
\$202	\$246	\$ 1.73 + (3.00% of the excess over \$202)
\$246	\$292	\$ 3.06 + (4.00% of the excess over \$246)
\$292	\$346	\$ 4.90 + (5.00% of the excess over \$292)
\$346	\$462	\$ 7.60 + (6.00% of the excess over \$346)
\$462	and above	\$ 14.52 + (6.25% of the excess over \$462)

## Table 2: BIWEEKLY 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	\$77	\$ 0
\$77	\$115	\$ 0 + (0.50% of the excess over \$77)
\$115	\$173	\$ 0.19 + (1.00% of the excess over \$115)
\$173	\$221	\$ 0.77 + (2.00% of the excess over \$173)
\$221	\$265	\$ 1.73 + (3.00% of the excess over \$221)
\$265	\$354	\$ 3.06 + (4.00% of the excess over \$265)
\$354	\$412	\$ 6.60 + (5.00% of the excess over \$354)
\$412	\$481	\$ 9.48 + (6.00% of the excess over \$412)
\$481	and above	\$ 13.63 + (6.25% of the excess over \$481)

### A: 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	\$115	\$ 0
\$115	\$192	\$ 0 + (0.50% of the excess over \$115)
\$192	\$308	\$ 0.38 + (1.00% of the excess over \$192)
\$308	\$404	\$ 1.54 + (2.00% of the excess over \$308)
\$404	\$492	\$ 3.46 + (3.00% of the excess over \$404)
\$492	\$585	\$ 6.12 + (4.00% of the excess over \$492)
\$585	\$692	\$ 9.81 + (5.00% of the excess over \$585)
\$692	\$923	\$ 15.19 + (6.00% of the excess over \$692)
\$923	and above	\$ 29.04 + (6.25% of the excess over \$923)

## Table 3: SEMIMONTHLY 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	\$83	\$ 0
\$83	\$125	\$ 0 + (0.50% of the excess over \$83)
\$125	\$188	\$ 0.21 + (1.00% of the excess over \$125)
\$188	\$240	\$ 0.83 + (2.00% of the excess over \$188)
\$240	\$288	\$ 1.88 + (3.00% of the excess over \$240)
\$288	\$383	\$ 3.31 + (4.00% of the excess over \$288)
\$383	\$446	\$ 7.15 + (5.00% of the excess over \$383)
\$446	\$521	\$ 10.27 + (6.00% of the excess over \$446)
\$521	and above	\$ 14.77 + (6.25% of the excess over \$521)

### A: 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	\$125	\$ 0
\$125	\$208	\$ 0 + (0.50% of the excess over \$125)
\$208	\$333	\$ 0.42 + (1.00% of the excess over \$208)
\$333	\$438	\$ 1.67 + (2.00% of the excess over \$333)
\$438	\$533	\$ 3.75 + (3.00% of the excess over \$438)
\$533	\$633	\$ 6.63 + (4.00% of the excess over \$533)
\$633	\$750	\$ 10.63 + (5.00% of the excess over \$633)
\$750	\$1,000	\$ 16.46 + (6.00% of the excess over \$750)
\$1,000	and above	\$ 31.46 + (6.25% of the excess over \$1,000)

## 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	\$167	\$ 0
\$167	\$250	\$ 0 + (0.50% of the excess over \$167)
\$250	\$375	\$ 0.42 + (1.00% of the excess over \$250)
\$375	\$479	\$ 1.67 + (2.00% of the excess over \$375)
\$479	\$575	\$ 3.75 + (3.00% of the excess over \$479)
\$575	\$767	\$ 6.63 + (4.00% of the excess over \$575)
\$767	\$892	\$ 14.29 + (5.00% of the excess over \$767)
\$892	\$1,042	\$ 20.54 + (6.00% of the excess over \$892)
\$1,042	and above	\$ 29.54 + (6.25% of the excess over \$1,042)

### A: 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	\$250	\$ 0
\$250	\$417	\$ 0 + (0.50% of the excess over \$250)
\$417	\$667	\$ 0.83 + (1.00% of the excess over \$417)
\$667	\$875	\$ 3.33 + (2.00% of the excess over \$667)
\$875	\$1,067	\$ 7.50 + (3.00% of the excess over \$875)
\$1,067	\$1,267	\$ 13.25 + (4.00% of the excess over \$1,067)
\$1,267	\$1,500	\$ 21.25 + (5.00% of the excess over \$1,267)
\$1,500	\$2,000	\$ 32.92 + (6.00% of the excess over \$1,500)
\$2,000	and above	\$ 62.92 + (6.25% of the excess over \$2,000)





# 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	\$500	\$ 0
\$500	\$750	\$ 0 + (0.50% of the excess over \$500)
\$750	\$1,125	\$ 1.25 + (1.00% of the excess over \$750)
\$1,125	\$1,438	\$ 5.00 + (2.00% of the excess over \$1,125)
\$1,438	\$1,725	\$ 11.25 + (3.00% of the excess over \$1,438)
\$1,725	\$2,300	\$ 19.88 + (4.00% of the excess over \$1,725)
\$2,300	\$2,675	\$ 42.88 + (5.00% of the excess over \$2,300)
\$2,675	\$3,125	\$ 61.63 + (6.00% of the excess over \$2,675)
\$3,125	and above	\$ 88.63 + (6.25% of the excess over \$3,125)

### A: 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	\$750	\$ 0
\$750	\$1,250	\$ 0 + (0.50% of the excess over \$750)
\$1,250	\$2,000	\$ 2.50 + (1.00% of the excess over \$1,250)
\$2,000	\$2,625	\$ 10.00 + (2.00% of the excess over \$2,000)
\$2,625	\$3,200	\$ 22.50 + (3.00% of the excess over \$2,625)
\$3,200	\$3,800	\$ 39.75 + (4.00% of the excess over \$3,200)
\$3,800	\$4,500	\$ 63.75 + (5.00% of the excess over \$3,800)
\$4,500	\$6,000	\$ 98.75 + (6.00% of the excess over \$4,500)
\$6,000	and above	\$188.75 + (6.25% of the excess over \$6,000)

## Table 6: SEMIANNUAL 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	\$1,000	\$ 0
\$1,000	\$1,500	\$ 0 + (0.50% of the excess over \$1,000)
\$1,500	\$2,250	\$ 2.50 + (1.00% of the excess over \$1,500)
\$2,250	\$2,875	\$ 10.00 + (2.00% of the excess over \$2,250)
\$2,875	\$3,450	\$ 22.50 + (3.00% of the excess over \$2,875)
\$3,450	\$4,600	\$ 39.75 + (4.00% of the excess over \$3,450)
\$4,600	\$5,350	\$ 85.75 + (5.00% of the excess over \$4,600)
\$5,350	\$6,250	\$123.25 + (6.00% of the excess over \$5,350)
\$6,250	and above	\$177.25 + (6.25% of the excess over \$6,250)

### A: 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	\$1,500	\$ 0
\$1,500	\$2,500	\$ 0 + (0.50% of the excess over \$1,500)
\$2,500	\$4,000	\$ 5.00 + (1.00% of the excess over \$2,500)
\$4,000	\$5,250	\$ 20.00 + (2.00% of the excess over \$4,000)
\$5,250	\$6,400	\$ 45.00 + (3.00% of the excess over \$5,250)
\$6,400	\$7,600	\$ 79.50 + (4.00% of the excess over \$6,400)
\$7,600	\$9,000	\$127.50 + (5.00% of the excess over \$7,600)
\$9,000	\$12,000	\$197.50 + (6.00% of the excess over \$9,000)
\$12,000	and above	\$377.50 + (6.25% of the excess over \$12,000)

## 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	\$2,000	\$ 0
\$2,000	\$3,000	\$ 0 + (0.50% of the excess over \$2,000)
\$3,000	\$4,500	\$ 5.00 + (1.00% of the excess over \$3,000)
\$4,500	\$5,750	\$ 20.00 + (2.00% of the excess over \$4,500)
\$5,750	\$6,900	\$ 45.00 + (3.00% of the excess over \$5,750)
\$6,900	\$9,200	\$ 79.50 + (4.00% of the excess over \$6,900)
\$9,200	\$10,700	\$171.50 + (5.00% of the excess over \$9,200)
\$10,700	\$12,500	\$246.50 + (6.00% of the excess over \$10,700)
\$12,500	and above	\$354.50 + (6.25% of the excess over \$12,500)

### A: 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	\$3,000	\$ 0
\$3,000	\$5,000	\$ 0 + (0.50% of the excess over \$3,000)
\$5,000	\$8,000	\$ 10.00 + (1.00% of the excess over \$5,000)
\$8,000	\$10,500	\$ 40.00 + (2.00% of the excess over \$8,000)
\$10,500	\$12,800	\$ 90.00 + (3.00% of the excess over \$10,500)
\$12,800	\$15,200	\$159.00 + (4.00% of the excess over \$12,800)
\$15,200	\$18,000	\$255.00 + (5.00% of the excess over \$15,200)
\$18,000	\$24,000	\$395.00 + (6.00% of the excess over \$18,000)
\$24,000	and above	\$755.00 + (6.25% of the excess over \$24,000)

## 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	\$8	\$ 0
\$8	\$12	\$ 0 + (0.50% of the excess over \$8)
\$12	\$17	\$ 0.02 + (1.00% of the excess over \$12)
\$17	\$22	\$ 0.08 + (2.00% of the excess over \$17)
\$22	\$27	\$ 0.17 + (3.00% of the excess over \$22)
\$27	\$35	\$ 0.31 + (4.00% of the excess over \$27)
\$35	\$41	\$ 0.66 + (5.00% of the excess over \$35)
\$41	\$48	\$ 0.95 + (6.00% of the excess over \$41)
\$48	and above	\$ 1.36 + (6.25% of the excess over \$48)

### A: 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	\$ 0
\$12	\$19	\$ 0 + (0.50% of the excess over \$12)
\$19	\$31	\$ 0.04 + (1.00% of the excess over \$19)
\$31	\$40	\$ 0.15 + (2.00% of the excess over \$31)
\$40	\$49	\$ 0.35 + (3.00% of the excess over \$40)
\$49	\$58	\$ 0.61 + (4.00% of the excess over \$49)
\$58	\$69	\$ 0.98 + (5.00% of the excess over \$58)
\$69	\$92	\$ 1.52 + (6.00% of the excess over \$69)
\$92	and above	\$ 2.90 + (6.25% of the excess over \$92)



# Weekly Payroll I Period: Single Persons

Weekly 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:												
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	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	2	1	1	0	0	0	0	0	0	0	0
138	148	2	1	1	0	0	0	0	0	0	0	0
148	157	2	2	1	1	0	0	0	0	0	0	0
157	166	3	2	1	1	0	0	0	0	0	0	0
166	175	3	2	2	1	1	0	0	0	0	0	0
175	185	3	3	2	1	1	0	0	0	0	0	0
185	194	4	3	2	1	1	1	0	0	0	0	0
194	203	4	3	3	2	1	1	0	0	0	0	0
203	212	5	4	3	2	1	1	1	0	0	0	0
212	222	5	4	3	3	2	1	1	0	0	0	0
222	231	6	5	4	3	2	1	1	0	0	0	0
231	240	7	5	4	3	3	2	1	1	0	0	0
240	249	7	6	5	4	3	2	1	1	0	0	0
249	258	8	6	5	4	3	3	2	1	1	0	0
258	268	8	7	6	5	4	3	2	1	1	0	0
268	277	9	8	6	5	4	3	2	2	1	1	0
277	286	9	8	7	6	5	4	3	2	1	1	0
286	295	10	9	8	6	5	4	3	2	2	1	1
295	305	11	9	8	7	6	5	4	3	2	1	1
305	314	11	10	9	8	6	5	4	3	2	2	1
314	323	12	10	9	8	7	6	5	4	3	2	1
323	332	12	11	10	9	7	6	5	4	3	2	2
332	342	13	12	10	9	8	7	6	5	4	3	2
342	351	13	12	11	10	9	7	6	5	4	3	2
351	360	14	13	12	10	9	8	7	6	5	4	3
360	369	15	13	12	11	10	9	7	6	5	4	3
369	378	15	14	13	12	10	9	8	7	6	4	4
378	388	16	15	13	12	11	10	9	7	6	5	4
388	397	16	15	14	13	12	10	9	8	7	6	4
397	406	17	16	14	13	12	11	10	8	7	6	5
406	415	17	16	15	14	13	11	10	9	8	7	6
415	425	18	17	16	14	13	12	11	10	8	7	6
425 and over		Use Table 1 on page 8 for Single										



# 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:												
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	1	0	0	0	0	0	0	0	0	0	0
138	148	1	0	0	0	0	0	0	0	0	0	0
148	157	1	1	0	0	0	0	0	0	0	0	0
157	166	1	1	0	0	0	0	0	0	0	0	0
166	175	1	1	1	0	0	0	0	0	0	0	0
175	185	1	1	1	0	0	0	0	0	0	0	0
185	194	1	1	1	1	0	0	0	0	0	0	0
194	203	2	1	1	1	0	0	0	0	0	0	0
203	212	2	1	1	1	1	0	0	0	0	0	0
212	222	2	2	1	1	1	0	0	0	0	0	0
222	231	2	2	1	1	1	1	0	0	0	0	0
231	240	3	2	2	1	1	1	0	0	0	0	0
240	249	3	2	2	1	1	1	1	0	0	0	0
249	258	3	3	2	2	1	1	1	0	0	0	0
258	268	4	3	2	2	1	1	1	1	0	0	0
268	277	4	3	3	2	2	1	1	1	0	0	0
277	286	4	4	3	2	2	1	1	1	1	0	0
286	295	5	4	3	3	2	2	1	1	1	0	0
295	305	5	4	4	3	2	2	1	1	1	1	0
305	314	6	5	4	3	3	2	2	1	1	1	0
314	323	6	5	4	4	3	2	2	1	1	1	0
323	332	7	6	5	4	3	3	2	2	1	1	1
332	342	7	6	5	4	4	3	2	2	1	1	1
342	351	8	7	6	5	4	3	3	2	2	1	1
351	360	8	7	6	5	4	4	3	2	2	1	1
360	369	9	8	7	6	5	4	3	3	2	2	1
369	378	9	8	7	6	5	4	4	3	2	2	1
378	388	10	9	8	7	6	5	4	3	3	2	2
388	397	10	9	8	7	6	5	4	4	3	2	2
397	406	11	10	9	7	7	6	5	4	3	3	2
406	415	11	10	9	8	7	6	5	4	3	3	2
415	425	12	11	10	9	7	6	6	5	4	3	3
425 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	1	0	0	0	0	0	0	0	0	0	0
166	185	1	0	0	0	0	0	0	0	0	0	0
185	203	1	1	0	0	0	0	0	0	0	0	0
203	222	2	1	0	0	0	0	0	0	0	0	0
222	240	2	1	1	0	0	0	0	0	0	0	0
240	259	3	2	1	0	0	0	0	0	0	0	0
259	277	3	2	1	1	0	0	0	0	0	0	0
277	296	4	3	1	1	0	0	0	0	0	0	0
296	314	5	3	2	1	1	0	0	0	0	0	0
314	332	5	4	2	1	1	0	0	0	0	0	0
332	351	6	5	3	2	1	1	0	0	0	0	0
351	369	7	5	4	2	1	1	0	0	0	0	0
369	388	8	6	5	3	2	1	1	0	0	0	0
388	406	9	7	5	4	2	1	1	0	0	0	0
406	425	10	8	6	4	3	2	1	1	0	0	0
425	443	11	9	7	5	4	2	1	1	0	0	0
443	462	12	10	8	6	4	3	2	1	0	0	0
462	480	13	11	9	7	5	4	2	1	1	0	0
480	499	14	12	10	8	6	4	3	2	1	0	0
499	517	15	13	11	9	7	5	4	2	1	1	0
517	536	16	14	12	9	8	6	4	3	2	1	0
536	554	18	15	13	11	8	7	5	3	2	1	1
554	572	19	16	14	12	9	7	6	4	3	2	1
572	591	20	18	15	13	10	8	6	5	3	2	1
591	609	21	19	16	14	12	9	7	6	4	3	2
609	628	22	20	17	15	13	10	8	6	5	3	2
628	646	23	21	19	16	14	11	9	7	6	4	3
646	665	25	22	20	17	15	13	10	8	6	5	3
665	683	26	23	21	18	16	14	11	9	7	6	4
683	702	27	24	22	20	17	15	12	10	8	6	5
702	720	28	26	23	21	18	16	14	11	9	7	5
720	739	29	27	24	22	20	17	15	12	10	8	6
739	757	30	28	26	23	21	18	16	13	11	9	7
757	775	31	29	27	24	22	19	17	15	12	10	8
775	794	33	30	28	25	23	21	18	16	13	11	9
794	812	34	31	29	27	24	22	19	17	15	12	10
812	831	35	33	30	28	25	23	21	18	16	13	11
831	849	36	34	31	29	26	24	22	19	17	14	12
849 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	1	0	0	0	0	0	0	0	0	0	0
222	240	1	0	0	0	0	0	0	0	0	0	0
240	259	1	1	0	0	0	0	0	0	0	0	0
259	277	1	1	0	0	0	0	0	0	0	0	0
277	296	1	1	1	0	0	0	0	0	0	0	0
296	314	2	1	1	0	0	0	0	0	0	0	0
314	332	2	1	1	1	0	0	0	0	0	0	0
332	351	2	1	1	1	0	0	0	0	0	0	0
351	369	3	2	1	1	1	0	0	0	0	0	0
369	388	3	2	1	1	1	0	0	0	0	0	0
388	406	3	3	2	1	1	1	0	0	0	0	0
406	425	4	3	2	1	1	1	0	0	0	0	0
425	443	4	3	3	2	1	1	0	0	0	0	0
443	462	5	4	3	2	1	1	1	0	0	0	0
462	480	5	4	3	2	2	1	1	0	0	0	0
480	499	6	5	4	3	2	1	1	1	0	0	0
499	517	7	5	4	3	2	2	1	1	0	0	0
517	536	7	6	5	4	3	2	1	1	1	0	0
536	554	8	7	5	4	3	2	2	1	1	0	0
554	572	9	7	6	5	4	3	2	1	1	1	0
572	591	10	8	7	5	4	3	2	2	1	1	0
591	609	11	9	7	6	5	4	3	2	1	1	1
609	628	12	10	8	7	5	4	3	2	2	1	1
628	646	12	11	9	7	6	5	4	3	2	1	1
646	665	13	11	10	8	6	5	4	3	2	2	1
665	683	14	12	10	9	7	6	5	3	3	2	1
683	702	15	13	11	10	8	6	5	4	3	2	2
702	720	16	14	12	10	9	7	6	5	3	3	2
720	739	17	15	13	11	9	8	6	5	4	3	2
739	757	19	16	14	12	10	9	7	6	5	3	3
757	775	20	17	15	13	11	9	8	6	5	4	3
775	794	21	18	16	14	12	10	9	7	6	5	3
794	812	22	20	17	15	13	11	9	8	6	5	4
812	831	23	21	18	16	14	12	10	9	7	6	4
831	849	24	22	19	17	15	13	11	9	8	6	5
849 and over	Use Table 2 on page 8 for Married											



# 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:												
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	1	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0
200	220	1	1	0	0	0	0	0	0	0	0	0
220	240	2	1	0	0	0	0	0	0	0	0	0
240	260	2	1	1	0	0	0	0	0	0	0	0
260	280	3	2	1	0	0	0	0	0	0	0	0
280	300	3	2	1	1	0	0	0	0	0	0	0
300	320	4	3	2	1	0	0	0	0	0	0	0
320	340	5	3	2	1	1	0	0	0	0	0	0
340	360	6	4	3	2	1	0	0	0	0	0	0
360	380	7	5	3	2	1	1	0	0	0	0	0
380	400	7	6	4	3	2	1	0	0	0	0	0
400	420	8	7	5	3	2	1	1	0	0	0	0
420	440	9	7	6	4	3	2	1	0	0	0	0
440	460	11	8	6	5	3	2	1	1	0	0	0
460	480	12	9	7	6	4	3	1	1	0	0	0
480	500	13	10	8	6	5	3	2	1	1	0	0
500	520	14	12	9	7	6	4	2	1	1	0	0
520	540	15	13	10	8	6	5	3	2	1	1	0
540	560	17	14	12	9	7	5	4	2	1	1	0
560	580	18	15	13	10	8	6	5	3	2	1	0
580	600	19	16	14	11	9	7	5	4	2	1	1
600	620	20	18	15	13	10	8	6	5	3	2	1
620	640	22	19	16	14	11	9	7	5	4	2	1
640	660	23	20	18	15	13	10	8	6	4	3	2
660	680	24	21	19	16	14	11	9	7	5	4	2
680	700	25	23	20	18	15	12	10	8	6	4	3
700	720	27	24	21	19	16	14	11	9	7	5	4
720	740	28	25	23	20	17	15	12	10	8	6	4
740	760	29	26	24	21	19	16	14	11	9	7	5
760	780	30	28	25	23	20	17	15	12	10	8	6
780	800	32	29	26	24	21	19	16	13	11	9	7
800	820	33	30	28	25	22	20	17	15	12	10	8
820	840	34	31	29	26	24	21	18	16	13	11	9
840	860	35	33	30	28	25	22	20	17	15	12	10
860	880	37	34	31	29	26	24	21	18	16	13	11
880	900	38	35	33	30	27	25	22	20	17	14	12
900	920	39	36	34	31	29	26	23	21	18	16	13
920 and over	Use Table 3 on page 8 for Single											



# 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:												
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	1	0	0	0	0	0	0	0	0	0	0
240	260	1	0	0	0	0	0	0	0	0	0	0
260	280	1	1	0	0	0	0	0	0	0	0	0
280	300	1	1	0	0	0	0	0	0	0	0	0
300	320	1	1	1	0	0	0	0	0	0	0	0
320	340	2	1	1	0	0	0	0	0	0	0	0
340	360	2	1	1	1	0	0	0	0	0	0	0
360	380	2	2	1	1	0	0	0	0	0	0	0
380	400	3	2	1	1	1	0	0	0	0	0	0
400	420	3	2	2	1	1	0	0	0	0	0	0
420	440	4	3	2	1	1	1	0	0	0	0	0
440	460	4	3	2	2	1	1	0	0	0	0	0
460	480	5	4	3	2	1	1	1	0	0	0	0
480	500	5	4	3	2	2	1	1	0	0	0	0
500	520	6	5	4	3	2	1	1	1	0	0	0
520	540	7	5	4	3	2	2	1	1	0	0	0
540	560	7	6	5	4	3	2	1	1	1	0	0
560	580	8	6	5	4	3	2	2	1	1	0	0
580	600	9	7	6	5	3	3	2	1	1	0	0
600	620	10	8	6	5	4	3	2	2	1	1	0
620	640	10	9	7	6	5	3	3	2	1	1	0
640	660	11	10	8	6	5	4	3	2	2	1	1
660	680	12	10	9	7	6	4	3	3	2	1	1
680	700	13	11	10	8	6	5	4	3	2	1	1
700	720	14	12	10	9	7	6	4	3	3	2	1
720	740	15	13	11	9	8	6	5	4	3	2	1
740	760	16	14	12	10	9	7	6	4	3	3	2
760	780	18	15	13	11	9	8	6	5	4	3	2
780	800	19	16	14	12	10	9	7	6	4	3	2
800	820	20	18	15	13	11	9	8	6	5	4	3
820	840	21	19	16	14	12	10	8	7	6	4	3
840	860	22	20	17	15	13	11	9	8	6	5	4
860	880	24	21	19	16	14	12	10	8	7	5	4
880	900	25	22	20	17	15	13	11	9	8	6	5
900	920	26	24	21	19	16	14	12	10	8	7	5
920 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	1	0	0	0	0	0	0	0	0	0	0
280	320	1	0	0	0	0	0	0	0	0	0	0
320	360	1	0	0	0	0	0	0	0	0	0	0
360	400	2	1	0	0	0	0	0	0	0	0	0
400	440	3	1	0	0	0	0	0	0	0	0	0
440	480	3	2	1	0	0	0	0	0	0	0	0
480	520	4	3	1	0	0	0	0	0	0	0	0
520	560	6	3	2	1	0	0	0	0	0	0	0
560	600	7	4	2	1	0	0	0	0	0	0	0
600	640	8	5	3	2	1	0	0	0	0	0	0
640	680	10	7	4	2	1	0	0	0	0	0	0
680	720	12	8	5	3	2	1	0	0	0	0	0
720	760	13	10	7	4	2	1	0	0	0	0	0
760	800	15	11	8	5	3	2	1	0	0	0	0
800	840	17	13	10	6	4	2	1	0	0	0	0
840	880	19	15	11	8	5	3	2	1	0	0	0
880	920	21	17	13	10	6	4	2	1	0	0	0
920	960	23	19	15	11	8	5	3	1	1	0	0
960	1,000	26	21	17	13	9	6	4	2	1	0	0
1,000	1,040	28	23	19	14	11	8	5	3	1	1	0
1,040	1,080	31	26	21	16	13	9	6	4	2	1	0
1,080	1,120	33	28	23	18	14	11	8	5	3	1	1
1,120	1,160	36	30	25	20	16	13	9	6	4	2	1
1,160	1,200	38	33	28	23	18	14	11	7	5	3	1
1,200	1,240	41	35	30	25	20	16	12	9	6	4	2
1,240	1,280	43	38	33	28	23	18	14	11	7	5	3
1,280	1,320	46	40	35	30	25	20	16	12	9	6	4
1,320	1,360	48	43	38	33	27	22	18	14	11	7	5
1,360	1,400	51	45	40	35	30	25	20	16	12	9	6
1,400	1,440	53	48	43	38	32	27	22	18	14	10	7
1,440	1,480	56	50	45	40	35	30	25	20	16	12	9
1,480	1,520	58	53	48	43	37	32	27	22	18	14	10
1,520	1,560	61	55	50	45	40	35	29	24	20	15	12
1,560	1,600	63	58	53	48	42	37	32	27	22	17	13
1,600	1,640	66	60	55	50	45	40	34	29	24	19	15
1,640	1,680	68	63	58	53	47	42	37	32	27	22	17
1,680	1,720	71	65	60	55	50	45	39	34	29	24	19
1,720	1,760	73	68	63	58	52	47	42	37	32	26	21
1,760	1,800	76	70	65	60	55	50	44	39	34	29	24
1,800	1,840	78	73	68	63	57	52	47	42	37	31	26
1,840 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	1	0	0	0	0	0	0	0	0	0	0
400	440	1	0	0	0	0	0	0	0	0	0	0
440	480	1	1	0	0	0	0	0	0	0	0	0
480	520	2	1	0	0	0	0	0	0	0	0	0
520	560	2	1	1	0	0	0	0	0	0	0	0
560	600	2	2	1	0	0	0	0	0	0	0	0
600	640	3	2	1	1	0	0	0	0	0	0	0
640	680	3	2	2	1	0	0	0	0	0	0	0
680	720	4	3	2	1	1	0	0	0	0	0	0
720	760	5	3	2	2	1	0	0	0	0	0	0
760	800	6	4	3	2	1	1	0	0	0	0	0
800	840	6	5	3	2	2	1	0	0	0	0	0
840	880	7	6	4	3	2	1	1	0	0	0	0
880	920	8	6	5	3	2	2	1	0	0	0	0
920	960	9	7	5	4	3	2	1	1	0	0	0
960	1,000	11	8	6	5	3	2	1	1	0	0	0
1,000	1,040	12	9	7	5	4	3	2	1	1	0	0
1,040	1,080	13	11	8	6	5	3	2	1	1	0	0
1,080	1,120	15	12	9	7	5	4	3	2	1	1	0
1,120	1,160	16	13	10	8	6	4	3	2	1	1	0
1,160	1,200	18	14	12	9	7	5	4	3	2	1	0
1,200	1,240	19	16	13	10	8	6	4	3	2	1	1
1,240	1,280	21	18	14	12	9	7	5	4	3	2	1
1,280	1,320	23	19	16	13	10	8	6	4	3	2	1
1,320	1,360	25	21	18	14	11	9	7	5	3	3	2
1,360	1,400	27	23	19	16	13	10	8	6	4	3	2
1,400	1,440	29	25	21	17	14	11	9	7	5	3	3
1,440	1,480	31	27	23	19	16	13	10	8	6	4	3
1,480	1,520	33	29	25	21	17	14	11	9	7	5	3
1,520	1,560	35	31	27	22	19	16	12	10	7	6	4
1,560	1,600	38	33	29	24	20	17	14	11	9	7	5
1,600	1,640	40	35	31	26	22	19	15	12	10	7	6
1,640	1,680	43	38	33	28	24	20	17	14	11	9	7
1,680	1,720	45	40	35	30	26	22	19	15	12	10	7
1,720	1,760	47	42	37	32	28	24	20	17	14	11	8
1,760	1,800	50	45	40	35	30	26	22	18	15	12	10
1,800	1,840	52	47	42	37	32	28	24	20	17	13	11
1,840 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	1	0	0	0	0	0	0	0	0	0	0
2,400	2,880	3	0	0	0	0	0	0	0	0	0	0
2,880	3,360	6	1	0	0	0	0	0	0	0	0	0
3,360	3,840	11	3	0	0	0	0	0	0	0	0	0
3,840	4,320	16	6	0	0	0	0	0	0	0	0	0
4,320	4,800	21	11	3	0	0	0	0	0	0	0	0
4,800	5,280	31	15	5	0	0	0	0	0	0	0	0
5,280	5,760	40	20	10	3	0	0	0	0	0	0	0
5,760	6,240	53	30	15	5	0	0	0	0	0	0	0
6,240	6,720	67	40	20	10	2	0	0	0	0	0	0
6,720	7,200	82	51	29	15	5	0	0	0	0	0	0
7,200	7,680	101	66	39	19	9	2	0	0	0	0	0
7,680	8,160	120	80	50	28	14	5	0	0	0	0	0
8,160	8,640	140	100	65	38	19	9	2	0	0	0	0
8,640	9,120	159	119	79	49	28	14	4	0	0	0	0
9,120	9,600	180	138	98	63	37	19	9	2	0	0	0
9,600	10,080	204	157	117	78	48	27	13	4	0	0	0
10,080	10,560	228	178	136	96	62	36	18	8	2	0	0
10,560	11,040	253	202	156	116	77	47	26	13	4	0	0
11,040	11,520	281	226	176	135	95	61	36	18	8	1	0
11,520	12,000	310	250	200	154	114	75	45	25	13	4	0
12,000	12,480	339	279	224	174	133	93	60	35	17	7	1
12,480	12,960	368	308	248	198	152	112	74	44	24	12	4
12,960	13,440	398	337	277	222	172	132	92	59	34	17	7
13,440	13,920	428	366	305	246	196	151	111	73	44	24	12
13,920	14,400	458	396	334	274	220	170	130	90	57	33	17
14,400	14,880	488	426	363	303	244	194	149	109	72	43	23
14,880	15,360	518	456	393	332	272	218	168	128	88	56	32
15,360	15,840	548	486	423	361	301	242	192	148	108	71	42
15,840	16,320	578	516	453	391	329	269	216	167	127	87	55
16,320	16,800	608	546	483	421	358	298	240	190	146	106	69
16,800	17,280	638	576	513	451	388	327	267	214	165	125	85
17,280	17,760	668	606	543	481	418	356	296	238	188	144	104
17,760	18,240	698	636	573	511	448	386	325	265	212	164	124
18,240	18,720	728	666	603	541	478	416	353	293	236	186	143
18,720	19,200	758	696	633	571	508	446	383	322	262	210	162
19,200	19,680	788	726	663	601	538	476	413	351	291	234	184
19,680	20,160	818	756	693	631	568	506	443	381	320	260	208
20,160	20,640	848	786	723	661	598	536	473	411	349	289	232
20,640	21,120	878	816	753	691	628	566	503	441	378	317	257
21,120	21,600	908	846	783	721	658	596	533	471	408	346	286
21,600	22,080	938	876	813	751	688	626	563	501	438	376	315
22,080 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	1	0	0	0	0	0	0	0	0	0	0
3,360	3,840	3	0	0	0	0	0	0	0	0	0	0
3,840	4,320	5	0	0	0	0	0	0	0	0	0	0
4,320	4,800	8	3	0	0	0	0	0	0	0	0	0
4,800	5,280	10	5	0	0	0	0	0	0	0	0	0
5,280	5,760	15	8	3	0	0	0	0	0	0	0	0
5,760	6,240	20	10	5	0	0	0	0	0	0	0	0
6,240	6,720	25	15	7	2	0	0	0	0	0	0	0
6,720	7,200	30	20	10	5	0	0	0	0	0	0	0
7,200	7,680	34	24	14	7	2	0	0	0	0	0	0
7,680	8,160	39	29	19	10	5	0	0	0	0	0	0
8,160	8,640	48	34	24	14	7	2	0	0	0	0	0
8,640	9,120	58	39	29	19	9	4	0	0	0	0	0
9,120	9,600	67	47	34	24	14	7	2	0	0	0	0
9,600	10,080	77	57	38	28	18	9	4	0	0	0	0
10,080	10,560	86	66	46	33	23	13	7	2	0	0	0
10,560	11,040	99	76	56	38	28	18	9	4	0	0	0
11,040	11,520	113	86	66	46	33	23	13	6	1	0	0
11,520	12,000	128	98	75	55	38	28	18	9	4	0	0
12,000	12,480	142	112	85	65	45	32	22	12	6	1	0
12,480	12,960	157	127	97	74	54	37	27	17	9	4	0
12,960	13,440	175	141	111	84	64	44	32	22	12	6	1
13,440	13,920	194	155	125	95	74	54	37	27	17	8	3
13,920	14,400	213	173	140	110	83	63	43	32	22	12	6
14,400	14,880	233	193	154	124	94	73	53	36	26	16	8
14,880	15,360	252	212	172	139	109	82	62	42	31	21	11
15,360	15,840	275	231	191	153	123	93	72	52	36	26	16
15,840	16,320	299	250	210	170	137	107	82	62	42	31	21
16,320	16,800	323	273	229	189	152	122	92	71	51	36	26
16,800	17,280	347	297	249	209	169	136	106	81	61	41	30
17,280	17,760	371	321	271	228	188	151	121	91	70	50	35
17,760	18,240	395	345	295	247	207	167	135	105	80	60	40
18,240	18,720	424	369	319	269	226	186	149	119	90	70	50
18,720	19,200	453	393	343	293	245	205	165	134	104	79	59
19,200	19,680	481	421	367	317	267	225	185	148	118	89	69
19,680	20,160	510	450	391	341	291	244	204	164	133	103	78
20,160	20,640	539	479	419	365	315	265	223	183	147	117	88
20,640	21,120	568	508	448	389	339	289	242	202	162	131	101
21,120	21,600	597	537	477	417	363	313	263	221	181	146	116
21,600	22,080	625	565	505	445	387	337	287	241	201	161	130
22,080 and over	Use Table 7 on page 9 for Married											



## Looking for Additional Information?

No matter what the tax topic, from ad valorem taxes to sales tax rates and withholding taxes to vehicle tag agent information, the Oklahoma Tax Commission has many formats available to obtain any additional information you might need.

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