



**OKLAHOMA**  
Tax Commission

# **2022**

# **Oklahoma**

# **Income Tax**

# **Withholding**

# **Tables**

**Effective Date: January 1, 2022**

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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 \$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 \$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 (FEIN) as issued by the Internal Revenue Service. Employers may obtain a FEIN by making application with the Internal Revenue Service on Form SS-4 or by calling (800) 829-4933.

Upon receipt of the FEIN employers need to establish an Oklahoma employer’s withholding tax account. Oklahoma employer’s withholding tax accounts can be established online at [tax.ok.gov](http://tax.ok.gov).

After registration with the Oklahoma Tax Commission (OTC) 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 OTC.

## General Information (continued)

### Requirements

**Filing of Returns:** Employers will report the total number of employees paid during the quarter, total amount of wages paid during the quarter and total amount of state tax withheld from wages for the entire quarter.

**Remittances:** Every employer required to deduct and withhold Oklahoma income tax from an employee's wages must remit the tax withheld 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, the tax withheld must be remitted 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 must remit the tax withheld electronically.

Every employer owing an average of \$10,000.00 or more in taxes per month in the previous fiscal year shall remit the amount withheld on the same dates as required under the federal semi-weekly deposit schedule for federal withholding taxes. 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.

### Filing and Payment Methods

To efficiently process your payments and returns and avoid possible penalty and interest on delinquent payments, we encourage you to register and use Oklahoma Taxpayer Access Point (OkTAP), our online filing system, by logging on to our website at [tax.ok.gov](http://tax.ok.gov). OkTAP provides you the opportunity to make remittances and file your reports without the burden of preparing paper returns and mailing your check.

For those who have not elected to file electronically, forms are available to download and mail in at [tax.ok.gov](http://tax.ok.gov). For those not paying electronically, payment coupons are available to download and mail in at [tax.ok.gov](http://tax.ok.gov).

### General Information for W-2, W-2c, W-3 and W-3c Transmittal to the Oklahoma Tax Commission

Employers with Oklahoma withholding/wage detail will be required to submit both W-2 and W-3 information to the OTC for tax year 2021 no later than January 31, 2022.

Employers or their payroll providers are required to use OkTAP to either upload files or manually enter the information directly into OkTAP. Wage detail will follow the same electronic submission and file layout requirements as defined by EFW2 (Social Security Administration Publication No. 42-007); with few exceptions.

It should be noted that manually developed forms, flash drives, diskettes or Form G-141 OTC - Transmittal of Magnetic Media Tax Return in their place will not be accepted. Those that are received will be returned and considered not filed.

W-2 and W-3 FAQs can be found on [tax.ok.gov](http://tax.ok.gov).

## 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 OTC, in any case, has justifiable reason to believe that the collection of the tax is in jeopardy, the OTC 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 OTC 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 include: 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 Oklahoma Form OK-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 Oklahoma Form OK-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 Oklahoma Form OK-W-4, use the appropriate Oklahoma Single withholding table.

# Sample Computation: Percentage Formula Example

## Example

An individual is paid \$1,825 semi-monthly. He/she is married and claims two withholding allowances on his/her Oklahoma Form OK-W-4.

### 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 Oklahoma Form OK-W-4.

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

$$\$1,825 - \$83.34 = \$1,741.66$$

### 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 \$9.35 plus 4.75% of the net amount of the wage payment that is over \$1,038.00.

$$\$1,741.66 - \$1,038.00 = \$703.66$$

$$\$703.66 \times 4.75\% = \$33.42 \text{ plus } \$9.35 \text{ (from table)}$$

The Oklahoma withholding amount is \$42.77, which must be rounded to \$43.00.

## Example Table from Pages 8-9:

**Table 3: SEMI-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	\$265	\$ 0
\$265	\$306	\$ 0 + (0.25% of the excess over \$265)
\$306	\$369	\$ 0.10 + (0.75% of the excess over \$306)
\$369	\$421	\$ 0.57 + (1.75% of the excess over \$369)
\$421	\$469	\$ 1.48 + (2.75% of the excess over \$421)
\$469	\$565	\$ 2.80 + (3.75% of the excess over \$469)
\$565	and above	\$ 6.40 + (4.75% of the excess over \$565)

### 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	\$529	\$ 0
\$529	\$613	\$ 0 + (0.25% of the excess over \$529)
\$613	\$738	\$ 0.21 + (0.75% of the excess over \$613)
\$738	\$842	\$ 1.15 + (1.75% of the excess over \$738)
\$842	\$938	\$ 2.97 + (2.75% of the excess over \$842)
\$938	\$1,038	\$ 5.60 + (3.75% of the excess over \$938)
\$1,038	and above	\$ 9.35 + (4.75% of the excess over \$1,038)

# 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	\$122	\$ 0
\$122	\$141	\$ 0 + (0.25% of the excess over \$122)
\$141	\$170	\$ 0.05 + (0.75% of the excess over \$141)
\$170	\$194	\$ 0.26 + (1.75% of the excess over \$170)
\$194	\$216	\$ 0.69 + (2.75% of the excess over \$194)
\$216	\$261	\$ 1.29 + (3.75% of the excess over \$216)
\$261	and above	\$ 2.95 + (4.75% of the excess over \$261)

### 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	\$244	\$ 0
\$244	\$283	\$ 0 + (0.25% of the excess over \$244)
\$283	\$340	\$ 0.10 + (0.75% of the excess over \$283)
\$340	\$388	\$ 0.53 + (1.75% of the excess over \$340)
\$388	\$433	\$ 1.37 + (2.75% of the excess over \$388)
\$433	\$479	\$ 2.59 + (3.75% of the excess over \$433)
\$479	and above	\$ 4.32 + (4.75% of the excess over \$479)

## Table 2: BI-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	\$244	\$ 0
\$244	\$283	\$ 0 + (0.25% of the excess over \$244)
\$283	\$340	\$ 0.10 + (0.75% of the excess over \$283)
\$340	\$388	\$ 0.53 + (1.75% of the excess over \$340)
\$388	\$433	\$ 1.37 + (2.75% of the excess over \$388)
\$433	\$521	\$ 2.59 + (3.75% of the excess over \$433)
\$521	and above	\$ 5.90 + (4.75% of the excess over \$521)

### 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	\$488	\$ 0
\$488	\$565	\$ 0 + (0.25% of the excess over \$488)
\$565	\$681	\$ 0.19 + (0.75% of the excess over \$565)
\$681	\$777	\$ 1.06 + (1.75% of the excess over \$681)
\$777	\$865	\$ 2.74 + (2.75% of the excess over \$777)
\$865	\$958	\$ 5.17 + (3.75% of the excess over \$865)
\$958	and above	\$ 8.63 + (4.75% of the excess over \$958)

## Table 3: SEMI-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	\$265	\$ 0
\$265	\$306	\$ 0 + (0.25% of the excess over \$265)
\$306	\$369	\$ 0.10 + (0.75% of the excess over \$306)
\$369	\$421	\$ 0.57 + (1.75% of the excess over \$369)
\$421	\$469	\$ 1.48 + (2.75% of the excess over \$421)
\$469	\$565	\$ 2.80 + (3.75% of the excess over \$469)
\$565	and above	\$ 6.40 + (4.75% of the excess over \$565)

### 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	\$529	\$ 0
\$529	\$613	\$ 0 + (0.25% of the excess over \$529)
\$613	\$738	\$ 0.21 + (0.75% of the excess over \$613)
\$738	\$842	\$ 1.15 + (1.75% of the excess over \$738)
\$842	\$938	\$ 2.97 + (2.75% of the excess over \$842)
\$938	\$1,038	\$ 5.60 + (3.75% of the excess over \$938)
\$1,038	and above	\$ 9.35 + (4.75% of the excess over \$1,038)

## 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	\$529	\$ 0
\$529	\$613	\$ 0 + (0.25% of the excess over \$529)
\$613	\$738	\$ 0.21 + (0.75% of the excess over \$613)
\$738	\$842	\$ 1.15 + (1.75% of the excess over \$738)
\$842	\$938	\$ 2.97 + (2.75% of the excess over \$842)
\$938	\$1,129	\$ 5.60 + (3.75% of the excess over \$938)
\$1,129	and above	\$ 12.79 + (4.75% of the excess over \$1,129)

### 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	\$1,058	\$ 0
\$1,058	\$1,225	\$ 0 + (0.25% of the excess over \$1,058)
\$1,225	\$1,475	\$ 0.42 + (0.75% of the excess over \$1,225)
\$1,475	\$1,683	\$ 2.29 + (1.75% of the excess over \$1,475)
\$1,683	\$1,875	\$ 5.94 + (2.75% of the excess over \$1,683)
\$1,875	\$2,075	\$ 11.21 + (3.75% of the excess over \$1,875)
\$2,075	and above	\$ 18.71 + (4.75% of the excess over \$2,075)



# 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	\$1,588	\$ 0
\$1,588	\$1,838	\$ 0 + (0.25% of the excess over \$1,588)
\$1,838	\$2,213	\$ 0.63 + (0.75% of the excess over \$1,838)
\$2,213	\$2,525	\$ 3.44 + (1.75% of the excess over \$2,213)
\$2,525	\$2,813	\$ 8.91 + (2.75% of the excess over \$2,525)
\$2,813	\$3,388	\$ 16.81 + (3.75% of the excess over \$2,813)
\$3,388	and above	\$ 38.38 + (4.75% of the excess over \$3,388)

### 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	\$3,175	\$ 0
\$3,175	\$3,675	\$ 0.00 + (0.25% of the excess over \$3,175)
\$3,675	\$4,425	\$ 1.25 + (0.75% of the excess over \$3,675)
\$4,425	\$5,050	\$ 6.88 + (1.75% of the excess over \$4,425)
\$5,050	\$5,625	\$ 17.81 + (2.75% of the excess over \$5,050)
\$5,625	\$6,225	\$ 33.63 + (3.75% of the excess over \$5,625)
\$6,225	and above	\$ 56.13 + (4.75% of the excess over \$6,225)

## Table 6: SEMI-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	\$3,175	\$ 0
\$3,175	\$3,675	\$ 0.00 + (0.25% of the excess over \$3,175)
\$3,675	\$4,425	\$ 1.25 + (0.75% of the excess over \$3,675)
\$4,425	\$5,050	\$ 6.88 + (1.75% of the excess over \$4,425)
\$5,050	\$5,625	\$ 17.81 + (2.75% of the excess over \$5,050)
\$5,625	\$6,775	\$ 33.63 + (3.75% of the excess over \$5,625)
\$6,775	and above	\$ 76.75 + (4.75% of the excess over \$6,775)

### 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	\$6,350	\$ 0
\$6,350	\$7,350	\$ 0 + (0.25% of the excess over \$6,350)
\$7,350	\$8,850	\$ 2.50 + (0.75% of the excess over \$7,350)
\$8,850	\$10,100	\$ 13.75 + (1.75% of the excess over \$8,850)
\$10,100	\$11,250	\$ 35.63 + (2.75% of the excess over \$10,100)
\$11,250	\$12,450	\$ 67.25 + (3.75% of the excess over \$11,250)
\$12,450	and above	\$ 112.25 + (4.75% of the excess over \$12,450)

## 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	\$6,350	\$ 0
\$6,350	\$7,350	\$ 0 + (0.25% of the excess over \$6,350)
\$7,350	\$8,850	\$ 2.50 + (0.75% of the excess over \$7,350)
\$8,850	\$10,100	\$ 13.75 + (1.75% of the excess over \$8,850)
\$10,100	\$11,250	\$ 35.63 + (2.75% of the excess over \$10,100)
\$11,250	\$13,550	\$ 67.25 + (3.75% of the excess over \$11,250)
\$13,550	and above	\$ 153.50 + (4.75% of the excess over \$13,550)

### 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	\$12,700	\$ 0
\$12,700	\$14,700	\$ 0 + (0.25% of the excess over \$12,700)
\$14,700	\$17,700	\$ 5.00 + (0.75% of the excess over \$14,700)
\$17,700	\$20,200	\$ 27.50 + (1.75% of the excess over \$17,700)
\$20,200	\$22,500	\$ 71.25 + (2.75% of the excess over \$20,200)
\$22,500	\$24,900	\$ 134.50 + (3.75% of the excess over \$22,500)
\$24,900	and above	\$ 224.50 + (4.75% of the excess over \$24,900)

## 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	\$24	\$ 0
\$24	\$28	\$ 0 + (0.25% of the excess over \$24)
\$28	\$34	\$ 0.01 + (0.75% of the excess over \$28)
\$34	\$39	\$ 0.05 + (1.75% of the excess over \$34)
\$39	\$43	\$ 0.14 + (2.75% of the excess over \$39)
\$43	\$52	\$ 0.26 + (3.75% of the excess over \$43)
\$52	and above	\$ 0.59 + (4.75% of the excess over \$52)

### 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	\$49	\$ 0
\$49	\$57	\$ 0 + (0.25% of the excess over \$49)
\$57	\$68	\$ 0.02 + (0.75% of the excess over \$57)
\$68	\$78	\$ 0.11 + (1.75% of the excess over \$68)
\$78	\$87	\$ 0.27 + (2.75% of the excess over \$78)
\$87	\$96	\$ 0.52 + (3.75% of the excess over \$87)
\$96	and above	\$ 0.86 + (4.75% of the excess over \$96)

# 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	185	0	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	0	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	0	0	0	0	0	0	0	0	0
222	231	2	1	1	0	0	0	0	0	0	0	0
231	240	2	1	1	0	0	0	0	0	0	0	0
240	249	2	2	1	1	0	0	0	0	0	0	0
249	258	3	2	1	1	0	0	0	0	0	0	0
258	268	3	2	2	1	1	0	0	0	0	0	0
268	277	4	3	2	1	1	0	0	0	0	0	0
277	286	4	3	2	2	1	1	0	0	0	0	0
286	295	4	3	3	2	1	1	0	0	0	0	0
295	305	5	4	3	2	2	1	1	0	0	0	0
305	314	5	4	3	3	2	1	1	0	0	0	0
314	323	6	5	4	3	2	2	1	1	0	0	0
323	332	6	5	4	3	3	2	1	1	0	0	0
332	342	7	6	5	4	3	2	1	1	0	0	0
342	351	7	6	5	4	3	3	2	1	1	0	0
351	360	7	7	6	5	4	3	2	1	1	0	0
360	369	8	7	6	5	4	3	3	2	1	1	0
369	378	8	7	7	6	5	4	3	2	1	1	0
378	388	9	8	7	6	5	4	3	2	2	1	1
388	397	9	8	7	6	6	5	4	3	2	1	1
397	406	10	9	8	7	6	5	4	3	2	2	1
406	415	10	9	8	7	6	6	5	4	3	2	1
415	425	11	10	9	8	7	6	5	4	3	2	2
425	434	11	10	9	8	7	6	5	5	4	3	2
434	443	11	10	10	9	8	7	6	5	4	3	2
443	452	12	11	10	9	8	7	6	5	5	4	3
452	462	12	11	10	10	9	8	7	6	5	4	3
462	471	13	12	11	10	9	8	7	6	5	4	4
471	480	13	12	11	10	10	9	8	7	6	5	4
480	489	14	13	12	11	10	9	8	7	6	5	4
489	498	14	13	12	11	10	9	9	8	7	6	5
498	508	14	14	13	12	11	10	9	8	7	6	5
508	517	15	14	13	12	11	10	9	9	8	7	6
517	526	15	14	14	13	12	11	10	9	8	7	6
526	535	16	15	14	13	12	11	10	9	8	8	7
535	545	16	15	14	13	13	12	11	10	9	8	7
545	554	17	16	15	14	13	12	11	10	9	8	8
554	563	17	16	15	14	13	13	12	11	10	9	8
563	572	18	17	16	15	14	13	12	11	10	9	8
572	582	18	17	16	15	14	13	12	12	11	10	9
582 and over	Use Table 1 on page 8 for Single Persons											

# 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	332	0	0	0	0	0	0	0	0	0	0	0
332	342	1	0	0	0	0	0	0	0	0	0	0
342	351	1	0	0	0	0	0	0	0	0	0	0
351	360	1	0	0	0	0	0	0	0	0	0	0
360	369	1	1	0	0	0	0	0	0	0	0	0
369	378	1	1	0	0	0	0	0	0	0	0	0
378	388	1	1	1	0	0	0	0	0	0	0	0
388	397	1	1	1	0	0	0	0	0	0	0	0
397	406	2	1	1	1	0	0	0	0	0	0	0
406	415	2	1	1	1	0	0	0	0	0	0	0
415	425	2	2	1	1	1	0	0	0	0	0	0
425	434	2	2	1	1	1	0	0	0	0	0	0
434	443	3	2	2	1	1	1	0	0	0	0	0
443	452	3	2	2	1	1	1	0	0	0	0	0
452	462	3	3	2	2	1	1	1	0	0	0	0
462	471	4	3	2	2	1	1	1	0	0	0	0
471	480	4	3	3	2	2	1	1	1	0	0	0
480	489	5	4	3	2	2	1	1	1	0	0	0
489	498	5	4	3	3	2	2	1	1	1	0	0
498	508	5	5	4	3	2	2	1	1	1	0	0
508	517	6	5	4	3	3	2	2	1	1	1	0
517	526	6	5	5	4	3	2	2	1	1	1	0
526	535	7	6	5	4	3	3	2	2	1	1	1
535	545	7	6	5	4	4	3	2	2	1	1	1
545	554	8	7	6	5	4	3	3	2	2	1	1
554	563	8	7	6	5	4	4	3	2	2	1	1
563	572	9	8	7	6	5	4	3	3	2	2	1
572	582	9	8	7	6	5	4	4	3	2	2	1
582	591	9	9	8	7	6	5	4	3	3	2	2
591	600	10	9	8	7	6	5	4	4	3	2	2
600	609	10	9	8	8	7	6	5	4	3	3	2
609	618	11	10	9	8	7	6	5	4	4	3	2
618	628	11	10	9	8	8	7	6	5	4	3	3
628	637	12	11	10	9	8	7	6	5	4	4	3
637	646	12	11	10	9	8	7	7	6	5	4	3
646	655	12	12	11	10	9	8	7	6	5	4	4
655	665	13	12	11	10	9	8	7	7	6	5	4
665	674	13	12	12	11	10	9	8	7	6	5	4
674	683	14	13	12	11	10	9	8	7	6	6	5
683	692	14	13	12	11	11	10	9	8	7	6	5
692	702	15	14	13	12	11	10	9	8	7	6	6
702	711	15	14	13	12	11	11	10	9	8	7	6
711	720	16	15	14	13	12	11	10	9	8	7	6
720	729	16	15	14	13	12	11	11	10	9	8	7
729 and over		Use Table 1 on page 8 for Married Persons										

# 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	332	0	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	0	0	0	0	0	0	0	0	0	0
369	388	1	1	0	0	0	0	0	0	0	0	0
388	406	2	1	0	0	0	0	0	0	0	0	0
406	425	2	1	1	0	0	0	0	0	0	0	0
425	443	3	2	1	0	0	0	0	0	0	0	0
443	462	3	2	1	1	0	0	0	0	0	0	0
462	480	4	3	2	1	0	0	0	0	0	0	0
480	499	5	3	2	1	0	0	0	0	0	0	0
499	517	5	4	3	1	1	0	0	0	0	0	0
517	536	6	5	3	2	1	0	0	0	0	0	0
536	554	7	5	4	2	1	1	0	0	0	0	0
554	572	8	6	5	3	2	1	0	0	0	0	0
572	591	9	7	5	4	2	1	1	0	0	0	0
591	609	10	8	6	5	3	2	1	0	0	0	0
609	628	11	9	7	5	4	2	1	1	0	0	0
628	646	11	10	8	6	4	3	2	1	0	0	0
646	665	12	10	9	7	5	4	2	1	1	0	0
665	683	13	11	10	8	6	4	3	2	1	0	0
683	702	14	12	10	9	7	5	4	2	1	1	0
702	720	15	13	11	9	8	6	4	3	2	1	0
720	739	16	14	12	10	8	7	5	4	2	1	1
739	757	17	15	13	11	9	8	6	4	3	2	1
757	775	18	16	14	12	10	8	7	5	4	2	1
775	794	18	17	15	13	11	9	7	6	4	3	2
794	812	19	17	16	14	12	10	8	7	5	3	2
812	831	20	18	17	15	13	11	9	7	6	4	3
831	849	21	19	17	16	14	12	10	8	6	5	3
849	868	22	20	18	16	15	13	11	9	7	6	4
868	886	23	21	19	17	15	14	12	10	8	6	5
886	905	24	22	20	18	16	15	13	11	9	7	6
905	923	25	23	21	19	17	15	14	12	10	8	6
923	942	25	24	22	20	18	16	14	13	11	9	7
942	960	26	24	23	21	19	17	15	14	12	10	8
960	979	27	25	24	22	20	18	16	14	13	11	9
979	997	28	26	24	23	21	19	17	15	13	12	10
997	1,015	29	27	25	23	22	20	18	16	14	12	11
1,015	1,034	30	28	26	24	23	21	19	17	15	13	12
1,034	1,052	31	29	27	25	23	22	20	18	16	14	12
1,052	1,071	32	30	28	26	24	22	21	19	17	15	13
1,071	1,089	32	31	29	27	25	23	21	20	18	16	14
1,089	1,108	33	31	30	28	26	24	22	21	19	17	15
1,108	1,126	34	32	31	29	27	25	23	21	20	18	16
1,126 and over	Use Table 2 on page 8 for Single Persons											

## 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	609	0	0	0	0	0	0	0	0	0	0	0
609	628	1	0	0	0	0	0	0	0	0	0	0
628	646	1	0	0	0	0	0	0	0	0	0	0
646	665	1	1	0	0	0	0	0	0	0	0	0
665	683	1	1	0	0	0	0	0	0	0	0	0
683	702	1	1	1	0	0	0	0	0	0	0	0
702	720	2	1	1	0	0	0	0	0	0	0	0
720	739	2	1	1	1	0	0	0	0	0	0	0
739	757	2	2	1	1	0	0	0	0	0	0	0
757	775	3	2	1	1	1	0	0	0	0	0	0
775	794	3	2	2	1	1	0	0	0	0	0	0
794	812	3	3	2	1	1	1	0	0	0	0	0
812	831	4	3	2	2	1	1	0	0	0	0	0
831	849	4	3	2	2	1	1	1	0	0	0	0
849	868	5	4	3	2	1	1	1	0	0	0	0
868	886	6	4	3	2	2	1	1	1	0	0	0
886	905	6	5	4	3	2	1	1	1	0	0	0
905	923	7	6	4	3	2	2	1	1	0	0	0
923	942	8	6	5	4	3	2	1	1	1	0	0
942	960	8	7	5	4	3	2	2	1	1	0	0
960	979	9	8	6	5	4	3	2	1	1	1	0
979	997	10	8	7	5	4	3	2	2	1	1	0
997	1,015	11	9	8	6	5	4	3	2	1	1	1
1,015	1,034	12	10	8	7	5	4	3	2	2	1	1
1,034	1,052	13	11	9	8	6	5	4	3	2	1	1
1,052	1,071	14	12	10	8	7	5	4	3	2	2	1
1,071	1,089	14	13	11	9	7	6	5	4	3	2	1
1,089	1,108	15	13	12	10	8	7	5	4	3	2	2
1,108	1,126	16	14	13	11	9	7	6	5	4	3	2
1,126	1,145	17	15	13	12	10	8	7	5	4	3	2
1,145	1,163	18	16	14	12	11	9	7	6	5	4	3
1,163	1,182	19	17	15	13	12	10	8	7	5	4	3
1,182	1,200	20	18	16	14	12	11	9	7	6	5	4
1,200	1,219	21	19	17	15	13	11	10	8	7	5	4
1,219	1,237	21	20	18	16	14	12	10	9	7	6	5
1,237	1,255	22	21	19	17	15	13	11	10	8	6	5
1,255	1,274	23	21	20	18	16	14	12	10	9	7	6
1,274	1,292	24	22	20	19	17	15	13	11	9	8	6
1,292	1,311	25	23	21	19	18	16	14	12	10	9	7
1,311	1,329	26	24	22	20	19	17	15	13	11	9	8
1,329	1,348	27	25	23	21	19	18	16	14	12	10	8
1,348	1,366	28	26	24	22	20	18	17	15	13	11	9
1,366	1,385	28	27	25	23	21	19	18	16	14	12	10
1,385	1,403	29	28	26	24	22	20	18	17	15	13	11
1,403 and over	Use Table 2 on page 8 for Married Persons											

# 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	360	0	0	0	0	0	0	0	0	0	0	0
360	380	1	0	0	0	0	0	0	0	0	0	0
380	400	1	0	0	0	0	0	0	0	0	0	0
400	420	1	1	0	0	0	0	0	0	0	0	0
420	440	2	1	0	0	0	0	0	0	0	0	0
440	460	2	1	1	0	0	0	0	0	0	0	0
460	480	3	2	1	0	0	0	0	0	0	0	0
480	500	4	2	1	1	0	0	0	0	0	0	0
500	520	4	3	2	1	0	0	0	0	0	0	0
520	540	5	4	2	1	1	0	0	0	0	0	0
540	560	6	4	3	2	1	0	0	0	0	0	0
560	580	7	5	3	2	1	1	0	0	0	0	0
580	600	8	6	4	3	2	1	0	0	0	0	0
600	620	9	7	5	3	2	1	1	0	0	0	0
620	640	10	8	6	4	3	2	1	0	0	0	0
640	660	10	8	6	5	3	2	1	0	0	0	0
660	680	11	9	7	6	4	3	1	1	0	0	0
680	700	12	10	8	6	5	3	2	1	0	0	0
700	720	13	11	9	7	6	4	3	1	1	0	0
720	740	14	12	10	8	6	5	3	2	1	0	0
740	760	15	13	11	9	7	6	4	3	1	1	0
760	780	16	14	12	10	8	6	5	3	2	1	0
780	800	17	15	13	11	9	7	5	4	2	1	1
800	820	18	16	14	12	10	8	6	5	3	2	1
820	840	19	17	15	13	11	9	7	5	4	2	1
840	860	20	18	16	14	12	10	8	6	5	3	2
860	880	21	19	17	15	13	11	9	7	5	4	2
880	900	22	20	18	16	14	12	10	8	6	5	3
900	920	23	21	19	17	15	13	11	9	7	5	4
920	940	24	22	20	18	16	14	12	10	8	6	4
940	960	25	23	21	19	17	15	13	11	9	7	5
960	980	26	24	22	20	18	16	14	12	10	8	6
980	1,000	27	25	23	21	19	17	15	13	11	9	7
1,000	1,020	28	26	24	22	20	18	16	14	12	10	8
1,020	1,040	29	27	25	23	21	19	17	15	13	11	9
1,040	1,060	29	27	25	24	22	20	18	16	14	12	10
1,060	1,080	30	28	26	24	22	21	19	17	15	13	11
1,080	1,100	31	29	27	25	23	21	19	17	16	14	12
1,100	1,120	32	30	28	26	24	22	20	18	16	14	13
1,120	1,140	33	31	29	27	25	23	21	19	17	15	13
1,140	1,160	34	32	30	28	26	24	22	20	18	16	14
1,160	1,180	35	33	31	29	27	25	23	21	19	17	15
1,180	1,200	36	34	32	30	28	26	24	22	20	18	16
1,200	1,220	37	35	33	31	29	27	25	23	21	19	17
1,220 and over	Use Table 3 on page 8 for Single Persons											

## 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	660	0	0	0	0	0	0	0	0	0	0	0
660	680	1	0	0	0	0	0	0	0	0	0	0
680	700	1	0	0	0	0	0	0	0	0	0	0
700	720	1	1	0	0	0	0	0	0	0	0	0
720	740	1	1	0	0	0	0	0	0	0	0	0
740	760	1	1	1	0	0	0	0	0	0	0	0
760	780	2	1	1	0	0	0	0	0	0	0	0
780	800	2	1	1	1	0	0	0	0	0	0	0
800	820	2	2	1	1	0	0	0	0	0	0	0
820	840	3	2	1	1	1	0	0	0	0	0	0
840	860	3	2	2	1	1	0	0	0	0	0	0
860	880	4	3	2	1	1	1	0	0	0	0	0
880	900	4	3	2	2	1	1	0	0	0	0	0
900	920	5	4	3	2	1	1	1	0	0	0	0
920	940	5	4	3	2	2	1	1	0	0	0	0
940	960	6	5	4	3	2	1	1	1	0	0	0
960	980	7	5	4	3	2	2	1	1	0	0	0
980	1,000	8	6	5	4	3	2	1	1	1	0	0
1,000	1,020	8	7	5	4	3	2	2	1	1	0	0
1,020	1,040	9	8	6	5	4	3	2	1	1	1	0
1,040	1,060	10	8	7	5	4	3	2	2	1	1	0
1,060	1,080	11	9	7	6	5	4	3	2	1	1	1
1,080	1,100	12	10	8	7	5	4	3	2	1	1	1
1,100	1,120	13	11	9	7	6	5	3	3	2	1	1
1,120	1,140	14	12	10	8	7	5	4	3	2	1	1
1,140	1,160	15	13	11	9	7	6	5	3	3	2	1
1,160	1,180	16	14	12	10	8	7	5	4	3	2	1
1,180	1,200	17	15	13	11	9	7	6	5	3	3	2
1,200	1,220	18	16	14	12	10	8	6	5	4	3	2
1,220	1,240	18	17	15	13	11	9	7	6	4	3	2
1,240	1,260	19	17	15	14	12	10	8	6	5	4	3
1,260	1,280	20	18	16	14	12	11	9	7	6	4	3
1,280	1,300	21	19	17	15	13	11	9	8	6	5	4
1,300	1,320	22	20	18	16	14	12	10	9	7	6	4
1,320	1,340	23	21	19	17	15	13	11	9	8	6	5
1,340	1,360	24	22	20	18	16	14	12	10	9	7	5
1,360	1,380	25	23	21	19	17	15	13	11	9	8	6
1,380	1,400	26	24	22	20	18	16	14	12	10	9	7
1,400	1,420	27	25	23	21	19	17	15	13	11	9	8
1,420	1,440	28	26	24	22	20	18	16	14	12	10	8
1,440	1,460	29	27	25	23	21	19	17	15	13	11	9
1,460	1,480	30	28	26	24	22	20	18	16	14	12	10
1,480	1,500	31	29	27	25	23	21	19	17	15	13	11
1,500	1,520	32	30	28	26	24	22	20	18	16	14	12
1,520 and over		Use Table 3 on page 8 for Married Persons										

# 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	640	0	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	1	0	0	0	0	0	0	0	0	0	0
720	760	1	1	0	0	0	0	0	0	0	0	0
760	800	2	1	0	0	0	0	0	0	0	0	0
800	840	3	1	1	0	0	0	0	0	0	0	0
840	880	3	2	1	0	0	0	0	0	0	0	0
880	920	5	3	1	0	0	0	0	0	0	0	0
920	960	6	3	2	1	0	0	0	0	0	0	0
960	1,000	7	4	2	1	0	0	0	0	0	0	0
1,000	1,040	9	6	3	2	1	0	0	0	0	0	0
1,040	1,080	10	7	4	2	1	0	0	0	0	0	0
1,080	1,120	12	9	5	3	2	1	0	0	0	0	0
1,120	1,160	13	10	7	4	2	1	0	0	0	0	0
1,160	1,200	15	12	8	5	3	2	1	0	0	0	0
1,200	1,240	17	13	10	7	4	2	1	0	0	0	0
1,240	1,280	19	15	11	8	5	3	2	1	0	0	0
1,280	1,320	21	17	13	10	7	4	2	1	0	0	0
1,320	1,360	23	19	15	11	8	5	3	1	1	0	0
1,360	1,400	25	21	17	13	10	7	4	2	1	0	0
1,400	1,440	27	23	19	15	11	8	5	3	1	1	0
1,440	1,480	29	25	21	17	13	10	6	4	2	1	0
1,480	1,520	30	26	22	19	15	11	8	5	3	1	1
1,520	1,560	32	28	24	20	16	13	9	6	4	2	1
1,560	1,600	34	30	26	22	18	14	11	8	5	3	1
1,600	1,640	36	32	28	24	20	16	12	9	6	4	2
1,640	1,680	38	34	30	26	22	18	14	11	8	5	3
1,680	1,720	40	36	32	28	24	20	16	12	9	6	4
1,720	1,760	42	38	34	30	26	22	18	14	11	8	5
1,760	1,800	44	40	36	32	28	24	20	16	12	9	6
1,800	1,840	46	42	38	34	30	26	22	18	14	11	7
1,840	1,880	48	44	40	36	32	28	24	20	16	12	9
1,880	1,920	49	45	41	38	34	30	26	22	18	14	10
1,920	1,960	51	47	43	39	35	32	28	24	20	16	12
1,960	2,000	53	49	45	41	37	33	29	25	22	18	14
2,000	2,040	55	51	47	43	39	35	31	27	23	19	16
2,040	2,080	57	53	49	45	41	37	33	29	25	21	17
2,080	2,120	59	55	51	47	43	39	35	31	27	23	19
2,120	2,160	61	57	53	49	45	41	37	33	29	25	21
2,160	2,200	63	59	55	51	47	43	39	35	31	27	23
2,200	2,240	65	61	57	53	49	45	41	37	33	29	25
2,240	2,280	67	63	59	55	51	47	43	39	35	31	27
2,280	2,320	68	64	60	57	53	49	45	41	37	33	29
2,320	2,360	70	66	62	58	54	51	47	43	39	35	31
2,360 and over	Use Table 4 on page 8 for Single Persons											



# 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	1,240	0	0	0	0	0	0	0	0	0	0	0
1,240	1,280	1	0	0	0	0	0	0	0	0	0	0
1,280	1,320	1	0	0	0	0	0	0	0	0	0	0
1,320	1,360	1	1	0	0	0	0	0	0	0	0	0
1,360	1,400	2	1	0	0	0	0	0	0	0	0	0
1,400	1,440	2	1	1	0	0	0	0	0	0	0	0
1,440	1,480	2	2	1	0	0	0	0	0	0	0	0
1,480	1,520	3	2	1	1	0	0	0	0	0	0	0
1,520	1,560	3	2	2	1	0	0	0	0	0	0	0
1,560	1,600	4	3	2	1	1	0	0	0	0	0	0
1,600	1,640	5	3	2	2	1	0	0	0	0	0	0
1,640	1,680	6	4	3	2	1	1	0	0	0	0	0
1,680	1,720	6	5	3	2	1	1	0	0	0	0	0
1,720	1,760	7	5	4	3	2	1	1	0	0	0	0
1,760	1,800	9	6	5	3	2	1	1	0	0	0	0
1,800	1,840	10	7	5	4	2	2	1	1	0	0	0
1,840	1,880	11	9	6	5	3	2	1	1	0	0	0
1,880	1,920	12	10	7	5	4	2	2	1	0	0	0
1,920	1,960	14	11	8	6	5	3	2	1	1	0	0
1,960	2,000	15	12	10	7	5	4	2	2	1	0	0
2,000	2,040	17	14	11	8	6	5	3	2	1	1	0
2,040	2,080	18	15	12	9	7	5	4	2	2	1	0
2,080	2,120	20	17	13	11	8	6	4	3	2	1	1
2,120	2,160	22	18	15	12	9	7	5	4	2	2	1
2,160	2,200	24	20	16	13	10	8	6	4	3	2	1
2,200	2,240	26	22	18	15	12	9	7	5	4	2	2
2,240	2,280	27	24	20	16	13	10	8	6	4	3	2
2,280	2,320	29	25	21	18	15	12	9	7	5	4	2
2,320	2,360	31	27	23	19	16	13	10	8	6	4	3
2,360	2,400	33	29	25	21	18	15	11	9	7	5	4
2,400	2,440	35	31	27	23	19	16	13	10	8	6	4
2,440	2,480	37	33	29	25	21	18	14	11	9	7	5
2,480	2,520	39	35	31	27	23	19	16	13	10	8	6
2,520	2,560	41	37	33	29	25	21	17	14	11	9	7
2,560	2,600	43	39	35	31	27	23	19	16	13	10	8
2,600	2,640	45	41	37	33	29	25	21	17	14	11	9
2,640	2,680	46	43	39	35	31	27	23	19	16	13	10
2,680	2,720	48	44	40	37	33	29	25	21	17	14	11
2,720	2,760	50	46	42	38	34	31	27	23	19	16	12
2,760	2,800	52	48	44	40	36	32	28	24	21	17	14
2,800	2,840	54	50	46	42	38	34	30	26	22	19	15
2,840	2,880	56	52	48	44	40	36	32	28	24	20	17
2,880	2,920	58	54	50	46	42	38	34	30	26	22	18
2,920	2,960	60	56	52	48	44	40	36	32	28	24	20
2,960 and over	Use Table 4 on page 8 for Married Persons											

# Daily or Miscellaneous Payroll Period: Single Persons

Daily or Miscellaneous 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	50	0	0	0	0	0	0	0	0	0	0	0
50	52	1	0	0	0	0	0	0	0	0	0	0
52	54	1	0	0	0	0	0	0	0	0	0	0
54	55	1	1	0	0	0	0	0	0	0	0	0
55	57	1	1	0	0	0	0	0	0	0	0	0
57	59	1	1	1	0	0	0	0	0	0	0	0
59	61	1	1	1	0	0	0	0	0	0	0	0
61	63	1	1	1	1	0	0	0	0	0	0	0
63	65	1	1	1	1	0	0	0	0	0	0	0
65	66	1	1	1	1	1	0	0	0	0	0	0
66	68	1	1	1	1	1	0	0	0	0	0	0
68	70	1	1	1	1	1	1	0	0	0	0	0
70	72	1	1	1	1	1	1	0	0	0	0	0
72	74	2	1	1	1	1	1	1	0	0	0	0
74	76	2	1	1	1	1	1	1	0	0	0	0
76	78	2	2	1	1	1	1	1	0	0	0	0
78	79	2	2	1	1	1	1	1	1	0	0	0
79	81	2	2	2	1	1	1	1	1	0	0	0
81	83	2	2	2	1	1	1	1	1	1	0	0
83	85	2	2	2	2	1	1	1	1	1	0	0
85	87	2	2	2	2	1	1	1	1	1	1	0
87	89	2	2	2	2	2	1	1	1	1	1	0
89	90	2	2	2	2	2	1	1	1	1	1	1
90	92	2	2	2	2	2	2	1	1	1	1	1
92	94	3	2	2	2	2	2	1	1	1	1	1
94	96	3	2	2	2	2	2	2	1	1	1	1
96	98	3	3	2	2	2	2	2	1	1	1	1
98	100	3	3	2	2	2	2	2	2	1	1	1
100	102	3	3	3	2	2	2	2	2	1	1	1
102	103	3	3	3	2	2	2	2	2	2	1	1
103	105	3	3	3	3	2	2	2	2	2	1	1
105	107	3	3	3	3	2	2	2	2	2	2	1
107	109	3	3	3	3	3	2	2	2	2	2	1
109	111	3	3	3	3	3	2	2	2	2	2	2
111	113	3	3	3	3	3	3	2	2	2	2	2
113	114	4	3	3	3	3	3	2	2	2	2	2
114	116	4	3	3	3	3	3	2	2	2	2	2
116	118	4	4	3	3	3	3	3	2	2	2	2
118	120	4	4	3	3	3	3	3	2	2	2	2
120	122	4	4	3	3	3	3	3	3	2	2	2
122	124	4	4	4	3	3	3	3	3	2	2	2
124	126	4	4	4	3	3	3	3	3	3	2	2
126	127	4	4	4	4	3	3	3	3	3	2	2
127	129	4	4	4	4	3	3	3	3	3	3	2
129 and over	Use Table 8 on page 9 for Single Persons											

## Daily or Miscellaneous Payroll Period: Married Persons

Daily or Miscellaneous 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	87	0	0	0	0	0	0	0	0	0	0	0
87	89	1	0	0	0	0	0	0	0	0	0	0
89	90	1	0	0	0	0	0	0	0	0	0	0
90	92	1	1	0	0	0	0	0	0	0	0	0
92	94	1	1	0	0	0	0	0	0	0	0	0
94	96	1	1	1	0	0	0	0	0	0	0	0
96	98	1	1	1	0	0	0	0	0	0	0	0
98	100	1	1	1	1	0	0	0	0	0	0	0
100	102	1	1	1	1	0	0	0	0	0	0	0
102	103	1	1	1	1	1	0	0	0	0	0	0
103	105	1	1	1	1	1	0	0	0	0	0	0
105	107	1	1	1	1	1	1	0	0	0	0	0
107	109	1	1	1	1	1	1	0	0	0	0	0
109	111	2	1	1	1	1	1	1	0	0	0	0
111	113	2	1	1	1	1	1	1	0	0	0	0
113	114	2	2	1	1	1	1	1	1	0	0	0
114	116	2	2	1	1	1	1	1	1	0	0	0
116	118	2	2	2	1	1	1	1	1	1	0	0
118	120	2	2	2	1	1	1	1	1	1	0	0
120	122	2	2	2	2	1	1	1	1	1	1	0
122	124	2	2	2	2	1	1	1	1	1	1	0
124	126	2	2	2	2	2	1	1	1	1	1	1
126	127	2	2	2	2	2	1	1	1	1	1	1
127	129	2	2	2	2	2	1	1	1	1	1	1
129	131	2	2	2	2	2	2	1	1	1	1	1
131	133	3	2	2	2	2	2	1	1	1	1	1
133	135	3	2	2	2	2	2	2	1	1	1	1
135	137	3	3	2	2	2	2	2	1	1	1	1
137	138	3	3	2	2	2	2	2	2	1	1	1
138	140	3	3	3	2	2	2	2	2	1	1	1
140	142	3	3	3	2	2	2	2	2	2	1	1
142	144	3	3	3	3	2	2	2	2	2	1	1
144	146	3	3	3	3	2	2	2	2	2	2	1
146	148	3	3	3	3	3	2	2	2	2	2	1
148	150	3	3	3	3	3	2	2	2	2	2	2
150	151	3	3	3	3	3	3	2	2	2	2	2
151	153	4	3	3	3	3	3	2	2	2	2	2
153	155	4	3	3	3	3	3	3	2	2	2	2
155	157	4	4	3	3	3	3	3	2	2	2	2
157	159	4	4	3	3	3	3	3	3	2	2	2
159	161	4	4	4	3	3	3	3	3	2	2	2
161	162	4	4	4	3	3	3	3	3	3	2	2
162	164	4	4	4	4	3	3	3	3	3	2	2
164	166	4	4	4	4	3	3	3	3	3	3	2
166 and over		Use Table 8 on page 9 for Married Persons										

## Looking for Additional Information?

No matter what the tax topic, from ad valorem taxes to sales tax rates to tag agent locations, the OTC invites you to visit us on the web at **tax.ok.gov** to get any additional information you might need.

Not only will you find forms, publications, motor vehicle information and everything in between, but you are also able to reach us through the “Contact” link on each page.

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