

**IOWA WITHHOLDING TAX -- ANNUAL TAX TABLE -- Effective January 1, 2023**  
 If the Pay Period with Respect to an Employee is **ANNUAL** (for Wages Paid beginning  
 January 1, 2023)

And the Wages Are --		And The Number of Total Withholding Allowances Claimed Is --										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or More
		The Amount of Iowa Income Tax to be Withheld is --										
\$0	\$14,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14,000	15,000	28.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15,000	16,000	72.60	32.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16,000	17,000	116.60	76.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17,000	18,000	160.60	120.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18,000	19,000	204.60	164.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19,000	20,000	252.17	212.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20,000	21,000	300.37	260.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21,000	22,000	348.57	308.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22,000	23,000	396.77	356.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23,000	24,000	444.97	404.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24,000	25,000	493.17	453.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25,000	26,000	541.37	501.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26,000	27,000	589.57	549.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27,000	28,000	637.77	597.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28,000	29,000	685.97	645.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29,000	30,000	734.17	694.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30,000	31,000	782.37	742.37	43.20	3.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31,000	32,000	830.57	790.57	87.20	47.20	7.20	0.00	0.00	0.00	0.00	0.00	0.00
32,000	33,000	878.77	838.77	131.20	91.20	51.20	11.20	0.00	0.00	0.00	0.00	0.00
33,000	34,000	926.97	886.97	179.40	139.40	99.40	59.40	19.40	0.00	0.00	0.00	0.00
34,000	35,000	975.17	935.17	227.60	187.60	147.60	107.60	67.60	27.60	0.00	0.00	0.00
35,000	36,000	1,023.37	983.37	275.80	235.80	195.80	155.80	115.80	75.80	35.80	0.00	0.00
36,000	37,000	1,071.57	1,031.57	324.00	284.00	244.00	204.00	164.00	124.00	84.00	44.00	4.00
37,000	38,000	1,119.77	1,079.77	372.20	332.20	292.20	252.20	212.20	172.20	132.20	92.20	52.20
38,000	39,000	1,173.69	1,133.69	420.40	380.40	340.40	300.40	260.40	220.40	180.40	140.40	100.40
39,000	40,000	1,230.69	1,190.69	468.60	428.60	388.60	348.60	308.60	268.60	228.60	188.60	148.60
40,000	41,000	1,287.69	1,247.69	516.80	476.80	436.80	396.80	356.80	316.80	276.80	236.80	196.80
41,000	42,000	1,344.69	1,304.69	565.00	525.00	485.00	445.00	405.00	365.00	325.00	285.00	245.00
42,000	43,000	1,401.69	1,361.69	613.20	573.20	533.20	493.20	453.20	413.20	373.20	333.20	293.20
43,000	44,000	1,458.69	1,418.69	661.40	621.40	581.40	541.40	501.40	461.40	421.40	381.40	341.40
44,000	45,000	1,515.69	1,475.69	709.60	669.60	629.60	589.60	549.60	509.60	469.60	429.60	389.60
45,000	46,000	1,572.69	1,532.69	757.80	717.80	677.80	637.80	597.80	557.80	517.80	477.80	437.80
46,000	47,000	1,629.69	1,589.69	806.00	766.00	726.00	686.00	646.00	606.00	566.00	526.00	486.00
47,000	48,000	1,686.69	1,646.69	854.20	814.20	774.20	734.20	694.20	654.20	614.20	574.20	534.20
48,000	49,000	1,743.69	1,703.69	902.40	862.40	822.40	782.40	742.40	702.40	662.40	622.40	582.40
49,000	50,000	1,800.69	1,760.69	950.60	910.60	870.60	830.60	790.60	750.60	710.60	670.60	630.60
50,000	51,000	1,857.69	1,817.69	998.80	958.80	918.80	878.80	838.80	798.80	758.80	718.80	678.80
51,000	52,000	1,914.69	1,874.69	1,047.00	1,007.00	967.00	927.00	887.00	847.00	807.00	767.00	727.00
52,000	53,000	1,971.69	1,931.69	1,102.24	1,062.24	1,022.24	982.24	942.24	902.24	862.24	822.24	782.24
53,000	54,000	2,028.69	1,988.69	1,159.24	1,119.24	1,079.24	1,039.24	999.24	959.24	919.24	879.24	839.24
54,000	55,000	2,085.69	2,045.69	1,216.24	1,176.24	1,136.24	1,096.24	1,056.24	1,016.24	976.24	936.24	896.24
55,000	56,000	2,142.69	2,102.69	1,273.24	1,233.24	1,193.24	1,153.24	1,113.24	1,073.24	1,033.24	993.24	953.24
56,000	57,000	2,199.69	2,159.69	1,330.24	1,290.24	1,250.24	1,210.24	1,170.24	1,130.24	1,090.24	1,050.24	1,010.24
57,000	58,000	2,256.69	2,216.69	1,387.24	1,347.24	1,307.24	1,267.24	1,227.24	1,187.24	1,147.24	1,107.24	1,067.24
58,000	59,000	2,313.69	2,273.69	1,444.24	1,404.24	1,364.24	1,324.24	1,284.24	1,244.24	1,204.24	1,164.24	1,124.24
59,000	60,000	2,370.69	2,330.69	1,501.24	1,461.24	1,421.24	1,381.24	1,341.24	1,301.24	1,261.24	1,221.24	1,181.24
60,000	61,000	2,427.69	2,387.69	1,558.24	1,518.24	1,478.24	1,438.24	1,398.24	1,358.24	1,318.24	1,278.24	1,238.24
61,000	62,000	2,484.69	2,444.69	1,615.24	1,575.24	1,535.24	1,495.24	1,455.24	1,415.24	1,375.24	1,335.24	1,295.24
62,000	63,000	2,541.69	2,501.69	1,672.24	1,632.24	1,592.24	1,552.24	1,512.24	1,472.24	1,432.24	1,392.24	1,352.24
63,000	64,000	2,598.69	2,558.69	1,729.24	1,689.24	1,649.24	1,609.24	1,569.24	1,529.24	1,489.24	1,449.24	1,409.24
64,000	65,000	2,657.64	2,617.64	1,786.24	1,746.24	1,706.24	1,666.24	1,626.24	1,586.24	1,546.24	1,506.24	1,466.24
65,000	66,000	2,717.64	2,677.64	1,843.24	1,803.24	1,763.24	1,723.24	1,683.24	1,643.24	1,603.24	1,563.24	1,523.24
66,000	67,000	2,777.64	2,737.64	1,900.24	1,860.24	1,820.24	1,780.24	1,740.24	1,700.24	1,660.24	1,620.24	1,580.24
67,000	68,000	2,837.64	2,797.64	1,957.24	1,917.24	1,877.24	1,837.24	1,797.24	1,757.24	1,717.24	1,677.24	1,637.24
68,000	69,000	2,897.64	2,857.64	2,014.24	1,974.24	1,934.24	1,894.24	1,854.24	1,814.24	1,774.24	1,734.24	1,694.24
69,000	70,000	2,957.64	2,917.64	2,071.24	2,031.24	1,991.24	1,951.24	1,911.24	1,871.24	1,831.24	1,791.24	1,751.24
70,000	71,000	3,017.64	2,977.64	2,128.24	2,088.24	2,048.24	2,008.24	1,968.24	1,928.24	1,888.24	1,848.24	1,808.24
71,000	72,000	3,077.64	3,037.64	2,185.24	2,145.24	2,105.24	2,065.24	2,025.24	1,985.24	1,945.24	1,905.24	1,865.24
72,000	73,000	3,137.64	3,097.64	2,242.24	2,202.24	2,162.24	2,122.24	2,082.24	2,042.24	2,002.24	1,962.24	1,922.24
73,000	74,000	3,197.64	3,157.64	2,299.24	2,259.24	2,219.24	2,179.24	2,139.24	2,099.24	2,059.24	2,019.24	1,979.24
74,000	75,000	3,257.64	3,217.64	2,356.24	2,316.24	2,276.24	2,236.24	2,196.24	2,156.24	2,116.24	2,076.24	2,036.24
75,000	76,000	3,317.64	3,277.64	2,413.24	2,373.24	2,333.24	2,293.24	2,253.24	2,213.24	2,173.24	2,133.24	2,093.24
76,000	77,000	3,377.64	3,337.64	2,470.24	2,430.24	2,390.24	2,350.24	2,310.24	2,270.24	2,230.24	2,190.24	2,150.24
77,000	78,000	3,437.64	3,397.64	2,527.24	2,487.24	2,447.24	2,407.24	2,367.24	2,327.24	2,287.24	2,247.24	2,207.24
78,000	79,000	3,497.64	3,457.64	2,584.64	2,544.64	2,504.64	2,464.64	2,424.64	2,384.64	2,344.64	2,304.64	2,264.64
79,000	80,000	3,557.64	3,517.64	2,642.64	2,602.64	2,562.64	2,522.64	2,482.64	2,442.64	2,402.64	2,362.64	2,322.64
80,000	81,000	3,617.64	3,577.64	2,700.64	2,660.64	2,620.64	2,580.64	2,540.64	2,500.64	2,460.64	2,420.64	2,380.64
81,000	82,000	3,677.64	3,637.64	2,758.64	2,718.64	2,678.64	2,638.64	2,598.64	2,558.64	2,518.64	2,478.64	2,438.64
82,000	83,000	3,737.64	3,697.64	2,816.64	2,776.64	2,736.64	2,696.64	2,656.64	2,616.64	2,576.64	2,536.64	2,496.64
83,000	84,000	3,797.64	3,757.64	2,874.64	2,834.64	2,794.64	2,754.64	2,714.64	2,674.64	2,634.64	2,594.64	2,554.64
84,000	85,000	3,857.64	3,817.64	2,932.64	2,892.64	2,852.64	2,812.64	2,772.64	2,732.64	2,692.64	2,652.64	2,612.64

**IOWA WITHHOLDING TAX -- ANNUAL TAX TABLE -- Effective January 1, 2023**

If the Pay Period with Respect to an Employee is **ANNUAL** (for Wages Paid beginning January 1, 2023)

And the Wages Are --		And The Number of Total Withholding Allowances Claimed Is --										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or More
The Amount of Iowa Income Tax to be Withheld is --												
<b>\$85,000</b>	<b>\$86,000</b>	3,917.64	3,877.64	3,006.64	2,966.64	2,926.64	2,886.64	2,846.64	2,806.64	2,766.64	2,726.64	2,686.64
<b>86,000</b>	<b>87,000</b>	3,977.64	3,937.64	3,066.64	3,026.64	2,986.64	2,946.64	2,906.64	2,866.64	2,826.64	2,786.64	2,746.64
<b>87,000</b>	<b>88,000</b>	4,037.64	3,997.64	3,126.64	3,086.64	3,046.64	3,006.64	2,966.64	2,926.64	2,886.64	2,846.64	2,806.64
<b>88,000</b>	<b>89,000</b>	4,097.64	4,057.64	3,186.64	3,146.64	3,106.64	3,066.64	3,026.64	2,986.64	2,946.64	2,906.64	2,866.64
<b>89,000</b>	<b>90,000</b>	4,157.64	4,117.64	3,246.64	3,206.64	3,166.64	3,126.64	3,086.64	3,046.64	3,006.64	2,966.64	2,926.64
<b>90,000</b>	<b>91,000</b>	4,217.64	4,177.64	3,306.64	3,266.64	3,226.64	3,186.64	3,146.64	3,106.64	3,066.64	3,026.64	2,986.64
<b>91,000</b>	<b>92,000</b>	4,277.64	4,237.64	3,366.64	3,326.64	3,286.64	3,246.64	3,206.64	3,166.64	3,126.64	3,086.64	3,046.64
<b>92,000</b>	<b>93,000</b>	4,337.64	4,297.64	3,426.64	3,386.64	3,346.64	3,306.64	3,266.64	3,226.64	3,186.64	3,146.64	3,106.64
<b>93,000</b>	<b>94,000</b>	4,397.64	4,357.64	3,486.64	3,446.64	3,406.64	3,366.64	3,326.64	3,286.64	3,246.64	3,206.64	3,166.64
<b>94,000</b>	<b>95,000</b>	4,457.64	4,417.64	3,546.64	3,506.64	3,466.64	3,426.64	3,386.64	3,346.64	3,306.64	3,266.64	3,226.64
<b>95,000</b>	<b>96,000</b>	4,517.64	4,477.64	3,606.64	3,566.64	3,526.64	3,486.64	3,446.64	3,406.64	3,366.64	3,326.64	3,286.64
<b>96,000</b>	<b>97,000</b>	4,577.64	4,537.64	3,666.64	3,626.64	3,586.64	3,546.64	3,506.64	3,466.64	3,426.64	3,386.64	3,346.64
<b>97,000</b>	<b>98,000</b>	4,637.64	4,597.64	3,726.64	3,686.64	3,646.64	3,606.64	3,566.64	3,526.64	3,486.64	3,446.64	3,406.64
<b>98,000</b>	<b>99,000</b>	4,697.64	4,657.64	3,786.64	3,746.64	3,706.64	3,666.64	3,626.64	3,586.64	3,546.64	3,506.64	3,466.64
<b>99,000</b>	<b>100,000</b>	4,757.64	4,717.64	3,846.64	3,806.64	3,766.64	3,726.64	3,686.64	3,646.64	3,606.64	3,566.64	3,526.64
<b>100,000</b>	<b>101,000</b>	4,817.64	4,777.64	3,906.64	3,866.64	3,826.64	3,786.64	3,746.64	3,706.64	3,666.64	3,626.64	3,586.64

If annual wages are at least \$101,000, multiply the excess over \$100,500.00 by 6.0% (.06) and add it to last amount in applicable column.

Example: if an employee's annual wages are \$120,000.00 with three withholding allowances on IA W-4, calculation is as follows:

$$(\$120,000.00 - \$100,500.00) \times 6.0\% + \$3,866.64 = \$5,036.64$$