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Oklahoma Income Tax Withholding Tables

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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.



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 20th day of the month following the close of the quarter, except where the amount withheld is more than \$500.00 per quarter. Where the tax withheld is in excess of \$500.00 per quarter, but less than \$5,000.00, a report must be filed on a monthly basis on or before the 20th of the following month. Where the tax withheld is \$5,000.00 or more per month in the previous fiscal year every employer shall file returns electronically.

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. 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.

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 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 \$1.67 plus 2.0% of the net amount of the wage payment that is over \$438.00

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

$$\$78.66 \times 2.0\% = \$1.57 \text{ plus } \$1.67 \text{ (from table)}$$

The Oklahoma withholding amount is \$3.24, which must be rounded to \$3.00

Example Table from Pages 8-9:

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	\$115	\$ 0
\$115	\$156	\$ 0 + (0.50% of the excess over \$115)
\$156	\$219	\$ 0.21 + (1.00% of the excess over \$156)
\$219	\$271	\$ 0.83 + (2.00% of the excess over \$219)
\$271	\$319	\$ 1.88 + (3.00% of the excess over \$271)
\$319	\$415	\$ 3.31 + (4.00% of the excess over \$319)
\$415	\$477	\$ 7.15 + (5.00% of the excess over \$415)
\$477	and above	\$ 10.27 + (5.65% of the excess over \$477)

B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$229	\$ 0
\$229	\$313	\$ 0 + (0.50% of the excess over \$229)
\$313	\$438	\$ 0.42 + (1.00% of the excess over \$313)
\$438	\$542	\$ 1.67 + (2.00% of the excess over \$438)
\$542	\$638	\$ 3.75 + (3.00% of the excess over \$542)
\$638	\$738	\$ 6.63 + (4.00% of the excess over \$638)
\$738	\$854	\$ 10.63 + (5.00% of the excess over \$738)
\$854	and above	\$ 16.46 + (5.65% of the excess over \$854)



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	\$53	\$ 0
\$53	\$72	\$ 0 + (0.50% of the excess over \$53)
\$72	\$101	\$ 0.10 + (1.00% of the excess over \$72)
\$101	\$125	\$ 0.38 + (2.00% of the excess over \$101)
\$125	\$147	\$ 0.87 + (3.00% of the excess over \$125)
\$147	\$191	\$ 1.53 + (4.00% of the excess over \$147)
\$191	\$220	\$ 3.30 + (5.00% of the excess over \$191)
\$220	and above	\$ 4.74 + (5.65% of the excess over \$220)

B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$106	\$ 0
\$106	\$144	\$ 0 + (0.50% of the excess over \$106)
\$144	\$202	\$ 0.19 + (1.00% of the excess over \$144)
\$202	\$250	\$ 0.77 + (2.00% of the excess over \$202)
\$250	\$294	\$ 1.73 + (3.00% of the excess over \$250)
\$294	\$340	\$ 3.06 + (4.00% of the excess over \$294)
\$340	\$394	\$ 4.90 + (5.00% of the excess over \$340)
\$394	and above	\$ 7.60 + (5.65% of the excess over \$394)

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	\$106	\$ 0
\$106	\$144	\$ 0 + (0.50% of the excess over \$106)
\$144	\$202	\$ 0.19 + (1.00% of the excess over \$144)
\$202	\$250	\$ 0.77 + (2.00% of the excess over \$202)
\$250	\$294	\$ 1.73 + (3.00% of the excess over \$250)
\$294	\$383	\$ 3.06 + (4.00% of the excess over \$294)
\$383	\$440	\$ 6.60 + (5.00% of the excess over \$383)
\$440	and above	\$ 9.48 + (5.65% of the excess over \$440)

B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$212	\$ 0
\$212	\$288	\$ 0 + (0.50% of the excess over \$212)
\$288	\$404	\$ 0.38 + (1.00% of the excess over \$288)
\$404	\$500	\$ 1.54 + (2.00% of the excess over \$404)
\$500	\$588	\$ 3.46 + (3.00% of the excess over \$500)
\$588	\$681	\$ 6.12 + (4.00% of the excess over \$588)
\$681	\$788	\$ 9.81 + (5.00% of the excess over \$681)
\$788	and above	\$ 15.19 + (5.65% of the excess over \$788)

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	\$115	\$ 0
\$115	\$156	\$ 0 + (0.50% of the excess over \$115)
\$156	\$219	\$ 0.21 + (1.00% of the excess over \$156)
\$219	\$271	\$ 0.83 + (2.00% of the excess over \$219)
\$271	\$319	\$ 1.88 + (3.00% of the excess over \$271)
\$319	\$415	\$ 3.31 + (4.00% of the excess over \$319)
\$415	\$477	\$ 7.15 + (5.00% of the excess over \$415)
\$477	and above	\$ 10.27 + (5.65% of the excess over \$477)

B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$229	\$ 0
\$229	\$313	\$ 0 + (0.50% of the excess over \$229)
\$313	\$438	\$ 0.42 + (1.00% of the excess over \$313)
\$438	\$542	\$ 1.67 + (2.00% of the excess over \$438)
\$542	\$638	\$ 3.75 + (3.00% of the excess over \$542)
\$638	\$738	\$ 6.63 + (4.00% of the excess over \$638)
\$738	\$854	\$ 10.63 + (5.00% of the excess over \$738)
\$854	and above	\$ 16.46 + (5.65% of the excess over \$854)

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	\$229	\$ 0
\$229	\$313	\$ 0 + (0.50% of the excess over \$229)
\$313	\$438	\$ 0.42 + (1.00% of the excess over \$313)
\$438	\$542	\$ 1.67 + (2.00% of the excess over \$438)
\$542	\$638	\$ 3.75 + (3.00% of the excess over \$542)
\$638	\$829	\$ 6.63 + (4.00% of the excess over \$638)
\$829	\$954	\$ 14.29 + (5.00% of the excess over \$829)
\$954	and above	\$ 20.54 + (5.65% of the excess over \$954)

B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$458	\$ 0
\$458	\$625	\$ 0 + (0.50% of the excess over \$458)
\$625	\$875	\$ 0.83 + (1.00% of the excess over \$625)
\$875	\$1,083	\$ 3.33 + (2.00% of the excess over \$875)
\$1,083	\$1,275	\$ 7.50 + (3.00% of the excess over \$1,083)
\$1,275	\$1,475	\$ 13.25 + (4.00% of the excess over \$1,275)
\$1,475	\$1,708	\$ 21.25 + (5.00% of the excess over \$1,475)
\$1,708	and above	\$ 32.92 + (5.65% of the excess over \$1,708)



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	\$688	\$ 0
\$688	\$938	\$ 0 + (0.50% of the excess over \$688)
\$938	\$1,313	\$ 1.25 + (1.00% of the excess over \$938)
\$1,313	\$1,625	\$ 5.00 + (2.00% of the excess over \$1,313)
\$1,625	\$1,913	\$ 11.25 + (3.00% of the excess over \$1,625)
\$1,913	\$2,488	\$ 19.88 + (4.00% of the excess over \$1,913)
\$2,488	\$2,863	\$ 42.88 + (5.00% of the excess over \$2,488)
\$2,863	and above	\$ 61.63 + (5.65% of the excess over \$2,863)

B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$1,375	\$ 0
\$1,375	\$1,875	\$ 0 + (0.50% of the excess over \$1,375)
\$1,875	\$2,625	\$ 2.50 + (1.00% of the excess over \$1,875)
\$2,625	\$3,250	\$ 10.00 + (2.00% of the excess over \$2,625)
\$3,250	\$3,825	\$ 22.50 + (3.00% of the excess over \$3,250)
\$3,825	\$4,425	\$ 39.75 + (4.00% of the excess over \$3,825)
\$4,425	\$5,125	\$ 63.75 + (5.00% of the excess over \$4,425)
\$5,125	and above	\$ 98.75 + (5.65% of the excess over \$5,125)

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	\$1,375	\$ 0
\$1,375	\$1,875	\$ 0 + (0.50% of the excess over \$1,375)
\$1,875	\$2,625	\$ 2.50 + (1.00% of the excess over \$1,875)
\$2,625	\$3,250	\$ 10.00 + (2.00% of the excess over \$2,625)
\$3,250	\$3,825	\$ 22.50 + (3.00% of the excess over \$3,250)
\$3,825	\$4,975	\$ 39.75 + (4.00% of the excess over \$3,825)
\$4,975	\$5,725	\$ 85.75 + (5.00% of the excess over \$4,975)
\$5,725	and above	\$123.25 + (5.65% of the excess over \$5,725)

B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$2,750	\$ 0
\$2,750	\$3,750	\$ 0 + (0.50% of the excess over \$2,750)
\$3,750	\$5,250	\$ 5.00 + (1.00% of the excess over \$3,750)
\$5,250	\$6,500	\$ 20.00 + (2.00% of the excess over \$5,250)
\$6,500	\$7,650	\$ 45.00 + (3.00% of the excess over \$6,500)
\$7,650	\$8,850	\$ 79.50 + (4.00% of the excess over \$7,650)
\$8,850	\$10,250	\$127.50 + (5.00% of the excess over \$8,850)
\$10,250	and above	\$197.50 + (5.65% of the excess over \$10,250)

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	\$2,750	\$ 0
\$2,750	\$3,750	\$ 0 + (0.50% of the excess over \$2,750)
\$3,750	\$5,250	\$ 5.00 + (1.00% of the excess over \$3,750)
\$5,250	\$6,500	\$ 20.00 + (2.00% of the excess over \$5,250)
\$6,500	\$7,650	\$ 45.00 + (3.00% of the excess over \$6,500)
\$7,650	\$9,950	\$ 79.50 + (4.00% of the excess over \$7,650)
\$9,950	\$11,450	\$171.50 + (5.00% of the excess over \$9,950)
\$11,450	and above	\$246.50 + (5.65% of the excess over \$11,450)

B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$5,500	\$ 0
\$5,500	\$7,500	\$ 0 + (0.50% of the excess over \$5,500)
\$7,500	\$10,500	\$ 10.00 + (1.00% of the excess over \$7,500)
\$10,500	\$13,000	\$ 40.00 + (2.00% of the excess over \$10,500)
\$13,000	\$15,300	\$ 90.00 + (3.00% of the excess over \$13,000)
\$15,300	\$17,700	\$159.00 + (4.00% of the excess over \$15,300)
\$17,700	\$20,500	\$255.00 + (5.00% of the excess over \$17,700)
\$20,500	and above	\$395.00 + (5.65% of the excess over \$20,500)

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	\$11	\$ 0
\$11	\$14	\$ 0 + (0.50% of the excess over \$11)
\$14	\$20	\$ 0.02 + (1.00% of the excess over \$14)
\$20	\$25	\$ 0.08 + (2.00% of the excess over \$20)
\$25	\$29	\$ 0.17 + (3.00% of the excess over \$25)
\$29	\$38	\$ 0.31 + (4.00% of the excess over \$29)
\$38	\$44	\$ 0.66 + (5.00% of the excess over \$38)
\$44	and above	\$ 0.95 + (5.65% of the excess over \$44)

B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$21	\$ 0
\$21	\$29	\$ 0 + (0.50% of the excess over \$21)
\$29	\$40	\$ 0.04 + (1.00% of the excess over \$29)
\$40	\$50	\$ 0.15 + (2.00% of the excess over \$40)
\$50	\$59	\$ 0.35 + (3.00% of the excess over \$50)
\$59	\$68	\$ 0.61 + (4.00% of the excess over \$59)
\$68	\$79	\$ 0.98 + (5.00% of the excess over \$68)
\$79	and above	\$ 1.52 + (5.65% of the excess over \$79)



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	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	1	0	0	0	0	0	0	0	0	0	0
120	129	1	0	0	0	0	0	0	0	0	0	0
129	138	1	1	0	0	0	0	0	0	0	0	0
138	148	1	1	0	0	0	0	0	0	0	0	0
148	157	2	1	1	0	0	0	0	0	0	0	0
157	166	2	1	1	0	0	0	0	0	0	0	0
166	175	2	2	1	1	0	0	0	0	0	0	0
175	185	3	2	1	1	0	0	0	0	0	0	0
185	194	3	2	2	1	1	0	0	0	0	0	0
194	203	4	3	2	1	1	0	0	0	0	0	0
203	212	4	3	2	2	1	1	0	0	0	0	0
212	222	5	4	3	2	1	1	0	0	0	0	0
222	231	5	4	3	2	2	1	1	0	0	0	0
231	240	6	5	4	3	2	1	1	0	0	0	0
240	249	6	5	4	3	2	2	1	1	0	0	0
249	258	7	6	5	4	3	2	1	1	0	0	0
258	268	7	6	5	4	3	2	2	1	1	0	0
268	277	8	7	6	4	4	3	2	1	1	0	0
277	286	8	7	6	5	4	3	2	2	1	1	0
286	295	9	8	7	5	4	3	3	2	1	1	0
295	305	9	8	7	6	5	4	3	2	2	1	1
305	314	10	9	8	7	5	4	3	3	2	1	1
314	323	10	9	8	7	6	5	4	3	2	1	1
323	332	11	10	9	8	6	5	4	3	3	2	1
332	342	11	10	9	8	7	6	5	4	3	2	1
342	351	12	11	10	9	8	6	5	4	3	3	2
351	360	12	11	10	9	8	7	6	5	4	3	2
360	369	13	12	11	10	9	7	6	5	4	3	3
369	378	13	12	11	10	9	8	7	6	5	4	3
378	388	14	13	12	11	10	9	7	6	5	4	3
388	397	14	13	12	11	10	9	8	7	6	5	4
397	406	15	14	13	12	11	10	8	7	6	5	4
406	415	16	14	13	12	11	10	9	8	7	6	5
415	425	16	15	14	13	12	11	10	8	7	6	5
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	0	0	0	0	0	0	0	0	0	0	0
138	148	0	0	0	0	0	0	0	0	0	0	0
148	157	0	0	0	0	0	0	0	0	0	0	0
157	166	0	0	0	0	0	0	0	0	0	0	0
166	175	0	0	0	0	0	0	0	0	0	0	0
175	185	1	0	0	0	0	0	0	0	0	0	0
185	194	1	0	0	0	0	0	0	0	0	0	0
194	203	1	1	0	0	0	0	0	0	0	0	0
203	212	1	1	0	0	0	0	0	0	0	0	0
212	222	1	1	1	0	0	0	0	0	0	0	0
222	231	1	1	1	0	0	0	0	0	0	0	0
231	240	1	1	1	1	0	0	0	0	0	0	0
240	249	2	1	1	1	0	0	0	0	0	0	0
249	258	2	1	1	1	1	0	0	0	0	0	0
258	268	2	2	1	1	1	0	0	0	0	0	0
268	277	2	2	1	1	1	1	0	0	0	0	0
277	286	3	2	2	1	1	1	0	0	0	0	0
286	295	3	2	2	1	1	1	1	0	0	0	0
295	305	3	3	2	2	1	1	1	0	0	0	0
305	314	4	3	2	2	1	1	1	0	0	0	0
314	323	4	3	3	2	2	1	1	1	0	0	0
323	332	4	4	3	2	2	1	1	1	0	0	0
332	342	5	4	3	3	2	2	1	1	1	0	0
342	351	5	4	4	3	2	2	1	1	1	0	0
351	360	6	5	4	3	3	2	2	1	1	1	0
360	369	6	5	4	4	3	2	2	1	1	1	0
369	378	7	6	5	4	3	3	2	2	1	1	1
378	388	7	6	5	4	4	3	2	2	1	1	1
388	397	8	7	6	5	4	3	3	2	2	1	1
397	406	8	7	6	5	4	4	3	2	2	1	1
406	415	9	7	7	6	5	4	3	3	2	1	1
415	425	9	8	7	6	5	4	3	3	2	2	1
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	0	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	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	1	0	0	0	0	0	0	0	0	0
240	259	2	1	0	0	0	0	0	0	0	0	0
259	277	2	1	1	0	0	0	0	0	0	0	0
277	296	3	2	1	0	0	0	0	0	0	0	0
296	314	3	2	1	1	0	0	0	0	0	0	0
314	332	4	3	2	1	0	0	0	0	0	0	0
332	351	5	3	2	1	1	0	0	0	0	0	0
351	369	6	4	3	2	1	0	0	0	0	0	0
369	388	6	5	3	2	1	1	0	0	0	0	0
388	406	7	6	4	3	2	1	0	0	0	0	0
406	425	8	6	5	3	2	1	1	0	0	0	0
425	443	9	7	6	4	3	2	1	0	0	0	0
443	462	10	8	6	5	3	2	1	1	0	0	0
462	480	11	9	7	6	4	3	2	1	0	0	0
480	499	12	10	8	6	5	3	2	1	1	0	0
499	517	13	11	9	7	5	4	3	2	1	0	0
517	536	14	12	10	8	6	5	3	2	1	1	0
536	554	15	13	11	9	7	5	4	2	1	1	0
554	572	16	14	12	10	8	6	5	3	2	1	1
572	591	17	15	13	11	9	7	5	4	2	1	1
591	609	18	16	14	12	10	8	6	5	3	2	1
609	628	20	17	15	13	11	9	7	5	4	2	1
628	646	21	18	16	14	12	10	8	6	4	3	2
646	665	22	19	17	15	13	11	9	7	5	4	2
665	683	23	20	18	16	14	12	10	8	6	4	3
683	702	24	22	19	17	15	13	11	9	7	5	4
702	720	25	23	20	18	16	14	12	10	8	6	4
720	739	26	24	21	19	17	15	13	11	9	7	5
739	757	27	25	22	20	18	16	14	12	9	8	6
757	775	28	26	24	21	19	17	15	13	11	8	7
775	794	29	27	25	22	20	18	16	14	12	9	7
794	812	30	28	26	23	21	19	17	15	13	10	8
812	831	31	29	27	24	22	20	18	16	14	11	9
831	849	32	30	28	26	23	21	19	17	15	13	10
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	0	0	0	0	0	0	0	0	0	0	0
222	240	0	0	0	0	0	0	0	0	0	0	0
240	259	0	0	0	0	0	0	0	0	0	0	0
259	277	0	0	0	0	0	0	0	0	0	0	0
277	296	0	0	0	0	0	0	0	0	0	0	0
296	314	1	0	0	0	0	0	0	0	0	0	0
314	332	1	0	0	0	0	0	0	0	0	0	0
332	351	1	1	0	0	0	0	0	0	0	0	0
351	369	1	1	0	0	0	0	0	0	0	0	0
369	388	1	1	1	0	0	0	0	0	0	0	0
388	406	1	1	1	0	0	0	0	0	0	0	0
406	425	2	1	1	1	0	0	0	0	0	0	0
425	443	2	1	1	1	0	0	0	0	0	0	0
443	462	3	2	1	1	0	0	0	0	0	0	0
462	480	3	2	1	1	1	0	0	0	0	0	0
480	499	3	2	2	1	1	0	0	0	0	0	0
499	517	4	3	2	1	1	1	0	0	0	0	0
517	536	4	3	2	2	1	1	0	0	0	0	0
536	554	5	4	3	2	1	1	1	0	0	0	0
554	572	5	4	3	2	2	1	1	0	0	0	0
572	591	6	5	4	3	2	1	1	1	0	0	0
591	609	7	5	4	3	2	2	1	1	0	0	0
609	628	7	6	5	4	3	2	1	1	1	0	0
628	646	8	7	5	4	3	2	2	1	1	0	0
646	665	9	7	6	5	4	3	2	1	1	1	0
665	683	10	8	6	5	4	3	2	2	1	1	0
683	702	10	9	7	6	5	3	3	2	1	1	1
702	720	11	9	8	6	5	4	3	2	2	1	1
720	739	12	10	9	7	6	5	3	3	2	1	1
739	757	13	11	9	8	6	5	4	3	2	2	1
757	775	14	12	10	9	7	6	5	3	3	2	1
775	794	15	13	11	9	8	6	5	4	3	2	2
794	812	16	14	12	10	9	7	6	4	3	3	2
812	831	17	15	13	11	9	8	6	5	4	3	2
831	849	18	16	14	12	10	8	7	6	4	3	3
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	0	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	0	0	0	0	0	0	0	0	0	0
220	240	1	1	0	0	0	0	0	0	0	0	0
240	260	1	1	0	0	0	0	0	0	0	0	0
260	280	2	1	1	0	0	0	0	0	0	0	0
280	300	2	1	1	0	0	0	0	0	0	0	0
300	320	3	2	1	0	0	0	0	0	0	0	0
320	340	4	2	1	1	0	0	0	0	0	0	0
340	360	5	3	2	1	0	0	0	0	0	0	0
360	380	5	4	2	1	1	0	0	0	0	0	0
380	400	6	4	3	2	1	0	0	0	0	0	0
400	420	7	5	4	2	1	1	0	0	0	0	0
420	440	8	6	4	3	2	1	0	0	0	0	0
440	460	9	7	5	4	2	1	1	0	0	0	0
460	480	10	8	6	4	3	2	1	0	0	0	0
480	500	11	9	7	5	3	2	1	1	0	0	0
500	520	12	10	8	6	4	3	2	1	0	0	0
520	540	13	11	9	7	5	3	2	1	1	0	0
540	560	14	12	10	8	6	4	3	2	1	0	0
560	580	16	13	11	9	7	5	3	2	1	1	0
580	600	17	14	12	10	8	6	4	3	2	1	0
600	620	18	15	13	11	9	7	5	3	2	1	1
620	640	19	17	14	12	10	8	6	4	3	2	1
640	660	20	18	15	13	11	9	7	5	3	2	1
660	680	21	19	16	14	12	10	7	6	4	3	2
680	700	22	20	18	15	13	11	8	6	5	3	2
700	720	23	21	19	16	14	12	9	7	6	4	3
720	740	25	22	20	17	15	13	10	8	6	5	3
740	760	26	23	21	19	16	14	12	9	7	6	4
760	780	27	24	22	20	17	15	13	10	8	6	5
780	800	28	26	23	21	19	16	14	11	9	7	5
800	820	29	27	24	22	20	17	15	13	10	8	6
820	840	30	28	26	23	21	18	16	14	11	9	7
840	860	31	29	27	24	22	20	17	15	13	10	8
860	880	32	30	28	25	23	21	18	16	14	11	9
880	900	34	31	29	27	24	22	19	17	15	12	10
900	920	35	32	30	28	25	23	21	18	16		
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	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0
280	300	0	0	0	0	0	0	0	0	0	0	0
300	320	0	0	0	0	0	0	0	0	0	0	0
320	340	1	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0
360	380	1	1	0	0	0	0	0	0	0	0	0
380	400	1	1	0	0	0	0	0	0	0	0	0
400	420	1	1	1	0	0	0	0	0	0	0	0
420	440	2	1	1	0	0	0	0	0	0	0	0
440	460	2	1	1	1	0	0	0	0	0	0	0
460	480	2	2	1	1	0	0	0	0	0	0	0
480	500	3	2	1	1	1	0	0	0	0	0	0
500	520	3	2	2	1	1	0	0	0	0	0	0
520	540	4	3	2	1	1	1	0	0	0	0	0
540	560	4	3	2	2	1	1	0	0	0	0	0
560	580	5	3	3	2	1	1	0	0	0	0	0
580	600	5	4	3	2	2	1	1	0	0	0	0
600	620	6	5	3	3	2	1	1	0	0	0	0
620	640	6	5	4	3	2	2	1	1	0	0	0
640	660	7	6	5	3	3	2	1	1	0	0	0
660	680	8	6	5	4	3	2	1	1	1	0	0
680	700	9	7	6	4	3	3	2	1	1	0	0
700	720	10	8	6	5	4	3	2	1	1	1	0
720	740	10	9	7	6	4	3	3	2	1	1	0
740	760	11	9	8	6	5	4	3	2	1	1	1
760	780	12	10	9	7	6	4	3	2	2	1	1
780	800	13	11	9	8	6	5	4	3	2	1	1
800	820	14	12	10	9	7	6	4	3	2	2	1
820	840	15	13	11	9	8	6	5	4	3	2	1
840	860	16	14	12	10	8	7	6	4	3	2	2
860	880	17	15	13	11	9	8	6	5	4	3	2
880	900	18	16	14	12	10	8	7	5	4	3	2
900	920	20	17	15	13	11	9	8	6	5	4	3
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	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	1	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	1	0	0	0	0	0	0	0	0	0
440	480	2	1	0	0	0	0	0	0	0	0	0
480	520	3	1	1	0	0	0	0	0	0	0	0
520	560	4	2	1	0	0	0	0	0	0	0	0
560	600	5	3	1	1	0	0	0	0	0	0	0
600	640	6	4	2	1	0	0	0	0	0	0	0
640	680	8	5	3	1	1	0	0	0	0	0	0
680	720	9	6	4	2	1	0	0	0	0	0	0
720	760	11	7	5	3	1	1	0	0	0	0	0
760	800	12	9	6	4	2	1	0	0	0	0	0
800	840	14	11	7	5	3	1	0	0	0	0	0
840	880	16	12	9	6	3	2	1	0	0	0	0
880	920	18	14	10	7	5	3	1	0	0	0	0
920	960	20	16	12	9	6	3	2	1	0	0	0
960	1000	22	18	14	10	7	4	3	1	0	0	0
1000	1040	24	20	16	12	9	6	3	2	1	0	0
1040	1080	27	22	18	14	10	7	4	2	1	0	0
1080	1120	29	24	20	15	12	8	6	3	2	1	0
1120	1160	31	26	22	17	13	10	7	4	2	1	0
1160	1200	33	29	24	19	15	12	8	5	3	2	1
1200	1240	36	31	26	21	17	13	10	7	4	2	1
1240	1280	38	33	28	24	19	15	12	8	5	3	2
1280	1320	40	35	31	26	21	17	13	10	7	4	2
1320	1360	42	38	33	28	24	19	15	11	8	5	3
1360	1400	45	40	35	30	26	21	17	13	10	6	4
1400	1440	47	42	37	33	28	23	19	15	11	8	5
1440	1480	49	44	40	35	30	26	21	17	13	10	6
1480	1520	51	47	42	37	33	28	23	19	15	11	8
1520	1560	54	49	44	40	35	30	25	21	17	13	9
1560	1600	56	51	46	42	37	32	28	23	19	14	11
1600	1640	58	53	49	44	39	35	30	25	21	16	13
1640	1680	60	56	51	46	42	37	32	27	23	18	14
1680	1720	63	58	53	49	44	39	34	30	25	20	16
1720	1760	65	60	56	51	46	41	37	32	27	23	18
1760	1800	67	62	58	53	48	44	39	34	30	25	20
1800	1840	69	65	60	55	51	46	41	37	32	27	22
1,840 and over	Use Table 4 on page 8 for Single											



Monthly Payroll I Period: Married Persons

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	160	0	0	0	0	0	0	0	0	0	0	0
160	200	0	0	0	0	0	0	0	0	0	0	0
200	240	0	0	0	0	0	0	0	0	0	0	0
240	280	0	0	0	0	0	0	0	0	0	0	0
280	320	0	0	0	0	0	0	0	0	0	0	0
320	360	0	0	0	0	0	0	0	0	0	0	0
360	400	0	0	0	0	0	0	0	0	0	0	0
400	440	0	0	0	0	0	0	0	0	0	0	0
440	480	0	0	0	0	0	0	0	0	0	0	0
480	520	0	0	0	0	0	0	0	0	0	0	0
520	560	0	0	0	0	0	0	0	0	0	0	0
560	600	1	0	0	0	0	0	0	0	0	0	0
600	640	1	0	0	0	0	0	0	0	0	0	0
640	680	1	1	0	0	0	0	0	0	0	0	0
680	720	2	1	0	0	0	0	0	0	0	0	0
720	760	2	1	1	0	0	0	0	0	0	0	0
760	800	2	2	1	0	0	0	0	0	0	0	0
800	840	3	2	1	1	0	0	0	0	0	0	0
840	880	3	2	2	1	0	0	0	0	0	0	0
880	920	4	3	2	1	1	0	0	0	0	0	0
920	960	5	3	2	1	1	0	0	0	0	0	0
960	1,000	5	4	3	2	1	1	0	0	0	0	0
1,000	1,040	6	5	3	2	1	1	0	0	0	0	0
1,040	1,080	7	5	4	3	2	1	1	0	0	0	0
1,080	1,120	8	6	5	3	2	1	1	0	0	0	0
1,120	1,160	9	7	5	4	3	2	1	0	0	0	0
1,160	1,200	10	8	6	4	3	2	1	1	0	0	0
1,200	1,240	12	9	7	5	4	3	2	1	0	0	0
1,240	1,280	13	10	8	6	4	3	2	1	1	0	0
1,280	1,320	14	12	9	7	5	4	3	2	1	0	0
1,320	1,360	16	13	10	8	6	4	3	2	1	1	0
1,360	1,400	17	14	11	9	7	5	3	3	2	1	0
1,400	1,440	19	16	13	10	8	6	4	3	2	1	1
1,440	1,480	21	17	14	11	9	7	5	3	3	2	1
1,480	1,520	23	19	16	13	10	8	6	4	3	2	1
1,520	1,560	25	21	17	14	11	9	7	5	3	2	2
1,560	1,600	27	22	19	15	12	10	7	6	4	3	2
1,600	1,640	29	24	20	17	14	11	9	7	5	3	2
1,640	1,680	31	26	22	19	15	12	10	7	6	4	3
1,680	1,720	33	28	24	20	17	14	11	9	7	5	3
1,720	1,760	35	30	26	22	19	15	12	10	7	6	4
1,760	1,800	37	32	28	24	20	17	13	11	8	6	5
1,800	1,840	39	35	30	26	22	18	15	12	10	7	6
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	1920	0	0	0	0	0	0	0	0	0	0	0
1920	2400	0	0	0	0	0	0	0	0	0	0	0
2400	2880	0	0	0	0	0	0	0	0	0	0	0
2880	3360	2	0	0	0	0	0	0	0	0	0	0
3360	3840	4	0	0	0	0	0	0	0	0	0	0
3840	4320	8	2	0	0	0	0	0	0	0	0	0
4320	4800	13	4	0	0	0	0	0	0	0	0	0
4800	5280	18	8	1	0	0	0	0	0	0	0	0
5280	5760	25	13	4	0	0	0	0	0	0	0	0
5760	6240	35	18	8	1	0	0	0	0	0	0	0
6240	6720	45	25	12	4	0	0	0	0	0	0	0
6720	7200	59	34	17	7	1	0	0	0	0	0	0
7200	7680	73	44	24	12	3	0	0	0	0	0	0
7680	8160	90	58	33	17	7	1	0	0	0	0	0
8160	8640	110	72	43	23	12	3	0	0	0	0	0
8640	9120	129	89	56	33	16	6	1	0	0	0	0
9120	9600	148	108	71	42	22	11	3	0	0	0	0
9600	10080	167	127	87	55	32	16	6	0	0	0	0
10080	10560	190	146	106	70	41	21	11	3	0	0	0
10560	11040	214	166	126	86	54	31	16	6	0	0	0
11040	11520	238	188	145	105	68	41	21	10	3	0	0
11520	12000	264	212	164	124	84	53	30	15	5	0	0
12000	12480	291	236	186	143	103	67	40	20	10	2	0
12480	12960	318	262	210	162	122	82	52	29	15	5	0
12960	13440	345	289	234	184	142	102	66	39	20	10	2
13440	13920	373	316	260	208	161	121	81	50	29	14	5
13920	14400	400	343	287	232	182	140	100	65	38	19	9
14400	14880	427	370	314	257	206	159	119	79	49	28	14
14880	15360	454	397	341	284	230	180	138	98	64	37	19
15360	15840	481	424	368	311	255	204	158	118	78	48	27
15840	16320	508	452	395	339	282	228	178	137	97	62	37
16320	16800	535	479	422	366	309	253	202	156	116	77	47
16800	17280	562	506	449	393	336	280	226	176	135	95	61
17280	17760	589	533	476	420	363	307	250	200	154	114	76
17760	18240	617	560	504	447	391	334	278	224	174	134	94
18240	18720	644	587	531	474	418	361	305	248	198	153	113
18720	19200	671	614	558	501	445	388	332	275	222	172	132
19200	19680	698	641	585	528	472	415	359	302	246	196	151
19680	20160	725	669	612	556	499	443	386	330	273	220	170
20160	20640	752	696	639	583	526	470	413	357	300	244	194
20640	21120	779	723	666	610	553	497	440	384	327	271	218
21120	21600	806	750	693	637	580	524	467	411	354	298	242
21600	22080	834	777	721	664	608	551	495	438	382	325	269
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	0	0	0	0	0	0	0	0	0	0	0
3,360	3,840	0	0	0	0	0	0	0	0	0	0	0
3,840	4,320	0	0	0	0	0	0	0	0	0	0	0
4,320	4,800	0	0	0	0	0	0	0	0	0	0	0
4,800	5,280	0	0	0	0	0	0	0	0	0	0	0
5,280	5,760	0	0	0	0	0	0	0	0	0	0	0
5,760	6,240	3	0	0	0	0	0	0	0	0	0	0
6,240	6,720	5	0	0	0	0	0	0	0	0	0	0
6,720	7,200	7	2	0	0	0	0	0	0	0	0	0
7,200	7,680	10	5	0	0	0	0	0	0	0	0	0
7,680	8,160	14	7	2	0	0	0	0	0	0	0	0
8,160	8,640	19	10	5	0	0	0	0	0	0	0	0
8,640	9,120	24	14	7	2	0	0	0	0	0	0	0
9,120	9,600	29	19	9	4	0	0	0	0	0	0	0
9,600	10,080	33	23	13	7	2	0	0	0	0	0	0
10,080	10,560	38	28	18	9	4	0	0	0	0	0	0
10,560	11,040	46	33	23	13	7	2	0	0	0	0	0
11,040	11,520	56	38	28	18	9	4	0	0	0	0	0
11,520	12,000	65	45	33	23	13	6	1	0	0	0	0
12,000	12,480	75	55	37	27	17	9	4	0	0	0	0
12,480	12,960	84	64	44	32	22	12	6	1	0	0	0
12,960	13,440	96	74	54	37	27	17	9	4	0	0	0
13,440	13,920	110	84	64	44	32	22	12	6	1	0	0
13,920	14,400	125	95	73	53	37	27	17	8	3	0	0
14,400	14,880	139	109	83	63	43	31	21	11	6	1	0
14,880	15,360	154	124	94	72	52	36	26	16	8	3	0
15,360	15,840	171	138	108	82	62	42	31	21	11	6	1
15,840	16,320	190	152	122	92	72	52	36	26	16	8	3
16,320	16,800	209	169	137	107	81	61	41	31	21	11	5
16,800	17,280	229	189	151	121	91	71	51	35	25	15	8
17,280	17,760	248	208	168	136	106	80	60	40	30	20	10
17,760	18,240	270	227	187	150	120	90	70	50	35	25	15
18,240	18,720	294	246	206	166	134	104	80	60	40	30	20
18,720	19,200	318	268	225	185	149	119	89	69	49	35	25
19,200	19,680	342	292	245	205	165	133	103	79	59	39	29
19,680	20,160	366	316	266	224	184	148	118	88	68	48	34
20,160	20,640	390	340	290	243	203	163	132	102	78	58	39
20,640	21,120	416	364	314	264	222	182	146	116	88	68	48
21,120	21,600	444	388	338	288	241	201	161	131	101	77	57
21,600	22,080	471	414	362	312	262	221	181	145	115	87	67
22,080 and over	Use Table 7 on page 9 for Married											



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