



Department of Revenue

Iowa Withholding Tables For Wages Paid Beginning January 1, 2025

The Iowa withholding tables may be used instead of the withholding formula to determine how much to withhold from your employees' paychecks for wages paid beginning January 1, 2025.

What's New: Separate tables are provided for different marital statuses as reported by employees on the IA W-4. For employees whose most recently furnished IA W-4 is from 2023 or earlier, determine the total allowance *amount* by multiplying the *number* of allowances claimed by the employee by \$40.

How to Use the Withholding Tables

Step 1. Find the correct **pay period table**. There are separate tables for employees paid daily, weekly, biweekly, semimonthly, monthly, and annually. Use the table that matches each employee's pay period. Make sure you are using the correct pay period table.

Step 2. Find the correct **Marital Status** reported by the employee on the IA W-4.

If the employee's most recently furnished IA W-4 from is from **2024 or 2025**:

- Use the tables for other status if the employee has selected "Other" or selected "Married filing jointly or qualified surviving spouse" with spouse *having earned income*.
- Use the tables for head of household status if the employee has selected "Head of Household".
- Use the tables for married filing jointly or qualified surviving spouse status if the employee has selected "Married filing jointly or qualified surviving spouse" with spouse *having no earned income*.

If the employee's most recently furnished W-4 from is from **2023 or earlier**:

- Use the tables for other status if the employee has selected "Single (or married but legally separated)" as their marital status.
- Use the tables for married filing jointly or qualified surviving spouse status if the employee has selected "Married" as their marital status.

Step 3. Determine the **total taxable wages** for the pay period. Certain payments made by the employer into employee retirement plans or for employee health insurance are not considered taxable wages and are not included in the calculations of withholding tax.

Step 4. Find the **total allowances** on the IA W-4 line 6 claimed by the employee. (For employees whose most recently furnished IA W-4 is from 2023 or earlier, determine the total allowance amount by multiplying the number of allowances claimed by the employee by \$40.)

Step 5. To use a table, select the appropriate wage bracket in the left-hand column to identify the correct row, select the appropriate total allowances from the top of the table to identify the correct column, and find the intersection of the row and column to arrive at the amount of tax to be withheld for each pay period. The withholding amounts listed in the tables are rounded to the nearest cent.

Step 6. Add any additional amount per pay period requested to be withheld by the employee. (Any additional amount to be withheld is requested by the employee on line 7 of the IA W-4.)

Pay period not provided:

If your employee has a pay frequency other than those provided, multiply the payment for each pay period by the number of periods in a year to determine estimated annual wages. Use the appropriate annual wage brackets in the annual pay period tables to determine annual withholding. Then divide this amount by the number of pay periods in a year to determine withholding for each pay period. Add any additional amount per pay period requested by the employee to be withheld.

For example, for a quarterly pay period, use the annual payroll formulas to determine the annual withholding amount, then divide by 4 to get Iowa withholding on each paycheck. For a semiannual pay period, use the annual payroll formulas to determine the annual withholding amount, then divide by 2 to get Iowa withholding on each paycheck. Then, add any additional amount per pay period requested by the employee to be withheld.