

**IOWA WITHHOLDING TAX -- SEMIMONTHLY TAX TABLE -- Effective January 1, 2024**  
 If the Pay Period with Respect to an Employee is **SEMIMONTHLY** (for Wages Paid beginning January 1, 2024)

And the Wages Are --		And The Total Withholding Allowances Amount Claimed Is --										
At Least	But Less Than	\$0.00- \$39.99	\$40.00- \$79.99	\$80.00- \$119.99	\$120.00- \$159.99	\$160.00- \$199.99	\$200.00- \$239.99	\$240.00- \$279.99	\$280.00- \$319.99	\$320.00- \$359.99	\$360.00- \$399.99	\$400.00 or Over
The Amount of Iowa Income Tax to be Withheld is --												
\$0	\$620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	630	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
630	640	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	650	1.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650	660	2.05	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	670	2.49	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670	680	2.93	1.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	690	3.37	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
690	700	3.81	2.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	710	4.25	2.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
710	720	4.69	3.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	730	5.13	3.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
730	740	5.57	3.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	750	6.01	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
750	760	6.45	4.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	770	6.89	5.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
770	780	7.33	5.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	790	7.77	6.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790	800	8.21	6.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	810	8.65	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	820	9.11	7.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820	830	9.59	7.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
830	840	10.07	8.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
840	850	10.55	8.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
850	860	11.04	9.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
860	870	11.52	9.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
870	880	12.00	10.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
880	890	12.48	10.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
890	900	12.96	11.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900	910	13.45	11.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
910	920	13.93	12.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920	930	14.41	12.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930	940	14.89	13.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
940	950	15.37	13.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
950	960	15.86	14.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
960	970	16.34	14.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
970	980	16.82	15.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
980	990	17.30	15.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
990	1,000	17.78	16.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,000	1,010	18.27	16.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,010	1,020	18.75	17.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,020	1,030	19.23	17.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,030	1,040	19.71	18.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,040	1,050	20.19	18.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,050	1,060	20.68	19.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,060	1,070	21.16	19.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,070	1,080	21.64	19.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,080	1,090	22.12	20.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,090	1,100	22.60	20.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,100	1,110	23.09	21.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,110	1,120	23.57	21.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,120	1,130	24.05	22.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,130	1,140	24.53	22.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,140	1,150	25.01	23.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,150	1,160	25.50	23.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,160	1,170	25.98	24.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,170	1,180	26.46	24.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,180	1,190	26.94	25.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,190	1,200	27.42	25.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,200	1,210	27.91	26.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,210	1,220	28.39	26.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,220	1,230	28.87	27.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,230	1,240	29.35	27.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,240	1,250	29.83	28.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,250	1,260	30.32	28.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,260	1,280	31.04	29.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,280	1,300	32.00	30.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,300	1,320	32.97	31.30	0.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,320	1,340	33.93	32.26	1.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,340	1,360	34.90	33.23	2.54	0.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,360	1,380	35.86	34.19	3.42	1.75	0.08	0.00	0.00	0.00	0.00	0.00	0.00
1,380	1,400	36.82	35.15	4.30	2.63	0.96	0.00	0.00	0.00	0.00	0.00	0.00

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At Least	But Less Than	\$0.00-	\$40.00-	\$80.00-	\$120.00-	\$160.00-	\$200.00-	\$240.00-	\$280.00-	\$320.00-	\$360.00-	\$400.00
		\$39.99	\$79.99	\$119.99	\$159.99	\$199.99	\$239.99	\$279.99	\$319.99	\$359.99	\$399.99	or Over
The Amount of Iowa Income Tax to be Withheld Is --												
1,400	1,420	37.79	36.12	5.18	3.51	1.84	0.18	0.00	0.00	0.00	0.00	0.00
1,420	1,440	38.75	37.08	6.10	4.43	2.76	1.10	0.00	0.00	0.00	0.00	0.00
1,440	1,460	39.72	38.05	7.06	5.39	3.72	2.06	0.39	0.00	0.00	0.00	0.00
1,460	1,480	40.68	39.01	8.03	6.36	4.69	3.03	1.36	0.00	0.00	0.00	0.00
1,480	1,500	41.64	39.97	8.99	7.32	5.65	3.99	2.32	0.65	0.00	0.00	0.00
1,500	1,520	42.61	40.94	9.96	8.29	6.62	4.96	3.29	1.62	0.00	0.00	0.00
1,520	1,540	43.57	41.90	10.92	9.25	7.58	5.92	4.25	2.58	0.92	0.00	0.00
1,540	1,560	44.54	42.87	11.88	10.21	8.54	6.88	5.21	3.54	1.88	0.21	0.00
1,560	1,580	45.50	43.83	12.85	11.18	9.51	7.85	6.18	4.51	2.85	1.18	0.00
1,580	1,600	46.46	44.79	13.81	12.14	10.47	8.81	7.14	5.47	3.81	2.14	0.47
1,600	1,620	47.43	45.76	14.78	13.11	11.44	9.78	8.11	6.44	4.78	3.11	1.44
1,620	1,640	48.41	46.74	15.74	14.07	12.40	10.74	9.07	7.40	5.74	4.07	2.40
1,640	1,660	49.55	47.88	16.70	15.03	13.36	11.70	10.03	8.36	6.70	5.03	3.36
1,660	1,680	50.69	49.02	17.67	16.00	14.33	12.67	11.00	9.33	7.67	6.00	4.33
1,680	1,700	51.83	50.16	18.63	16.96	15.29	13.63	11.96	10.29	8.63	6.96	5.29
1,700	1,720	52.97	51.30	19.60	17.93	16.26	14.60	12.93	11.26	9.60	7.93	6.26
1,720	1,740	54.11	52.44	20.56	18.89	17.22	15.56	13.89	12.22	10.56	8.89	7.22
1,740	1,760	55.25	53.58	21.52	19.85	18.18	16.52	14.85	13.18	11.52	9.85	8.18
1,760	1,780	56.39	54.72	22.49	20.82	19.15	17.49	15.82	14.15	12.49	10.82	9.15
1,780	1,800	57.53	55.86	23.45	21.78	20.11	18.45	16.78	15.11	13.45	11.78	10.11
1,800	1,820	58.67	57.00	24.42	22.75	21.08	19.42	17.75	16.08	14.42	12.75	11.08
1,820	1,840	59.81	58.14	25.38	23.71	22.04	20.38	18.71	17.04	15.38	13.71	12.04
1,840	1,860	60.95	59.28	26.34	24.67	23.00	21.34	19.67	18.00	16.34	14.67	13.00
1,860	1,880	62.09	60.42	27.31	25.64	23.97	22.31	20.64	18.97	17.31	15.64	13.97
1,880	1,900	63.23	61.56	28.27	26.60	24.93	23.27	21.60	19.93	18.27	16.60	14.93
1,900	1,920	64.37	62.70	29.24	27.57	25.90	24.24	22.57	20.90	19.24	17.57	15.90
1,920	1,940	65.51	63.84	30.20	28.53	26.86	25.20	23.53	21.86	20.20	18.53	16.86
1,940	1,960	66.65	64.98	31.16	29.49	27.82	26.16	24.49	22.82	21.16	19.49	17.82
1,960	1,980	67.79	66.12	32.13	30.46	28.79	27.13	25.46	23.79	22.13	20.46	18.79
1,980	2,000	68.93	67.26	33.09	31.42	29.75	28.09	26.42	24.75	23.09	21.42	19.75
2,000	2,020	70.07	68.40	34.06	32.39	30.72	29.06	27.39	25.72	24.06	22.39	20.72
2,020	2,040	71.21	69.54	35.02	33.35	31.68	30.02	28.35	26.68	25.02	23.35	21.68
2,040	2,060	72.35	70.68	35.98	34.31	32.64	30.98	29.31	27.64	25.98	24.31	22.64
2,060	2,080	73.49	71.82	36.95	35.28	33.61	31.95	30.28	28.61	26.95	25.28	23.61
2,080	2,100	74.63	72.96	37.91	36.24	34.57	32.91	31.24	29.57	27.91	26.24	24.57
2,100	2,120	75.77	74.10	38.88	37.21	35.54	33.88	32.21	30.54	28.88	27.21	25.54
2,120	2,140	76.91	75.24	39.84	38.17	36.50	34.84	33.17	31.50	29.84	28.17	26.50
2,140	2,160	78.05	76.38	40.80	39.13	37.46	35.80	34.13	32.46	30.80	29.13	27.46
2,160	2,180	79.19	77.52	41.77	40.10	38.43	36.77	35.10	33.43	31.77	30.10	28.43
2,180	2,200	80.33	78.66	42.73	41.06	39.39	37.73	36.06	34.39	32.73	31.06	29.39
2,200	2,220	81.47	79.80	43.70	42.03	40.36	38.70	37.03	35.36	33.70	32.03	30.36
2,220	2,240	82.61	80.94	44.66	42.99	41.32	39.66	37.99	36.32	34.66	32.99	31.32
2,240	2,260	83.75	82.08	45.74	44.07	42.40	40.74	39.07	37.40	35.74	34.07	32.40
2,260	2,280	84.89	83.22	46.88	45.21	43.54	41.88	40.21	38.54	36.88	35.21	33.54
2,280	2,300	86.03	84.36	48.02	46.35	44.68	43.02	41.35	39.68	38.02	36.35	34.68
2,300	2,320	87.17	85.50	49.16	47.49	45.82	44.16	42.49	40.82	39.16	37.49	35.82
2,320	2,340	88.31	86.64	50.30	48.63	46.96	45.30	43.63	41.96	40.30	38.63	36.96
2,340	2,360	89.45	87.78	51.44	49.77	48.10	46.44	44.77	43.10	41.44	39.77	38.10
2,360	2,380	90.59	88.92	52.58	50.91	49.24	47.58	45.91	44.24	42.58	40.91	39.24
2,380	2,400	91.73	90.06	53.72	52.05	50.38	48.72	47.05	45.38	43.72	42.05	40.38
2,400	2,420	92.87	91.20	54.86	53.19	51.52	49.86	48.19	46.52	44.86	43.19	41.52
2,420	2,440	94.01	92.34	56.00	54.33	52.66	51.00	49.33	47.66	46.00	44.33	42.66
2,440	2,460	95.15	93.48	57.14	55.47	53.80	52.14	50.47	48.80	47.14	45.47	43.80
2,460	2,480	96.29	94.62	58.28	56.61	54.94	53.28	51.61	49.94	48.28	46.61	44.94
2,480	2,500	97.43	95.76	59.42	57.75	56.08	54.42	52.75	51.08	49.42	47.75	46.08
2,500	2,520	98.57	96.90	60.56	58.89	57.22	55.56	53.89	52.22	50.56	48.89	47.22
2,520	2,540	99.71	98.04	61.70	60.03	58.36	56.70	55.03	53.36	51.70	50.03	48.36
2,540	2,560	100.85	99.18	62.84	61.17	59.50	57.84	56.17	54.50	52.84	51.17	49.50
2,560	2,580	101.99	100.32	63.98	62.31	60.64	58.98	57.31	55.64	53.98	52.31	50.64
2,580	2,600	103.13	101.46	65.12	63.45	61.78	60.12	58.45	56.78	55.12	53.45	51.78
2,600	2,620	104.27	102.60	66.26	64.59	62.92	61.26	59.59	57.92	56.26	54.59	52.92
2,620	2,640	105.41	103.74	67.40	65.73	64.06	62.40	60.73	59.06	57.40	55.73	54.06
2,640	2,660	106.55	104.88	68.54	66.87	65.20	63.54	61.87	60.20	58.54	56.87	55.20
2,660	2,680	107.69	106.02	69.68	68.01	66.34	64.68	63.01	61.34	59.68	58.01	56.34
2,680	2,700	108.83	107.16	70.82	69.15	67.48	65.82	64.15	62.48	60.82	59.15	57.48
2,700	2,720	109.97	108.30	71.96	70.29	68.62	66.96	65.29	63.62	61.96	60.29	58.62
2,720	2,740	111.11	109.44	73.10	71.43	69.76	68.10	66.43	64.76	63.10	61.43	59.76
2,740	2,760	112.25	110.58	74.24	72.57	70.90	69.24	67.57	65.90	64.24	62.57	60.90
2,760	2,780	113.39	111.72	75.38	73.71	72.04	70.38	68.71	67.04	65.38	63.71	62.04
2,780	2,800	114.53	112.86	76.52	74.85	73.18	71.52	69.85	68.18	66.52	64.85	63.18
2,800	2,820	115.67	114.00	77.66	75.99	74.32	72.66	70.99	69.32	67.66	65.99	64.32
2,820	2,840	116.81	115.14	78.80	77.13	75.46	73.80	72.13	70.46	68.80	67.13	65.46

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And the Wages Are --		And The Total Withholding Allowances Amount Claimed Is --										
At Least	But Less Than	\$0.00-	\$40.00-	\$80.00-	\$120.00-	\$160.00-	\$200.00-	\$240.00-	\$280.00-	\$320.00-	\$360.00-	\$400.00
		\$39.99	\$79.99	\$119.99	\$159.99	\$199.99	\$239.99	\$279.99	\$319.99	\$359.99	\$399.99	or Over
The Amount of Iowa Income Tax to be Withheld is --												
\$2,840	\$2,860	117.95	116.28	79.94	78.27	76.60	74.94	73.27	71.60	69.94	68.27	66.60
2,860	2,880	119.09	117.42	81.08	79.41	77.74	76.08	74.41	72.74	71.08	69.41	67.74
2,880	2,900	120.23	118.56	82.22	80.55	78.88	77.22	75.55	73.88	72.22	70.55	68.88
2,900	2,920	121.37	119.70	83.36	81.69	80.02	78.36	76.69	75.02	73.36	71.69	70.02
2,920	2,940	122.51	120.84	84.50	82.83	81.16	79.50	77.83	76.16	74.50	72.83	71.16
2,940	2,960	123.65	121.98	85.64	83.97	82.30	80.64	78.97	77.30	75.64	73.97	72.30
2,960	2,980	124.79	123.12	86.78	85.11	83.44	81.78	80.11	78.44	76.78	75.11	73.44
2,980	3,000	125.93	124.26	87.92	86.25	84.58	82.92	81.25	79.58	77.92	76.25	74.58
3,000	3,020	127.07	125.40	89.06	87.39	85.72	84.06	82.39	80.72	79.06	77.39	75.72
3,020	3,040	128.21	126.54	90.20	88.53	86.86	85.20	83.53	81.86	80.20	78.53	76.86
3,040	3,060	129.35	127.68	91.34	89.67	88.00	86.34	84.67	83.00	81.34	79.67	78.00
3,060	3,080	130.49	128.82	92.48	90.81	89.14	87.48	85.81	84.14	82.48	80.81	79.14
3,080	3,100	131.63	129.96	93.62	91.95	90.28	88.62	86.95	85.28	83.62	81.95	80.28
3,100	3,120	132.77	131.10	94.76	93.09	91.42	89.76	88.09	86.42	84.76	83.09	81.42
3,120	3,140	133.91	132.24	95.90	94.23	92.56	90.90	89.23	87.56	85.90	84.23	82.56
3,140	3,160	135.05	133.38	97.04	95.37	93.70	92.04	90.37	88.70	87.04	85.37	83.70
3,160	3,180	136.19	134.52	98.18	96.51	94.84	93.18	91.51	89.84	88.18	86.51	84.84
3,180	3,200	137.33	135.66	99.32	97.65	95.98	94.32	92.65	90.98	89.32	87.65	85.98
3,200	3,220	138.47	136.80	100.46	98.79	97.12	95.46	93.79	92.12	90.46	88.79	87.12
3,220	3,240	139.61	137.94	101.60	99.93	98.26	96.60	94.93	93.26	91.60	89.93	88.26
3,240	3,260	140.75	139.08	102.74	101.07	99.40	97.74	96.07	94.40	92.74	91.07	89.40
3,260	3,280	141.89	140.22	103.88	102.21	100.54	98.88	97.21	95.54	93.88	92.21	90.54
3,280	3,300	143.03	141.36	105.02	103.35	101.68	100.02	98.35	96.68	95.02	93.35	91.68
3,300	3,320	144.17	142.50	106.16	104.49	102.82	101.16	99.49	97.82	96.16	94.49	92.82
3,320	3,340	145.31	143.64	107.30	105.63	103.96	102.30	100.63	98.96	97.30	95.63	93.96
3,340	3,360	146.45	144.78	108.44	106.77	105.10	103.44	101.77	100.10	98.44	96.77	95.10
3,360	3,380	147.59	145.92	109.58	107.91	106.24	104.58	102.91	101.24	99.58	97.91	96.24
3,380	3,400	148.73	147.06	110.72	109.05	107.38	105.72	104.05	102.38	100.72	99.05	97.38
3,400	3,420	149.87	148.20	111.86	110.19	108.52	106.86	105.19	103.52	101.86	100.19	98.52
3,420	3,440	151.01	149.34	113.00	111.33	109.66	108.00	106.33	104.66	103.00	101.33	99.66
3,440	3,460	152.15	150.48	114.14	112.47	110.80	109.14	107.47	105.80	104.14	102.47	100.80
3,460	3,480	153.29	151.62	115.28	113.61	111.94	110.28	108.61	106.94	105.28	103.61	101.94
3,480	3,500	154.43	152.76	116.42	114.75	113.08	111.42	109.75	108.08	106.42	104.75	103.08
3,500	3,520	155.57	153.90	117.56	115.89	114.22	112.56	110.89	109.22	107.56	105.89	104.22
3,520	3,540	156.71	155.04	118.70	117.03	115.36	113.70	112.03	110.36	108.70	107.03	105.36
3,540	3,560	157.85	156.18	119.84	118.17	116.50	114.84	113.17	111.50	109.84	108.17	106.50
3,560	3,580	158.99	157.32	120.98	119.31	117.64	115.98	114.31	112.64	110.98	109.31	107.64
3,580	3,600	160.13	158.46	122.12	120.45	118.78	117.12	115.45	113.78	112.12	110.45	108.78
3,600	3,620	161.27	159.60	123.26	121.59	119.92	118.26	116.59	114.92	113.26	111.59	109.92
3,620	3,640	162.41	160.74	124.40	122.73	121.06	119.40	117.73	116.06	114.40	112.73	111.06
3,640	3,660	163.55	161.88	125.54	123.87	122.20	120.54	118.87	117.20	115.54	113.87	112.20
3,660	3,680	164.69	163.02	126.68	125.01	123.34	121.68	120.01	118.34	116.68	115.01	113.34
3,680	3,700	165.83	164.16	127.82	126.15	124.48	122.82	121.15	119.48	117.82	116.15	114.48
3,700	3,720	166.97	165.30	128.96	127.29	125.62	123.96	122.29	120.62	118.96	117.29	115.62
3,720	3,740	168.11	166.44	130.10	128.43	126.76	125.10	123.43	121.76	120.10	118.43	116.76
3,740	3,760	169.25	167.58	131.24	129.57	127.90	126.24	124.57	122.90	121.24	119.57	117.90
3,760	3,780	170.39	168.72	132.38	130.71	129.04	127.38	125.71	124.04	122.38	120.71	119.04
3,780	3,800	171.53	169.86	133.52	131.85	130.18	128.52	126.85	125.18	123.52	121.85	120.18
3,800	3,820	172.67	171.00	134.66	132.99	131.32	129.66	127.99	126.32	124.66	122.99	121.32
3,820	3,840	173.81	172.14	135.80	134.13	132.46	130.80	129.13	127.46	125.80	124.13	122.46
3,840	3,860	174.95	173.28	136.94	135.27	133.60	131.94	130.27	128.60	126.94	125.27	123.60
3,860	3,880	176.09	174.42	138.08	136.41	134.74	133.08	131.41	129.74	128.08	126.41	124.74
3,880	3,900	177.23	175.56	139.22	137.55	135.88	134.22	132.55	130.88	129.22	127.55	125.88
3,900	3,920	178.37	176.70	140.36	138.69	137.02	135.36	133.69	132.02	130.36	128.69	127.02
3,920	3,940	179.51	177.84	141.50	139.83	138.16	136.50	134.83	133.16	131.50	129.83	128.16
3,940	3,960	180.65	178.98	142.64	140.97	139.30	137.64	135.97	134.30	132.64	130.97	129.30
3,960	3,980	181.79	180.12	143.78	142.11	140.44	138.78	137.11	135.44	133.78	132.11	130.44
3,980	4,000	182.93	181.26	144.92	143.25	141.58	139.92	138.25	136.58	134.92	133.25	131.58
4,000	4,020	184.07	182.40	146.06	144.39	142.72	141.06	139.39	137.72	136.06	134.39	132.72
4,020	4,040	185.21	183.54	147.20	145.53	143.86	142.20	140.53	138.86	137.20	135.53	133.86
4,040	4,060	186.35	184.68	148.34	146.67	145.00	143.34	141.67	140.00	138.34	136.67	135.00
4,060	4,080	187.49	185.82	149.48	147.81	146.14	144.48	142.81	141.14	139.48	137.81	136.14
4,080	4,100	188.63	186.96	150.62	148.95	147.28	145.62	143.95	142.28	140.62	138.95	137.28
4,100	4,120	189.77	188.10	151.76	150.09	148.42	146.76	145.09	143.42	141.76	140.09	138.42
4,120	4,140	190.91	189.24	152.90	151.23	149.56	147.90	146.23	144.56	142.90	141.23	139.56
4,140	4,160	192.05	190.38	154.04	152.37	150.70	149.04	147.37	145.70	144.04	142.37	140.70
4,160	4,180	193.19	191.52	155.18	153.51	151.84	150.18	148.51	146.84	145.18	143.51	141.84
4,180	4,200	194.33	192.66	156.32	154.65	152.98	151.32	149.65	147.98	146.32	144.65	142.98
4,200	4,220	195.47	193.80	157.46	155.79	154.12	152.46	150.79	149.12	147.46	145.79	144.12
4,220	4,240	196.61	194.94	158.60	156.93	155.26	153.60	151.93	150.26	148.60	146.93	145.26
4,240	4,260	197.75	196.08	159.74	158.07	156.40	154.74	153.07	151.40	149.74	148.07	146.40
4,260	4,280	198.89	197.22	160.88	159.21	157.54	155.88	154.21	152.54	150.88	149.21	147.54

If semimonthly wages are at least \$4,280.00, multiply the excess over \$4,270.00 by 5.70% (.057) and add it to the last amount in the applicable column.

For employees who do not file a 2024 IA W-4: use \$40.00 as the total allowances amount.

Example: if an employee's semimonthly wages are \$5,000.00 with \$120 withholding allowances on the IA W-4, the calculation is as follows:  
 $(\$5,000.00 - \$4,270.00) \times 5.70\% + \$159.21 = \$200.82$