



# OKLAHOMA INCOME TAX WITHHOLDING TABLES

**2013**

EFFECTIVE DATE: JANUARY 1, 2013

**OKLAHOMA TAX COMMISSION**

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Oklahoma City, Oklahoma 73194



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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.

### Registration, Identification and Account Number...

Every employer must have a Federal Employers Identification Number as issued by the Internal Revenue Service. Employers may obtain a Federal Identification Number by making application with the Internal Revenue Service on Form SS-4 or by calling (800)829-4933.

Upon receipt of the Federal Employers Identification Number employers need to establish an Oklahoma employer’s withholding tax account. Oklahoma employer’s withholding tax accounts can be established online at [www.tax.ok.gov](http://www.tax.ok.gov) or by submitting either a Packet A: New Business Registration Packet or the Oklahoma Wage Withholding Tax Application (Form WTH10006) depending upon licenses and permits required. Packets may be downloaded from [www.tax.ok.gov](http://www.tax.ok.gov).

After registration with the Oklahoma Tax Commission employers will be assigned an account number for each registered account. Account numbers must be used by the employer for all returns and correspondence with the Oklahoma Tax Commission.



## GENERAL INFORMATION, CONTINUED...

### Filing Requirements...

**Return:** Every employer required to deduct and withhold Oklahoma income tax from an employee's wages must file a return 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 return 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 Semi-weekly Deposit Schedule for federal withholding taxes. **Effective March 1, 2010, all remitters of Oklahoma income tax withholding that are on the Federal semi-weekly deposit schedule must remit Oklahoma withholding tax at the same time using the Federal semi-weekly deposit schedule.** For employers making payments other than by electronic funds transfer, a withholding payment voucher shall be filed with each payment.

In order to efficiently process your payments and returns 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.

**In 2013 the frequency of filing withholding returns (NOT remittances) will be changed to quarterly for all levels of wage withholding accounts. You will be notified in advance of changes to your filing requirements.**

### Return - 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 returns are also available on the web at [www.tax.ok.gov](http://www.tax.ok.gov).

### Annual Reconciliation, Amending a Return and Employer's Earnings Statements...

Employers are not required to file an annual reconciliation with the Oklahoma Tax Commission. If there are adjustments (amendments), either over- or under- pays, which need to be made to a withholding account employers should file an amended return for that period. Adjustments can be made on the withholding return which can be downloaded from [www.tax.ok.gov](http://www.tax.ok.gov).

Employers are not required to send copies of employee W-2's.

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...

### Penalty/Interest for Failure to Withhold or Pay Taxes Withheld...

Penalty for failure to pay the tax withheld when due is 10% of the amount of tax, or 10% of the amount of underpayment of tax, if not paid on or before the due date (20th day of the month when due). Penalty will be imposed when taxpayer fails to pay tax when due, and such failure is not corrected within 15 days after the tax becomes delinquent. Interest at the rate of 1.25% per month is due on any amount not paid by the due date.

Under the Income Withholding Tax Law of Oklahoma, every person who, as an officer of a corporation, a member of a partnership or as an individual employer, is under a duty to withhold and remit Oklahoma Income Withholding Tax may be personally liable to the State of Oklahoma for the taxes withheld. Sums withheld shall be deemed to be held in trust for the State of Oklahoma.

If an employer fails to withhold the tax required to be withheld, and thereafter the income tax is paid by the employee, the employer shall be subject to penalties and interest only.

If the Tax Commission, in any case, has justifiable reason to believe that the collection of the tax is in jeopardy, the Tax Commission may require the employer to file a return and pay the tax at any time.

### Common Law Employees...

An employer-employee relationship exists for Oklahoma income tax withholding purposes when the person for whom services are performed has the right to control the manner and means of performing the work. It does not matter that the employer gives the employee substantial discretion and freedom to act, so long as the employer has the right to control the method and result of the service.

Common law rules provide the factors examined to determine whether an employer-employee relationship exists. These factors include, but are not limited to:

- **Method of Payment:** Workers paid on a regular basis (e.g. hourly, weekly, monthly), are more likely to be considered employees than persons paid a fixed amount for a specific service. The providing of fringe benefits is also typical of an employer-employee relationship.
- **Set Hours of Work:** An employer-employee relationship generally exists when the hours of work are set by the person for whom the services are provided. If fixed hours are not practical, the requirement to work at certain times would likely indicate an element of control.
- **Materials and Tools:** Persons who furnish their own tools and materials are less likely to be considered employees than persons who use tools and materials furnished by the hiring entity. Skilled workers who customarily use their own small tools for their trade may be considered an employee if the hiring entity has control over the service performed.
- **Right of Discharge:** The ability of a hiring entity to discharge a worker and the conditions under which discharge may occur are factors examined in determining an employer-employee relationship.

If an employer-employee relationship exists Oklahoma income tax is required to be withheld and paid to the Tax Commission regardless of the description given to workers, regardless of how payments are made or what they are called, and regardless of whether the person works full or part time. No single factor determines whether an employer-employee relationship exists. Examination of all facts and factors of each case is necessary to determine the existence of an employer-employee relationship.



## GENERAL INFORMATION, CONTINUED...

### Independent Contractors...

Persons who follow an independent trade, business, or profession in which their services are offered to the general public are considered independent contractors and not employees. Independent contractors realize a profit or suffer a loss as a result of their services and are legally obligated to complete a specific service in a specific manner. Examples are: self-employed attorneys, doctors, contractors, subcontractors and auctioneers. However, whether such persons are employees or independent contractors depends on the facts of each case.

Generally, an individual is considered an independent contractor if the entity receiving the person's services has the right to control the result of the work but does not have the legal right to control the manner and means of accomplishing the result.



## HOW TO COMPUTE OKLAHOMA WITHHOLDING

There are two methods you may use to determine the amount of Oklahoma income tax to be withheld from wage payments subject to Oklahoma income tax withholding - the percentage formula method and the wage bracket tables. Both methods use a series of tables for single and married taxpayers for each type of payroll period frequency (weekly, monthly, etc.).

Important: You must use the correct table for your payroll frequency and the marital status of the payee in order to arrive at an accurate amount of Oklahoma withholding tax.

Using the wage bracket tables is considered to be the easier of the two methods. However, if you have highly paid employees/payees or are using a computerized payroll system, you (or your software) may use the percentage formula. Both methods are acceptable and produce almost identical results. Choose the method that best suits your payroll situation.

### **Percentage Formula Method:**

The percentage formula is a mathematical formula based on the Oklahoma personal income tax rates. This method uses the tables that are on pages 8 and 9.

The percentage rate tables are based on the net wage amount. To compute the net amount of the payment, you must first calculate the employee's/payee's withholding allowance amount and deduct it from the gross wage or payment for the period before using the percentage rate tables. The number of withholding allowances claimed on the Federal W-4 must be used.





## HOW TO COMPUTE OKLAHOMA WITHHOLDING, CONTINUED...

### Withholding Allowance Amount...

An individual's withholding allowance amount is the Oklahoma individual income tax personal exemption amount of \$1,000 divided by the number of payroll periods in the calendar year. Thus, an employee paid monthly has a withholding allowance of \$1,000 divided by 12, or \$83.33, per pay period for each withholding allowance claimed. The Oklahoma withholding allowance amounts for each payroll frequency are shown in the table below.

**Table of Withholding Allowance Amounts...**

Payroll Frequency	Number of Pay Periods Per year	Amount of Each Withholding Allowance
Weekly	52	\$ 19.23
Bi-Weekly	26	\$ 38.46
Semi-Monthly	24	\$ 41.67
Monthly	12	\$ 83.33
Quarterly	4	\$ 250.00
Semi-Annual	2	\$ 500.00
Annual	1	\$ 1,000.00
Daily or Miscellaneous (Each day of the payroll period)	260	\$ 3.85

### Rounding...

Oklahoma withholding computed using the percentage method must be rounded. Round to the nearest whole dollar by dropping any amount under 50 cents and increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.49 becomes \$2.00, and \$2.50 becomes \$3.00.

### Wage Bracket Tables Method:

This method uses the series of tables that begin on page 10. The wage bracket tables are calculated using the percentage formula, with the results rounded and placed in convenient brackets for you. Withholding is computed by plotting the gross wage and the number of withholding allowances (number of withholding allowances claimed on the Federal W-4) on the table that corresponds with your payroll frequency and the individual's marital status.

**Important:** When the payment for the period exceeds the last bracket or line of a wage bracket table, you must use the percentage formula to calculate the amount of Oklahoma tax to withhold on the entire payment.

### Withholding Calculations for Married Persons with Dual Incomes...

Since Oklahoma married taxpayers are taxed on combined incomes, many married taxpayers do not have sufficient withholding to cover the annual liability. If a taxpayer has elected the option of "Married", but withhold at higher "Single" rate on the Federal Form W-4, use the appropriate Oklahoma Single Withholding Table.



# SAMPLE COMPUTATION: PERCENTAGE FORMULA EXAMPLE

## Example

An individual is paid \$1,725 semi-monthly. He/she is married and claims 2 withholding allowances on his/her Federal W-4 Form.

### Step 1...

Multiply the withholding allowance amount for your payroll frequency (see table on page 6) by the total number of withholding allowances claimed on the individual's Federal W-4 Form.

The Semi-Monthly withholding allowance is \$41.67; the individual is claiming 2 withholding allowances.

$$\$41.67 \times 2 = \$83.34$$

### Step 2...

Subtract this amount from the individual's gross payment for the period to arrive at the net payment amount.

$$\$1,725 - \$83.34 = \$1,641.66$$

### Step 3...

Use the appropriate rate table on page 8 (Table 3 for Semi-Monthly payroll) to figure the amount to be withheld. Since the individual is married use Table 3 for a "Married Person".

The withholding rate is \$16.46 plus 5.25% of the net amount of the wage payment that is over \$1,048.00.

$$\$1,641.66 - \$1,048.00 = \$593.66$$

$$\$593.66 \times 5.25\% = \$31.17 \text{ plus } \$16.46 \text{ (from table)}$$

The Oklahoma withholding amount is \$47.63, which must be rounded to \$48.00

## 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	\$254	\$ 0
\$254	\$296	\$ 0 +(0.50% of the excess over \$254)
\$296	\$358	\$ 0.21 +(1.00% of the excess over \$296)
\$358	\$410	\$ 0.83 +(2.00% of the excess over \$358)
\$410	\$458	\$ 1.88 +(3.00% of the excess over \$410)
\$458	\$554	\$ 3.31 +(4.00% of the excess over \$458)
\$554	\$617	\$ 7.15 +(5.00% of the excess over \$554)
\$617	and above	\$ 10.27 +(5.25% of the excess over \$617)

#### 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	\$423	\$ 0
\$423	\$506	\$ 0 +(0.50% of the excess over \$423)
\$506	\$631	\$ 0.42 +(1.00% of the excess over \$506)
\$631	\$735	\$ 1.67 +(2.00% of the excess over \$631)
\$735	\$831	\$ 3.75 +(3.00% of the excess over \$735)
\$831	\$931	\$ 6.63 +(4.00% of the excess over \$831)
\$931	\$1,048	\$ 10.63 +(5.00% of the excess over \$931)
\$1,048	and above	\$ 16.46 +(5.25% of the excess over \$1,048)



# 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	\$117	\$ 0
\$117	\$137	\$ 0 + (0.50% of the excess over \$117)
\$137	\$165	\$ 0.10 + (1.00% of the excess over \$137)
\$165	\$189	\$ 0.38 + (2.00% of the excess over \$165)
\$189	\$212	\$ 0.87 + (3.00% of the excess over \$189)
\$212	\$256	\$ 1.53 + (4.00% of the excess over \$212)
\$256	\$285	\$ 3.30 + (5.00% of the excess over \$256)
\$285	and above	\$ 4.74 + (5.25% of the excess over \$285)

### 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	\$195	\$ 0
\$195	\$234	\$ 0 + (0.50% of the excess over \$195)
\$234	\$291	\$ 0.19 + (1.00% of the excess over \$234)
\$291	\$339	\$ 0.77 + (2.00% of the excess over \$291)
\$339	\$384	\$ 1.73 + (3.00% of the excess over \$339)
\$384	\$430	\$ 3.06 + (4.00% of the excess over \$384)
\$430	\$484	\$ 4.90 + (5.00% of the excess over \$430)
\$484	and above	\$ 7.60 + (5.25% of the excess over \$484)

## 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	\$235	\$ 0
\$235	\$273	\$ 0 + (0.50% of the excess over \$235)
\$273	\$331	\$ 0.19 + (1.00% of the excess over \$273)
\$331	\$379	\$ 0.77 + (2.00% of the excess over \$331)
\$379	\$423	\$ 1.73 + (3.00% of the excess over \$379)
\$423	\$512	\$ 3.06 + (4.00% of the excess over \$423)
\$512	\$569	\$ 6.60 + (5.00% of the excess over \$512)
\$569	and above	\$ 9.48 + (5.25% of the excess over \$569)

### 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	\$390	\$ 0
\$390	\$467	\$ 0 + (0.50% of the excess over \$390)
\$467	\$583	\$ 0.38 + (1.00% of the excess over \$467)
\$583	\$679	\$ 1.54 + (2.00% of the excess over \$583)
\$679	\$767	\$ 3.46 + (3.00% of the excess over \$679)
\$767	\$860	\$ 6.12 + (4.00% of the excess over \$767)
\$860	\$967	\$ 9.81 + (5.00% of the excess over \$860)
\$967	and above	\$ 15.19 + (5.25% of the excess over \$967)

## 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	\$254	\$ 0
\$254	\$296	\$ 0 + (0.50% of the excess over \$254)
\$296	\$358	\$ 0.21 + (1.00% of the excess over \$296)
\$358	\$410	\$ 0.83 + (2.00% of the excess over \$358)
\$410	\$458	\$ 1.88 + (3.00% of the excess over \$410)
\$458	\$554	\$ 3.31 + (4.00% of the excess over \$458)
\$554	\$617	\$ 7.15 + (5.00% of the excess over \$554)
\$617	and above	\$ 10.27 + (5.25% of the excess over \$617)

### 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	\$423	\$ 0
\$423	\$506	\$ 0 + (0.50% of the excess over \$423)
\$506	\$631	\$ 0.42 + (1.00% of the excess over \$506)
\$631	\$735	\$ 1.67 + (2.00% of the excess over \$631)
\$735	\$831	\$ 3.75 + (3.00% of the excess over \$735)
\$831	\$931	\$ 6.63 + (4.00% of the excess over \$831)
\$931	\$1,048	\$ 10.63 + (5.00% of the excess over \$931)
\$1,048	and above	\$ 16.46 + (5.25% of the excess over \$1,048)

## 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	\$508	\$ 0
\$508	\$592	\$ 0 + (0.50% of the excess over \$508)
\$592	\$717	\$ 0.42 + (1.00% of the excess over \$592)
\$717	\$821	\$ 1.67 + (2.00% of the excess over \$717)
\$821	\$917	\$ 3.75 + (3.00% of the excess over \$821)
\$917	\$1,108	\$ 6.63 + (4.00% of the excess over \$917)
\$1,108	\$1,233	\$ 14.29 + (5.00% of the excess over \$1,108)
\$1,233	and above	\$ 20.54 + (5.25% of the excess over \$1,233)

### 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	\$846	\$ 0
\$846	\$1,013	\$ 0 + (0.50% of the excess over \$846)
\$1,013	\$1,263	\$ 0.83 + (1.00% of the excess over \$1,013)
\$1,263	\$1,471	\$ 3.33 + (2.00% of the excess over \$1,263)
\$1,471	\$1,663	\$ 7.50 + (3.00% of the excess over \$1,471)
\$1,663	\$1,863	\$ 13.25 + (4.00% of the excess over \$1,663)
\$1,863	\$2,096	\$ 21.25 + (5.00% of the excess over \$1,863)
\$2,096	and above	\$ 32.92 + (5.25% of the excess over \$2,096)





# TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

## Table 5: QUARTERLY Payroll Period

### A: SINGLE person:

If the amount of wages is:

(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
\$0	\$1,525	\$ 0
\$1,525	\$1,775	\$ 0 + (0.50% of the excess over \$1,525)
\$1,775	\$2,150	\$ 1.25 + (1.00% of the excess over \$1,775)
\$2,150	\$2,463	\$ 5.00 + (2.00% of the excess over \$2,150)
\$2,463	\$2,750	\$ 11.25 + (3.00% of the excess over \$2,463)
\$2,750	\$3,325	\$ 19.88 + (4.00% of the excess over \$2,750)
\$3,325	\$3,700	\$ 42.88 + (5.00% of the excess over \$3,325)
\$3,700	and above	\$ 61.63 + (5.25% of the excess over \$3,700)

### 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	\$2,538	\$ 0
\$2,538	\$3,038	\$ 0 + (0.50% of the excess over \$2,538)
\$3,038	\$3,788	\$ 2.50 + (1.00% of the excess over \$3,038)
\$3,788	\$4,413	\$ 10.00 + (2.00% of the excess over \$3,788)
\$4,413	\$4,988	\$ 22.50 + (3.00% of the excess over \$4,413)
\$4,988	\$5,588	\$ 39.75 + (4.00% of the excess over \$4,988)
\$5,588	\$6,288	\$ 63.75 + (5.00% of the excess over \$5,588)
\$6,288	and above	\$ 98.75 + (5.25% of the excess over \$6,288)

## 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	\$3,050	\$ 0
\$3,050	\$3,550	\$ 0 + (0.50% of the excess over \$3,050)
\$3,550	\$4,300	\$ 2.50 + (1.00% of the excess over \$3,550)
\$4,300	\$4,925	\$ 10.00 + (2.00% of the excess over \$4,300)
\$4,925	\$5,500	\$ 22.50 + (3.00% of the excess over \$4,925)
\$5,500	\$6,650	\$ 39.75 + (4.00% of the excess over \$5,500)
\$6,650	\$7,400	\$ 85.75 + (5.00% of the excess over \$6,650)
\$7,400	and above	\$ 123.25 + (5.25% of the excess over \$7,400)

### 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	\$5,075	\$ 0
\$5,075	\$6,075	\$ 0 + (0.50% of the excess over \$5,075)
\$6,075	\$7,575	\$ 5.00 + (1.00% of the excess over \$6,075)
\$7,575	\$8,825	\$ 20.00 + (2.00% of the excess over \$7,575)
\$8,825	\$9,975	\$ 45.00 + (3.00% of the excess over \$8,825)
\$9,975	\$11,175	\$ 79.50 + (4.00% of the excess over \$9,975)
\$11,175	\$12,575	\$ 127.50 + (5.00% of the excess over \$11,175)
\$12,575	and above	\$ 197.50 + (5.25% of the excess over \$12,575)

## Table 7: ANNUAL Payroll Period

### A: SINGLE person:

If the amount of wages is:

(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
\$0	\$6,100	\$ 0
\$6,100	\$7,100	\$ 0 + (0.50% of the excess over \$6,100)
\$7,100	\$8,600	\$ 5.00 + (1.00% of the excess over \$7,100)
\$8,600	\$9,850	\$ 20.00 + (2.00% of the excess over \$8,600)
\$9,850	\$11,000	\$ 45.00 + (3.00% of the excess over \$9,850)
\$11,000	\$13,300	\$ 79.50 + (4.00% of the excess over \$11,000)
\$13,300	\$14,800	\$ 171.50 + (5.00% of the excess over \$13,300)
\$14,800	and above	\$ 246.50 + (5.25% of the excess over \$14,800)

### 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	\$10,150	\$ 0
\$10,150	\$12,150	\$ 0 + (0.50% of the excess over \$10,150)
\$12,150	\$15,150	\$ 10.00 + (1.00% of the excess over \$12,150)
\$15,150	\$17,650	\$ 40.00 + (2.00% of the excess over \$15,150)
\$17,650	\$19,950	\$ 90.00 + (3.00% of the excess over \$17,650)
\$19,950	\$22,350	\$ 159.00 + (4.00% of the excess over \$19,950)
\$22,350	\$25,150	\$ 255.00 + (5.00% of the excess over \$22,350)
\$25,150	and above	\$ 395.00 + (5.25% of the excess over \$25,150)

## 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	\$23	\$ 0
\$23	\$27	\$ 0 + (0.50% of the excess over \$23)
\$27	\$33	\$ 0.02 + (1.00% of the excess over \$27)
\$33	\$38	\$ 0.08 + (2.00% of the excess over \$33)
\$38	\$42	\$ 0.17 + (3.00% of the excess over \$38)
\$42	\$51	\$ 0.31 + (4.00% of the excess over \$42)
\$51	\$57	\$ 0.66 + (5.00% of the excess over \$51)
\$57	and above	\$ 0.95 + (5.25% of the excess over \$57)

### 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	\$39	\$ 0
\$39	\$47	\$ 0 + (0.50% of the excess over \$39)
\$47	\$58	\$ 0.04 + (1.00% of the excess over \$47)
\$58	\$68	\$ 0.15 + (2.00% of the excess over \$58)
\$68	\$77	\$ 0.35 + (3.00% of the excess over \$68)
\$77	\$86	\$ 0.61 + (4.00% of the excess over \$77)
\$86	\$97	\$ 0.98 + (5.00% of the excess over \$86)
\$97	and above	\$ 1.52 + (5.25% of the excess over \$97)



# WEEKLY PAYROLL PERIOD: SINGLE PERSONS

WEEKLY PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	37	0	0	0	0	0	0	0	0	0	0	0
37	46	0	0	0	0	0	0	0	0	0	0	0
46	55	0	0	0	0	0	0	0	0	0	0	0
55	65	0	0	0	0	0	0	0	0	0	0	0
65	74	0	0	0	0	0	0	0	0	0	0	0
74	83	0	0	0	0	0	0	0	0	0	0	0
83	92	0	0	0	0	0	0	0	0	0	0	0
92	102	0	0	0	0	0	0	0	0	0	0	0
102	111	0	0	0	0	0	0	0	0	0	0	0
111	120	0	0	0	0	0	0	0	0	0	0	0
120	129	0	0	0	0	0	0	0	0	0	0	0
129	138	0	0	0	0	0	0	0	0	0	0	0
138	148	0	0	0	0	0	0	0	0	0	0	0
148	157	0	0	0	0	0	0	0	0	0	0	0
157	166	0	0	0	0	0	0	0	0	0	0	0
166	175	0	0	0	0	0	0	0	0	0	0	0
175	185	1	0	0	0	0	0	0	0	0	0	0
185	194	1	0	0	0	0	0	0	0	0	0	0
194	203	1	1	0	0	0	0	0	0	0	0	0
203	212	1	1	0	0	0	0	0	0	0	0	0
212	222	2	1	1	0	0	0	0	0	0	0	0
222	231	2	1	1	0	0	0	0	0	0	0	0
231	240	2	2	1	1	0	0	0	0	0	0	0
240	249	3	2	1	1	0	0	0	0	0	0	0
249	258	3	2	2	1	1	0	0	0	0	0	0
258	268	4	3	2	1	1	0	0	0	0	0	0
268	277	4	3	2	2	1	1	0	0	0	0	0
277	286	5	4	3	2	1	1	0	0	0	0	0
286	295	5	4	3	2	2	1	1	0	0	0	0
295	305	6	5	4	3	2	1	1	0	0	0	0
305	314	6	5	4	3	2	2	1	1	0	0	0
314	323	7	6	5	4	3	2	1	1	0	0	0
323	332	7	6	5	4	3	2	2	1	1	0	0
332	342	7	6	5	4	4	3	2	1	1	0	0
342	351	8	7	6	5	4	3	2	2	1	1	0
351	360	8	7	6	5	4	3	3	2	1	1	0
360	369	9	8	7	6	5	4	3	2	2	1	1
369	378	9	8	7	6	5	4	3	3	2	1	1
378	388	10	9	8	7	6	5	4	3	2	1	1
388	397	10	9	8	7	6	5	4	3	3	2	1
397	406	11	10	9	8	7	6	5	4	3	2	1
406	415	11	10	9	8	7	6	5	4	3	3	2
415	425	12	11	10	9	8	7	6	5	4	3	2
425	434	12	11	10	9	8	7	6	5	4	3	3
434 and over	Use Table 1 on page 8 for Single											



# WEEKLY PAYROLL PERIOD: MARRIED PERSONS

WEEKLY PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	37	0	0	0	0	0	0	0	0	0	0	0
37	46	0	0	0	0	0	0	0	0	0	0	0
46	55	0	0	0	0	0	0	0	0	0	0	0
55	65	0	0	0	0	0	0	0	0	0	0	0
65	74	0	0	0	0	0	0	0	0	0	0	0
74	83	0	0	0	0	0	0	0	0	0	0	0
83	92	0	0	0	0	0	0	0	0	0	0	0
92	102	0	0	0	0	0	0	0	0	0	0	0
102	111	0	0	0	0	0	0	0	0	0	0	0
111	120	0	0	0	0	0	0	0	0	0	0	0
120	129	0	0	0	0	0	0	0	0	0	0	0
129	138	0	0	0	0	0	0	0	0	0	0	0
138	148	0	0	0	0	0	0	0	0	0	0	0
148	157	0	0	0	0	0	0	0	0	0	0	0
157	166	0	0	0	0	0	0	0	0	0	0	0
166	175	0	0	0	0	0	0	0	0	0	0	0
175	185	0	0	0	0	0	0	0	0	0	0	0
185	194	0	0	0	0	0	0	0	0	0	0	0
194	203	0	0	0	0	0	0	0	0	0	0	0
203	212	0	0	0	0	0	0	0	0	0	0	0
212	222	0	0	0	0	0	0	0	0	0	0	0
222	231	0	0	0	0	0	0	0	0	0	0	0
231	240	0	0	0	0	0	0	0	0	0	0	0
240	249	0	0	0	0	0	0	0	0	0	0	0
249	258	0	0	0	0	0	0	0	0	0	0	0
258	268	0	0	0	0	0	0	0	0	0	0	0
268	277	1	0	0	0	0	0	0	0	0	0	0
277	286	1	0	0	0	0	0	0	0	0	0	0
286	295	1	1	0	0	0	0	0	0	0	0	0
295	305	1	1	0	0	0	0	0	0	0	0	0
305	314	1	1	1	0	0	0	0	0	0	0	0
314	323	1	1	1	0	0	0	0	0	0	0	0
323	332	1	1	1	1	0	0	0	0	0	0	0
332	342	2	1	1	1	0	0	0	0	0	0	0
342	351	2	1	1	1	1	0	0	0	0	0	0
351	360	2	2	1	1	1	0	0	0	0	0	0
360	369	2	2	1	1	1	1	0	0	0	0	0
369	378	3	2	2	1	1	1	0	0	0	0	0
378	388	3	2	2	1	1	1	1	0	0	0	0
388	397	3	3	2	2	1	1	1	0	0	0	0
397	406	4	3	2	2	1	1	1	1	0	0	0
406	415	4	3	3	2	2	1	1	1	0	0	0
415	425	5	4	3	2	2	1	1	1	1	0	0
425	434	5	4	3	3	2	2	1	1	1	0	0
434 and over		Use Table 1 on page 8 for Married										



# BI-WEEKLY PAYROLL PERIOD: SINGLE PERSONS

BI-WEEKLY PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	74	0	0	0	0	0	0	0	0	0	0	0
74	92	0	0	0	0	0	0	0	0	0	0	0
92	111	0	0	0	0	0	0	0	0	0	0	0
111	129	0	0	0	0	0	0	0	0	0	0	0
129	148	0	0	0	0	0	0	0	0	0	0	0
148	166	0	0	0	0	0	0	0	0	0	0	0
166	185	0	0	0	0	0	0	0	0	0	0	0
185	203	0	0	0	0	0	0	0	0	0	0	0
203	222	0	0	0	0	0	0	0	0	0	0	0
222	240	0	0	0	0	0	0	0	0	0	0	0
240	259	0	0	0	0	0	0	0	0	0	0	0
259	277	0	0	0	0	0	0	0	0	0	0	0
277	296	0	0	0	0	0	0	0	0	0	0	0
296	314	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	0	0	0	0	0	0	0	0	0	0
351	369	1	1	0	0	0	0	0	0	0	0	0
369	388	2	1	0	0	0	0	0	0	0	0	0
388	406	2	1	1	0	0	0	0	0	0	0	0
406	425	3	2	1	0	0	0	0	0	0	0	0
425	443	3	2	1	1	0	0	0	0	0	0	0
443	462	4	3	2	1	0	0	0	0	0	0	0
462	480	5	3	2	1	1	0	0	0	0	0	0
480	499	6	4	3	2	1	0	0	0	0	0	0
499	517	6	5	3	2	1	1	0	0	0	0	0
517	536	7	6	4	3	2	1	0	0	0	0	0
536	554	8	6	5	3	2	1	1	0	0	0	0
554	572	9	7	6	4	3	2	1	0	0	0	0
572	591	10	8	6	5	3	2	1	1	0	0	0
591	609	11	9	7	6	4	3	2	1	0	0	0
609	628	12	10	8	6	5	3	2	1	1	0	0
628	646	13	11	9	7	5	4	3	2	1	0	0
646	665	14	12	10	8	6	5	3	2	1	1	0
665	683	15	13	11	9	7	5	4	3	1	1	0
683	702	16	14	12	10	8	6	5	3	2	1	1
702	720	17	15	13	11	9	7	5	4	2	1	1
720	739	18	16	14	12	10	8	6	5	3	2	1
739	757	19	17	15	13	11	9	7	5	4	2	1
757	775	20	18	16	14	12	10	8	6	4	3	2
775	794	21	19	17	15	13	11	9	7	5	4	2
794	812	22	20	18	16	14	12	10	8	6	4	3
812	831	23	21	19	17	15	13	11	9	7	5	4
831	849	24	22	20	18	16	14	12	10	8	6	4
849	868	25	23	21	19	17	15	13	11	9	7	5
868 and over	Use Table 2 on page 8 for Single											



# BI-WEEKLY PAYROLL PERIOD: MARRIED PERSONS

BI-WEEKLY PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	74	0	0	0	0	0	0	0	0	0	0	0
74	92	0	0	0	0	0	0	0	0	0	0	0
92	111	0	0	0	0	0	0	0	0	0	0	0
111	129	0	0	0	0	0	0	0	0	0	0	0
129	148	0	0	0	0	0	0	0	0	0	0	0
148	166	0	0	0	0	0	0	0	0	0	0	0
166	185	0	0	0	0	0	0	0	0	0	0	0
185	203	0	0	0	0	0	0	0	0	0	0	0
203	222	0	0	0	0	0	0	0	0	0	0	0
222	240	0	0	0	0	0	0	0	0	0	0	0
240	259	0	0	0	0	0	0	0	0	0	0	0
259	277	0	0	0	0	0	0	0	0	0	0	0
277	296	0	0	0	0	0	0	0	0	0	0	0
296	314	0	0	0	0	0	0	0	0	0	0	0
314	332	0	0	0	0	0	0	0	0	0	0	0
332	351	0	0	0	0	0	0	0	0	0	0	0
351	369	0	0	0	0	0	0	0	0	0	0	0
369	388	0	0	0	0	0	0	0	0	0	0	0
388	406	0	0	0	0	0	0	0	0	0	0	0
406	425	0	0	0	0	0	0	0	0	0	0	0
425	443	0	0	0	0	0	0	0	0	0	0	0
443	462	0	0	0	0	0	0	0	0	0	0	0
462	480	0	0	0	0	0	0	0	0	0	0	0
480	499	1	0	0	0	0	0	0	0	0	0	0
499	517	1	0	0	0	0	0	0	0	0	0	0
517	536	1	1	0	0	0	0	0	0	0	0	0
536	554	1	1	0	0	0	0	0	0	0	0	0
554	572	1	1	1	0	0	0	0	0	0	0	0
572	591	2	1	1	0	0	0	0	0	0	0	0
591	609	2	1	1	1	0	0	0	0	0	0	0
609	628	2	2	1	1	0	0	0	0	0	0	0
628	646	3	2	1	1	1	0	0	0	0	0	0
646	665	3	2	1	1	1	0	0	0	0	0	0
665	683	3	3	2	1	1	1	0	0	0	0	0
683	702	4	3	2	1	1	1	0	0	0	0	0
702	720	4	3	3	2	1	1	1	0	0	0	0
720	739	5	4	3	2	1	1	1	0	0	0	0
739	757	6	4	3	3	2	1	1	0	0	0	0
757	775	6	5	4	3	2	1	1	1	0	0	0
775	794	7	5	4	3	3	2	1	1	0	0	0
794	812	8	6	5	4	3	2	1	1	1	0	0
812	831	8	7	5	4	3	2	2	1	1	0	0
831	849	9	7	6	5	4	3	2	1	1	1	0
849	868	10	8	7	5	4	3	2	2	1	1	0
868 and over	Use Table 2 on page 8 for Married											





# SEMI-MONTHLY PAYROLL PERIOD: SINGLE PERSONS

SEMI-MONTHLY PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	80	0	0	0	0	0	0	0	0	0	0	0
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	0	0	0	0	0	0	0	0	0	0	0
140	160	0	0	0	0	0	0	0	0	0	0	0
160	180	0	0	0	0	0	0	0	0	0	0	0
180	200	0	0	0	0	0	0	0	0	0	0	0
200	220	0	0	0	0	0	0	0	0	0	0	0
220	240	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0
280	300	0	0	0	0	0	0	0	0	0	0	0
300	320	0	0	0	0	0	0	0	0	0	0	0
320	340	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	2	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	3	2	1	1	0	0	0	0	0	0	0
460	480	4	2	1	1	0	0	0	0	0	0	0
480	500	5	3	2	1	0	0	0	0	0	0	0
500	520	5	4	2	1	1	0	0	0	0	0	0
520	540	6	5	3	2	1	0	0	0	0	0	0
540	560	7	5	4	2	1	1	0	0	0	0	0
560	580	8	6	4	3	2	1	0	0	0	0	0
580	600	9	7	5	4	2	1	1	0	0	0	0
600	620	10	8	6	4	3	2	1	0	0	0	0
620	640	11	9	7	5	4	2	1	1	0	0	0
640	660	12	10	8	6	4	3	2	1	0	0	0
660	680	13	11	9	7	5	3	2	1	1	0	0
680	700	14	12	10	8	6	4	3	2	1	0	0
700	720	15	13	11	9	7	5	3	2	1	1	0
720	740	16	14	12	10	8	6	4	3	2	1	0
740	760	17	15	13	11	9	7	5	3	2	1	1
760	780	18	16	14	12	10	8	6	4	3	2	1
780	800	19	17	15	13	11	9	7	5	3	2	1
800	820	20	18	16	14	12	10	7	6	4	3	2
820	840	21	19	17	15	13	11	8	7	5	3	2
840	860	23	20	18	16	14	12	9	7	6	4	3
860	880	24	21	19	17	15	13	10	8	6	5	3
880	900	25	22	20	18	16	14	11	9	7	6	4
900	920	26	23	21	19	17	15	13	10	8	6	5
920	940	27	25	22	20	18	16	14	11	9	7	6
940 and over	Use Table 3 on page 8 for Single											



# SEMI-MONTHLY PAYROLL PERIOD: MARRIED PERSONS

SEMI-MONTHLY PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	80	0	0	0	0	0	0	0	0	0	0	0
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	0	0	0	0	0	0	0	0	0	0	0
140	160	0	0	0	0	0	0	0	0	0	0	0
160	180	0	0	0	0	0	0	0	0	0	0	0
180	200	0	0	0	0	0	0	0	0	0	0	0
200	220	0	0	0	0	0	0	0	0	0	0	0
220	240	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0
280	300	0	0	0	0	0	0	0	0	0	0	0
300	320	0	0	0	0	0	0	0	0	0	0	0
320	340	0	0	0	0	0	0	0	0	0	0	0
340	360	0	0	0	0	0	0	0	0	0	0	0
360	380	0	0	0	0	0	0	0	0	0	0	0
380	400	0	0	0	0	0	0	0	0	0	0	0
400	420	0	0	0	0	0	0	0	0	0	0	0
420	440	0	0	0	0	0	0	0	0	0	0	0
440	460	0	0	0	0	0	0	0	0	0	0	0
460	480	0	0	0	0	0	0	0	0	0	0	0
480	500	0	0	0	0	0	0	0	0	0	0	0
500	520	0	0	0	0	0	0	0	0	0	0	0
520	540	1	0	0	0	0	0	0	0	0	0	0
540	560	1	0	0	0	0	0	0	0	0	0	0
560	580	1	1	0	0	0	0	0	0	0	0	0
580	600	1	1	0	0	0	0	0	0	0	0	0
600	620	1	1	1	0	0	0	0	0	0	0	0
620	640	2	1	1	0	0	0	0	0	0	0	0
640	660	2	1	1	1	0	0	0	0	0	0	0
660	680	2	2	1	1	0	0	0	0	0	0	0
680	700	3	2	1	1	1	0	0	0	0	0	0
700	720	3	2	2	1	1	0	0	0	0	0	0
720	740	4	3	2	1	1	1	0	0	0	0	0
740	760	4	3	2	2	1	1	0	0	0	0	0
760	780	5	4	3	2	1	1	1	0	0	0	0
780	800	5	4	3	2	2	1	1	0	0	0	0
800	820	6	5	4	3	2	1	1	1	0	0	0
820	840	7	5	4	3	2	2	1	1	0	0	0
840	860	7	6	5	4	3	2	1	1	1	0	0
860	880	8	7	5	4	3	2	2	1	1	0	0
880	900	9	7	6	5	4	3	2	1	1	1	0
900	920	10	8	6	5	4	3	2	2	1	1	0
920	940	11	9	7	6	5	3	3	2	1	1	0
940 and over	Use Table 3 on page 8 for Married											



# MONTHLY PAYROLL PERIOD: SINGLE PERSONS

MONTHLY PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	160	0	0	0	0	0	0	0	0	0	0	0
160	200	0	0	0	0	0	0	0	0	0	0	0
200	240	0	0	0	0	0	0	0	0	0	0	0
240	280	0	0	0	0	0	0	0	0	0	0	0
280	320	0	0	0	0	0	0	0	0	0	0	0
320	360	0	0	0	0	0	0	0	0	0	0	0
360	400	0	0	0	0	0	0	0	0	0	0	0
400	440	0	0	0	0	0	0	0	0	0	0	0
440	480	0	0	0	0	0	0	0	0	0	0	0
480	520	0	0	0	0	0	0	0	0	0	0	0
520	560	0	0	0	0	0	0	0	0	0	0	0
560	600	0	0	0	0	0	0	0	0	0	0	0
600	640	1	0	0	0	0	0	0	0	0	0	0
640	680	1	0	0	0	0	0	0	0	0	0	0
680	720	2	1	0	0	0	0	0	0	0	0	0
720	760	2	1	0	0	0	0	0	0	0	0	0
760	800	3	1	1	0	0	0	0	0	0	0	0
800	840	4	2	1	0	0	0	0	0	0	0	0
840	880	5	3	1	1	0	0	0	0	0	0	0
880	920	6	4	2	1	0	0	0	0	0	0	0
920	960	8	5	3	1	1	0	0	0	0	0	0
960	1,000	9	6	4	2	1	0	0	0	0	0	0
1,000	1,040	11	7	5	3	1	1	0	0	0	0	0
1,040	1,080	12	9	6	4	2	1	0	0	0	0	0
1,080	1,120	14	11	7	5	3	1	1	0	0	0	0
1,120	1,160	16	12	9	6	3	2	1	0	0	0	0
1,160	1,200	18	14	10	7	5	3	1	0	0	0	0
1,200	1,240	20	16	12	9	6	3	2	1	0	0	0
1,240	1,280	22	18	14	10	7	4	3	1	0	0	0
1,280	1,320	24	20	16	12	9	6	3	2	1	0	0
1,320	1,360	26	22	18	14	10	7	4	2	1	0	0
1,360	1,400	28	24	20	15	12	8	6	3	2	1	0
1,400	1,440	30	26	22	17	13	10	7	4	2	1	0
1,440	1,480	32	28	24	19	15	12	8	5	3	2	1
1,480	1,520	35	30	26	21	17	13	10	7	4	2	1
1,520	1,560	37	32	28	24	19	15	12	8	5	3	2
1,560	1,600	39	34	30	26	21	17	13	10	7	4	2
1,600	1,640	41	36	32	28	23	19	15	11	8	5	3
1,640	1,680	43	39	34	30	25	21	17	13	10	6	4
1,680	1,720	45	41	36	32	28	23	19	15	11	8	5
1,720	1,760	47	43	38	34	30	25	21	17	13	10	6
1,760	1,800	49	45	40	36	32	27	23	19	15	11	8
1,800	1,840	51	47	43	38	34	29	25	21	17	13	9
1,840	1,880	53	49	45	40	36	32	27	23	19	14	11
1,880 and over		Use Table 4 on page 8 for Single										



# MONTHLY PAYROLL PERIOD: MARRIED PERSONS

MONTHLY PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	160	0	0	0	0	0	0	0	0	0	0	0
160	200	0	0	0	0	0	0	0	0	0	0	0
200	240	0	0	0	0	0	0	0	0	0	0	0
240	280	0	0	0	0	0	0	0	0	0	0	0
280	320	0	0	0	0	0	0	0	0	0	0	0
320	360	0	0	0	0	0	0	0	0	0	0	0
360	400	0	0	0	0	0	0	0	0	0	0	0
400	440	0	0	0	0	0	0	0	0	0	0	0
440	480	0	0	0	0	0	0	0	0	0	0	0
480	520	0	0	0	0	0	0	0	0	0	0	0
520	560	0	0	0	0	0	0	0	0	0	0	0
560	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	0	0	0	0	0	0	0	0	0	0	0
720	760	0	0	0	0	0	0	0	0	0	0	0
760	800	0	0	0	0	0	0	0	0	0	0	0
800	840	0	0	0	0	0	0	0	0	0	0	0
840	880	0	0	0	0	0	0	0	0	0	0	0
880	920	0	0	0	0	0	0	0	0	0	0	0
920	960	0	0	0	0	0	0	0	0	0	0	0
960	1,000	1	0	0	0	0	0	0	0	0	0	0
1,000	1,040	1	0	0	0	0	0	0	0	0	0	0
1,040	1,080	1	1	0	0	0	0	0	0	0	0	0
1,080	1,120	2	1	0	0	0	0	0	0	0	0	0
1,120	1,160	2	1	1	0	0	0	0	0	0	0	0
1,160	1,200	3	2	1	0	0	0	0	0	0	0	0
1,200	1,240	3	2	1	1	0	0	0	0	0	0	0
1,240	1,280	3	2	2	1	0	0	0	0	0	0	0
1,280	1,320	4	3	2	1	1	0	0	0	0	0	0
1,320	1,360	5	3	2	2	1	0	0	0	0	0	0
1,360	1,400	6	4	3	2	1	1	0	0	0	0	0
1,400	1,440	6	5	3	2	2	1	0	0	0	0	0
1,440	1,480	7	6	4	3	2	1	1	0	0	0	0
1,480	1,520	8	6	5	3	2	2	1	0	0	0	0
1,520	1,560	10	7	6	4	3	2	1	1	0	0	0
1,560	1,600	11	8	6	5	3	2	2	1	0	0	0
1,600	1,640	12	9	7	5	4	3	2	1	1	0	0
1,640	1,680	13	11	8	6	5	3	2	1	1	0	0
1,680	1,720	15	12	9	7	5	4	3	2	1	1	0
1,720	1,760	16	13	11	8	6	5	3	2	1	1	0
1,760	1,800	18	15	12	9	7	5	4	3	2	1	1
1,800	1,840	20	16	13	10	8	6	4	3	2	1	1
1,840	1,880	21	18	14	12	9	7	5	4	3	2	1
1,880 and over	Use Table 4 on page 8 for Married											



# ANNUAL PAYROLL PERIOD: SINGLE PERSONS

ANNUAL PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	1,920	0	0	0	0	0	0	0	0	0	0	0
1,920	2,400	0	0	0	0	0	0	0	0	0	0	0
2,400	2,880	0	0	0	0	0	0	0	0	0	0	0
2,880	3,360	0	0	0	0	0	0	0	0	0	0	0
3,360	3,840	0	0	0	0	0	0	0	0	0	0	0
3,840	4,320	0	0	0	0	0	0	0	0	0	0	0
4,320	4,800	0	0	0	0	0	0	0	0	0	0	0
4,800	5,280	0	0	0	0	0	0	0	0	0	0	0
5,280	5,760	0	0	0	0	0	0	0	0	0	0	0
5,760	6,240	0	0	0	0	0	0	0	0	0	0	0
6,240	6,720	2	0	0	0	0	0	0	0	0	0	0
6,720	7,200	4	0	0	0	0	0	0	0	0	0	0
7,200	7,680	8	2	0	0	0	0	0	0	0	0	0
7,680	8,160	13	4	0	0	0	0	0	0	0	0	0
8,160	8,640	18	8	2	0	0	0	0	0	0	0	0
8,640	9,120	26	13	4	0	0	0	0	0	0	0	0
9,120	9,600	35	18	8	1	0	0	0	0	0	0	0
9,600	10,080	45	25	12	4	0	0	0	0	0	0	0
10,080	10,560	59	34	17	7	1	0	0	0	0	0	0
10,560	11,040	74	44	24	12	4	0	0	0	0	0	0
11,040	11,520	91	58	34	17	7	1	0	0	0	0	0
11,520	12,000	110	72	43	23	12	3	0	0	0	0	0
12,000	12,480	129	89	57	33	16	6	1	0	0	0	0
12,480	12,960	148	108	71	42	22	11	3	0	0	0	0
12,960	13,440	168	128	88	56	32	16	6	1	0	0	0
13,440	13,920	191	147	107	70	42	22	11	3	0	0	0
13,920	14,400	215	166	126	86	54	31	16	6	0	0	0
14,400	14,880	239	189	145	105	69	41	21	10	3	0	0
14,880	15,360	263	213	164	124	84	53	30	15	5	0	0
15,360	15,840	289	237	187	144	104	68	40	20	10	3	0
15,840	16,320	314	261	211	163	123	83	52	30	15	5	0
16,320	16,800	339	286	235	185	142	102	66	39	20	10	2
16,800	17,280	364	312	259	209	161	121	81	51	29	14	5
17,280	17,760	389	337	284	233	183	140	100	65	38	19	9
17,760	18,240	415	362	310	257	207	160	120	80	50	28	14
18,240	18,720	440	387	335	282	231	181	139	99	64	38	19
18,720	19,200	465	412	360	307	255	205	158	118	78	48	27
19,200	19,680	490	438	385	333	280	229	179	137	97	63	37
19,680	20,160	515	463	410	358	305	253	203	156	116	77	47
20,160	20,640	541	488	436	383	331	278	227	177	136	96	62
20,640	21,120	566	513	461	408	356	303	251	201	155	115	76
21,120	21,600	591	538	486	433	381	328	276	225	175	134	94
21,600	22,080	616	564	511	459	406	354	301	249	199	153	113
22,080	22,560	641	589	536	484	431	379	326	274	223	173	132
22,560 and over	Use Table 7 on page 9 for Single											





# ANNUAL PAYROLL PERIOD: MARRIED PERSONS

ANNUAL PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	1,920	0	0	0	0	0	0	0	0	0	0	0
1,920	2,400	0	0	0	0	0	0	0	0	0	0	0
2,400	2,880	0	0	0	0	0	0	0	0	0	0	0
2,880	3,360	0	0	0	0	0	0	0	0	0	0	0
3,360	3,840	0	0	0	0	0	0	0	0	0	0	0
3,840	4,320	0	0	0	0	0	0	0	0	0	0	0
4,320	4,800	0	0	0	0	0	0	0	0	0	0	0
4,800	5,280	0	0	0	0	0	0	0	0	0	0	0
5,280	5,760	0	0	0	0	0	0	0	0	0	0	0
5,760	6,240	0	0	0	0	0	0	0	0	0	0	0
6,240	6,720	0	0	0	0	0	0	0	0	0	0	0
6,720	7,200	0	0	0	0	0	0	0	0	0	0	0
7,200	7,680	0	0	0	0	0	0	0	0	0	0	0
7,680	8,160	0	0	0	0	0	0	0	0	0	0	0
8,160	8,640	0	0	0	0	0	0	0	0	0	0	0
8,640	9,120	0	0	0	0	0	0	0	0	0	0	0
9,120	9,600	0	0	0	0	0	0	0	0	0	0	0
9,600	10,080	0	0	0	0	0	0	0	0	0	0	0
10,080	10,560	1	0	0	0	0	0	0	0	0	0	0
10,560	11,040	3	0	0	0	0	0	0	0	0	0	0
11,040	11,520	6	1	0	0	0	0	0	0	0	0	0
11,520	12,000	8	3	0	0	0	0	0	0	0	0	0
12,000	12,480	11	5	0	0	0	0	0	0	0	0	0
12,480	12,960	16	8	3	0	0	0	0	0	0	0	0
12,960	13,440	21	11	5	0	0	0	0	0	0	0	0
13,440	13,920	25	15	8	3	0	0	0	0	0	0	0
13,920	14,400	30	20	10	5	0	0	0	0	0	0	0
14,400	14,880	35	25	15	7	2	0	0	0	0	0	0
14,880	15,360	40	30	20	10	5	0	0	0	0	0	0
15,360	15,840	49	35	25	15	7	2	0	0	0	0	0
15,840	16,320	59	39	29	19	10	5	0	0	0	0	0
16,320	16,800	68	48	34	24	14	7	2	0	0	0	0
16,800	17,280	78	58	39	29	19	9	4	0	0	0	0
17,280	17,760	87	67	47	34	24	14	7	2	0	0	0
17,760	18,240	101	77	57	39	29	19	9	4	0	0	0
18,240	18,720	115	87	67	47	33	23	13	7	2	0	0
18,720	19,200	129	99	76	56	38	28	18	9	4	0	0
19,200	19,680	144	114	86	66	46	33	23	13	6	1	0
19,680	20,160	158	128	98	75	55	38	28	18	9	4	0
20,160	20,640	177	143	113	85	65	45	33	23	13	6	1
20,640	21,120	196	157	127	97	75	55	37	27	17	9	4
21,120	21,600	215	175	141	111	84	64	44	32	22	12	6
21,600	22,080	235	195	156	126	96	74	54	37	27	17	8
22,080	22,560	254	214	174	140	110	83	63	43	32	22	12
22,560 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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