# California Withholding Schedules for 2025

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- Method A – Wage Bracket Table Method **(Limited to wages or salaries less than $1 million)**
- Method B – Exact Calculation Method

**Method A** provides a quick and easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The *standard deduction* and *exemption allowance credit* are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

**Method B** may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in Tables 1 through 5 of the *Exact Calculation Section*.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Solutions and Modeling Section – 516, Mail Stop A-351
PO Box 942840, Sacramento, CA 94240.

**Special Note for Married Employees With Employed Spouses:** To avoid underwithholding of State income tax liability we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse; **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for *Estimated Deductions* that are claimed on an *Employee's Withholding Allowance Certificate* (DE 4) must be used to reduce the amount of salaries and wages subject to withholding by using steps 1 and 2 shown below. If the *Employee's Withholding Allowance Certificate* (Form W-4) is used for California withholding purposes, all additional allowances for *Estimated Deductions* claimed must be treated as regular withholding allowances, **unless** the employee requests in writing that they be treated in accordance with the following:

1. Subtract the employee's estimated deduction allowance shown in the Table 2 - Estimated Deduction Table from the gross wages subject to withholding; and
2. Compute the tax to be withheld using:

   Method A - Wage Bracket Table Method
   Method B - Exact Calculation Method

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of DE 4.

If the Form W-4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of withholding allowances claimed on line 5 of Form W-4; minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a DE 4.

**Employers may require employees to file DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.**

# California Withholding Schedules for 2025

## Method A - Wage Bracket Table Method

To determine the amount of tax to be withheld follow these steps:

**Step 1** Determine if the employee's gross wages are **less** than, or equal to, the amount shown in Table 1 - Low Income Exemption Table. If so, no income tax is required to be withheld.

**Step 2** If the employee claims any additional withholding allowances for deductions, subtract the amount shown in Table 2 - Estimated Deduction Table from the gross wages.

**Step 3** Subtract the number of additional withholding allowances from the total allowances to obtain the net allowances for tax computational purposes.

**Step 4** Refer to the correct wage bracket table to arrive at the amount of tax to be withheld.

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Example A: Method A - Wage Bracket Table Method. Weekly earnings of $900, married, and claiming five withholding allowances on Form W-4 or DE 4, three of which are for estimated deductions.

**Step 1** Earnings for the weekly pay period of $900 are GREATER than the amount shown in Table 1 - Low Income Exemption Table ($706); therefore, income tax should be withheld.

| | | |
|---|---|---|
| **Step 2** | Earnings for the payroll period. | $ 900.00 |
| | Subtract amount from Table 2 - Estimated Deduction Table. | -58.00 |
| | Salaries and wages subject to withholding. | $ 842.00 |
| **Step 3** | Total number of withholding allowances claimed. | 5 |
| | Subtract number of estimated deduction allowances claimed. | -3 |
| | Net allowances for tax computation purposes. | 2 |
| **Step 4** | Refer to the appropriate wage bracket table (weekly taxable earnings of $842 with two deductions) to arrive at the amount of tax to be withheld. | $3.14 |

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Example B: Method A - Wage Bracket Table Method. Monthly earnings of $3,500, married, and claiming six withholding allowances on Form W-4 or DE 4, four of which are for estimated deductions.

**Step 1** Earnings for the monthly payroll period are *greater* than the amount shown in Table 1 - Low Income Exemption Table ($3,061); therefore, income tax should be withheld.

| | | |
|---|---|---|
| **Step 2** | Earnings for the payroll period. | $ 3,500.00 |
| | Subtract amount from Table 2 - Estimated Deduction Table. | -333.00 |
| | Salaries and wages subject to withholding. | $ 3,167.00 |
| **Step 3** | Total number of withholding allowances claimed. | 6 |
| | Subtract number of estimated deduction allowances claimed. | -4 |
| | Net allowances for tax computation purposes. | 2 |
| **Step 4** | Refer to the appropriate wage bracket table (monthly taxable earnings of $3,167 with two deductions) to arrive at the amount of tax to be withheld. | $2.83 |

# California Withholding Schedules for 2025

METHOD A---WAGE BRACKET TABLE METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

| PAYROLL PERIOD | SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS | MARRIED ALLOWANCES ON DE 4 OR FORM W-4 '0' OR '1' | MARRIED ALLOWANCES ON DE 4 OR FORM W-4 '2' OR MORE | UNMARRIED HEAD OF HOUSEHOLD |
|---|---|---|---|---|
| WEEKLY | $353 | $353 | $706 | $706 |
| BIWEEKLY | $706 | $706 | $1,413 | $1,413 |
| SEMI-MONTHLY | $765 | $765 | $1,531 | $1,531 |
| MONTHLY | $1,531 | $1,531 | $3,061 | $3,061 |
| QUARTERLY | $4,592 | $4,592 | $9,184 | $9,184 |
| SEMI-ANNUAL | $9,184 | $9,184 | $18,368 | $18,368 |
| ANNUAL | $18,368 | $18,368 | $36,736 | $36,736 |
| DAILY/MISCELLANEOUS | $71 | $71 | $141 | $141 |

TABLE 2 - ESTIMATED DEDUCTION TABLE

| ADDITIONAL WITHHOLDING ALLOWANCES * | PAYROLL PERIOD WEEKLY | BI-WEEKLY | SEMI-MONTHLY | MONTHLY | QUARTERLY | SEMI-ANNUAL | ANNUAL | DAILY/MISC. |
|---|---|---|---|---|---|---|---|---|
| 1 | $19 | $38 | $42 | $83 | $250 | $500 | $1,000 | $4 |
| 2 | $38 | $77 | $83 | $167 | $500 | $1,000 | $2,000 | $8 |
| 3 | $58 | $115 | $125 | $250 | $750 | $1,500 | $3,000 | $12 |
| 4 | $77 | $154 | $167 | $333 | $1,000 | $2,000 | $4,000 | $15 |
| 5 | $96 | $192 | $208 | $417 | $1,250 | $2,500 | $5,000 | $19 |
| 6 | $115 | $231 | $250 | $500 | $1,500 | $3,000 | $6,000 | $23 |
| 7 | $135 | $269 | $292 | $583 | $1,750 | $3,500 | $7,000 | $27 |
| 8 | $154 | $308 | $333 | $667 | $2,000 | $4,000 | $8,000 | $31 |
| 9 | $173 | $346 | $375 | $750 | $2,250 | $4,500 | $9,000 | $35 |
| 10** | $192 | $385 | $417 | $833 | $2,500 | $5,000 | $10,000 | $38 |

*Number of Additional Withholding Allowances for Estimated Deductions claimed on Form W-4 or DE 4.

** If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

# California Withholding Schedules for 2025

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $160 | | | | | | | | | | | |
| 160 | 170 | 0.64 | | | | | | | | | | |
| 170 | 180 | 0.75 | | | | | | | | | | |
| 180 | 190 | 0.86 | | | | | | | | | | |
| 190 | 200 | 0.97 | | | | | | | | | | |
| 200 | 210 | 1.08 | | | | | | | | | | |
| 210 | 220 | 1.19 | | | | | | | | | | |
| 220 | 230 | 1.30 | | | | | | | | | | |
| 230 | 240 | 1.41 | | | | | | | | | | |
| 240 | 250 | 1.52 | | | | | | | | | | |
| 250 | 260 | 1.63 | | | | | | | | | | |
| 260 | 270 | 1.74 | | | | | | | | | | |
| 270 | 280 | 1.85 | | | | | | | | | | |
| 280 | 290 | 1.96 | | | | | | | | | | |
| 290 | 300 | 2.07 | | | | | | | | | | |
| 300 | 310 | 2.18 | | | | | | | | | | |
| 310 | 320 | 2.31 | | | | | | | | | | |
| 320 | 330 | 2.53 | | | | | | | | | | |
| 330 | 340 | 2.75 | | | | | | | | | | |
| 340 | 350 | 2.97 | | | | | | | | | | |
| 350 | 360 | 3.19 | 0.03 | | | | | | | | | |
| 360 | 370 | 3.41 | 0.25 | | | | | | | | | |
| 370 | 380 | 3.63 | 0.47 | | | | | | | | | |
| 380 | 390 | 3.85 | 0.69 | | | | | | | | | |
| 390 | 400 | 4.07 | 0.91 | | | | | | | | | |
| 400 | 410 | 4.29 | 1.13 | | | | | | | | | |
| 410 | 420 | 4.51 | 1.35 | | | | | | | | | |
| 420 | 430 | 4.73 | 1.57 | | | | | | | | | |
| 430 | 440 | 4.95 | 1.79 | | | | | | | | | |
| 440 | 450 | 5.17 | 2.01 | | | | | | | | | |
| 450 | 460 | 5.39 | 2.23 | | | | | | | | | |
| 460 | 480 | 5.72 | 2.56 | | | | | | | | | |
| 480 | 500 | 6.16 | 3.00 | | | | | | | | | |
| 500 | 520 | 6.60 | 3.44 | 0.29 | | | | | | | | |
| 520 | 540 | 7.04 | 3.88 | 0.73 | | | | | | | | |
| 540 | 560 | 7.48 | 4.32 | 1.17 | | | | | | | | |
| 560 | 600 | 8.33 | 8.14 | 4.98 | 1.83 | | | | | | | |
| 600 | 640 | 10.09 | 9.54 | 6.38 | 3.22 | 0.06 | | | | | | |
| 640 | 680 | 11.85 | 11.30 | 8.14 | 4.98 | 1.82 | | | | | | |
| 680 | 720 | 13.61 | 13.06 | 9.90 | 6.74 | 3.58 | 0.43 | | | | | |
| 720 | 760 | 15.37 | 14.82 | 11.66 | 8.50 | 5.34 | 2.19 | | | | | |
| 760 | 810 | 17.13 | 16.80 | 13.64 | 10.48 | 7.32 | 4.17 | 1.01 | | | | |
| 810 | 860 | 18.89 | 19.00 | 15.84 | 12.68 | 9.52 | 6.37 | 3.21 | 0.05 | | | |
| 860 | 910 | 20.83 | 21.29 | 18.14 | 14.98 | 11.82 | 8.67 | 5.51 | 2.35 | | | |
| 910 | 960 | 23.47 | 24.59 | 21.44 | 18.28 | 15.12 | 11.97 | 8.81 | 5.65 | 2.49 | | |
| 960 | 1010 | 26.44 | 27.89 | 24.74 | 21.58 | 18.42 | 15.27 | 12.11 | 8.95 | 5.79 | 2.64 | |
| 1010 | 1120 | 33.17 | 30.02 | 26.86 | 23.70 | 20.55 | 17.39 | 14.23 | 11.07 | 7.92 | 4.76 | 1.60 |
| 1120 | 1230 | 40.43 | 37.28 | 34.12 | 30.96 | 27.81 | 24.65 | 21.49 | 18.33 | 15.18 | 12.02 | 8.86 |
| 1230 | 1340 | 49.99 | 46.83 | 43.68 | 40.52 | 37.36 | 34.21 | 31.05 | 27.89 | 24.74 | 21.58 | 18.42 |
| 1340 | 1450 | 59.67 | 56.51 | 53.36 | 50.20 | 47.04 | 43.89 | 40.73 | 37.57 | 34.42 | 31.26 | 28.10 |
| 1450 | 1560 | 69.93 | 66.77 | 63.62 | 60.46 | 57.30 | 54.15 | 50.99 | 47.83 | 44.67 | 41.52 | 38.36 |
| 1560 | and over | (Use Method B - Exact Calculation Method) | | | | | | | | | | |

# California Withholding Schedules for 2025

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $160 | | | | | | | | | | | |
| 160 | 170 | 0.64 | | | | | | | | | | |
| 170 | 180 | 0.75 | | | | | | | | | | |
| 180 | 190 | 0.86 | | | | | | | | | | |
| 190 | 200 | 0.97 | | | | | | | | | | |
| 200 | 210 | 1.08 | | | | | | | | | | |
| 210 | 220 | 1.19 | | | | | | | | | | |
| 220 | 230 | 1.30 | | | | | | | | | | |
| 230 | 240 | 1.41 | | | | | | | | | | |
| 240 | 250 | 1.52 | | | | | | | | | | |
| 250 | 260 | 1.63 | | | | | | | | | | |
| 260 | 270 | 1.74 | | | | | | | | | | |
| 270 | 280 | 1.85 | | | | | | | | | | |
| 280 | 290 | 1.96 | | | | | | | | | | |
| 290 | 300 | 2.07 | | | | | | | | | | |
| 300 | 310 | 2.18 | | | | | | | | | | |
| 310 | 320 | 2.29 | | | | | | | | | | |
| 320 | 330 | 2.40 | | | | | | | | | | |
| 330 | 340 | 2.51 | | | | | | | | | | |
| 340 | 350 | 2.62 | | | | | | | | | | |
| 350 | 360 | 2.73 | | | | | | | | | | |
| 360 | 370 | 2.84 | | | | | | | | | | |
| 370 | 380 | 2.95 | | | | | | | | | | |
| 380 | 390 | 3.06 | | | | | | | | | | |
| 390 | 400 | 3.17 | 0.02 | | | | | | | | | |
| 400 | 410 | 3.28 | 0.13 | | | | | | | | | |
| 410 | 420 | 3.39 | 0.24 | | | | | | | | | |
| 420 | 430 | 3.50 | 0.35 | | | | | | | | | |
| 430 | 440 | 3.61 | 0.46 | | | | | | | | | |
| 440 | 460 | 3.78 | 0.62 | | | | | | | | | |
| 460 | 480 | 4.00 | 0.84 | | | | | | | | | |
| 480 | 500 | 4.22 | 1.06 | | | | | | | | | |
| 500 | 520 | 4.44 | 1.28 | | | | | | | | | |
| 520 | 540 | 4.76 | 1.61 | | | | | | | | | |
| 540 | 560 | 5.20 | 2.05 | | | | | | | | | |
| 560 | 580 | 5.64 | 2.49 | | | | | | | | | |
| 580 | 600 | 6.08 | 2.93 | | | | | | | | | |
| 600 | 620 | 6.52 | 3.37 | | | | | | | | | |
| 620 | 640 | 6.96 | 3.81 | | | | | | | | | |
| 640 | 660 | 7.40 | 4.25 | | | | | | | | | |
| 660 | 680 | 7.84 | 4.69 | | | | | | | | | |
| 680 | 700 | 8.28 | 5.13 | | | | | | | | | |
| 700 | 720 | 8.72 | 5.57 | 0.06 | | | | | | | | |
| 720 | 740 | 9.16 | 6.01 | 0.50 | | | | | | | | |
| 740 | 760 | 9.60 | 6.45 | 0.94 | | | | | | | | |
| 760 | 780 | 10.04 | 6.89 | 1.38 | | | | | | | | |
| 780 | 800 | 10.48 | 7.33 | 1.82 | | | | | | | | |
| 800 | 820 | 10.92 | 7.77 | 2.26 | | | | | | | | |
| 820 | 840 | 11.36 | 8.21 | 2.70 | | | | | | | | |
| 840 | 860 | 11.80 | 8.65 | 3.14 | | | | | | | | |
| 860 | 880 | 12.24 | 9.09 | 3.58 | 0.43 | | | | | | | |

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# California Withholding Schedules for 2025

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| 880 | 900 | 12.68 | 9.53 | 4.02 | 0.87 | | | | | | | |
| 900 | 920 | 13.12 | 9.97 | 4.46 | 1.31 | | | | | | | |
| 920 | 940 | 13.56 | 10.41 | 4.90 | 1.75 | | | | | | | |
| 940 | 960 | 14.00 | 10.85 | 5.34 | 2.19 | | | | | | | |
| 960 | 980 | 14.44 | 11.29 | 5.78 | 2.63 | | | | | | | |
| 980 | 1000 | 14.88 | 11.73 | 6.22 | 3.07 | | | | | | | |
| 1000 | 1020 | 15.32 | 12.17 | 6.66 | 3.51 | 0.35 | | | | | | |
| 1020 | 1040 | 15.76 | 12.61 | 7.10 | 3.95 | 0.79 | | | | | | |
| 1040 | 1060 | 16.20 | 13.05 | 7.54 | 4.39 | 1.23 | | | | | | |
| 1060 | 1080 | 16.64 | 13.49 | 7.98 | 4.83 | 1.67 | | | | | | |
| 1080 | 1100 | 17.16 | 14.00 | 8.42 | 5.27 | 2.11 | | | | | | |
| 1100 | 1120 | 18.04 | 14.88 | 8.86 | 5.71 | 2.55 | | | | | | |
| 1120 | 1140 | 18.92 | 15.76 | 9.30 | 6.15 | 2.99 | | | | | | |
| 1140 | 1170 | 20.02 | 16.86 | 9.85 | 6.70 | 3.54 | 0.38 | | | | | |
| 1170 | 1200 | 21.34 | 18.18 | 10.51 | 7.36 | 4.20 | 1.04 | | | | | |
| 1200 | 1230 | 22.66 | 19.50 | 11.66 | 8.50 | 5.34 | 2.19 | | | | | |
| 1230 | 1260 | 23.98 | 20.82 | 12.98 | 9.82 | 6.66 | 3.51 | 0.35 | | | | |
| 1260 | 1290 | 25.30 | 22.14 | 14.30 | 11.14 | 7.98 | 4.83 | 1.67 | | | | |
| 1290 | 1320 | 26.62 | 23.46 | 15.62 | 12.46 | 9.30 | 6.15 | 2.99 | | | | |
| 1320 | 1350 | 27.94 | 24.78 | 16.94 | 13.78 | 10.62 | 7.47 | 4.31 | 1.15 | | | |
| 1350 | 1390 | 29.48 | 26.32 | 18.48 | 15.32 | 12.16 | 9.01 | 5.85 | 2.69 | | | |
| 1390 | 1430 | 31.24 | 28.08 | 20.24 | 17.08 | 13.92 | 10.77 | 7.61 | 4.45 | 1.29 | | |
| 1430 | 1470 | 33.00 | 29.84 | 22.00 | 18.84 | 15.68 | 12.53 | 9.37 | 6.21 | 3.05 | | |
| 1470 | 1510 | 34.76 | 31.60 | 23.76 | 20.60 | 17.44 | 14.29 | 11.13 | 7.97 | 4.81 | 1.66 | |
| 1510 | 1550 | 36.52 | 33.36 | 25.52 | 22.36 | 19.20 | 16.05 | 12.89 | 9.73 | 6.57 | 3.42 | 0.26 |
| 1550 | 1600 | 38.50 | 35.34 | 27.50 | 24.34 | 21.18 | 18.03 | 14.87 | 11.71 | 8.55 | 5.40 | 2.24 |
| 1600 | 1650 | 40.70 | 37.54 | 29.70 | 26.54 | 23.38 | 20.23 | 17.07 | 13.91 | 10.75 | 7.60 | 4.44 |
| 1650 | 1700 | 43.35 | 40.19 | 31.90 | 28.74 | 25.58 | 22.43 | 19.27 | 16.11 | 12.95 | 9.80 | 6.64 |
| 1700 | 1750 | 46.65 | 43.49 | 34.10 | 30.94 | 27.78 | 24.63 | 21.47 | 18.31 | 15.15 | 12.00 | 8.84 |
| 1750 | 1800 | 49.95 | 46.79 | 36.60 | 33.45 | 30.29 | 27.13 | 23.97 | 20.82 | 17.66 | 14.50 | 11.35 |
| 1800 | 1870 | 53.91 | 50.75 | 40.56 | 37.41 | 34.25 | 31.09 | 27.93 | 24.78 | 21.62 | 18.46 | 15.31 |
| 1870 | 1940 | 58.53 | 55.37 | 45.18 | 42.03 | 38.87 | 35.71 | 32.55 | 29.40 | 26.24 | 23.08 | 19.93 |
| 1940 | 2020 | 63.48 | 60.32 | 50.13 | 46.98 | 43.82 | 40.66 | 37.50 | 34.35 | 31.19 | 28.03 | 24.88 |
| 2020 | 2100 | 68.76 | 65.60 | 55.41 | 52.26 | 49.10 | 45.94 | 42.78 | 39.63 | 36.47 | 33.31 | 30.16 |
| 2100 | 2200 | 74.70 | 71.54 | 61.35 | 58.20 | 55.04 | 51.88 | 48.72 | 45.57 | 42.41 | 39.25 | 36.10 |
| 2200 | 2370 | 84.28 | 81.12 | 70.26 | 67.11 | 63.95 | 60.79 | 57.63 | 54.48 | 51.32 | 48.16 | 45.01 |
| 2370 | 2540 | 99.24 | 96.08 | 83.55 | 80.39 | 77.23 | 74.08 | 70.92 | 67.76 | 64.61 | 61.45 | 58.29 |
| 2540 | 2720 | 114.64 | 111.48 | 98.95 | 95.79 | 92.63 | 89.48 | 86.32 | 83.16 | 80.01 | 76.85 | 73.69 |
| 2720 | 2900 | 130.48 | 127.32 | 114.79 | 111.63 | 108.47 | 105.32 | 102.16 | 99.00 | 95.85 | 92.69 | 89.53 |
| 2900 | 3080 | 148.71 | 145.56 | 131.50 | 128.34 | 125.19 | 122.03 | 118.87 | 115.72 | 112.56 | 109.40 | 106.24 |
| 3080 and over | | (Use Method B - Exact Calculation Method) | | | | | | | | | | |

# California Withholding Schedules for 2025

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $250 | | | | | | | | | | | |
| 250 | 260 | 0.46 | | | | | | | | | | |
| 260 | 270 | 0.57 | | | | | | | | | | |
| 270 | 280 | 0.68 | | | | | | | | | | |
| 280 | 290 | 0.79 | | | | | | | | | | |
| 290 | 300 | 0.90 | | | | | | | | | | |
| 300 | 310 | 1.01 | | | | | | | | | | |
| 310 | 320 | 1.12 | | | | | | | | | | |
| 320 | 330 | 1.23 | | | | | | | | | | |
| 330 | 340 | 1.34 | | | | | | | | | | |
| 340 | 350 | 1.45 | | | | | | | | | | |
| 350 | 360 | 1.56 | | | | | | | | | | |
| 360 | 370 | 1.67 | | | | | | | | | | |
| 370 | 380 | 1.78 | | | | | | | | | | |
| 380 | 390 | 1.89 | | | | | | | | | | |
| 390 | 400 | 2.00 | | | | | | | | | | |
| 400 | 410 | 2.11 | | | | | | | | | | |
| 410 | 420 | 2.22 | | | | | | | | | | |
| 420 | 430 | 2.33 | | | | | | | | | | |
| 430 | 440 | 2.44 | | | | | | | | | | |
| 440 | 450 | 2.55 | | | | | | | | | | |
| 450 | 460 | 2.66 | | | | | | | | | | |
| 460 | 470 | 2.77 | | | | | | | | | | |
| 470 | 480 | 2.88 | | | | | | | | | | |
| 480 | 490 | 2.99 | | | | | | | | | | |
| 490 | 500 | 3.10 | | | | | | | | | | |
| 500 | 520 | 3.27 | 0.11 | | | | | | | | | |
| 520 | 540 | 3.49 | 0.33 | | | | | | | | | |
| 540 | 560 | 3.71 | 0.55 | | | | | | | | | |
| 560 | 580 | 3.93 | 0.77 | | | | | | | | | |
| 580 | 600 | 4.15 | 0.99 | | | | | | | | | |
| 600 | 620 | 4.37 | 1.21 | | | | | | | | | |
| 620 | 640 | 4.62 | 1.46 | | | | | | | | | |
| 640 | 660 | 5.06 | 1.90 | | | | | | | | | |
| 660 | 680 | 5.50 | 2.34 | | | | | | | | | |
| 680 | 700 | 5.94 | 2.78 | | | | | | | | | |
| 700 | 740 | 6.60 | 3.44 | 0.28 | | | | | | | | |
| 740 | 780 | 7.48 | 4.32 | 1.16 | | | | | | | | |
| 780 | 820 | 8.36 | 5.20 | 2.04 | | | | | | | | |
| 820 | 860 | 9.24 | 6.08 | 2.92 | | | | | | | | |
| 860 | 910 | 10.23 | 7.07 | 3.91 | 0.76 | | | | | | | |
| 910 | 960 | 11.33 | 8.17 | 5.01 | 1.86 | | | | | | | |
| 960 | 1020 | 12.54 | 9.38 | 6.22 | 3.07 | | | | | | | |
| 1020 | 1080 | 13.86 | 10.70 | 7.54 | 4.39 | 1.23 | | | | | | |
| 1080 | 1160 | 15.40 | 12.24 | 9.08 | 5.93 | 2.77 | | | | | | |
| 1160 | 1260 | 17.73 | 14.57 | 11.41 | 8.26 | 5.10 | 1.94 | | | | | |
| 1260 | 1400 | 23.01 | 19.85 | 16.69 | 13.54 | 10.38 | 7.22 | 4.07 | 0.91 | | | |
| 1400 | 1550 | 29.39 | 26.23 | 23.07 | 19.92 | 16.76 | 13.60 | 10.45 | 7.29 | 4.13 | 0.98 | |
| 1550 | 1700 | 39.24 | 36.09 | 32.93 | 29.77 | 26.61 | 23.46 | 20.30 | 17.14 | 13.99 | 10.83 | 7.67 |
| 1700 | 1860 | 49.51 | 46.36 | 43.20 | 40.04 | 36.89 | 33.73 | 30.57 | 27.42 | 24.26 | 21.10 | 17.94 |
| 1860 | 2030 | 64.03 | 60.88 | 57.72 | 54.56 | 51.41 | 48.25 | 45.09 | 41.94 | 38.78 | 35.62 | 32.46 |
| 2030 | 2200 | 79.77 | 76.61 | 73.45 | 70.30 | 67.14 | 63.98 | 60.82 | 57.67 | 54.51 | 51.35 | 48.20 |

2200 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $260 | | | | | | | | | | | |
| 260 | 280 | 0.63 | | | | | | | | | | |
| 280 | 300 | 0.85 | | | | | | | | | | |
| 300 | 320 | 1.07 | | | | | | | | | | |
| 320 | 340 | 1.29 | | | | | | | | | | |
| 340 | 360 | 1.51 | | | | | | | | | | |
| 360 | 380 | 1.73 | | | | | | | | | | |
| 380 | 400 | 1.95 | | | | | | | | | | |
| 400 | 420 | 2.17 | | | | | | | | | | |
| 420 | 440 | 2.39 | | | | | | | | | | |
| 440 | 460 | 2.61 | | | | | | | | | | |
| 460 | 480 | 2.83 | | | | | | | | | | |
| 480 | 500 | 3.05 | | | | | | | | | | |
| 500 | 520 | 3.27 | | | | | | | | | | |
| 520 | 540 | 3.49 | | | | | | | | | | |
| 540 | 560 | 3.71 | | | | | | | | | | |
| 560 | 580 | 3.93 | | | | | | | | | | |
| 580 | 600 | 4.15 | | | | | | | | | | |
| 600 | 620 | 4.37 | | | | | | | | | | |
| 620 | 640 | 4.62 | | | | | | | | | | |
| 640 | 660 | 5.06 | | | | | | | | | | |
| 660 | 680 | 5.50 | | | | | | | | | | |
| 680 | 700 | 5.94 | | | | | | | | | | |
| 700 | 720 | 6.38 | 0.06 | | | | | | | | | |
| 720 | 740 | 6.82 | 0.50 | | | | | | | | | |
| 740 | 760 | 7.26 | 0.94 | | | | | | | | | |
| 760 | 780 | 7.70 | 1.38 | | | | | | | | | |
| 780 | 800 | 8.14 | 1.82 | | | | | | | | | |
| 800 | 820 | 8.58 | 2.26 | | | | | | | | | |
| 820 | 860 | 9.24 | 2.92 | | | | | | | | | |
| 860 | 900 | 10.12 | 3.80 | | | | | | | | | |
| 900 | 940 | 11.00 | 4.68 | | | | | | | | | |
| 940 | 980 | 11.88 | 5.56 | | | | | | | | | |
| 980 | 1020 | 12.76 | 6.44 | 0.13 | | | | | | | | |
| 1020 | 1070 | 13.75 | 7.43 | 1.12 | | | | | | | | |
| 1070 | 1120 | 14.85 | 8.53 | 2.22 | | | | | | | | |
| 1120 | 1170 | 15.95 | 9.63 | 3.32 | | | | | | | | |
| 1170 | 1220 | 17.09 | 10.78 | 4.46 | | | | | | | | |
| 1220 | 1270 | 19.29 | 12.98 | 6.66 | 0.35 | | | | | | | |
| 1270 | 1320 | 21.49 | 15.18 | 8.86 | 2.55 | | | | | | | |
| 1320 | 1370 | 23.69 | 17.38 | 11.06 | 4.75 | | | | | | | |
| 1370 | 1440 | 26.33 | 20.02 | 13.70 | 7.39 | 1.07 | | | | | | |
| 1440 | 1510 | 29.41 | 23.10 | 16.78 | 10.47 | 4.15 | | | | | | |
| 1510 | 1580 | 32.49 | 26.18 | 19.86 | 13.55 | 7.23 | 0.92 | | | | | |
| 1580 | 1690 | 36.45 | 30.14 | 23.82 | 17.51 | 11.19 | 4.88 | | | | | |
| 1690 | 1800 | 41.29 | 34.98 | 28.66 | 22.35 | 16.03 | 9.72 | 3.41 | | | | |
| 1800 | 2010 | 51.50 | 45.18 | 38.87 | 32.55 | 26.24 | 19.93 | 13.61 | 7.30 | 0.98 | | |
| 2010 | 2220 | 65.36 | 59.04 | 52.73 | 46.41 | 40.10 | 33.79 | 27.47 | 21.16 | 14.84 | 8.53 | 2.22 |
| 2220 | 2430 | 79.22 | 72.90 | 66.59 | 60.27 | 53.96 | 47.65 | 41.33 | 35.02 | 28.70 | 22.39 | 16.08 |
| 2430 | 2660 | 97.78 | 91.47 | 85.15 | 78.84 | 72.53 | 66.21 | 59.90 | 53.58 | 47.27 | 40.96 | 34.64 |
| 2660 | 2890 | 118.02 | 111.71 | 105.39 | 99.08 | 92.77 | 86.45 | 80.14 | 73.82 | 67.51 | 61.20 | 54.88 |
| 2890 | 3120 | 139.35 | 133.03 | 126.72 | 120.41 | 114.09 | 107.78 | 101.46 | 95.15 | 88.84 | 82.52 | 76.21 |
| 3120 and over | | (Use Method B - Exact Calculation Method) | | | | | | | | | | |

# California Withholding Schedules for 2025

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $260 | | | | | | | | | | | |
| 260 | 280 | 0.63 | | | | | | | | | | |
| 280 | 300 | 0.85 | | | | | | | | | | |
| 300 | 320 | 1.07 | | | | | | | | | | |
| 320 | 340 | 1.29 | | | | | | | | | | |
| 340 | 360 | 1.51 | | | | | | | | | | |
| 360 | 380 | 1.73 | | | | | | | | | | |
| 380 | 400 | 1.95 | | | | | | | | | | |
| 400 | 420 | 2.17 | | | | | | | | | | |
| 420 | 440 | 2.39 | | | | | | | | | | |
| 440 | 460 | 2.61 | | | | | | | | | | |
| 460 | 480 | 2.83 | | | | | | | | | | |
| 480 | 500 | 3.05 | | | | | | | | | | |
| 500 | 520 | 3.27 | | | | | | | | | | |
| 520 | 540 | 3.49 | | | | | | | | | | |
| 540 | 560 | 3.71 | | | | | | | | | | |
| 560 | 580 | 3.93 | | | | | | | | | | |
| 580 | 600 | 4.15 | | | | | | | | | | |
| 600 | 620 | 4.37 | | | | | | | | | | |
| 620 | 640 | 4.59 | | | | | | | | | | |
| 640 | 660 | 4.81 | | | | | | | | | | |
| 660 | 680 | 5.03 | | | | | | | | | | |
| 680 | 700 | 5.25 | | | | | | | | | | |
| 700 | 720 | 5.47 | | | | | | | | | | |
| 720 | 740 | 5.69 | | | | | | | | | | |
| 740 | 760 | 5.91 | | | | | | | | | | |
| 760 | 780 | 6.13 | | | | | | | | | | |
| 780 | 800 | 6.35 | 0.03 | | | | | | | | | |
| 800 | 820 | 6.57 | 0.25 | | | | | | | | | |
| 820 | 840 | 6.79 | 0.47 | | | | | | | | | |
| 840 | 860 | 7.01 | 0.69 | | | | | | | | | |
| 860 | 880 | 7.23 | 0.91 | | | | | | | | | |
| 880 | 900 | 7.45 | 1.13 | | | | | | | | | |
| 900 | 920 | 7.67 | 1.35 | | | | | | | | | |
| 920 | 940 | 7.89 | 1.57 | | | | | | | | | |
| 940 | 960 | 8.11 | 1.79 | | | | | | | | | |
| 960 | 980 | 8.33 | 2.01 | | | | | | | | | |
| 980 | 1000 | 8.55 | 2.23 | | | | | | | | | |
| 1000 | 1020 | 8.77 | 2.45 | | | | | | | | | |
| 1020 | 1060 | 9.10 | 2.78 | | | | | | | | | |
| 1060 | 1100 | 9.96 | 3.65 | | | | | | | | | |
| 1100 | 1140 | 10.84 | 4.53 | | | | | | | | | |
| 1140 | 1180 | 11.72 | 5.41 | | | | | | | | | |
| 1180 | 1220 | 12.60 | 6.29 | | | | | | | | | |
| 1220 | 1260 | 13.48 | 7.17 | 0.86 | | | | | | | | |
| 1260 | 1300 | 14.36 | 8.05 | 1.74 | | | | | | | | |
| 1300 | 1340 | 15.24 | 8.93 | 2.62 | | | | | | | | |
| 1340 | 1380 | 16.12 | 9.81 | 3.50 | | | | | | | | |
| 1380 | 1420 | 17.00 | 10.69 | 4.38 | | | | | | | | |
| 1420 | 1460 | 17.88 | 11.57 | 5.26 | | | | | | | | |
| 1460 | 1500 | 18.76 | 12.45 | 6.14 | | | | | | | | |

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# California Withholding Schedules for 2025

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1500 | 1540 | 19.64 | 13.33 | 7.02 | 0.70 | | | | | | | |
| 1540 | 1580 | 20.52 | 14.21 | 7.90 | 1.58 | | | | | | | |
| 1580 | 1620 | 21.40 | 15.09 | 8.78 | 2.46 | | | | | | | |
| 1620 | 1660 | 22.28 | 15.97 | 9.66 | 3.34 | | | | | | | |
| 1660 | 1700 | 23.16 | 16.85 | 10.54 | 4.22 | | | | | | | |
| 1700 | 1740 | 24.04 | 17.73 | 11.42 | 5.10 | | | | | | | |
| 1740 | 1780 | 24.92 | 18.61 | 12.30 | 5.98 | | | | | | | |
| 1780 | 1820 | 25.80 | 19.49 | 13.18 | 6.86 | 0.55 | | | | | | |
| 1820 | 1860 | 26.68 | 20.37 | 14.06 | 7.74 | 1.43 | | | | | | |
| 1860 | 1900 | 27.56 | 21.25 | 14.94 | 8.62 | 2.31 | | | | | | |
| 1900 | 1940 | 28.44 | 22.13 | 15.82 | 9.50 | 3.19 | | | | | | |
| 1940 | 1980 | 29.32 | 23.01 | 16.70 | 10.38 | 4.07 | | | | | | |
| 1980 | 2020 | 30.20 | 23.89 | 17.58 | 11.26 | 4.95 | | | | | | |
| 2020 | 2060 | 31.08 | 24.77 | 18.46 | 12.14 | 5.83 | | | | | | |
| 2060 | 2100 | 31.96 | 25.65 | 19.34 | 13.02 | 6.71 | 0.39 | | | | | |
| 2100 | 2140 | 32.84 | 26.53 | 20.22 | 13.90 | 7.59 | 1.27 | | | | | |
| 2140 | 2180 | 33.72 | 27.41 | 21.10 | 14.78 | 8.47 | 2.15 | | | | | |
| 2180 | 2220 | 35.20 | 28.88 | 22.57 | 16.25 | 9.94 | 3.63 | | | | | |
| 2220 | 2260 | 36.96 | 30.64 | 24.33 | 18.01 | 11.70 | 5.39 | | | | | |
| 2260 | 2300 | 38.72 | 32.40 | 26.09 | 19.77 | 13.46 | 7.15 | 0.83 | | | | |
| 2300 | 2350 | 40.70 | 34.38 | 28.07 | 21.75 | 15.44 | 9.13 | 2.81 | | | | |
| 2350 | 2400 | 42.90 | 36.58 | 30.27 | 23.95 | 17.64 | 11.33 | 5.01 | | | | |
| 2400 | 2450 | 45.10 | 38.78 | 32.47 | 26.15 | 19.84 | 13.53 | 7.21 | 0.90 | | | |
| 2450 | 2500 | 47.30 | 40.98 | 34.67 | 28.35 | 22.04 | 15.73 | 9.41 | 3.10 | | | |
| 2500 | 2550 | 49.50 | 43.18 | 36.87 | 30.55 | 24.24 | 17.93 | 11.61 | 5.30 | | | |
| 2550 | 2600 | 51.70 | 45.38 | 39.07 | 32.75 | 26.44 | 20.13 | 13.81 | 7.50 | 1.18 | | |
| 2600 | 2650 | 53.90 | 47.58 | 41.27 | 34.95 | 28.64 | 22.33 | 16.01 | 9.70 | 3.38 | | |
| 2650 | 2700 | 56.10 | 49.78 | 43.47 | 37.15 | 30.84 | 24.53 | 18.21 | 11.90 | 5.58 | | |
| 2700 | 2750 | 58.30 | 51.98 | 45.67 | 39.35 | 33.04 | 26.73 | 20.41 | 14.10 | 7.78 | 1.47 | |
| 2750 | 2800 | 60.50 | 54.18 | 47.87 | 41.55 | 35.24 | 28.93 | 22.61 | 16.30 | 9.98 | 3.67 | |
| 2800 | 2850 | 62.70 | 56.38 | 50.07 | 43.75 | 37.44 | 31.13 | 24.81 | 18.50 | 12.18 | 5.87 | |
| 2850 | 2900 | 64.90 | 58.58 | 52.27 | 45.95 | 39.64 | 33.33 | 27.01 | 20.70 | 14.38 | 8.07 | 1.76 |
| 2900 | 2950 | 67.10 | 60.78 | 54.47 | 48.15 | 41.84 | 35.53 | 29.21 | 22.90 | 16.58 | 10.27 | 3.96 |
| 2950 | 3000 | 69.30 | 62.98 | 56.67 | 50.35 | 44.04 | 37.73 | 31.41 | 25.10 | 18.78 | 12.47 | 6.16 |
| 3000 | 3050 | 71.50 | 65.18 | 58.87 | 52.55 | 46.24 | 39.93 | 33.61 | 27.30 | 20.98 | 14.67 | 8.36 |
| 3050 | 3150 | 74.80 | 68.48 | 62.17 | 55.85 | 49.54 | 43.23 | 36.91 | 30.60 | 24.28 | 17.97 | 11.66 |
| 3150 | 3250 | 79.20 | 72.88 | 66.57 | 60.25 | 53.94 | 47.63 | 41.31 | 35.00 | 28.68 | 22.37 | 16.06 |
| 3250 | 3350 | 83.60 | 77.28 | 70.97 | 64.65 | 58.34 | 52.03 | 45.71 | 39.40 | 33.08 | 26.77 | 20.46 |
| 3350 | 3450 | 90.00 | 83.68 | 77.37 | 71.05 | 64.74 | 58.43 | 52.11 | 45.80 | 39.48 | 33.17 | 26.86 |
| 3450 | 3600 | 98.25 | 91.93 | 85.62 | 79.30 | 72.99 | 66.68 | 60.36 | 54.05 | 47.73 | 41.42 | 35.11 |
| 3600 | 3780 | 109.14 | 102.82 | 96.51 | 90.19 | 83.88 | 77.57 | 71.25 | 64.94 | 58.62 | 52.31 | 46.00 |
| 3780 | 3960 | 121.02 | 114.70 | 108.39 | 102.07 | 95.76 | 89.45 | 83.13 | 76.82 | 70.50 | 64.19 | 57.88 |
| 3960 | 4210 | 135.21 | 128.89 | 122.58 | 116.26 | 109.95 | 103.64 | 97.32 | 91.01 | 84.69 | 78.38 | 72.07 |
| 4210 | 4460 | 151.71 | 145.39 | 139.08 | 132.76 | 126.45 | 120.14 | 113.82 | 107.51 | 101.19 | 94.88 | 88.57 |
| 4460 | 4710 | 169.88 | 163.56 | 157.25 | 150.93 | 144.62 | 138.31 | 131.99 | 125.68 | 119.36 | 113.05 | 106.74 |
| 4710 | 4990 | 193.20 | 186.88 | 180.57 | 174.25 | 167.94 | 161.63 | 155.31 | 149.00 | 142.68 | 136.37 | 130.06 |
| 4990 | 5270 | 217.84 | 211.52 | 205.21 | 198.89 | 192.58 | 186.27 | 179.95 | 173.64 | 167.32 | 161.01 | 154.70 |
| 5270 | 5590 | 244.24 | 237.92 | 231.61 | 225.29 | 218.98 | 212.67 | 206.35 | 200.04 | 193.72 | 187.41 | 181.10 |
| 5590 | 5910 | 273.90 | 267.58 | 261.27 | 254.96 | 248.64 | 242.33 | 236.01 | 229.70 | 223.39 | 217.07 | 210.76 |

5910 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $560 | | | | | | | | | | | |
| 560 | 580 | 1.58 | | | | | | | | | | |
| 580 | 600 | 1.80 | | | | | | | | | | |
| 600 | 620 | 2.02 | | | | | | | | | | |
| 620 | 640 | 2.24 | | | | | | | | | | |
| 640 | 660 | 2.46 | | | | | | | | | | |
| 660 | 680 | 2.68 | | | | | | | | | | |
| 680 | 700 | 2.90 | | | | | | | | | | |
| 700 | 720 | 3.12 | | | | | | | | | | |
| 720 | 740 | 3.34 | | | | | | | | | | |
| 740 | 760 | 3.56 | | | | | | | | | | |
| 760 | 780 | 3.78 | | | | | | | | | | |
| 780 | 800 | 4.00 | | | | | | | | | | |
| 800 | 820 | 4.22 | | | | | | | | | | |
| 820 | 840 | 4.44 | | | | | | | | | | |
| 840 | 860 | 4.66 | | | | | | | | | | |
| 860 | 880 | 4.88 | | | | | | | | | | |
| 880 | 900 | 5.10 | | | | | | | | | | |
| 900 | 920 | 5.32 | | | | | | | | | | |
| 920 | 940 | 5.54 | | | | | | | | | | |
| 940 | 960 | 5.76 | | | | | | | | | | |
| 960 | 980 | 5.98 | | | | | | | | | | |
| 980 | 1000 | 6.20 | | | | | | | | | | |
| 1000 | 1040 | 6.53 | 0.22 | | | | | | | | | |
| 1040 | 1080 | 6.97 | 0.66 | | | | | | | | | |
| 1080 | 1120 | 7.41 | 1.10 | | | | | | | | | |
| 1120 | 1160 | 7.85 | 1.54 | | | | | | | | | |
| 1160 | 1200 | 8.29 | 1.98 | | | | | | | | | |
| 1200 | 1250 | 8.79 | 2.47 | | | | | | | | | |
| 1250 | 1300 | 9.57 | 3.25 | | | | | | | | | |
| 1300 | 1350 | 10.67 | 4.35 | | | | | | | | | |
| 1350 | 1400 | 11.77 | 5.45 | | | | | | | | | |
| 1400 | 1450 | 12.87 | 6.55 | 0.24 | | | | | | | | |
| 1450 | 1500 | 13.97 | 7.65 | 1.34 | | | | | | | | |
| 1500 | 1550 | 15.07 | 8.75 | 2.44 | | | | | | | | |
| 1550 | 1600 | 16.17 | 9.85 | 3.54 | | | | | | | | |
| 1600 | 1650 | 17.27 | 10.95 | 4.64 | | | | | | | | |
| 1650 | 1700 | 18.37 | 12.05 | 5.74 | | | | | | | | |
| 1700 | 1750 | 19.47 | 13.15 | 6.84 | 0.52 | | | | | | | |
| 1750 | 1800 | 20.57 | 14.25 | 7.94 | 1.62 | | | | | | | |
| 1800 | 1850 | 21.67 | 15.35 | 9.04 | 2.72 | | | | | | | |
| 1850 | 1950 | 23.32 | 17.00 | 10.69 | 4.37 | | | | | | | |
| 1950 | 2050 | 25.52 | 19.20 | 12.89 | 6.57 | 0.26 | | | | | | |
| 2050 | 2150 | 27.72 | 21.40 | 15.09 | 8.77 | 2.46 | | | | | | |
| 2150 | 2250 | 29.92 | 23.60 | 17.29 | 10.97 | 4.66 | | | | | | |
| 2250 | 2350 | 32.12 | 25.80 | 19.49 | 13.17 | 6.86 | 0.55 | | | | | |
| 2350 | 2500 | 35.68 | 29.36 | 23.05 | 16.73 | 10.42 | 4.11 | | | | | |
| 2500 | 2650 | 42.28 | 35.96 | 29.65 | 23.33 | 17.02 | 10.71 | 4.39 | | | | |
| 2650 | 2850 | 49.98 | 43.66 | 37.35 | 31.03 | 24.72 | 18.41 | 12.09 | 5.78 | | | |
| 2850 | 3050 | 58.78 | 52.46 | 46.15 | 39.83 | 33.52 | 27.21 | 20.89 | 14.58 | 8.26 | 1.95 | |
| 3050 | 3350 | 75.19 | 68.87 | 62.56 | 56.24 | 49.93 | 43.62 | 37.30 | 30.99 | 24.67 | 18.36 | 12.05 |
| 3350 | 3710 | 96.97 | 90.65 | 84.34 | 78.02 | 71.71 | 65.40 | 59.08 | 52.77 | 46.45 | 40.14 | 33.83 |
| 3710 | 4070 | 128.07 | 121.76 | 115.44 | 109.13 | 102.81 | 96.50 | 90.19 | 83.87 | 77.56 | 71.24 | 64.93 |
| 4070 | 4430 | 161.58 | 155.26 | 148.95 | 142.64 | 136.32 | 130.01 | 123.69 | 117.38 | 111.07 | 104.75 | 98.44 |

4430 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $300 | | | | | | | | | | | |
| 300 | 320 | 0.87 | | | | | | | | | | |
| 320 | 340 | 1.09 | | | | | | | | | | |
| 340 | 360 | 1.31 | | | | | | | | | | |
| 360 | 380 | 1.53 | | | | | | | | | | |
| 380 | 400 | 1.75 | | | | | | | | | | |
| 400 | 420 | 1.97 | | | | | | | | | | |
| 420 | 440 | 2.19 | | | | | | | | | | |
| 440 | 460 | 2.41 | | | | | | | | | | |
| 460 | 480 | 2.63 | | | | | | | | | | |
| 480 | 500 | 2.85 | | | | | | | | | | |
| 500 | 540 | 3.18 | | | | | | | | | | |
| 540 | 580 | 3.62 | | | | | | | | | | |
| 580 | 620 | 4.06 | | | | | | | | | | |
| 620 | 660 | 4.50 | | | | | | | | | | |
| 660 | 700 | 4.95 | | | | | | | | | | |
| 700 | 740 | 5.83 | | | | | | | | | | |
| 740 | 780 | 6.71 | 0.00 | | | | | | | | | |
| 780 | 820 | 7.59 | 0.76 | | | | | | | | | |
| 820 | 860 | 8.47 | 1.64 | | | | | | | | | |
| 860 | 900 | 9.35 | 2.52 | | | | | | | | | |
| 900 | 940 | 10.23 | 3.40 | | | | | | | | | |
| 940 | 980 | 11.11 | 4.28 | | | | | | | | | |
| 980 | 1020 | 11.99 | 5.16 | | | | | | | | | |
| 1020 | 1060 | 12.87 | 6.04 | | | | | | | | | |
| 1060 | 1100 | 13.75 | 6.92 | 0.09 | | | | | | | | |
| 1100 | 1140 | 14.63 | 7.80 | 0.97 | | | | | | | | |
| 1140 | 1180 | 15.51 | 8.68 | 1.85 | | | | | | | | |
| 1180 | 1220 | 16.39 | 9.56 | 2.73 | | | | | | | | |
| 1220 | 1260 | 17.27 | 10.44 | 3.61 | | | | | | | | |
| 1260 | 1300 | 18.15 | 11.32 | 4.49 | | | | | | | | |
| 1300 | 1340 | 19.63 | 12.80 | 5.97 | 0.00 | | | | | | | |
| 1340 | 1380 | 21.39 | 14.56 | 7.73 | 0.90 | | | | | | | |
| 1380 | 1420 | 23.15 | 16.32 | 9.49 | 2.66 | | | | | | | |
| 1420 | 1460 | 24.91 | 18.08 | 11.25 | 4.42 | | | | | | | |
| 1460 | 1500 | 26.67 | 19.84 | 13.01 | 6.18 | | | | | | | |
| 1500 | 1540 | 28.43 | 21.60 | 14.77 | 7.94 | 1.11 | | | | | | |
| 1540 | 1580 | 30.19 | 23.36 | 16.53 | 9.70 | 2.87 | | | | | | |
| 1580 | 1620 | 31.95 | 25.12 | 18.29 | 11.46 | 4.63 | | | | | | |
| 1620 | 1660 | 33.71 | 26.88 | 20.05 | 13.22 | 6.39 | | | | | | |
| 1660 | 1700 | 35.47 | 28.64 | 21.81 | 14.98 | 8.15 | 1.32 | | | | | |
| 1700 | 1780 | 38.11 | 31.28 | 24.45 | 17.62 | 10.79 | 3.96 | | | | | |
| 1780 | 1860 | 41.63 | 34.80 | 27.97 | 21.14 | 14.31 | 7.48 | 0.65 | | | | |
| 1860 | 1940 | 45.15 | 38.32 | 31.49 | 24.66 | 17.83 | 11.00 | 4.17 | | | | |
| 1940 | 2090 | 52.57 | 45.74 | 38.91 | 32.08 | 25.25 | 18.41 | 11.58 | 4.75 | | | |
| 2090 | 2240 | 62.47 | 55.64 | 48.81 | 41.98 | 35.15 | 28.31 | 21.48 | 14.65 | 7.82 | 0.99 | |
| 2240 | 2440 | 74.02 | 67.19 | 60.36 | 53.53 | 46.70 | 39.86 | 33.03 | 26.20 | 19.37 | 12.54 | 5.71 |
| 2440 | 2640 | 87.22 | 80.39 | 73.56 | 66.73 | 59.90 | 53.06 | 46.23 | 39.40 | 32.57 | 25.74 | 18.91 |
| 2640 | 2890 | 106.60 | 99.77 | 92.94 | 86.11 | 79.28 | 72.45 | 65.62 | 58.79 | 51.96 | 45.13 | 38.29 |
| 2890 | 3140 | 128.60 | 121.77 | 114.94 | 108.11 | 101.28 | 94.45 | 87.62 | 80.79 | 73.96 | 67.13 | 60.29 |
| 3140 | 3390 | 151.92 | 145.09 | 138.26 | 131.43 | 124.60 | 117.77 | 110.94 | 104.11 | 97.27 | 90.44 | 83.61 |

3390 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $300 | | | | | | | | | | | |
| 300 | 320 | 0.87 | | | | | | | | | | |
| 320 | 340 | 1.09 | | | | | | | | | | |
| 340 | 360 | 1.31 | | | | | | | | | | |
| 360 | 380 | 1.53 | | | | | | | | | | |
| 380 | 400 | 1.75 | | | | | | | | | | |
| 400 | 420 | 1.97 | | | | | | | | | | |
| 420 | 440 | 2.19 | | | | | | | | | | |
| 440 | 460 | 2.41 | | | | | | | | | | |
| 460 | 480 | 2.63 | | | | | | | | | | |
| 480 | 500 | 2.85 | | | | | | | | | | |
| 500 | 520 | 3.07 | | | | | | | | | | |
| 520 | 540 | 3.29 | | | | | | | | | | |
| 540 | 560 | 3.51 | | | | | | | | | | |
| 560 | 580 | 3.73 | | | | | | | | | | |
| 580 | 600 | 3.95 | | | | | | | | | | |
| 600 | 620 | 4.17 | | | | | | | | | | |
| 620 | 640 | 4.39 | | | | | | | | | | |
| 640 | 660 | 4.61 | | | | | | | | | | |
| 660 | 680 | 4.83 | | | | | | | | | | |
| 680 | 700 | 5.05 | | | | | | | | | | |
| 700 | 720 | 5.27 | | | | | | | | | | |
| 720 | 740 | 5.49 | | | | | | | | | | |
| 740 | 760 | 5.71 | | | | | | | | | | |
| 760 | 780 | 5.93 | | | | | | | | | | |
| 780 | 800 | 6.15 | | | | | | | | | | |
| 800 | 820 | 6.37 | | | | | | | | | | |
| 820 | 840 | 6.59 | | | | | | | | | | |
| 840 | 860 | 6.81 | | | | | | | | | | |
| 860 | 880 | 7.03 | 0.20 | | | | | | | | | |
| 880 | 900 | 7.25 | 0.42 | | | | | | | | | |
| 900 | 920 | 7.47 | 0.64 | | | | | | | | | |
| 920 | 940 | 7.69 | 0.86 | | | | | | | | | |
| 940 | 960 | 7.91 | 1.08 | | | | | | | | | |
| 960 | 980 | 8.13 | 1.30 | | | | | | | | | |
| 980 | 1000 | 8.35 | 1.52 | | | | | | | | | |
| 1000 | 1040 | 8.68 | 1.85 | | | | | | | | | |
| 1040 | 1080 | 9.12 | 2.29 | | | | | | | | | |
| 1080 | 1120 | 9.56 | 2.73 | | | | | | | | | |
| 1120 | 1160 | 10.15 | 3.31 | | | | | | | | | |
| 1160 | 1200 | 11.03 | 4.19 | | | | | | | | | |
| 1200 | 1240 | 11.91 | 5.07 | | | | | | | | | |
| 1240 | 1280 | 12.79 | 5.95 | | | | | | | | | |
| 1280 | 1320 | 13.67 | 6.83 | | | | | | | | | |
| 1320 | 1360 | 14.55 | 7.71 | | | | | | | | | |
| 1360 | 1400 | 15.43 | 8.59 | | | | | | | | | |
| 1400 | 1440 | 16.31 | 9.47 | | | | | | | | | |
| 1440 | 1480 | 17.19 | 10.35 | | | | | | | | | |
| 1480 | 1520 | 18.07 | 11.23 | | | | | | | | | |
| 1520 | 1560 | 18.95 | 12.11 | 0.21 | | | | | | | | |
| 1560 | 1600 | 19.83 | 12.99 | 1.09 | | | | | | | | |

--- CONTINUED NEXT PAGE ---

# California Withholding Schedules for 2025

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| 1600 | 1640 | 20.71 | 13.87 | 1.97 | | | | | | | | |
| 1640 | 1680 | 21.59 | 14.75 | 2.85 | | | | | | | | |
| 1680 | 1720 | 22.47 | 15.63 | 3.73 | | | | | | | | |
| 1720 | 1760 | 23.35 | 16.51 | 4.61 | | | | | | | | |
| 1760 | 1800 | 24.23 | 17.39 | 5.49 | | | | | | | | |
| 1800 | 1840 | 25.11 | 18.27 | 6.37 | | | | | | | | |
| 1840 | 1880 | 25.99 | 19.15 | 7.25 | 0.41 | | | | | | | |
| 1880 | 1920 | 26.87 | 20.03 | 8.13 | 1.29 | | | | | | | |
| 1920 | 1960 | 27.75 | 20.91 | 9.01 | 2.17 | | | | | | | |
| 1960 | 2000 | 28.63 | 21.79 | 9.89 | 3.05 | | | | | | | |
| 2000 | 2040 | 29.51 | 22.67 | 10.77 | 3.93 | | | | | | | |
| 2040 | 2080 | 30.39 | 23.55 | 11.65 | 4.81 | | | | | | | |
| 2080 | 2120 | 31.27 | 24.43 | 12.53 | 5.69 | | | | | | | |
| 2120 | 2160 | 32.15 | 25.31 | 13.41 | 6.57 | | | | | | | |
| 2160 | 2200 | 33.03 | 26.19 | 14.29 | 7.45 | 0.62 | | | | | | |
| 2200 | 2250 | 34.02 | 27.18 | 15.28 | 8.44 | 1.61 | | | | | | |
| 2250 | 2300 | 35.12 | 28.28 | 16.38 | 9.54 | 2.71 | | | | | | |
| 2300 | 2350 | 36.22 | 29.38 | 17.48 | 10.64 | 3.81 | | | | | | |
| 2350 | 2400 | 37.76 | 30.93 | 18.58 | 11.74 | 4.91 | | | | | | |
| 2400 | 2450 | 39.96 | 33.13 | 19.68 | 12.84 | 6.01 | | | | | | |
| 2450 | 2500 | 42.16 | 35.33 | 20.78 | 13.94 | 7.11 | 0.28 | | | | | |
| 2500 | 2550 | 44.36 | 37.53 | 21.88 | 15.04 | 8.21 | 1.38 | | | | | |
| 2550 | 2600 | 46.56 | 39.73 | 22.98 | 16.14 | 9.31 | 2.48 | | | | | |
| 2600 | 2650 | 48.76 | 41.93 | 24.94 | 18.11 | 11.28 | 4.45 | | | | | |
| 2650 | 2700 | 50.96 | 44.13 | 27.14 | 20.31 | 13.48 | 6.65 | | | | | |
| 2700 | 2750 | 53.16 | 46.33 | 29.34 | 22.51 | 15.68 | 8.85 | 2.02 | | | | |
| 2750 | 2800 | 55.36 | 48.53 | 31.54 | 24.71 | 17.88 | 11.05 | 4.22 | | | | |
| 2800 | 2850 | 57.56 | 50.73 | 33.74 | 26.91 | 20.08 | 13.25 | 6.42 | | | | |
| 2850 | 2900 | 59.76 | 52.93 | 35.94 | 29.11 | 22.28 | 15.45 | 8.62 | 1.79 | | | |
| 2900 | 2950 | 61.96 | 55.13 | 38.14 | 31.31 | 24.48 | 17.65 | 10.82 | 3.99 | | | |
| 2950 | 3000 | 64.16 | 57.33 | 40.34 | 33.51 | 26.68 | 19.85 | 13.02 | 6.19 | | | |
| 3000 | 3075 | 66.91 | 60.08 | 43.09 | 36.26 | 29.43 | 22.60 | 15.77 | 8.94 | 2.10 | | |
| 3075 | 3150 | 70.21 | 63.38 | 46.39 | 39.56 | 32.73 | 25.90 | 19.07 | 12.24 | 5.40 | | |
| 3150 | 3225 | 73.51 | 66.68 | 49.69 | 42.86 | 36.03 | 29.20 | 22.37 | 15.54 | 8.70 | 1.87 | |
| 3225 | 3300 | 76.81 | 69.98 | 52.99 | 46.16 | 39.33 | 32.50 | 25.67 | 18.84 | 12.00 | 5.17 | |
| 3300 | 3400 | 80.66 | 73.83 | 56.84 | 50.01 | 43.18 | 36.35 | 29.52 | 22.69 | 15.85 | 9.02 | 2.19 |
| 3400 | 3500 | 85.06 | 78.23 | 61.24 | 54.41 | 47.58 | 40.75 | 33.92 | 27.09 | 20.25 | 13.42 | 6.59 |
| 3500 | 3650 | 90.56 | 83.73 | 66.74 | 59.91 | 53.08 | 46.25 | 39.42 | 32.59 | 25.75 | 18.92 | 12.09 |
| 3650 | 3800 | 100.24 | 93.41 | 73.34 | 66.51 | 59.68 | 52.85 | 46.02 | 39.19 | 32.35 | 25.52 | 18.69 |
| 3800 | 3950 | 110.14 | 103.31 | 81.25 | 74.42 | 67.58 | 60.75 | 53.92 | 47.09 | 40.26 | 33.43 | 26.60 |
| 3950 | 4210 | 123.67 | 116.84 | 94.78 | 87.95 | 81.11 | 74.28 | 67.45 | 60.62 | 53.79 | 46.96 | 40.13 |
| 4210 | 4470 | 140.83 | 134.00 | 111.94 | 105.11 | 98.27 | 91.44 | 84.61 | 77.78 | 70.95 | 64.12 | 57.29 |
| 4470 | 4770 | 159.31 | 152.48 | 130.42 | 123.59 | 116.75 | 109.92 | 103.09 | 96.26 | 89.43 | 82.60 | 75.77 |
| 4770 | 5170 | 184.24 | 177.41 | 153.52 | 146.69 | 139.85 | 133.02 | 126.19 | 119.36 | 112.53 | 105.70 | 98.87 |
| 5170 | 5570 | 219.44 | 212.61 | 185.47 | 178.64 | 171.81 | 164.97 | 158.14 | 151.31 | 144.48 | 137.65 | 130.82 |
| 5570 | 5970 | 254.64 | 247.81 | 220.67 | 213.84 | 207.01 | 200.17 | 193.34 | 186.51 | 179.68 | 172.85 | 166.02 |
| 5970 | 6420 | 293.19 | 286.36 | 258.07 | 251.24 | 244.41 | 237.57 | 230.74 | 223.91 | 217.08 | 210.25 | 203.42 |
| 6420 | 6920 | 341.78 | 334.95 | 304.51 | 297.67 | 290.84 | 284.01 | 277.18 | 270.35 | 263.52 | 256.69 | 249.86 |

6920 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

UNMARRIED HEAD OF HOUSEHOLD----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $600 | | | | | | | | | | | |
| 600 | 620 | 1.63 | | | | | | | | | | |
| 620 | 640 | 1.85 | | | | | | | | | | |
| 640 | 660 | 2.07 | | | | | | | | | | |
| 660 | 680 | 2.29 | | | | | | | | | | |
| 680 | 700 | 2.51 | | | | | | | | | | |
| 700 | 720 | 2.73 | | | | | | | | | | |
| 720 | 740 | 2.95 | | | | | | | | | | |
| 740 | 760 | 3.17 | | | | | | | | | | |
| 760 | 780 | 3.39 | | | | | | | | | | |
| 780 | 800 | 3.61 | | | | | | | | | | |
| 800 | 820 | 3.83 | | | | | | | | | | |
| 820 | 840 | 4.05 | | | | | | | | | | |
| 840 | 860 | 4.27 | | | | | | | | | | |
| 860 | 880 | 4.49 | | | | | | | | | | |
| 880 | 900 | 4.71 | | | | | | | | | | |
| 900 | 940 | 5.04 | | | | | | | | | | |
| 940 | 980 | 5.48 | | | | | | | | | | |
| 980 | 1020 | 5.92 | | | | | | | | | | |
| 1020 | 1060 | 6.36 | | | | | | | | | | |
| 1060 | 1100 | 6.80 | | | | | | | | | | |
| 1100 | 1140 | 7.24 | 0.41 | | | | | | | | | |
| 1140 | 1180 | 7.68 | 0.85 | | | | | | | | | |
| 1180 | 1220 | 8.12 | 1.29 | | | | | | | | | |
| 1220 | 1260 | 8.56 | 1.73 | | | | | | | | | |
| 1260 | 1300 | 9.00 | 2.17 | | | | | | | | | |
| 1300 | 1350 | 9.50 | 2.67 | | | | | | | | | |
| 1350 | 1400 | 10.23 | 3.40 | | | | | | | | | |
| 1400 | 1450 | 11.33 | 4.50 | | | | | | | | | |
| 1450 | 1500 | 12.43 | 5.60 | | | | | | | | | |
| 1500 | 1550 | 13.53 | 6.70 | | | | | | | | | |
| 1550 | 1600 | 14.63 | 7.80 | 0.96 | | | | | | | | |
| 1600 | 1650 | 15.73 | 8.90 | 2.06 | | | | | | | | |
| 1650 | 1700 | 16.83 | 10.00 | 3.16 | | | | | | | | |
| 1700 | 1750 | 17.93 | 11.10 | 4.26 | | | | | | | | |
| 1750 | 1800 | 19.03 | 12.20 | 5.36 | | | | | | | | |
| 1800 | 1900 | 20.68 | 13.85 | 7.01 | 0.18 | | | | | | | |
| 1900 | 2000 | 22.88 | 16.05 | 9.21 | 2.38 | | | | | | | |
| 2000 | 2100 | 25.08 | 18.25 | 11.41 | 4.58 | | | | | | | |
| 2100 | 2200 | 27.28 | 20.45 | 13.61 | 6.78 | | | | | | | |
| 2200 | 2300 | 29.48 | 22.65 | 15.81 | 8.98 | 2.15 | | | | | | |
| 2300 | 2450 | 32.23 | 25.40 | 18.56 | 11.73 | 4.90 | | | | | | |
| 2450 | 2600 | 35.53 | 28.70 | 21.86 | 15.03 | 8.20 | 1.37 | | | | | |
| 2600 | 2750 | 40.77 | 33.94 | 27.11 | 20.28 | 13.45 | 6.61 | | | | | |
| 2750 | 2900 | 47.37 | 40.54 | 33.71 | 26.88 | 20.05 | 13.21 | 6.38 | | | | |
| 2900 | 3050 | 53.97 | 47.14 | 40.31 | 33.48 | 26.65 | 19.81 | 12.98 | 6.15 | | | |
| 3050 | 3380 | 64.85 | 58.01 | 51.18 | 44.35 | 37.52 | 30.69 | 23.86 | 17.03 | 10.20 | 3.37 | |
| 3380 | 3710 | 86.63 | 79.79 | 72.96 | 66.13 | 59.30 | 52.47 | 45.64 | 38.81 | 31.98 | 25.15 | 18.32 |
| 3710 | 4060 | 109.80 | 102.97 | 96.14 | 89.31 | 82.47 | 75.64 | 68.81 | 61.98 | 55.15 | 48.32 | 41.49 |
| 4060 | 4410 | 140.60 | 133.77 | 126.94 | 120.11 | 113.27 | 106.44 | 99.61 | 92.78 | 85.95 | 79.12 | 72.29 |
| 4410 | 4760 | 173.11 | 166.27 | 159.44 | 152.61 | 145.78 | 138.95 | 132.12 | 125.29 | 118.46 | 111.63 | 104.80 |

4760 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $600 | | | | | | | | | | | |
| 600 | 640 | 1.74 | | | | | | | | | | |
| 640 | 680 | 2.18 | | | | | | | | | | |
| 680 | 720 | 2.62 | | | | | | | | | | |
| 720 | 760 | 3.06 | | | | | | | | | | |
| 760 | 800 | 3.50 | | | | | | | | | | |
| 800 | 840 | 3.94 | | | | | | | | | | |
| 840 | 880 | 4.38 | | | | | | | | | | |
| 880 | 920 | 4.82 | | | | | | | | | | |
| 920 | 960 | 5.26 | | | | | | | | | | |
| 960 | 1000 | 5.70 | | | | | | | | | | |
| 1000 | 1050 | 6.20 | | | | | | | | | | |
| 1050 | 1100 | 6.75 | | | | | | | | | | |
| 1100 | 1150 | 7.30 | | | | | | | | | | |
| 1150 | 1200 | 7.85 | | | | | | | | | | |
| 1200 | 1250 | 8.40 | | | | | | | | | | |
| 1250 | 1300 | 8.95 | | | | | | | | | | |
| 1300 | 1350 | 9.50 | | | | | | | | | | |
| 1350 | 1400 | 10.24 | | | | | | | | | | |
| 1400 | 1450 | 11.34 | | | | | | | | | | |
| 1450 | 1500 | 12.44 | | | | | | | | | | |
| 1500 | 1600 | 14.09 | 0.43 | | | | | | | | | |
| 1600 | 1700 | 16.29 | 2.63 | | | | | | | | | |
| 1700 | 1800 | 18.49 | 4.83 | | | | | | | | | |
| 1800 | 1900 | 20.69 | 7.03 | | | | | | | | | |
| 1900 | 2000 | 22.89 | 9.23 | | | | | | | | | |
| 2000 | 2100 | 25.09 | 11.43 | | | | | | | | | |
| 2100 | 2200 | 27.29 | 13.63 | | | | | | | | | |
| 2200 | 2300 | 29.49 | 15.83 | 2.16 | | | | | | | | |
| 2300 | 2400 | 31.69 | 18.03 | 4.36 | | | | | | | | |
| 2400 | 2500 | 33.89 | 20.23 | 6.56 | | | | | | | | |
| 2500 | 2600 | 36.09 | 22.43 | 8.76 | | | | | | | | |
| 2600 | 2700 | 39.70 | 26.04 | 12.38 | | | | | | | | |
| 2700 | 2800 | 44.10 | 30.44 | 16.78 | 3.12 | | | | | | | |
| 2800 | 2900 | 48.50 | 34.84 | 21.18 | 7.52 | | | | | | | |
| 2900 | 3000 | 52.90 | 39.24 | 25.58 | 11.92 | | | | | | | |
| 3000 | 3100 | 57.30 | 43.64 | 29.98 | 16.32 | 2.65 | | | | | | |
| 3100 | 3200 | 61.70 | 48.04 | 34.38 | 20.72 | 7.05 | | | | | | |
| 3200 | 3300 | 66.10 | 52.44 | 38.78 | 25.12 | 11.45 | | | | | | |
| 3300 | 3400 | 70.50 | 56.84 | 43.18 | 29.52 | 15.85 | 2.19 | | | | | |
| 3400 | 3500 | 74.90 | 61.24 | 47.58 | 33.92 | 20.25 | 6.59 | | | | | |
| 3500 | 3720 | 81.94 | 68.28 | 54.62 | 40.96 | 27.29 | 13.63 | | | | | |
| 3720 | 3940 | 91.94 | 78.28 | 64.61 | 50.95 | 37.29 | 23.63 | 9.97 | | | | |
| 3940 | 4240 | 109.10 | 95.44 | 81.77 | 68.11 | 54.45 | 40.79 | 27.13 | 13.46 | | | |
| 4240 | 4560 | 129.56 | 115.90 | 102.23 | 88.57 | 74.91 | 61.25 | 47.59 | 33.92 | 20.26 | 6.60 | |
| 4560 | 4880 | 150.68 | 137.02 | 123.35 | 109.69 | 96.03 | 82.37 | 68.71 | 55.04 | 41.38 | 27.72 | 14.06 |
| 4880 | 5280 | 174.44 | 160.78 | 147.11 | 133.45 | 119.79 | 106.13 | 92.47 | 78.80 | 65.14 | 51.48 | 37.82 |
| 5280 | 5755 | 212.11 | 198.45 | 184.79 | 171.12 | 157.46 | 143.80 | 130.14 | 116.48 | 102.81 | 89.15 | 75.49 |
| 5755 | 6255 | 255.01 | 241.35 | 227.69 | 214.02 | 200.36 | 186.70 | 173.04 | 159.38 | 145.71 | 132.05 | 118.39 |
| 6255 | 6755 | 301.29 | 287.63 | 273.96 | 260.30 | 246.64 | 232.98 | 219.32 | 205.65 | 191.99 | 178.33 | 164.67 |

6755 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $600 | | | | | | | | | | | |
| 600 | 640 | 1.74 | | | | | | | | | | |
| 640 | 680 | 2.18 | | | | | | | | | | |
| 680 | 720 | 2.62 | | | | | | | | | | |
| 720 | 760 | 3.06 | | | | | | | | | | |
| 760 | 800 | 3.50 | | | | | | | | | | |
| 800 | 840 | 3.94 | | | | | | | | | | |
| 840 | 880 | 4.38 | | | | | | | | | | |
| 880 | 920 | 4.82 | | | | | | | | | | |
| 920 | 960 | 5.26 | | | | | | | | | | |
| 960 | 1000 | 5.70 | | | | | | | | | | |
| 1000 | 1040 | 6.14 | | | | | | | | | | |
| 1040 | 1080 | 6.58 | | | | | | | | | | |
| 1080 | 1120 | 7.02 | | | | | | | | | | |
| 1120 | 1160 | 7.46 | | | | | | | | | | |
| 1160 | 1200 | 7.90 | | | | | | | | | | |
| 1200 | 1240 | 8.34 | | | | | | | | | | |
| 1240 | 1280 | 8.78 | | | | | | | | | | |
| 1280 | 1320 | 9.22 | | | | | | | | | | |
| 1320 | 1360 | 9.66 | | | | | | | | | | |
| 1360 | 1400 | 10.10 | | | | | | | | | | |
| 1400 | 1440 | 10.54 | | | | | | | | | | |
| 1440 | 1480 | 10.98 | | | | | | | | | | |
| 1480 | 1520 | 11.42 | | | | | | | | | | |
| 1520 | 1560 | 11.86 | | | | | | | | | | |
| 1560 | 1600 | 12.30 | | | | | | | | | | |
| 1600 | 1640 | 12.74 | | | | | | | | | | |
| 1640 | 1680 | 13.18 | | | | | | | | | | |
| 1680 | 1720 | 13.62 | | | | | | | | | | |
| 1720 | 1760 | 14.06 | 0.40 | | | | | | | | | |
| 1760 | 1800 | 14.50 | 0.84 | | | | | | | | | |
| 1800 | 1840 | 14.94 | 1.28 | | | | | | | | | |
| 1840 | 1880 | 15.38 | 1.72 | | | | | | | | | |
| 1880 | 1920 | 15.82 | 2.16 | | | | | | | | | |
| 1920 | 1960 | 16.26 | 2.60 | | | | | | | | | |
| 1960 | 2000 | 16.70 | 3.04 | | | | | | | | | |
| 2000 | 2040 | 17.14 | 3.48 | | | | | | | | | |
| 2040 | 2080 | 17.58 | 3.92 | | | | | | | | | |
| 2080 | 2140 | 18.13 | 4.47 | | | | | | | | | |
| 2140 | 2200 | 18.79 | 5.13 | | | | | | | | | |
| 2200 | 2260 | 19.45 | 5.79 | | | | | | | | | |
| 2260 | 2320 | 20.51 | 6.85 | | | | | | | | | |
| 2320 | 2380 | 21.83 | 8.17 | | | | | | | | | |
| 2380 | 2440 | 23.15 | 9.49 | | | | | | | | | |
| 2440 | 2500 | 24.47 | 10.81 | | | | | | | | | |
| 2500 | 2560 | 25.79 | 12.13 | | | | | | | | | |
| 2560 | 2620 | 27.11 | 13.45 | | | | | | | | | |
| 2620 | 2680 | 28.43 | 14.77 | | | | | | | | | |
| 2680 | 2740 | 29.75 | 16.09 | | | | | | | | | |
| 2740 | 2800 | 31.07 | 17.41 | | | | | | | | | |
| 2800 | 2860 | 32.39 | 18.73 | | | | | | | | | |

--- CONTINUED NEXT PAGE ---

# California Withholding Schedules for 2025

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| 2860 | 2920 | 33.71 | 20.05 | | | | | | | | | |
| 2920 | 2980 | 35.03 | 21.37 | | | | | | | | | |
| 2980 | 3040 | 36.35 | 22.69 | | | | | | | | | |
| 3040 | 3100 | 37.67 | 24.01 | 0.19 | | | | | | | | |
| 3100 | 3160 | 38.99 | 25.33 | 1.51 | | | | | | | | |
| 3160 | 3220 | 40.31 | 26.65 | 2.83 | | | | | | | | |
| 3220 | 3280 | 41.63 | 27.97 | 4.15 | | | | | | | | |
| 3280 | 3340 | 42.95 | 29.29 | 5.47 | | | | | | | | |
| 3340 | 3400 | 44.27 | 30.61 | 6.79 | | | | | | | | |
| 3400 | 3460 | 45.59 | 31.93 | 8.11 | | | | | | | | |
| 3460 | 3520 | 46.91 | 33.25 | 9.43 | | | | | | | | |
| 3520 | 3580 | 48.23 | 34.57 | 10.75 | | | | | | | | |
| 3580 | 3640 | 49.55 | 35.89 | 12.07 | | | | | | | | |
| 3640 | 3700 | 50.87 | 37.21 | 13.39 | | | | | | | | |
| 3700 | 3800 | 52.63 | 38.97 | 15.15 | 1.49 | | | | | | | |
| 3800 | 3900 | 54.83 | 41.17 | 17.35 | 3.69 | | | | | | | |
| 3900 | 4000 | 57.03 | 43.37 | 19.55 | 5.89 | | | | | | | |
| 4000 | 4100 | 59.23 | 45.57 | 21.75 | 8.09 | | | | | | | |
| 4100 | 4200 | 61.43 | 47.77 | 23.95 | 10.29 | | | | | | | |
| 4200 | 4300 | 63.63 | 49.97 | 26.15 | 12.49 | | | | | | | |
| 4300 | 4400 | 65.83 | 52.17 | 28.35 | 14.69 | 1.03 | | | | | | |
| 4400 | 4500 | 68.03 | 54.37 | 30.55 | 16.89 | 3.23 | | | | | | |
| 4500 | 4600 | 70.23 | 56.57 | 32.75 | 19.09 | 5.43 | | | | | | |
| 4600 | 4700 | 72.43 | 58.77 | 34.95 | 21.29 | 7.63 | | | | | | |
| 4700 | 4800 | 75.52 | 61.86 | 37.15 | 23.49 | 9.83 | | | | | | |
| 4800 | 4900 | 79.92 | 66.26 | 39.35 | 25.69 | 12.03 | | | | | | |
| 4900 | 5000 | 84.32 | 70.66 | 41.55 | 27.89 | 14.23 | 0.56 | | | | | |
| 5000 | 5100 | 88.72 | 75.06 | 43.75 | 30.09 | 16.43 | 2.76 | | | | | |
| 5100 | 5200 | 93.12 | 79.46 | 45.95 | 32.29 | 18.63 | 4.96 | | | | | |
| 5200 | 5300 | 97.52 | 83.86 | 49.88 | 36.22 | 22.56 | 8.90 | | | | | |
| 5300 | 5400 | 101.92 | 88.26 | 54.28 | 40.62 | 26.96 | 13.30 | | | | | |
| 5400 | 5500 | 106.32 | 92.66 | 58.68 | 45.02 | 31.36 | 17.70 | 4.03 | | | | |
| 5500 | 5600 | 110.72 | 97.06 | 63.08 | 49.42 | 35.76 | 22.10 | 8.43 | | | | |
| 5600 | 5700 | 115.12 | 101.46 | 67.48 | 53.82 | 40.16 | 26.50 | 12.83 | | | | |
| 5700 | 5800 | 119.52 | 105.86 | 71.88 | 58.22 | 44.56 | 30.90 | 17.23 | 3.57 | | | |
| 5800 | 5900 | 123.92 | 110.26 | 76.28 | 62.62 | 48.96 | 35.30 | 21.63 | 7.97 | | | |
| 5900 | 6000 | 128.32 | 114.66 | 80.68 | 67.02 | 53.36 | 39.70 | 26.03 | 12.37 | | | |
| 6000 | 6200 | 134.92 | 121.26 | 87.28 | 73.62 | 59.96 | 46.30 | 32.63 | 18.97 | 5.31 | | |
| 6200 | 6400 | 143.72 | 130.06 | 96.08 | 82.42 | 68.76 | 55.10 | 41.43 | 27.77 | 14.11 | 0.45 | |
| 6400 | 6600 | 152.52 | 138.86 | 104.88 | 91.22 | 77.56 | 63.90 | 50.23 | 36.57 | 22.91 | 9.25 | |
| 6600 | 6800 | 161.32 | 147.66 | 113.68 | 100.02 | 86.36 | 72.70 | 59.03 | 45.37 | 31.71 | 18.05 | 4.39 |
| 6800 | 7000 | 170.12 | 156.46 | 122.48 | 108.82 | 95.16 | 81.50 | 67.83 | 54.17 | 40.51 | 26.85 | 13.19 |
| 7000 | 7200 | 178.92 | 165.26 | 131.28 | 117.62 | 103.96 | 90.30 | 76.63 | 62.97 | 49.31 | 35.65 | 21.99 |
| 7200 | 7400 | 190.59 | 176.92 | 140.08 | 126.42 | 112.76 | 99.10 | 85.43 | 71.77 | 58.11 | 44.45 | 30.79 |
| 7400 | 7600 | 203.79 | 190.12 | 148.88 | 135.22 | 121.56 | 107.90 | 94.23 | 80.57 | 66.91 | 53.25 | 39.59 |
| 7600 | 7900 | 220.29 | 206.62 | 162.49 | 148.83 | 135.17 | 121.51 | 107.84 | 94.18 | 80.52 | 66.86 | 53.20 |
| 7900 | 8200 | 240.09 | 226.42 | 182.29 | 168.63 | 154.97 | 141.31 | 127.64 | 113.98 | 100.32 | 86.66 | 73.00 |
| 8200 | 8600 | 263.19 | 249.52 | 205.39 | 191.73 | 178.07 | 164.41 | 150.74 | 137.08 | 123.42 | 109.76 | 96.10 |
| 8600 | 9000 | 289.59 | 275.92 | 231.79 | 218.13 | 204.47 | 190.81 | 177.14 | 163.48 | 149.82 | 136.16 | 122.50 |
| 9000 | 9600 | 322.59 | 308.92 | 264.79 | 251.13 | 237.47 | 223.81 | 210.14 | 196.48 | 182.82 | 169.16 | 155.50 |
| 9600 | 10350 | 371.57 | 357.90 | 309.34 | 295.68 | 282.02 | 268.36 | 254.69 | 241.03 | 227.37 | 213.71 | 200.05 |
| 10350 | 11100 | 437.57 | 423.90 | 369.62 | 355.95 | 342.29 | 328.63 | 314.97 | 301.31 | 287.64 | 273.98 | 260.32 |
| 11100 | 11850 | 503.57 | 489.90 | 435.62 | 421.95 | 408.29 | 394.63 | 380.97 | 367.31 | 353.64 | 339.98 | 326.32 |
| 11850 | 12600 | 569.57 | 555.90 | 501.62 | 487.95 | 474.29 | 460.63 | 446.97 | 433.31 | 419.64 | 405.98 | 392.32 |
| 12600 | 13350 | 646.22 | 632.56 | 571.67 | 558.01 | 544.35 | 530.69 | 517.02 | 503.36 | 489.70 | 476.04 | 462.38 |
| 13350 | and over | (Use Method B - Exact Calculation Method) | | | | | | | | | | |

# California Withholding Schedules for 2025

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | 1400 | | | | | | | | | | | |
| 1400 | 1450 | 5.52 | | | | | | | | | | |
| 1450 | 1500 | 6.07 | | | | | | | | | | |
| 1500 | 1550 | 6.62 | | | | | | | | | | |
| 1550 | 1600 | 7.17 | | | | | | | | | | |
| 1600 | 1650 | 7.72 | | | | | | | | | | |
| 1650 | 1700 | 8.27 | | | | | | | | | | |
| 1700 | 1750 | 8.82 | | | | | | | | | | |
| 1750 | 1800 | 9.37 | | | | | | | | | | |
| 1800 | 1850 | 9.92 | | | | | | | | | | |
| 1850 | 1900 | 10.47 | | | | | | | | | | |
| 1900 | 1950 | 11.02 | | | | | | | | | | |
| 1950 | 2000 | 11.57 | | | | | | | | | | |
| 2000 | 2050 | 12.12 | | | | | | | | | | |
| 2050 | 2100 | 12.67 | | | | | | | | | | |
| 2100 | 2150 | 13.22 | | | | | | | | | | |
| 2150 | 2200 | 13.77 | 0.11 | | | | | | | | | |
| 2200 | 2250 | 14.32 | 0.66 | | | | | | | | | |
| 2250 | 2300 | 14.87 | 1.21 | | | | | | | | | |
| 2300 | 2350 | 15.42 | 1.76 | | | | | | | | | |
| 2350 | 2400 | 15.97 | 2.31 | | | | | | | | | |
| 2400 | 2450 | 16.52 | 2.86 | | | | | | | | | |
| 2450 | 2500 | 17.07 | 3.41 | | | | | | | | | |
| 2500 | 2600 | 17.89 | 4.23 | | | | | | | | | |
| 2600 | 2700 | 18.99 | 5.33 | | | | | | | | | |
| 2700 | 2800 | 20.45 | 6.79 | | | | | | | | | |
| 2800 | 2900 | 22.65 | 8.99 | | | | | | | | | |
| 2900 | 3000 | 24.85 | 11.19 | | | | | | | | | |
| 3000 | 3100 | 27.05 | 13.39 | | | | | | | | | |
| 3100 | 3200 | 29.25 | 15.59 | 1.93 | | | | | | | | |
| 3200 | 3300 | 31.45 | 17.79 | 4.13 | | | | | | | | |
| 3300 | 3400 | 33.65 | 19.99 | 6.33 | | | | | | | | |
| 3400 | 3500 | 35.85 | 22.19 | 8.53 | | | | | | | | |
| 3500 | 3600 | 38.05 | 24.39 | 10.73 | | | | | | | | |
| 3600 | 3700 | 40.25 | 26.59 | 12.93 | | | | | | | | |
| 3700 | 3800 | 42.45 | 28.79 | 15.13 | 1.47 | | | | | | | |
| 3800 | 3900 | 44.65 | 30.99 | 17.33 | 3.67 | | | | | | | |
| 3900 | 4000 | 46.85 | 33.19 | 19.53 | 5.87 | | | | | | | |
| 4000 | 4100 | 49.05 | 35.39 | 21.73 | 8.07 | | | | | | | |
| 4100 | 4200 | 51.25 | 37.59 | 23.93 | 10.27 | | | | | | | |
| 4200 | 4300 | 53.45 | 39.79 | 26.13 | 12.47 | | | | | | | |
| 4300 | 4500 | 56.75 | 43.09 | 29.43 | 15.77 | 2.10 | | | | | | |
| 4500 | 4700 | 61.15 | 47.49 | 33.83 | 20.17 | 6.50 | | | | | | |
| 4700 | 4900 | 65.55 | 51.89 | 38.23 | 24.57 | 10.90 | | | | | | |
| 4900 | 5100 | 69.95 | 56.29 | 42.63 | 28.97 | 15.30 | 1.64 | | | | | |
| 5100 | 5300 | 74.94 | 61.28 | 47.62 | 33.95 | 20.29 | 6.63 | | | | | |
| 5300 | 5600 | 85.94 | 72.28 | 58.62 | 44.95 | 31.29 | 17.63 | 3.97 | | | | |
| 5600 | 5950 | 100.24 | 86.58 | 72.92 | 59.25 | 45.59 | 31.93 | 18.27 | 4.61 | | | |
| 5950 | 6350 | 116.74 | 103.08 | 89.42 | 75.75 | 62.09 | 48.43 | 34.77 | 21.11 | 7.44 | | |
| 6350 | 6900 | 142.56 | 128.90 | 115.24 | 101.57 | 87.91 | 74.25 | 60.59 | 46.93 | 33.26 | 19.60 | 5.94 |
| 6900 | 7450 | 178.86 | 165.20 | 151.54 | 137.87 | 124.21 | 110.55 | 96.89 | 83.23 | 69.56 | 55.90 | 42.24 |
| 7450 | 8150 | 222.24 | 208.58 | 194.91 | 181.25 | 167.59 | 153.93 | 140.27 | 126.60 | 112.94 | 99.28 | 85.62 |
| 8150 | 8850 | 283.84 | 270.18 | 256.51 | 242.85 | 229.19 | 215.53 | 201.87 | 188.20 | 174.54 | 160.88 | 147.22 |
| 8850 | 9550 | 349.28 | 335.62 | 321.96 | 308.29 | 294.63 | 280.97 | 267.31 | 253.65 | 239.98 | 226.32 | 212.66 |

9550 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $28 | | | | | | | | | | | |
| 28 | 30 | 0.08 | | | | | | | | | | |
| 30 | 32 | 0.11 | | | | | | | | | | |
| 32 | 34 | 0.13 | | | | | | | | | | |
| 34 | 36 | 0.15 | | | | | | | | | | |
| 36 | 38 | 0.17 | | | | | | | | | | |
| 38 | 40 | 0.19 | | | | | | | | | | |
| 40 | 42 | 0.22 | | | | | | | | | | |
| 42 | 44 | 0.24 | | | | | | | | | | |
| 44 | 46 | 0.26 | | | | | | | | | | |
| 46 | 48 | 0.28 | | | | | | | | | | |
| 48 | 50 | 0.30 | | | | | | | | | | |
| 50 | 54 | 0.34 | | | | | | | | | | |
| 54 | 58 | 0.38 | | | | | | | | | | |
| 58 | 62 | 0.43 | | | | | | | | | | |
| 62 | 66 | 0.49 | | | | | | | | | | |
| 66 | 70 | 0.58 | | | | | | | | | | |
| 70 | 74 | 0.66 | 0.04 | | | | | | | | | |
| 74 | 78 | 0.75 | 0.13 | | | | | | | | | |
| 78 | 82 | 0.84 | 0.21 | | | | | | | | | |
| 82 | 86 | 0.93 | 0.30 | | | | | | | | | |
| 86 | 90 | 1.02 | 0.39 | | | | | | | | | |
| 90 | 94 | 1.10 | 0.48 | | | | | | | | | |
| 94 | 98 | 1.19 | 0.57 | | | | | | | | | |
| 98 | 102 | 1.28 | 0.65 | 0.03 | | | | | | | | |
| 102 | 106 | 1.37 | 0.74 | 0.11 | | | | | | | | |
| 106 | 110 | 1.46 | 0.83 | 0.20 | | | | | | | | |
| 110 | 114 | 1.54 | 0.92 | 0.29 | | | | | | | | |
| 114 | 118 | 1.63 | 1.01 | 0.38 | | | | | | | | |
| 118 | 122 | 1.74 | 1.11 | 0.48 | | | | | | | | |
| 122 | 126 | 1.91 | 1.28 | 0.66 | 0.03 | | | | | | | |
| 126 | 131 | 2.11 | 1.48 | 0.86 | 0.23 | | | | | | | |
| 131 | 136 | 2.33 | 1.70 | 1.08 | 0.45 | | | | | | | |
| 136 | 141 | 2.55 | 1.92 | 1.30 | 0.67 | 0.04 | | | | | | |
| 141 | 146 | 2.77 | 2.14 | 1.52 | 0.89 | 0.26 | | | | | | |
| 146 | 151 | 2.99 | 2.36 | 1.74 | 1.11 | 0.48 | | | | | | |
| 151 | 156 | 3.21 | 2.58 | 1.96 | 1.33 | 0.70 | 0.07 | | | | | |
| 156 | 161 | 3.43 | 2.80 | 2.18 | 1.55 | 0.92 | 0.29 | | | | | |
| 161 | 166 | 3.65 | 3.02 | 2.40 | 1.77 | 1.14 | 0.51 | | | | | |
| 166 | 171 | 3.87 | 3.24 | 2.62 | 1.99 | 1.36 | 0.73 | 0.11 | | | | |
| 171 | 176 | 4.09 | 3.46 | 2.84 | 2.21 | 1.58 | 0.95 | 0.33 | | | | |
| 176 | 186 | 4.52 | 3.90 | 3.27 | 2.64 | 2.01 | 1.39 | 0.76 | 0.13 | | | |
| 186 | 196 | 5.18 | 4.56 | 3.93 | 3.30 | 2.67 | 2.05 | 1.42 | 0.79 | 0.17 | | |
| 196 | 211 | 6.01 | 5.38 | 4.75 | 4.13 | 3.50 | 2.87 | 2.25 | 1.62 | 0.99 | 0.36 | |
| 211 | 236 | 7.33 | 6.70 | 6.07 | 5.45 | 4.82 | 4.19 | 3.57 | 2.94 | 2.31 | 1.68 | 1.06 |
| 236 | 261 | 9.25 | 8.62 | 7.99 | 7.36 | 6.74 | 6.11 | 5.48 | 4.86 | 4.23 | 3.60 | 2.98 |
| 261 | 291 | 11.67 | 11.04 | 10.41 | 9.78 | 9.16 | 8.53 | 7.90 | 7.28 | 6.65 | 6.02 | 5.40 |
| 291 | 321 | 14.49 | 13.86 | 13.23 | 12.61 | 11.98 | 11.35 | 10.73 | 10.10 | 9.47 | 8.84 | 8.22 |

321 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $32 | | | | | | | | | | | |
| 32 | 34 | 0.13 | | | | | | | | | | |
| 34 | 36 | 0.15 | | | | | | | | | | |
| 36 | 38 | 0.17 | | | | | | | | | | |
| 38 | 40 | 0.19 | | | | | | | | | | |
| 40 | 42 | 0.22 | | | | | | | | | | |
| 42 | 44 | 0.24 | | | | | | | | | | |
| 44 | 46 | 0.26 | | | | | | | | | | |
| 46 | 48 | 0.28 | | | | | | | | | | |
| 48 | 50 | 0.30 | | | | | | | | | | |
| 50 | 52 | 0.33 | | | | | | | | | | |
| 52 | 54 | 0.36 | | | | | | | | | | |
| 54 | 56 | 0.38 | | | | | | | | | | |
| 56 | 58 | 0.40 | | | | | | | | | | |
| 58 | 60 | 0.42 | | | | | | | | | | |
| 60 | 62 | 0.44 | | | | | | | | | | |
| 62 | 64 | 0.46 | | | | | | | | | | |
| 64 | 66 | 0.48 | | | | | | | | | | |
| 66 | 68 | 0.50 | | | | | | | | | | |
| 68 | 70 | 0.52 | | | | | | | | | | |
| 70 | 72 | 0.55 | | | | | | | | | | |
| 72 | 74 | 0.57 | | | | | | | | | | |
| 74 | 76 | 0.59 | | | | | | | | | | |
| 76 | 78 | 0.61 | | | | | | | | | | |
| 78 | 80 | 0.63 | 0.01 | | | | | | | | | |
| 80 | 82 | 0.66 | 0.03 | | | | | | | | | |
| 82 | 84 | 0.68 | 0.05 | | | | | | | | | |
| 84 | 86 | 0.70 | 0.07 | | | | | | | | | |
| 86 | 88 | 0.72 | 0.10 | | | | | | | | | |
| 88 | 90 | 0.74 | 0.12 | | | | | | | | | |
| 90 | 92 | 0.77 | 0.14 | | | | | | | | | |
| 92 | 94 | 0.79 | 0.16 | | | | | | | | | |
| 94 | 96 | 0.81 | 0.18 | | | | | | | | | |
| 96 | 98 | 0.83 | 0.21 | | | | | | | | | |
| 98 | 100 | 0.85 | 0.23 | | | | | | | | | |
| 100 | 102 | 0.88 | 0.25 | | | | | | | | | |
| 102 | 104 | 0.90 | 0.27 | | | | | | | | | |
| 104 | 106 | 0.94 | 0.31 | | | | | | | | | |
| 106 | 108 | 0.98 | 0.36 | | | | | | | | | |
| 108 | 110 | 1.03 | 0.40 | | | | | | | | | |
| 110 | 112 | 1.07 | 0.44 | | | | | | | | | |
| 112 | 114 | 1.12 | 0.49 | | | | | | | | | |
| 114 | 118 | 1.18 | 0.55 | | | | | | | | | |
| 118 | 122 | 1.27 | 0.64 | 0.02 | | | | | | | | |
| 122 | 126 | 1.36 | 0.73 | 0.10 | | | | | | | | |
| 126 | 130 | 1.45 | 0.82 | 0.19 | | | | | | | | |
| 130 | 134 | 1.53 | 0.91 | 0.28 | | | | | | | | |
| 134 | 138 | 1.62 | 0.99 | 0.37 | | | | | | | | |
| 138 | 142 | 1.71 | 1.08 | 0.46 | | | | | | | | |
| 142 | 146 | 1.80 | 1.17 | 0.54 | | | | | | | | |
| 146 | 150 | 1.89 | 1.26 | 0.63 | | | | | | | | |

--- CONTINUED NEXT PAGE ---

# California Withholding Schedules for 2025

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| 150 | 154 | 1.97 | 1.35 | 0.72 | 0.09 | | | | | | | |
| 154 | 158 | 2.06 | 1.43 | 0.81 | 0.18 | | | | | | | |
| 158 | 162 | 2.15 | 1.52 | 0.90 | 0.27 | | | | | | | |
| 162 | 166 | 2.24 | 1.61 | 0.98 | 0.36 | | | | | | | |
| 166 | 170 | 2.33 | 1.70 | 1.07 | 0.44 | | | | | | | |
| 170 | 174 | 2.41 | 1.79 | 1.16 | 0.53 | | | | | | | |
| 174 | 178 | 2.50 | 1.87 | 1.25 | 0.62 | | | | | | | |
| 178 | 182 | 2.59 | 1.96 | 1.34 | 0.71 | 0.08 | | | | | | |
| 182 | 186 | 2.68 | 2.05 | 1.42 | 0.80 | 0.17 | | | | | | |
| 186 | 190 | 2.77 | 2.14 | 1.51 | 0.88 | 0.26 | | | | | | |
| 190 | 195 | 2.86 | 2.24 | 1.61 | 0.98 | 0.36 | | | | | | |
| 195 | 200 | 2.97 | 2.35 | 1.72 | 1.09 | 0.47 | | | | | | |
| 200 | 205 | 3.08 | 2.46 | 1.83 | 1.20 | 0.58 | | | | | | |
| 205 | 210 | 3.19 | 2.57 | 1.94 | 1.31 | 0.69 | 0.06 | | | | | |
| 210 | 215 | 3.30 | 2.68 | 2.05 | 1.42 | 0.80 | 0.17 | | | | | |
| 215 | 220 | 3.42 | 2.79 | 2.16 | 1.54 | 0.91 | 0.28 | | | | | |
| 220 | 225 | 3.64 | 3.01 | 2.38 | 1.76 | 1.13 | 0.50 | | | | | |
| 225 | 230 | 3.86 | 3.23 | 2.60 | 1.98 | 1.35 | 0.72 | 0.10 | | | | |
| 230 | 235 | 4.08 | 3.45 | 2.82 | 2.20 | 1.57 | 0.94 | 0.32 | | | | |
| 235 | 240 | 4.30 | 3.67 | 3.04 | 2.42 | 1.79 | 1.16 | 0.54 | | | | |
| 240 | 245 | 4.52 | 3.89 | 3.26 | 2.64 | 2.01 | 1.38 | 0.76 | 0.13 | | | |
| 245 | 250 | 4.74 | 4.11 | 3.48 | 2.86 | 2.23 | 1.60 | 0.98 | 0.35 | | | |
| 250 | 255 | 4.96 | 4.33 | 3.70 | 3.08 | 2.45 | 1.82 | 1.20 | 0.57 | | | |
| 255 | 260 | 5.18 | 4.55 | 3.92 | 3.30 | 2.67 | 2.04 | 1.42 | 0.79 | 0.16 | | |
| 260 | 265 | 5.40 | 4.77 | 4.14 | 3.52 | 2.89 | 2.26 | 1.64 | 1.01 | 0.38 | | |
| 265 | 270 | 5.62 | 4.99 | 4.36 | 3.74 | 3.11 | 2.48 | 1.86 | 1.23 | 0.60 | | |
| 270 | 275 | 5.84 | 5.21 | 4.58 | 3.96 | 3.33 | 2.70 | 2.08 | 1.45 | 0.82 | 0.20 | |
| 275 | 280 | 6.06 | 5.43 | 4.80 | 4.18 | 3.55 | 2.92 | 2.30 | 1.67 | 1.04 | 0.42 | |
| 280 | 285 | 6.28 | 5.65 | 5.02 | 4.40 | 3.77 | 3.14 | 2.52 | 1.89 | 1.26 | 0.64 | 0.01 |
| 285 | 290 | 6.50 | 5.87 | 5.24 | 4.62 | 3.99 | 3.36 | 2.74 | 2.11 | 1.48 | 0.86 | 0.23 |
| 290 | 300 | 6.83 | 6.20 | 5.57 | 4.95 | 4.32 | 3.69 | 3.07 | 2.44 | 1.81 | 1.19 | 0.56 |
| 300 | 310 | 7.27 | 6.64 | 6.01 | 5.39 | 4.76 | 4.13 | 3.51 | 2.88 | 2.25 | 1.63 | 1.00 |
| 310 | 320 | 7.71 | 7.08 | 6.45 | 5.83 | 5.20 | 4.57 | 3.95 | 3.32 | 2.69 | 2.07 | 1.44 |
| 320 | 330 | 8.15 | 7.52 | 6.89 | 6.27 | 5.64 | 5.01 | 4.39 | 3.76 | 3.13 | 2.51 | 1.88 |
| 330 | 340 | 8.67 | 8.04 | 7.42 | 6.79 | 6.16 | 5.53 | 4.91 | 4.28 | 3.65 | 3.03 | 2.40 |
| 340 | 355 | 9.49 | 8.87 | 8.24 | 7.61 | 6.99 | 6.36 | 5.73 | 5.11 | 4.48 | 3.85 | 3.22 |
| 355 | 370 | 10.48 | 9.86 | 9.23 | 8.60 | 7.98 | 7.35 | 6.72 | 6.10 | 5.47 | 4.84 | 4.21 |
| 370 | 390 | 11.64 | 11.01 | 10.39 | 9.76 | 9.13 | 8.50 | 7.88 | 7.25 | 6.62 | 6.00 | 5.37 |
| 390 | 410 | 12.96 | 12.33 | 11.71 | 11.08 | 10.45 | 9.82 | 9.20 | 8.57 | 7.94 | 7.32 | 6.69 |
| 410 | 445 | 14.77 | 14.15 | 13.52 | 12.89 | 12.27 | 11.64 | 11.01 | 10.39 | 9.76 | 9.13 | 8.50 |
| 445 | 480 | 17.33 | 16.70 | 16.08 | 15.45 | 14.82 | 14.20 | 13.57 | 12.94 | 12.31 | 11.69 | 11.06 |
| 480 | 520 | 20.63 | 20.00 | 19.38 | 18.75 | 18.12 | 17.50 | 16.87 | 16.24 | 15.61 | 14.99 | 14.36 |
| 520 | 560 | 24.15 | 23.52 | 22.90 | 22.27 | 21.64 | 21.02 | 20.39 | 19.76 | 19.13 | 18.51 | 17.88 |
| 560 | 600 | 27.88 | 27.25 | 26.63 | 26.00 | 25.37 | 24.75 | 24.12 | 23.49 | 22.86 | 22.24 | 21.61 |

600 and over (Use Method B - Exact Calculation Method)

# California Withholding Schedules for 2025

UNMARRIED HEAD OF HOUSEHOLD----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2025

| IF WAGES ARE... | | AND THE NUMBER OF 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 INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| $1 | $56 | | | | | | | | | | | |
| 56 | 58 | 0.16 | | | | | | | | | | |
| 58 | 60 | 0.18 | | | | | | | | | | |
| 60 | 62 | 0.20 | | | | | | | | | | |
| 62 | 64 | 0.22 | | | | | | | | | | |
| 64 | 66 | 0.25 | | | | | | | | | | |
| 66 | 68 | 0.27 | | | | | | | | | | |
| 68 | 70 | 0.29 | | | | | | | | | | |
| 70 | 72 | 0.31 | | | | | | | | | | |
| 72 | 74 | 0.33 | | | | | | | | | | |
| 74 | 76 | 0.36 | | | | | | | | | | |
| 76 | 78 | 0.38 | | | | | | | | | | |
| 78 | 80 | 0.40 | | | | | | | | | | |
| 80 | 82 | 0.42 | | | | | | | | | | |
| 82 | 84 | 0.44 | | | | | | | | | | |
| 84 | 86 | 0.47 | | | | | | | | | | |
| 86 | 88 | 0.49 | | | | | | | | | | |
| 88 | 90 | 0.51 | | | | | | | | | | |
| 90 | 92 | 0.53 | | | | | | | | | | |
| 92 | 94 | 0.55 | | | | | | | | | | |
| 94 | 96 | 0.58 | | | | | | | | | | |
| 96 | 100 | 0.62 | 0.02 | | | | | | | | | |
| 100 | 104 | 0.67 | 0.06 | | | | | | | | | |
| 104 | 108 | 0.71 | 0.11 | | | | | | | | | |
| 108 | 112 | 0.76 | 0.15 | | | | | | | | | |
| 112 | 116 | 0.80 | 0.20 | | | | | | | | | |
| 116 | 121 | 0.83 | 0.21 | | | | | | | | | |
| 121 | 126 | 0.89 | 0.26 | | | | | | | | | |
| 126 | 131 | 0.98 | 0.35 | | | | | | | | | |
| 131 | 136 | 1.09 | 0.46 | | | | | | | | | |
| 136 | 141 | 1.20 | 0.57 | | | | | | | | | |
| 141 | 146 | 1.31 | 0.68 | 0.05 | | | | | | | | |
| 146 | 151 | 1.42 | 0.79 | 0.16 | | | | | | | | |
| 151 | 156 | 1.53 | 0.90 | 0.27 | | | | | | | | |
| 156 | 161 | 1.64 | 1.01 | 0.38 | | | | | | | | |
| 161 | 166 | 1.75 | 1.12 | 0.49 | | | | | | | | |
| 166 | 171 | 1.86 | 1.23 | 0.60 | | | | | | | | |
| 171 | 176 | 1.97 | 1.34 | 0.71 | 0.09 | | | | | | | |
| 176 | 181 | 2.08 | 1.45 | 0.82 | 0.20 | | | | | | | |
| 181 | 186 | 2.19 | 1.56 | 0.93 | 0.31 | | | | | | | |
| 186 | 191 | 2.30 | 1.67 | 1.04 | 0.42 | | | | | | | |
| 191 | 196 | 2.41 | 1.78 | 1.15 | 0.53 | | | | | | | |
| 196 | 206 | 2.57 | 1.94 | 1.32 | 0.69 | 0.06 | | | | | | |
| 206 | 216 | 2.79 | 2.16 | 1.54 | 0.91 | 0.28 | | | | | | |
| 216 | 226 | 3.01 | 2.38 | 1.76 | 1.13 | 0.50 | | | | | | |
| 226 | 236 | 3.23 | 2.60 | 1.98 | 1.35 | 0.72 | 0.10 | | | | | |
| 236 | 246 | 3.50 | 2.88 | 2.25 | 1.62 | 1.00 | 0.37 | | | | | |
| 246 | 256 | 3.94 | 3.32 | 2.69 | 2.06 | 1.44 | 0.81 | 0.18 | | | | |
| 256 | 276 | 4.60 | 3.98 | 3.35 | 2.72 | 2.10 | 1.47 | 0.84 | 0.21 | | | |
| 276 | 296 | 5.48 | 4.86 | 4.23 | 3.60 | 2.98 | 2.35 | 1.72 | 1.09 | 0.47 | | |
| 296 | 326 | 6.92 | 6.30 | 5.67 | 5.04 | 4.41 | 3.79 | 3.16 | 2.53 | 1.91 | 1.28 | 0.65 |
| 326 | 366 | 9.23 | 8.61 | 7.98 | 7.35 | 6.72 | 6.10 | 5.47 | 4.84 | 4.22 | 3.59 | 2.96 |
| 366 | 406 | 12.54 | 11.91 | 11.29 | 10.66 | 10.03 | 9.41 | 8.78 | 8.15 | 7.52 | 6.90 | 6.27 |
| 406 | 446 | 16.25 | 15.62 | 15.00 | 14.37 | 13.74 | 13.12 | 12.49 | 11.86 | 11.24 | 10.61 | 9.98 |

446 and over (Use Method B - Exact Calculation Method)