

## CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

The Internal Revenue Service (IRS) changed the Form W-4 for the year 2020 and removed federal allowances. Since federal allowances have been removed, the new Form W-4 cannot be used for California Personal Income Tax (PIT) purposes. Therefore, all newly hired employees and any existing employees that wish to change the number of California withholding allowances, must provide a DE 4 to their employer. If your existing employee wishes to keep the same number of California withholding allowances used in 2020 and prior, then a new DE 4 is not needed.

If an existing 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.

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

- Method A – Wage Bracket Table Method (**Limited to wages/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 Table 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 Research and Modeling Section – 516, Mail Stop A-351  
P.O. 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 a 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 an existing 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; Or  
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 the DE 4.

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## 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.

---

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" (\$587); therefore, income tax should be withheld.
- Step 2**
- |  |                 |
|--|-----------------|
| Earnings for the payroll period                            | \$900.00        |
| Subtract amount from "Table 2 - Estimated Deduction Table" | <u>-58.00</u>   |
| Salaries and wages subject to withholding                  | <u>\$842.00</u> |
- Step 3**
- |   |           |
|---|-----------|
| Total number of withholding allowances claimed            | 5         |
| Subtract number of estimated deduction allowances claimed | <u>-3</u> |
| Net allowances for tax computation purposes               | <u>2</u>  |
- 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.
- |  |               |
|--|---------------|
|  | <u>\$5.79</u> |
|--|---------------|

---

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" (\$2,545); therefore, income tax should be withheld.
- Step 2**
- |   |                   |
|---|-------------------|
| Earnings for the payroll period.                            | \$3,500.00        |
| Subtract amount from "Table 2 - Estimated Deduction Table." | <u>-333.00</u>    |
| Salaries and wages subject to withholding.                  | <u>\$3,167.00</u> |
- Step 3**
- |  |           |
|--|-----------|
| Total number of withholding allowances claimed.            | 6         |
| Subtract number of estimated deduction allowances claimed. | <u>-4</u> |
| Net allowances for tax computation purposes.               | <u>2</u>  |
- 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.
- |  |                |
|--|----------------|
|  | <u>\$14.19</u> |
|--|----------------|

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## METHOD A--WAGE BRACKET TABLE METHOD

### TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$294	\$294	\$587	\$587
BIWEEKLY	\$587	\$587	\$1,174	\$1,174
SEMI-MONTHLY	\$636	\$636	\$1,272	\$1,272
MONTHLY	\$1,272	\$1,272	\$2,545	\$2,545
QUARTERLY	\$3,817	\$3,817	\$7,634	\$7,634
SEMI-ANNUAL	\$7,634	\$7,634	\$15,267	\$15,267
ANNUAL	\$15,267	\$15,267	\$30,534	\$30,534
DAILY/MISCELLANEOUS	\$59	\$59	\$117	\$117

### 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 DE-4 or W-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 2021

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

FOR WAGES PAID IN 2021

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	0.84										
170	180	0.95										
180	190	1.06										
190	200	1.17										
200	210	1.28										
210	220	1.39										
220	230	1.50										
230	240	1.61										
240	250	1.72										
250	260	1.83										
260	270	1.99										
270	280	2.21										
280	290	2.43										
290	300	2.65	0.03									
300	310	2.87	0.25									
310	320	3.09	0.47									
320	330	3.31	0.69									
330	340	3.53	0.91									
340	350	3.75	1.13									
350	360	3.97	1.35									
360	370	4.19	1.57									
370	380	4.41	1.79									
380	390	4.63	2.01									
390	400	4.85	2.23									
400	410	5.07	2.45									
410	420	5.29	2.67	0.06								
420	430	5.51	2.89	0.28								
430	440	5.73	3.11	0.50								
440	450	5.95	3.33	0.72								
450	460	6.17	3.55	0.94								
460	480	6.50	3.88	1.27								
480	500	6.94	4.32	1.71								
500	520	7.70	5.08	2.46								
520	540	8.58	5.96	3.34	0.73							
540	560	9.46	6.84	4.22	1.61							
560	600	10.78	8.16	5.54	2.93	0.31						
600	640	12.54	9.92	7.30	4.69	2.07						
640	680	14.30	11.68	9.06	6.45	3.83	1.21					
680	720	16.06	13.44	10.82	8.21	5.59	2.97	0.35				
720	760	18.01	15.39	12.77	10.15	7.54	4.92	2.30				
760	800	20.65	18.03	15.41	12.79	10.18	7.56	4.94	2.32			
800	840	23.29	20.67	18.05	15.43	12.82	10.20	7.58	4.96	2.34		
840	880	25.93	23.31	20.69	18.07	15.46	12.84	10.22	7.60	4.98	2.37	
880	920	28.57	25.95	23.33	20.71	18.10	15.48	12.86	10.24	7.62	5.01	2.39
920	970	31.54	28.92	26.30	23.68	21.07	18.45	15.83	13.21	10.59	7.98	5.36
970	1030	35.60	32.98	30.36	27.74	25.13	22.51	19.89	17.27	14.65	12.04	9.42
1030	1090	40.88	38.26	35.64	33.02	30.41	27.79	25.17	22.55	19.93	17.32	14.70
1090	1150	46.16	43.54	40.92	38.30	35.69	33.07	30.45	27.83	25.21	22.60	19.98
1150	1210	51.44	48.82	46.20	43.58	40.97	38.35	35.73	33.11	30.49	27.88	25.26
1210	1270	57.05	54.44	51.82	49.20	46.58	43.96	41.35	38.73	36.11	33.49	30.87

1270 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	0.84										
170	180	0.95										
180	190	1.06										
190	200	1.17										
200	210	1.28										
210	220	1.39										
220	230	1.50										
230	240	1.61										
240	250	1.72										
250	260	1.83										
260	270	1.94										
270	280	2.05										
280	290	2.16										
290	300	2.27										
300	310	2.38										
310	320	2.49										
320	330	2.60										
330	340	2.71	0.09									
340	350	2.82	0.20									
350	360	2.93	0.31									
360	370	3.04	0.42									
370	380	3.15	0.53									
380	390	3.26	0.64									
390	400	3.37	0.75									
400	410	3.48	0.86									
410	420	3.59	0.97									
420	430	3.70	1.08									
430	440	3.84	1.22									
440	460	4.17	1.55									
460	480	4.61	1.99									
480	500	5.05	2.43									
500	520	5.49	2.87									
520	540	5.93	3.31									
540	560	6.37	3.75									
560	580	6.81	4.19									
580	600	7.25	4.63	0.07								
600	620	7.69	5.07	0.51								
620	640	8.13	5.51	0.95								
640	660	8.57	5.95	1.39								
660	680	9.01	6.39	1.83								
680	700	9.45	6.83	2.27								
700	720	9.89	7.27	2.71	0.09							
720	740	10.33	7.71	3.15	0.53							
740	760	10.77	8.15	3.59	0.97							
760	780	11.21	8.59	4.03	1.41							
780	800	11.65	9.03	4.47	1.85							
800	820	12.09	9.47	4.91	2.29							
820	840	12.53	9.91	5.35	2.73	0.11						
840	860	12.97	10.35	5.79	3.17	0.55						
860	880	13.41	10.79	6.23	3.61	0.99						

--- CONTINUED NEXT PAGE ---

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	13.85	11.23	6.67	4.05	1.43						
900	920	14.45	11.84	7.11	4.49	1.87						
920	940	15.33	12.72	7.55	4.93	2.31						
940	960	16.21	13.60	7.99	5.37	2.75	0.13					
960	980	17.09	14.48	8.43	5.81	3.19	0.57					
980	1000	17.97	15.36	8.87	6.25	3.63	1.01					
1000	1020	18.85	16.24	9.73	7.11	4.49	1.87					
1020	1040	19.73	17.12	10.61	7.99	5.37	2.75	0.13				
1040	1060	20.61	18.00	11.49	8.87	6.25	3.63	1.01				
1060	1080	21.49	18.88	12.37	9.75	7.13	4.51	1.89				
1080	1100	22.37	19.76	13.25	10.63	8.01	5.39	2.77	0.16			
1100	1120	23.25	20.64	14.13	11.51	8.89	6.27	3.65	1.04			
1120	1140	24.13	21.52	15.01	12.39	9.77	7.15	4.53	1.92			
1140	1170	25.23	22.62	16.11	13.49	10.87	8.25	5.63	3.02	0.40		
1170	1200	26.55	23.94	17.43	14.81	12.19	9.57	6.95	4.34	1.72		
1200	1230	27.87	25.26	18.75	16.13	13.51	10.89	8.27	5.66	3.04	0.42	
1230	1260	29.19	26.58	20.07	17.45	14.83	12.21	9.59	6.98	4.36	1.74	
1260	1290	30.51	27.90	21.39	18.77	16.15	13.53	10.91	8.30	5.68	3.06	0.44
1290	1320	31.83	29.22	22.71	20.09	17.47	14.85	12.23	9.62	7.00	4.38	1.76
1320	1350	33.15	30.54	24.03	21.41	18.79	16.17	13.55	10.94	8.32	5.70	3.08
1350	1390	34.69	32.08	25.57	22.95	20.33	17.71	15.09	12.48	9.86	7.24	4.62
1390	1430	37.24	34.62	27.33	24.71	22.09	19.47	16.85	14.24	11.62	9.00	6.38
1430	1470	39.88	37.26	29.09	26.47	23.85	21.23	18.61	16.00	13.38	10.76	8.14
1470	1510	42.52	39.90	31.44	28.82	26.20	23.59	20.97	18.35	15.73	13.11	10.50
1510	1550	45.16	42.54	34.08	31.46	28.84	26.23	23.61	20.99	18.37	15.75	13.14
1550	1590	47.80	45.18	36.72	34.10	31.48	28.87	26.25	23.63	21.01	18.39	15.78
1590	1630	50.44	47.82	39.36	36.74	34.12	31.51	28.89	26.27	23.65	21.03	18.42
1630	1670	53.08	50.46	42.00	39.38	36.76	34.15	31.53	28.91	26.29	23.67	21.06
1670	1710	55.72	53.10	44.64	42.02	39.40	36.79	34.17	31.55	28.93	26.31	23.70
1710	1750	58.36	55.74	47.28	44.66	42.04	39.43	36.81	34.19	31.57	28.95	26.34
1750	1790	61.00	58.38	49.92	47.30	44.68	42.07	39.45	36.83	34.21	31.59	28.98
1790	1830	63.64	61.02	52.56	49.94	47.32	44.71	42.09	39.47	36.85	34.23	31.62
1830	1890	66.94	64.32	55.86	53.24	50.62	48.01	45.39	42.77	40.15	37.53	34.92
1890	1960	72.38	69.76	60.15	57.53	54.91	52.30	49.68	47.06	44.44	41.82	39.21
1960	2050	79.42	76.80	66.40	63.78	61.16	58.55	55.93	53.31	50.69	48.07	45.46
2050	2140	87.34	84.72	74.32	71.70	69.08	66.47	63.85	61.23	58.61	55.99	53.38
2140	2230	95.26	92.64	82.24	79.62	77.00	74.39	71.77	69.15	66.53	63.91	61.30
2230	2320	103.18	100.56	90.16	87.54	84.92	82.31	79.69	77.07	74.45	71.83	69.22
2320	2420	111.91	109.29	98.52	95.90	93.28	90.67	88.05	85.43	82.81	80.19	77.58
2420	2520	122.14	119.52	107.85	105.23	102.61	100.00	97.38	94.76	92.14	89.52	86.91

2520 and over

( Use Method B - Exact Calculation Method )

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	0.86										
260	270	0.97										
270	280	1.08										
280	290	1.19										
290	300	1.30										
300	310	1.41										
310	320	1.52										
320	330	1.63										
330	340	1.74										
340	350	1.85										
350	360	1.96										
360	370	2.07										
370	380	2.18										
380	390	2.29										
390	400	2.40										
400	410	2.51										
410	420	2.62										
420	430	2.73	0.11									
430	440	2.84	0.22									
440	450	2.95	0.33									
450	460	3.06	0.44									
460	470	3.17	0.55									
470	480	3.28	0.66									
480	490	3.39	0.77									
490	500	3.50	0.88									
500	520	3.66	1.05									
520	540	3.98	1.36									
540	560	4.42	1.80									
560	580	4.86	2.24									
580	600	5.30	2.68	0.07								
600	620	5.74	3.12	0.51								
620	640	6.18	3.56	0.95								
640	660	6.62	4.00	1.39								
660	680	7.06	4.44	1.83								
680	700	7.50	4.88	2.27								
700	740	8.16	5.54	2.93	0.31							
740	780	9.04	6.42	3.81	1.19							
780	820	9.92	7.30	4.69	2.07							
820	860	10.80	8.18	5.57	2.95	0.33						
860	900	11.68	9.06	6.45	3.83	1.21						
900	950	12.67	10.05	7.44	4.82	2.20						
950	1000	13.77	11.15	8.54	5.92	3.30	0.68					
1000	1050	15.62	13.00	10.39	7.77	5.15	2.53					
1050	1120	18.26	15.64	13.03	10.41	7.79	5.17	2.55				
1120	1200	21.56	18.94	16.33	13.71	11.09	8.47	5.85	3.24	0.62		
1200	1300	26.03	23.41	20.79	18.17	15.56	12.94	10.32	7.70	5.08	2.47	
1300	1400	32.63	30.01	27.39	24.77	22.16	19.54	16.92	14.30	11.68	9.07	6.45
1400	1500	39.23	36.61	33.99	31.37	28.76	26.14	23.52	20.90	18.28	15.67	13.05
1500	1600	47.46	44.84	42.22	39.60	36.99	34.37	31.75	29.13	26.51	23.90	21.28
1600	1700	56.26	53.64	51.02	48.40	45.79	43.17	40.55	37.93	35.31	32.70	30.08
1700	1800	65.60	62.98	60.37	57.75	55.13	52.51	49.89	47.28	44.66	42.04	39.42

1800 and over

( Use Method B - Exact Calculation Method )

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

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

FOR WAGES PAID IN 2021

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	1.02										
280	300	1.24										
300	320	1.46										
320	340	1.68										
340	360	1.90										
360	380	2.12										
380	400	2.34										
400	420	2.56										
420	440	2.78										
440	460	3.00										
460	480	3.22										
480	500	3.44										
500	520	3.66										
520	540	3.98										
540	560	4.42										
560	580	4.86										
580	600	5.30	0.07									
600	620	5.74	0.51									
620	640	6.18	0.95									
640	660	6.62	1.39									
660	680	7.06	1.83									
680	700	7.50	2.27									
700	720	7.94	2.71									
720	740	8.38	3.15									
740	760	8.82	3.59									
760	780	9.26	4.03									
780	800	9.70	4.47									
800	820	10.14	4.91									
820	860	10.80	5.57	0.33								
860	900	11.68	6.45	1.21								
900	940	12.56	7.33	2.09								
940	980	13.44	8.21	2.97								
980	1020	14.52	9.29	4.05								
1020	1070	16.50	11.27	6.03	0.79							
1070	1120	18.70	13.47	8.23	2.99							
1120	1170	20.90	15.67	10.43	5.19							
1170	1220	23.10	17.87	12.63	7.39	2.16						
1220	1270	25.30	20.07	14.83	9.59	4.36						
1270	1320	27.50	22.27	17.03	11.79	6.56	1.32					
1320	1370	29.70	24.47	19.23	13.99	8.76	3.52					
1370	1420	31.90	26.67	21.43	16.19	10.96	5.72	0.49				
1420	1470	34.10	28.87	23.63	18.39	13.16	7.92	2.69				
1470	1520	37.01	31.77	26.53	21.30	16.06	10.83	5.59	0.35			
1520	1620	41.96	36.72	31.48	26.25	21.01	15.78	10.54	5.30	0.07		
1620	1720	48.56	43.32	38.08	32.85	27.61	22.38	17.14	11.90	6.67	1.43	
1720	1840	55.82	50.58	45.34	40.11	34.87	29.64	24.40	19.16	13.93	8.69	3.46
1840	1960	63.74	58.50	53.26	48.03	42.79	37.56	32.32	27.08	21.85	16.61	11.38
1960	2110	74.28	69.04	63.80	58.57	53.33	48.10	42.86	37.62	32.39	27.15	21.92
2110	2260	87.48	82.24	77.00	71.77	66.53	61.30	56.06	50.82	45.59	40.35	35.12
2260	2410	100.68	95.44	90.20	84.97	79.73	74.50	69.26	64.02	58.79	53.55	48.32
2410	2560	114.62	109.38	104.15	98.91	93.68	88.44	83.20	77.97	72.73	67.50	62.26

2560 and over

(Use Method B - Exact Calculation Method)



# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	1.02										
280	300	1.24										
300	320	1.46										
320	340	1.68										
340	360	1.90										
360	380	2.12										
380	400	2.34										
400	420	2.56										
420	440	2.78										
440	460	3.00										
460	480	3.22										
480	500	3.44										
500	520	3.66										
520	540	3.88										
540	560	4.10										
560	580	4.32										
580	600	4.54										
600	620	4.76										
620	640	4.98										
640	660	5.20										
660	680	5.42	0.19									
680	700	5.64	0.41									
700	720	5.86	0.63									
720	740	6.08	0.85									
740	760	6.30	1.07									
760	780	6.52	1.29									
780	800	6.74	1.51									
800	820	6.96	1.73									
820	840	7.18	1.95									
840	860	7.40	2.17									
860	880	7.68	2.44									
880	900	8.12	2.88									
900	920	8.56	3.32									
920	940	9.00	3.76									
940	960	9.44	4.20									
960	980	9.88	4.64									
980	1000	10.32	5.08									
1000	1020	10.76	5.52	0.29								
1020	1060	11.42	6.18	0.95								
1060	1100	12.30	7.06	1.83								
1100	1140	13.18	7.94	2.71								
1140	1180	14.06	8.82	3.59								
1180	1220	14.94	9.70	4.47								
1220	1260	15.82	10.58	5.35	0.11							
1260	1300	16.70	11.46	6.23	0.99							
1300	1340	17.58	12.34	7.11	1.87							
1340	1380	18.46	13.22	7.99	2.75							
1380	1420	19.34	14.10	8.87	3.63							
1420	1460	20.22	14.98	9.75	4.51							
1460	1500	21.10	15.86	10.63	5.39	0.15						

--- CONTINUED NEXT PAGE ---

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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...												
1500	1540	21.98	16.74	11.51	6.27	1.03						
1540	1580	22.86	17.62	12.39	7.15	1.91						
1580	1620	23.74	18.50	13.27	8.03	2.79						
1620	1660	24.62	19.38	14.15	8.91	3.67						
1660	1700	25.50	20.26	15.03	9.79	4.55						
1700	1740	26.38	21.14	15.91	10.67	5.43	0.20					
1740	1780	27.26	22.02	16.79	11.55	6.31	1.08					
1780	1820	28.14	22.90	17.67	12.43	7.19	1.96					
1820	1860	29.79	24.55	19.32	14.08	8.85	3.61					
1860	1900	31.55	26.31	21.08	15.84	10.61	5.37	0.13				
1900	1940	33.31	28.07	22.84	17.60	12.37	7.13	1.89				
1940	1980	35.07	29.83	24.60	19.36	14.13	8.89	3.65				
1980	2020	36.83	31.59	26.36	21.12	15.89	10.65	5.41	0.18			
2020	2060	38.59	33.35	28.12	22.88	17.65	12.41	7.17	1.94			
2060	2100	40.35	35.11	29.88	24.64	19.41	14.17	8.93	3.70			
2100	2140	42.11	36.87	31.64	26.40	21.17	15.93	10.69	5.46	0.22		
2140	2180	43.87	38.63	33.40	28.16	22.93	17.69	12.45	7.22	1.98		
2180	2220	45.63	40.39	35.16	29.92	24.69	19.45	14.21	8.98	3.74		
2220	2260	47.39	42.15	36.92	31.68	26.45	21.21	15.97	10.74	5.50	0.27	
2260	2300	49.15	43.91	38.68	33.44	28.21	22.97	17.73	12.50	7.26	2.03	
2300	2350	51.13	45.89	40.66	35.42	30.19	24.95	19.71	14.48	9.24	4.01	
2350	2400	53.33	48.09	42.86	37.62	32.39	27.15	21.91	16.68	11.44	6.21	0.97
2400	2450	55.53	50.29	45.06	39.82	34.59	29.35	24.11	18.88	13.64	8.41	3.17
2450	2500	57.73	52.49	47.26	42.02	36.79	31.55	26.31	21.08	15.84	10.61	5.37
2500	2550	59.93	54.69	49.46	44.22	38.99	33.75	28.51	23.28	18.04	12.81	7.57
2550	2600	62.13	56.89	51.66	46.42	41.19	35.95	30.71	25.48	20.24	15.01	9.77
2600	2650	64.33	59.09	53.86	48.62	43.39	38.15	32.91	27.68	22.44	17.21	11.97
2650	2700	66.53	61.29	56.06	50.82	45.59	40.35	35.11	29.88	24.64	19.41	14.17
2700	2750	68.73	63.49	58.26	53.02	47.79	42.55	37.31	32.08	26.84	21.61	16.37
2750	2800	71.50	66.27	61.03	55.79	50.56	45.32	40.09	34.85	29.61	24.38	19.14
2800	2850	74.80	69.57	64.33	59.09	53.86	48.62	43.39	38.15	32.91	27.68	22.44
2850	2900	78.10	72.87	67.63	62.39	57.16	51.92	46.69	41.45	36.21	30.98	25.74
2900	2950	81.40	76.17	70.93	65.69	60.46	55.22	49.99	44.75	39.51	34.28	29.04
2950	3000	84.70	79.47	74.23	68.99	63.76	58.52	53.29	48.05	42.81	37.58	32.34
3000	3050	88.00	82.77	77.53	72.29	67.06	61.82	56.59	51.35	46.11	40.88	35.64
3050	3150	92.95	87.72	82.48	77.24	72.01	66.77	61.54	56.30	51.06	45.83	40.59
3150	3250	99.55	94.32	89.08	83.84	78.61	73.37	68.14	62.90	57.66	52.43	47.19
3250	3350	106.15	100.92	95.68	90.44	85.21	79.97	74.74	69.50	64.26	59.03	53.79
3350	3450	112.75	107.52	102.28	97.04	91.81	86.57	81.34	76.10	70.86	65.63	60.39
3450	3550	119.35	114.12	108.88	103.64	98.41	93.17	87.94	82.70	77.46	72.23	66.99
3550	3670	126.61	121.38	116.14	110.90	105.67	100.43	95.20	89.96	84.72	79.49	74.25
3670	3790	134.53	129.30	124.06	118.82	113.59	108.35	103.12	97.88	92.64	87.41	82.17
3790	3910	144.76	139.53	134.29	129.06	123.82	118.58	113.35	108.11	102.88	97.64	92.40
3910	4030	155.32	150.09	144.85	139.62	134.38	129.14	123.91	118.67	113.44	108.20	102.96
4030	4150	165.88	160.65	155.41	150.18	144.94	139.70	134.47	129.23	124.00	118.76	113.52
4150	4320	178.64	173.41	168.17	162.94	157.70	152.46	147.23	141.99	136.76	131.52	126.28
4320	4490	193.60	188.37	183.13	177.90	172.66	167.42	162.19	156.95	151.72	146.48	141.24
4490	4660	208.56	203.33	198.09	192.86	187.62	182.38	177.15	171.91	166.68	161.44	156.20
4660	4830	224.32	219.09	213.85	208.62	203.38	198.14	192.91	187.67	182.44	177.20	171.96

4830 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	2.38										
580	600	2.60										
600	620	2.82										
620	640	3.04										
640	660	3.26										
660	680	3.48										
680	700	3.70										
700	720	3.92										
720	740	4.14										
740	760	4.36										
760	780	4.58										
780	800	4.80										
800	820	5.02										
820	840	5.24										
840	860	5.46	0.22									
860	880	5.68	0.44									
880	900	5.90	0.66									
900	920	6.12	0.88									
920	940	6.34	1.10									
940	960	6.56	1.32									
960	980	6.78	1.54									
980	1000	7.00	1.76									
1000	1040	7.33	2.09									
1040	1080	7.97	2.73									
1080	1120	8.85	3.61									
1120	1160	9.73	4.49									
1160	1200	10.61	5.37	0.13								
1200	1250	11.60	6.36	1.12								
1250	1300	12.70	7.46	2.22								
1300	1350	13.80	8.56	3.32								
1350	1400	14.90	9.66	4.42								
1400	1450	16.00	10.76	5.52	0.29							
1450	1500	17.10	11.86	6.62	1.39							
1500	1550	18.20	12.96	7.72	2.49							
1550	1600	19.30	14.06	8.82	3.59							
1600	1650	20.40	15.16	9.92	4.69							
1650	1700	21.50	16.26	11.02	5.79	0.55						
1700	1750	22.60	17.36	12.12	6.89	1.65						
1750	1800	23.70	18.46	13.22	7.99	2.75						
1800	1850	24.80	19.56	14.32	9.09	3.85						
1850	1950	26.45	21.21	15.97	10.74	5.50	0.27					
1950	2050	29.04	23.81	18.57	13.34	8.10	2.86					
2050	2150	33.44	28.21	22.97	17.74	12.50	7.26	2.03				
2150	2250	37.84	32.61	27.37	22.14	16.90	11.66	6.43	1.19			
2250	2350	42.24	37.01	31.77	26.54	21.30	16.06	10.83	5.59	0.36		
2350	2470	47.08	41.85	36.61	31.38	26.14	20.90	15.67	10.43	5.20		
2470	2590	54.04	48.80	43.57	38.33	33.09	27.86	22.62	17.39	12.15	6.91	1.68
2590	2730	62.62	57.38	52.15	46.91	41.67	36.44	31.20	25.97	20.73	15.49	10.26
2730	2870	71.86	66.62	61.39	56.15	50.91	45.68	40.44	35.21	29.97	24.73	19.50
2870	3040	82.16	76.92	71.68	66.45	61.21	55.98	50.74	45.50	40.27	35.03	29.80
3040	3220	97.56	92.32	87.08	81.85	76.61	71.38	66.14	60.90	55.67	50.43	45.20
3220	3400	113.40	108.16	102.92	97.69	92.45	87.22	81.98	76.74	71.51	66.27	61.04
3400	3580	130.18	124.94	119.71	114.47	109.24	104.00	98.76	93.53	88.29	83.06	77.82

3580 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

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

FOR WAGES PAID IN 2021

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	1.30										
320	340	1.52										
340	360	1.74										
360	380	1.96										
380	400	2.18										
400	420	2.40										
420	440	2.62										
440	460	2.84										
460	480	3.06										
480	500	3.28										
500	540	3.61										
540	580	4.05										
580	620	4.89										
620	660	5.77	0.08									
660	700	6.65	0.96									
700	740	7.53	1.84									
740	780	8.41	2.72									
780	820	9.29	3.60									
820	860	10.17	4.48									
860	900	11.05	5.36									
900	940	11.93	6.24	0.56								
940	980	12.81	7.12	1.44								
980	1020	13.69	8.00	2.32								
1020	1060	14.57	8.88	3.20								
1060	1100	15.45	9.76	4.08								
1100	1140	17.35	11.66	5.97	0.29							
1140	1180	19.11	13.42	7.73	2.05							
1180	1220	20.87	15.18	9.49	3.81							
1220	1260	22.63	16.94	11.25	5.57							
1260	1300	24.39	18.70	13.01	7.33	1.64						
1300	1340	26.15	20.46	14.77	9.09	3.40						
1340	1380	27.91	22.22	16.53	10.85	5.16						
1380	1420	29.67	23.98	18.29	12.61	6.92	1.23					
1420	1460	31.43	25.74	20.05	14.37	8.68	2.99					
1460	1500	33.19	27.50	21.81	16.13	10.44	4.75					
1500	1540	34.95	29.26	23.57	17.89	12.20	6.51	0.83				
1540	1580	36.71	31.02	25.33	19.65	13.96	8.27	2.59				
1580	1620	38.47	32.78	27.10	21.41	15.72	10.03	4.35				
1620	1660	40.23	34.54	28.86	23.17	17.48	11.79	6.11	1.64			
1660	1700	42.00	36.30	30.62	24.93	19.24	13.55	7.87	3.40	1.64		
1700	1750	47.06	41.37	35.68	29.99	24.31	18.62	12.93	7.25	1.56		
1750	1800	50.36	44.67	38.98	33.29	27.61	21.92	16.23	10.55	4.86		
1800	1850	53.66	47.97	42.28	36.59	30.91	25.22	19.53	13.85	8.16	2.47	
1850	1950	58.61	52.92	47.23	41.54	35.86	30.17	24.48	18.80	13.11	7.42	1.74
1950	2050	65.21	59.52	53.83	48.14	42.46	36.77	31.08	25.40	19.71	14.02	8.34
2050	2190	73.13	67.44	61.75	56.06	50.38	44.69	39.00	33.32	27.63	21.94	16.26
2190	2330	85.34	79.65	73.97	68.28	62.59	56.91	51.22	45.53	39.85	34.16	28.47
2330	2470	97.66	91.97	86.29	80.60	74.91	69.23	63.54	57.85	52.17	46.48	40.79
2470	2610	109.98	104.29	98.61	92.92	87.23	81.55	75.86	70.17	64.49	58.80	53.11
2610	2750	122.95	117.26	111.58	105.89	100.20	94.51	88.83	83.14	77.45	71.77	66.08

2750 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	1.30										
320	340	1.52										
340	360	1.74										
360	380	1.96										
380	400	2.18										
400	420	2.40										
420	440	2.62										
440	460	2.84										
460	480	3.06										
480	500	3.28										
500	520	3.50										
520	540	3.72										
540	560	3.94										
560	580	4.16										
580	600	4.38										
600	620	4.60										
620	640	4.82										
640	660	5.04										
660	680	5.26										
680	700	5.48										
700	720	5.70	0.01									
720	740	5.92	0.23									
740	760	6.14	0.45									
760	780	6.36	0.67									
780	800	6.58	0.89									
800	820	6.80	1.11									
820	840	7.02	1.33									
840	860	7.24	1.55									
860	880	7.46	1.77									
880	900	7.68	1.99									
900	920	7.90	2.21									
920	940	8.12	2.43									
940	960	8.50	2.81									
960	980	8.94	3.25									
980	1000	9.38	3.69									
1000	1040	10.04	4.35									
1040	1080	10.92	5.23									
1080	1120	11.80	6.11									
1120	1160	12.68	6.99									
1160	1200	13.56	7.87									
1200	1240	14.44	8.75									
1240	1280	15.32	9.63									
1280	1320	16.20	10.51	0.61								
1320	1360	17.08	11.39	1.49								
1360	1400	17.96	12.27	2.37								
1400	1440	18.84	13.15	3.25								
1440	1480	19.72	14.03	4.13								
1480	1520	20.60	14.91	5.01								
1520	1560	21.48	15.79	5.89	0.20							
1560	1600	22.36	16.67	6.77	1.08							

--- CONTINUED NEXT PAGE ---

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	23.24	17.55	7.65	1.96							
1640	1680	24.12	18.43	8.53	2.84							
1680	1720	25.00	19.31	9.41	3.72							
1720	1760	25.88	20.19	10.29	4.60							
1760	1800	26.76	21.07	11.17	5.48							
1800	1840	27.64	21.95	12.05	6.36	0.67						
1840	1880	28.52	22.83	12.93	7.24	1.55						
1880	1920	29.40	23.71	13.81	8.12	2.43						
1920	1960	30.28	24.59	14.69	9.00	3.31						
1960	2000	31.69	26.01	15.57	9.88	4.19						
2000	2040	33.45	27.77	16.45	10.76	5.07						
2040	2080	35.21	29.53	17.33	11.64	5.95	0.27					
2080	2120	36.97	31.29	18.21	12.52	6.83	1.15					
2120	2160	38.73	33.05	19.09	13.40	7.71	2.03					
2160	2200	40.49	34.81	20.68	15.00	9.31	3.62					
2200	2250	42.47	36.79	22.66	16.98	11.29	5.60					
2250	2300	44.67	38.99	24.86	19.18	13.49	7.80	2.12				
2300	2350	46.87	41.19	27.06	21.38	15.69	10.00	4.32				
2350	2400	49.07	43.39	29.26	23.58	17.89	12.20	6.52	0.83			
2400	2450	51.27	45.59	31.46	25.78	20.09	14.40	8.72	3.03			
2450	2500	53.47	47.79	33.66	27.98	22.29	16.60	10.92	5.23			
2500	2550	55.67	49.99	35.86	30.18	24.49	18.80	13.12	7.43	1.74		
2550	2600	57.87	52.19	38.06	32.38	26.69	21.00	15.32	9.63	3.94		
2600	2650	60.07	54.39	40.26	34.58	28.89	23.20	17.52	11.83	6.14	0.45	
2650	2700	62.27	56.59	42.46	36.78	31.09	25.40	19.72	14.03	8.34	2.65	
2700	2750	64.47	58.79	44.66	38.98	33.29	27.60	21.92	16.23	10.54	4.85	
2750	2800	66.67	60.99	46.86	41.18	35.49	29.80	24.12	18.43	12.74	7.05	1.37
2800	2850	68.87	63.19	49.06	43.38	37.69	32.00	26.32	20.63	14.94	9.25	3.57
2850	2900	71.07	65.39	51.26	45.58	39.89	34.20	28.52	22.83	17.14	11.45	5.77
2900	2950	73.27	67.59	53.46	47.78	42.09	36.40	30.72	25.03	19.34	13.65	7.97
2950	3000	75.47	69.79	55.66	49.98	44.29	38.60	32.92	27.23	21.54	15.85	10.17
3000	3075	79.54	73.85	58.41	52.73	47.04	41.35	35.67	29.98	24.29	18.60	12.92
3075	3150	84.49	78.80	61.71	56.03	50.34	44.65	38.97	33.28	27.59	21.90	16.22
3150	3225	89.44	83.75	65.41	59.72	54.04	48.35	42.66	36.98	31.29	25.60	19.92
3225	3300	94.39	88.70	70.36	64.67	58.99	53.30	47.61	41.93	36.24	30.55	24.87
3300	3375	99.34	93.65	75.31	69.62	63.94	58.25	52.56	46.88	41.19	35.50	29.82
3375	3475	105.11	99.43	81.09	75.40	69.71	64.03	58.34	52.65	46.96	41.28	35.59
3475	3575	111.71	106.03	87.69	82.00	76.31	70.63	64.94	59.25	53.56	47.88	42.19
3575	3675	118.31	112.63	94.29	88.60	82.91	77.23	71.54	65.85	60.16	54.48	48.79
3675	3775	124.91	119.23	100.89	95.20	89.51	83.83	78.14	72.45	66.76	61.08	55.39
3775	3875	131.51	125.83	107.49	101.80	96.11	90.43	84.74	79.05	73.36	67.68	61.99
3875	3975	138.11	132.43	114.09	108.40	102.71	97.03	91.34	85.65	79.96	74.28	68.59
3975	4175	148.39	142.71	123.99	118.30	112.61	106.93	101.24	95.55	89.86	84.18	78.49
4175	4375	165.99	160.31	137.75	132.06	126.38	120.69	115.00	109.31	103.63	97.94	92.25
4375	4575	183.59	177.91	155.35	149.66	143.98	138.29	132.60	126.91	121.23	115.54	109.85
4575	4875	205.59	199.91	177.35	171.66	165.98	160.29	154.60	148.91	143.23	137.54	131.85
4875	5225	234.19	228.51	205.95	200.26	194.58	188.89	183.20	177.51	171.83	166.14	160.45
5225	5575	269.60	263.92	238.62	232.93	227.24	221.56	215.87	210.18	204.49	198.81	193.12

5575 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

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

FOR WAGES PAID IN 2021

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	2.49										
620	640	2.71										
640	660	2.93										
660	680	3.15										
680	700	3.37										
700	720	3.59										
720	740	3.81										
740	760	4.03										
760	780	4.25										
780	800	4.47										
800	820	4.69										
820	840	4.91										
840	860	5.13										
860	880	5.35										
880	900	5.57										
900	940	5.90	0.22									
940	980	6.34	0.66									
980	1020	6.78	1.10									
1020	1060	7.22	1.54									
1060	1100	7.66	1.98									
1100	1140	8.10	2.42									
1140	1180	8.89	3.20									
1180	1220	9.77	4.08									
1220	1260	10.65	4.96									
1260	1300	11.53	5.84	0.16								
1300	1350	12.52	6.83	1.15								
1350	1400	13.62	7.93	2.25								
1400	1450	14.72	9.03	3.35								
1450	1500	15.82	10.13	4.45								
1500	1550	16.92	11.23	5.55								
1550	1600	18.02	12.33	6.65	0.96							
1600	1650	19.12	13.43	7.75	2.06							
1650	1700	20.22	14.53	8.85	3.16							
1700	1750	21.32	15.63	9.95	4.26							
1750	1800	22.42	16.73	11.05	5.36							
1800	1900	24.07	18.38	12.70	7.01	1.32						
1900	2000	26.27	20.58	14.90	9.21	3.52						
2000	2100	28.47	22.78	17.10	11.41	5.72	0.03					
2100	2200	30.70	25.02	19.33	13.64	7.96	2.27					
2200	2300	35.10	29.42	23.73	18.04	12.36	6.67	0.98				
2300	2420	39.94	34.26	28.57	22.88	17.20	11.51	5.82	0.14			
2420	2540	45.22	39.54	33.85	28.16	22.48	16.79	11.10	5.42			
2540	2660	50.50	44.82	39.13	33.44	27.76	22.07	16.38	10.70	5.01		
2660	2780	57.14	51.45	45.77	40.08	34.39	28.70	23.02	17.33	11.64	5.96	0.27
2780	2900	65.06	59.37	53.69	48.00	42.31	36.62	30.94	25.25	19.56	13.88	8.19
2900	3080	74.96	69.27	63.59	57.90	52.21	46.52	40.84	35.15	29.46	23.78	18.09
3080	3280	87.50	81.81	76.13	70.44	64.75	59.06	53.38	47.69	42.00	36.32	30.63
3280	3480	104.69	99.01	93.32	87.63	81.95	76.26	70.57	64.89	59.20	53.51	47.82
3480	3680	122.29	116.61	110.92	105.23	99.55	93.86	88.17	82.49	76.80	71.11	65.42
3680	3880	140.90	135.22	129.53	123.84	118.16	112.47	106.78	101.09	95.41	89.72	84.03

3880 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

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

FOR WAGES PAID IN 2021

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
		0	1	2	3	4	5	6	7	8	9	10 OR MORE
\$1	\$600											
600	640	2.60										
640	680	3.04										
680	720	3.48										
720	760	3.92										
760	800	4.36										
800	840	4.80										
840	880	5.24										
880	920	5.68										
920	960	6.12										
960	1000	6.56										
1000	1050	7.06										
1050	1100	7.61										
1100	1150	8.16										
1150	1200	9.23										
1200	1250	10.33										
1250	1300	11.43	0.06									
1300	1350	12.53	1.16									
1350	1400	13.63	2.26									
1400	1450	14.73	3.36									
1450	1500	15.83	4.46									
1500	1600	17.48	6.11									
1600	1700	19.68	8.31									
1700	1800	21.88	10.51									
1800	1900	24.08	12.71	1.33								
1900	2000	26.28	14.91	3.53								
2000	2100	28.48	17.11	5.73								
2100	2200	30.74	19.36	7.99								
2200	2300	35.14	23.76	12.39	1.02							
2300	2400	39.54	28.16	16.79	5.42							
2400	2500	43.94	32.56	21.19	9.82							
2500	2600	48.34	36.96	25.59	14.22	2.84						
2600	2700	52.74	41.36	29.99	18.62	7.24						
2700	2800	57.14	45.76	34.39	23.02	11.64	0.27					
2800	2900	61.54	50.16	38.79	27.42	16.04	4.67					
2900	3000	65.94	54.56	43.19	31.82	20.44	9.07					
3000	3100	70.34	58.96	47.59	36.22	24.84	13.47	2.09				
3100	3200	74.74	63.36	51.99	40.62	29.24	17.87	6.49				
3200	3300	80.91	69.54	58.16	46.79	35.41	24.04	12.67	1.29			
3300	3400	87.51	76.14	64.76	53.39	42.01	30.64	19.27	7.89			
3400	3500	94.11	82.74	71.36	59.99	48.61	37.24	25.87	14.49	3.12		
3500	3600	100.71	89.34	77.96	66.59	55.21	43.84	32.47	21.09	9.72		
3600	3700	107.31	95.94	84.56	73.19	61.81	50.44	39.07	27.69	16.32	4.94	
3700	3800	113.91	102.54	91.16	79.79	68.41	57.04	45.67	34.29	22.92	11.54	0.17
3800	3900	120.51	109.14	97.76	86.39	75.01	63.64	52.27	40.89	29.52	18.14	6.77
3900	4100	130.41	119.04	107.66	96.29	84.91	73.54	62.17	50.79	39.42	28.04	16.67
4100	4500	151.32	139.95	128.58	117.20	105.83	94.45	83.08	71.71	60.33	48.96	37.58
4500	4900	186.52	175.15	163.78	152.40	141.03	129.65	118.28	106.91	95.53	84.16	72.78
4900	5325	222.82	211.45	200.08	188.70	177.33	165.95	154.58	143.21	131.83	120.46	109.08
5325	5775	265.34	253.96	242.59	231.21	219.84	208.47	197.09	185.72	174.34	162.97	151.60

5775 and over

(Use Method B - Exact Calculation Method)



# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	2.60										
640	680	3.04										
680	720	3.48										
720	760	3.92										
760	800	4.36										
800	840	4.80										
840	880	5.24										
880	920	5.68										
920	960	6.12										
960	1000	6.56										
1000	1040	7.00										
1040	1080	7.44										
1080	1120	7.88										
1120	1160	8.32										
1160	1200	8.76										
1200	1240	9.20										
1240	1280	9.64										
1280	1320	10.08										
1320	1360	10.52										
1360	1400	10.96										
1400	1440	11.40	0.03									
1440	1480	11.84	0.47									
1480	1520	12.28	0.91									
1520	1560	12.72	1.35									
1560	1600	13.16	1.79									
1600	1640	13.60	2.23									
1640	1680	14.04	2.67									
1680	1720	14.48	3.11									
1720	1760	14.92	3.55									
1760	1800	15.36	3.99									
1800	1840	15.80	4.43									
1840	1880	16.24	4.87									
1880	1920	17.00	5.62									
1920	1960	17.88	6.50									
1960	2000	18.76	7.38									
2000	2040	19.64	8.26									
2040	2080	20.52	9.14									
2080	2140	21.62	10.24									
2140	2200	22.94	11.56									
2200	2260	24.26	12.88									
2260	2320	25.58	14.20									
2320	2380	26.90	15.52									
2380	2440	28.22	16.84									
2440	2500	29.54	18.16									
2500	2560	30.86	19.48									
2560	2620	32.18	20.80	0.99								
2620	2680	33.50	22.12	2.31								
2680	2740	34.82	23.44	3.63								
2740	2800	36.14	24.76	4.95								
2800	2860	37.46	26.08	6.27								

--- CONTINUED NEXT PAGE ---

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	38.78	27.40	7.59								
2920	2980	40.10	28.72	8.91								
2980	3040	41.42	30.04	10.23								
3040	3100	42.74	31.36	11.55	0.18							
3100	3160	44.06	32.68	12.87	1.50							
3160	3220	45.38	34.00	14.19	2.82							
3220	3280	46.70	35.32	15.51	4.14							
3280	3340	48.02	36.64	16.83	5.46							
3340	3400	49.34	37.96	18.15	6.78							
3400	3460	50.66	39.28	19.47	8.10							
3460	3520	51.98	40.60	20.79	9.42							
3520	3580	53.30	41.92	22.11	10.74							
3580	3640	54.62	43.24	23.43	12.06	0.69						
3640	3700	55.94	44.56	24.75	13.38	2.01						
3700	3800	57.70	46.32	26.51	15.14	3.77						
3800	3900	59.90	48.52	28.71	17.34	5.97						
3900	4000	62.95	51.57	30.91	19.54	8.17						
4000	4100	67.35	55.97	33.11	21.74	10.37						
4100	4200	71.75	60.37	35.31	23.94	12.57	1.19					
4200	4300	76.15	64.77	37.51	26.14	14.77	3.39					
4300	4400	80.55	69.17	40.93	29.55	18.18	6.81					
4400	4500	84.95	73.57	45.33	33.95	22.58	11.21					
4500	4600	89.35	77.97	49.73	38.35	26.98	15.61	4.23				
4600	4700	93.75	82.37	54.13	42.75	31.38	20.01	8.63				
4700	4800	98.15	86.77	58.53	47.15	35.78	24.41	13.03	1.66			
4800	4900	102.55	91.17	62.93	51.55	40.18	28.81	17.43	6.06			
4900	5000	106.95	95.57	67.33	55.95	44.58	33.21	21.83	10.46			
5000	5100	111.35	99.97	71.73	60.35	48.98	37.61	26.23	14.86	3.48		
5100	5200	115.75	104.37	76.13	64.75	53.38	42.01	30.63	19.26	7.88		
5200	5300	120.15	108.77	80.53	69.15	57.78	46.41	35.03	23.66	12.28	0.91	
5300	5400	124.55	113.17	84.93	73.55	62.18	50.81	39.43	28.06	16.68	5.31	
5400	5500	128.95	117.57	89.33	77.95	66.58	55.21	43.83	32.46	21.08	9.71	
5500	5600	133.35	121.97	93.73	82.35	70.98	59.61	48.23	36.86	25.48	14.11	2.74
5600	5700	137.75	126.37	98.13	86.75	75.38	64.01	52.63	41.26	29.88	18.51	7.14
5700	5800	142.15	130.77	102.53	91.15	79.78	68.41	57.03	45.66	34.28	22.91	11.54
5800	5900	146.55	135.17	106.93	95.55	84.18	72.81	61.43	50.06	38.68	27.31	15.94
5900	6000	150.95	139.57	111.33	99.95	88.58	77.21	65.83	54.46	43.08	31.71	20.34
6000	6200	160.73	149.35	117.93	106.55	95.18	83.81	72.43	61.06	49.68	38.31	26.94
6200	6400	173.93	162.55	126.73	115.35	103.98	92.61	81.23	69.86	58.48	47.11	35.74
6400	6600	187.13	175.75	139.07	127.70	116.32	104.95	93.58	82.20	70.83	59.45	48.08
6600	6800	200.33	188.95	152.27	140.90	129.52	118.15	106.78	95.40	84.03	72.65	61.28
6800	7000	213.53	202.15	165.47	154.10	142.72	131.35	119.98	108.60	97.23	85.85	74.48
7000	7200	226.73	215.35	178.67	167.30	155.92	144.55	133.18	121.80	110.43	99.05	87.68
7200	7400	239.93	228.55	191.87	180.50	169.12	157.75	146.38	135.00	123.63	112.25	100.88
7400	7600	253.13	241.75	205.07	193.70	182.32	170.95	159.58	148.20	136.83	125.45	114.08
7600	7800	266.33	254.95	218.27	206.90	195.52	184.15	172.78	161.40	150.03	138.65	127.28
7800	8000	279.53	268.15	231.47	220.10	208.72	197.35	185.98	174.60	163.23	151.85	140.48
8000	8200	292.73	281.35	244.67	233.30	221.92	210.55	199.18	187.80	176.43	165.05	153.68
8200	8400	309.99	298.61	257.87	246.50	235.12	223.75	212.38	201.00	189.63	178.25	166.88
8400	8600	327.59	316.21	271.10	259.72	248.35	236.98	225.60	214.23	202.85	191.48	180.11
8600	9000	353.99	342.61	297.50	286.12	274.75	263.38	252.00	240.63	229.25	217.88	206.51
9000	9400	389.19	377.81	332.70	321.32	309.95	298.58	287.20	275.83	264.45	253.08	241.71
9400	9900	428.79	417.41	372.30	360.92	349.55	338.18	326.80	315.43	304.05	292.68	281.31
9900	10500	477.82	466.45	420.70	409.32	397.95	386.58	375.20	363.83	352.45	341.08	329.71
10500	11100	539.20	527.83	477.23	465.86	454.48	443.11	431.74	420.36	408.99	397.61	386.24

11100 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	7.24										
1450	1500	7.79										
1500	1550	8.34										
1550	1600	8.89										
1600	1650	9.44										
1650	1700	9.99										
1700	1750	10.54										
1750	1800	11.09										
1800	1850	11.64	0.27									
1850	1900	12.19	0.82									
1900	1950	12.74	1.37									
1950	2000	13.29	1.92									
2000	2050	13.84	2.47									
2050	2100	14.39	3.02									
2100	2150	14.94	3.57									
2150	2200	15.49	4.12									
2200	2250	16.04	4.67									
2250	2300	16.79	5.42									
2300	2350	17.89	6.52									
2350	2400	18.99	7.62									
2400	2450	20.09	8.72									
2450	2500	21.19	9.82									
2500	2600	22.84	11.47	0.09								
2600	2700	25.04	13.67	2.29								
2700	2800	27.24	15.87	4.49								
2800	2900	29.44	18.07	6.69								
2900	3000	31.64	20.27	8.89								
3000	3100	33.84	22.47	11.09								
3100	3200	36.04	24.67	13.29	1.92							
3200	3300	38.24	26.87	15.49	4.12							
3300	3400	40.44	29.07	17.69	6.32							
3400	3500	42.64	31.27	19.89	8.52							
3500	3600	44.84	33.47	22.09	10.72							
3600	3700	47.04	35.67	24.29	12.92	1.54						
3700	3800	49.24	37.87	26.49	15.12	3.74						
3800	3900	51.44	40.07	28.69	17.32	5.94						
3900	4000	53.64	42.27	30.89	19.52	8.14						
4000	4100	55.84	44.47	33.09	21.72	10.34						
4100	4200	58.04	46.67	35.29	23.92	12.54	1.17					
4200	4300	60.24	48.87	37.49	26.12	14.74	3.37					
4300	4500	65.81	54.44	43.06	31.69	20.31	8.94					
4500	4700	74.61	63.24	51.86	40.49	29.11	17.74	6.37				
4700	4900	83.41	72.04	60.66	49.29	37.91	26.54	15.17	3.79			
4900	5100	92.21	80.84	69.46	58.09	46.71	35.34	23.97	12.59	1.22		
5100	5300	101.01	89.64	78.26	66.89	55.51	44.14	32.77	21.39	10.02		
5300	5500	111.64	100.26	88.89	77.52	66.14	54.77	43.39	32.02	20.65	9.27	
5500	5700	124.84	113.46	102.09	90.72	79.34	67.97	56.59	45.22	33.85	22.47	11.10
5700	5900	138.04	126.66	115.29	103.92	92.54	81.17	69.79	58.42	47.05	35.67	24.30
5900	6150	152.89	141.51	130.14	118.77	107.39	96.02	84.64	73.27	61.90	50.52	39.15
6150	6450	171.04	159.66	148.29	136.92	125.54	114.17	102.79	91.42	80.05	68.67	57.30
6450	6850	199.71	188.33	176.96	165.59	154.21	142.84	131.46	120.09	108.72	97.34	85.97
6850	7350	239.31	227.93	216.56	205.19	193.81	182.44	171.06	159.69	148.32	136.94	125.57
7350	7850	285.90	274.52	263.15	251.78	240.40	229.03	217.65	206.28	194.91	183.53	172.16

7850 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

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

FOR WAGES PAID IN 2021

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	0.12										
30	32	0.15										
32	34	0.17										
34	36	0.19										
36	38	0.21										
38	40	0.23										
40	42	0.26										
42	44	0.28										
44	46	0.30										
46	48	0.32										
48	50	0.34										
50	54	0.38										
54	58	0.47										
58	62	0.56	0.03									
62	66	0.64	0.12									
66	70	0.73	0.20									
70	74	0.82	0.29									
74	78	0.91	0.38									
78	82	1.00	0.47									
82	86	1.08	0.56	0.03								
86	90	1.17	0.64	0.12								
90	94	1.26	0.73	0.20								
94	98	1.35	0.82	0.29								
98	102	1.47	0.94	0.41								
102	106	1.64	1.11	0.59	0.06							
106	110	1.82	1.29	0.76	0.23							
110	114	1.99	1.47	0.94	0.41							
114	118	2.17	1.64	1.11	0.59	0.06						
118	122	2.35	1.82	1.29	0.76	0.23						
122	126	2.52	1.99	1.47	0.94	0.41						
126	131	2.72	2.19	1.66	1.14	0.61	0.08					
131	136	2.94	2.41	1.88	1.36	0.83	0.30					
136	141	3.16	2.63	2.10	1.58	1.05	0.52					
141	146	3.38	2.85	2.32	1.80	1.27	0.74	0.21				
146	151	3.64	3.11	2.58	2.05	1.53	1.00	0.47				
151	156	3.97	3.44	2.91	2.38	1.86	1.33	0.80	0.27			
156	161	4.30	3.77	3.24	2.71	2.19	1.66	1.13	0.60	0.07		
161	166	4.63	4.10	3.57	3.04	2.52	1.99	1.46	0.93	0.40		
166	171	4.96	4.43	3.90	3.37	2.85	2.32	1.79	1.26	0.73	0.21	
171	176	5.29	4.76	4.23	3.70	3.18	2.65	2.12	1.59	1.06	0.54	0.01
176	181	5.62	5.09	4.56	4.03	3.51	2.98	2.45	1.92	1.39	0.87	0.34
181	186	5.95	5.42	4.89	4.36	3.84	3.31	2.78	2.25	1.72	1.20	0.67
186	196	6.44	5.92	5.39	4.86	4.33	3.80	3.28	2.75	2.22	1.69	1.16
196	211	7.44	6.91	6.38	5.86	5.33	4.80	4.27	3.74	3.22	2.69	2.16
211	231	8.98	8.45	7.92	7.40	6.87	6.34	5.81	5.28	4.76	4.23	3.70
231	256	10.96	10.43	9.90	9.38	8.85	8.32	7.79	7.26	6.74	6.21	5.68
256	286	13.77	13.24	12.71	12.19	11.66	11.13	10.60	10.07	9.55	9.02	8.49

286 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	0.17										
34	36	0.19										
36	38	0.21										
38	40	0.23										
40	42	0.26										
42	44	0.28										
44	46	0.30										
46	48	0.32										
48	50	0.34										
50	52	0.37										
52	54	0.39										
54	56	0.41										
56	58	0.43										
58	60	0.45										
60	62	0.48										
62	64	0.50										
64	66	0.52										
66	68	0.54	0.01									
68	70	0.56	0.04									
70	72	0.59	0.06									
72	74	0.61	0.08									
74	76	0.63	0.10									
76	78	0.65	0.12									
78	80	0.67	0.15									
80	82	0.70	0.17									
82	84	0.72	0.19									
84	86	0.74	0.21									
86	88	0.78	0.25									
88	90	0.82	0.29									
90	92	0.86	0.34									
92	94	0.91	0.38									
94	96	0.95	0.42									
96	98	1.00	0.47									
98	100	1.04	0.51									
100	102	1.08	0.56	0.03								
102	104	1.13	0.60	0.07								
104	106	1.17	0.64	0.12								
106	108	1.22	0.69	0.16								
108	110	1.26	0.73	0.20								
110	112	1.30	0.78	0.25								
112	114	1.35	0.82	0.29								
114	118	1.41	0.89	0.36								
118	122	1.50	0.97	0.45								
122	126	1.59	1.06	0.53	0.01							
126	130	1.68	1.15	0.62	0.09							
130	134	1.77	1.24	0.71	0.18							
134	138	1.85	1.33	0.80	0.27							
138	142	1.94	1.41	0.89	0.36							
142	146	2.03	1.50	0.97	0.45							
146	150	2.12	1.59	1.06	0.53	0.01						

--- CONTINUED NEXT PAGE ---

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

MARRIED PERSONS---DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2021

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	2.21	1.68	1.15	0.62	0.09						
154	158	2.29	1.77	1.24	0.71	0.18						
158	162	2.38	1.85	1.33	0.80	0.27						
162	166	2.47	1.94	1.41	0.89	0.36						
166	170	2.56	2.03	1.50	0.97	0.45						
170	174	2.65	2.12	1.59	1.06	0.53	0.01					
174	178	2.73	2.21	1.68	1.15	0.62	0.09					
178	182	2.83	2.30	1.77	1.25	0.72	0.19					
182	186	3.01	2.48	1.95	1.42	0.89	0.37					
186	190	3.18	2.65	2.13	1.60	1.07	0.54	0.01				
190	195	3.38	2.85	2.32	1.80	1.27	0.74	0.21				
195	200	3.60	3.07	2.54	2.02	1.49	0.96	0.43				
200	205	3.82	3.29	2.76	2.24	1.71	1.18	0.65	0.12			
205	210	4.04	3.51	2.98	2.46	1.93	1.40	0.87	0.34			
210	215	4.26	3.73	3.20	2.68	2.15	1.62	1.09	0.56	0.04		
215	220	4.48	3.95	3.42	2.90	2.37	1.84	1.31	0.78	0.26		
220	225	4.70	4.17	3.64	3.12	2.59	2.06	1.53	1.00	0.48		
225	230	4.92	4.39	3.86	3.34	2.81	2.28	1.75	1.22	0.70	0.17	
230	235	5.14	4.61	4.08	3.56	3.03	2.50	1.97	1.44	0.92	0.39	
235	240	5.36	4.83	4.30	3.78	3.25	2.72	2.19	1.66	1.14	0.61	0.08
240	245	5.58	5.05	4.52	4.00	3.47	2.94	2.41	1.88	1.36	0.83	0.30
245	250	5.80	5.27	4.74	4.22	3.69	3.16	2.63	2.10	1.58	1.05	0.52
250	255	6.02	5.49	4.96	4.44	3.91	3.38	2.85	2.32	1.80	1.27	0.74
255	260	6.24	5.71	5.18	4.66	4.13	3.60	3.07	2.54	2.02	1.49	0.96
260	265	6.46	5.93	5.40	4.88	4.35	3.82	3.29	2.76	2.24	1.71	1.18
265	270	6.68	6.15	5.62	5.10	4.57	4.04	3.51	2.98	2.46	1.93	1.40
270	275	6.90	6.37	5.84	5.32	4.79	4.26	3.73	3.20	2.68	2.15	1.62
275	280	7.16	6.63	6.10	5.57	5.05	4.52	3.99	3.46	2.93	2.41	1.88
280	285	7.49	6.96	6.43	5.90	5.38	4.85	4.32	3.79	3.26	2.74	2.21
285	290	7.82	7.29	6.76	6.23	5.71	5.18	4.65	4.12	3.59	3.07	2.54
290	300	8.31	7.79	7.26	6.73	6.20	5.67	5.15	4.62	4.09	3.56	3.03
300	310	8.97	8.45	7.92	7.39	6.86	6.33	5.81	5.28	4.75	4.22	3.69
310	320	9.63	9.11	8.58	8.05	7.52	6.99	6.47	5.94	5.41	4.88	4.35
320	330	10.29	9.77	9.24	8.71	8.18	7.65	7.13	6.60	6.07	5.54	5.01
330	340	10.95	10.43	9.90	9.37	8.84	8.31	7.79	7.26	6.73	6.20	5.67
340	350	11.61	11.09	10.56	10.03	9.50	8.97	8.45	7.92	7.39	6.86	6.33
350	360	12.27	11.75	11.22	10.69	10.16	9.63	9.11	8.58	8.05	7.52	6.99
360	375	13.10	12.57	12.04	11.51	10.99	10.46	9.93	9.40	8.87	8.35	7.82
375	390	14.28	13.75	13.23	12.70	12.17	11.64	11.11	10.59	10.06	9.53	9.00
390	405	15.60	15.07	14.55	14.02	13.49	12.96	12.43	11.91	11.38	10.85	10.32
405	430	17.36	16.83	16.31	15.78	15.25	14.72	14.19	13.67	13.14	12.61	12.08
430	455	19.56	19.03	18.51	17.98	17.45	16.92	16.39	15.87	15.34	14.81	14.28
455	480	21.76	21.23	20.71	20.18	19.65	19.12	18.59	18.07	17.54	17.01	16.48
480	510	24.54	24.02	23.49	22.96	22.43	21.90	21.38	20.85	20.32	19.79	19.26

510 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

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

FOR WAGES PAID IN 2021

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	0.24										
58	60	0.26										
60	62	0.28										
62	64	0.30										
64	66	0.33										
66	68	0.35										
68	70	0.37										
70	72	0.39										
72	74	0.41										
74	76	0.44										
76	78	0.46										
78	80	0.48										
80	82	0.50										
82	84	0.52										
84	86	0.55	0.02									
86	88	0.57	0.04									
88	90	0.59	0.06									
90	92	0.61	0.08									
92	94	0.63	0.11									
94	96	0.66	0.13									
96	100	0.69	0.16									
100	104	0.73	0.20									
104	108	0.79	0.27									
108	112	0.88	0.35									
112	116	0.97	0.44									
116	121	1.07	0.54	0.01								
121	126	1.18	0.65	0.12								
126	131	1.29	0.76	0.23								
131	136	1.40	0.87	0.34								
136	141	1.51	0.98	0.45								
141	146	1.62	1.09	0.56	0.04							
146	151	1.73	1.20	0.67	0.15							
151	156	1.84	1.31	0.78	0.26							
156	161	1.95	1.42	0.89	0.37							
161	166	2.06	1.53	1.00	0.48							
166	171	2.17	1.64	1.11	0.59	0.06						
171	176	2.28	1.75	1.22	0.70	0.17						
176	181	2.39	1.86	1.33	0.81	0.28						
181	186	2.50	1.97	1.44	0.92	0.39						
186	191	2.61	2.08	1.55	1.03	0.50						
191	196	2.72	2.19	1.66	1.14	0.61	0.08					
196	206	2.94	2.41	1.89	1.36	0.83	0.30					
206	216	3.38	2.85	2.33	1.80	1.27	0.74	0.21				
216	226	3.82	3.29	2.77	2.24	1.71	1.18	0.65	0.13			
226	236	4.26	3.73	3.21	2.68	2.15	1.62	1.09	0.57	0.04		
236	246	4.70	4.17	3.65	3.12	2.59	2.06	1.53	1.01	0.48		
246	256	5.26	4.74	4.21	3.68	3.15	2.62	2.10	1.57	1.04	0.51	
256	266	5.92	5.40	4.87	4.34	3.81	3.28	2.76	2.23	1.70	1.17	0.64
266	281	6.75	6.22	5.69	5.17	4.64	4.11	3.58	3.05	2.53	2.00	1.47
281	296	7.74	7.21	6.68	6.16	5.63	5.10	4.57	4.04	3.52	2.99	2.46
296	316	9.13	8.60	8.07	7.54	7.02	6.49	5.96	5.43	4.90	4.38	3.85
316	341	11.11	10.58	10.05	9.52	9.00	8.47	7.94	7.41	6.88	6.36	5.83
341	366	13.47	12.94	12.41	11.88	11.35	10.83	10.30	9.77	9.24	8.71	8.19

366 and over

(Use Method B - Exact Calculation Method)

## CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

The Internal Revenue Service (IRS) changed the Form W-4 for the year 2020 and removed federal allowances. Since federal allowances have been removed, the new Form W-4 cannot be used for California Personal Income Tax (PIT) purposes. Therefore, all newly hired employees and any existing employees that wish to change the number of California withholding allowances, must provide a DE 4 to their employer. If your existing employee wishes to keep the same number of California withholding allowances used in 2020 and prior, then a new DE 4 is not needed.

If an existing 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.

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

- Method A – Wage Bracket Table Method (**Limited to wages/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 Table 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 Research and Modeling Section – 516, Mail Stop A-351  
P.O. 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 a 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 an existing 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; Or  
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 the DE 4.



# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## METHOD B - EXACT CALCULATION METHOD

This method is based upon applying a given percentage to the wages (after deductions) which fall within a taxable income class, adding to this product the accumulated tax for all lower tax brackets; and then subtracting a tax credit based upon the number of allowances claimed on the Employee's Withholding Allowance Certificate (Form W-4 or DE 4). **This method also takes into consideration the special treatment of additional allowances for estimated deductions.**

The steps in computing the amount of tax to be withheld are as follows:

- 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 estimated deductions on a DE 4 form, subtract the amount shown in "Table 2 - Estimated Deduction Table" from the gross wages.
- Step 3** Subtract the standard deduction amount shown in "Table 3 - Standard Deduction Table" to arrive at the employee's taxable income.
- Step 4** Use "Table 5 - Tax Rate Table" for the payroll period and marital status to find the applicable line on which the taxable income is located. Perform the indicated calculations to arrive at the computed tax liability.
- Step 5** Subtract the tax credit shown in "Table 4 - Exemption Allowance Table"\* from the computed tax liability to arrive at the amount of tax to be withheld.

\*If the employee uses additional allowances claimed for estimated deductions, such allowances **must not** be used in the determination of tax credits to be subtracted.

---

Example A: Weekly earnings of \$210, single, and claiming one withholding allowance on form W-4 or DE 4.

- Step 1** Earnings for the weekly payroll period are less than the amount shown in "Table 1 - Low Income Exemption Table" (\$294); therefore, no income tax is to be withheld.

---

Example B: Biweekly earnings of \$1,250, married, and claiming three withholding allowances, one of which is for estimated deductions.

- Step 1** Earnings for the biweekly payroll period are greater than the amount shown in "Table 1 - Low Income Exemption Table" (\$1,174); therefore, income tax should be withheld.

**Step 2**

Earnings for biweekly payroll period.	\$1,250.00
Subtract amount from "Table 2 - Estimated Deduction Table."	<u>-38.00</u>
Salaries and wages subject to withholding.	<u>\$1,212.00</u>

**Step 3**

Subtract amount from "Table 3 - Standard Deduction Table."	<u>-354.00</u>
Taxable income.	<u>\$858.00</u>

**Step 4**

Tax computation from "Table 5 - Tax Rate Table":  
Entry covering \$858 (over \$688 but not over \$1,628).

• 2.2% amount over \$688 (.022 x (\$858 – \$688)).	\$ 3.74
• Plus the marginal amount.	<u>+7.57</u>
• Computed tax.	<u>11.31</u>

**Step 5**

Subtract amount from "Table 4 - Exemption Allowance Table." for two regular withholding allowances.	<u>-10.49</u>
Net amount of tax to be withheld.	<u>\$ 0.82</u>

**Note:** Table 5 provides a method comparable to the federal alternative method for percentage calculation of withholding. This method is a minor simplification of the exact calculation method described above in that the tax rate applies to the total taxable income with the excess amount subtracted.

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## METHOD B - EXACT CALCULATION METHOD (CONTINUED)

Example C: Monthly earnings of \$4,100 married, and claiming five withholding allowances on form W-4 or DE 4.

<b>Step 1</b>	Earnings for the monthly payroll period are greater than the amount shown in "TABLE 1 - LOW Income Exemption Table" (\$2,545) therefore, income tax should be withheld.	
<b>Step 2</b>	Earnings for monthly payroll period.	\$4,100.00
	Not applicable - no estimated deduction allowance claimed.	
<b>Step 3</b>	Subtract amount from "Table 3 - Standard Deduction Table"	<u>-767.00</u>
	Taxable income	\$3,333.00
<b>Step 4</b>	Tax computation from "Table 5 - Tax Rate Table":	
	• Entry covering \$3,333 (over \$1,488 but not over \$3,528).	
	• 2.2% of amount over \$1,488 (.022 x (\$3,333 - \$1,488)).	\$ 40.59
	• Plus marginal tax amount.	<u>+16.37</u>
	• Computed tax.	\$ 56.96
<b>Step 5</b>	Subtract amount from "Table 4 – Exemption Allowance Table" for 5 regular withholding allowances.	<u>-56.83</u>
	Net amount of tax to be withheld.	<u>\$ 0.13</u>

Example D: Weekly earnings of \$800, unmarried head of household, and three withholding allowances on form W-4 or DE 4.

<b>Step 1</b>	Earnings for the weekly payroll period are greater than the amount shown in "Table 1 - Low Income Exemption Table" (\$587); therefore, income tax should be withheld.	
<b>Step 2</b>	Earnings for weekly payroll period.	\$ 800.00
	Not applicable - no estimated deduction allowance claimed.	
<b>Step 3</b>	Subtract amount from "Table 3 - Standard Deduction Table"	<u>-177.00</u>
	Taxable income	\$ 623.00
<b>Step 4</b>	Tax computation from "Table 5 - Tax Rate Table":	
	• Entry covering \$623 (over \$344 but not over \$814).	
	• 2.2% of amount over \$344 (.022 x (\$623 - \$344)).	\$ 6.14
	• Plus marginal tax amount.	<u>+ 3.78</u>
	• Computed tax.	\$ 9.92
<b>Step 5</b>	Subtract amount from "Table 4 - Exemption Allowance Table" for 3 regular withholding allowances.	<u>- 7.87</u>
	Net amount of tax to be withheld.	<u>\$ 2.05</u>

Example E: Semi-monthly earnings of \$1,800, married, and claiming four allowances on form W-4 or DE 4.

<b>Step 1</b>	Earnings for the semi-monthly payroll period are GREATER than the amount shown in "Table 1 - Low Income Exemption Table" (\$1,272); therefore, income tax should be withheld.	
<b>Step 2</b>	Annualized wages and salary (24 x \$1,800).	\$43,200.00
	Not applicable - no estimated deduction allowance claimed.	
<b>Step 3</b>	Subtract amount from "Table 3 - Standard Deduction Table."	<u>-9,202.00</u>
	Taxable income.	\$33,998.00
<b>Step 4</b>	Tax computation from "Table 5 - Tax Rate Table":	
	• Entry covering \$33,998 (over \$17,864 but not over \$42,350).	
	• 2.2% of amount over \$33,998 (.022 x (\$33,998 - \$17,864)).	\$ 354.95
	• Plus marginal tax amount.	<u>+196.50</u>
	• Computed annual tax.	\$ 551.45
<b>Step 5</b>	Subtract amount from "Table 4 - Exemption Allowance Table" for 4 regular withholding allowances.	<u>-545.60</u>
	Annual amount of tax to be withheld.	\$ 5.85
	Divide by number of payroll periods in year (24).	<u>\$ 0.24</u>

**NOTE:** Employers may determine the amount of income tax to be withheld for an annual payroll period and prorate the tax back to the payroll period. This method may be useful to employers who have employees being paid for more than one payroll period and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## METHOD B - EXACT CALCULATION METHOD (CONTINUED)

Example F: Annual earnings of \$45,000, monthly pay period, married, and claiming four allowances on form W-4 or DE 4.

<b>Step 1</b>	Earnings for the annual payroll period are GREATER than the amount shown in "Table 1 - Low Income Exemption Table" (\$30,534); therefore, income tax should be withheld.	
<b>Step 2</b>	Annualized wages and/or monthly salary (12 x \$3,750). Not applicable - no estimated deduction allowance claimed.	\$45,000.00
<b>Step 3</b>	Subtract amount from "Table 3 - Standard Deduction Table." Taxable income.	<u>-9,202.00</u> \$35,798.00
<b>Step 4</b>	Tax computation from "Table 5 - Tax Rate Table": <ul style="list-style-type: none"> <li>• Entry covering \$35,798 (over \$17,864 but not over \$42,350)</li> <li>• 2.2% of amount over \$17,864 (.022 x (\$35,798 - \$17,864)).</li> <li>• Plus marginal tax amount.</li> <li>• Computed annual tax.</li> </ul>	\$ 394.55 <u>+196.50</u> \$ 591.05
<b>Step 5</b>	Subtract amount from "Table 4 - Exemption Allowance Table" for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (12).	<u>-545.60</u> \$ 45.45 <u>\$ 3.79</u>

**NOTE:** Employers may determine the amount of income tax to be withheld for an annual payroll period and figure the tax for the payroll period. This method may be useful to employers who have employees being paid for a lump sum, or a yearly amount not withheld on; and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## METHOD B---EXACT CALCULATION METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$294	\$294	\$587	\$587
BIWEEKLY	\$587	\$587	\$1,174	\$1,174
SEMI-MONTHLY	\$636	\$636	\$1,272	\$1,272
MONTHLY	\$1,272	\$1,272	\$2,545	\$2,545
QUARTERLY	\$3,817	\$3,817	\$7,634	\$7,634
SEMI-ANNUAL	\$7,634	\$7,634	\$15,267	\$15,267
ANNUAL	\$15,267	\$15,267	\$30,534	\$30,534
DAILY/MISCELLANEOUS	\$59	\$59	\$117	\$117

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	JARTERLY	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 DE 4 or W-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 2021

## METHOD B---EXACT CALCULATION METHOD

### TABLE 3 - STANDARD DEDUCTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$88	\$88	\$177	\$177
BIWEEKLY	\$177	\$177	\$354	\$354
SEMI-MONTHLY	\$192	\$192	\$383	\$383
MONTHLY	\$383	\$383	\$767	\$767
QUARTERLY	\$1,150	\$1,150	\$2,301	\$2,301
SEMI-ANNUAL	\$2,301	\$2,301	\$4,601	\$4,601
ANNUAL	\$4,601	\$4,601	\$9,202	\$9,202
DAILY/MISCELLANEOUS	\$18	\$18	\$35	\$35

### TABLE 4 - EXEMPTION ALLOWANCE TABLE

ALLOWANCES ON DE 4 OR W-4	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	\$2.62	\$5.25	\$5.68	\$11.37	\$34.10	\$68.20	\$136.40	\$0.52
2	\$5.25	\$10.49	\$11.37	\$22.73	\$68.20	\$136.40	\$272.80	\$1.05
3	\$7.87	\$15.74	\$17.05	\$34.10	\$102.30	\$204.60	\$409.20	\$1.57
4	\$10.49	\$20.98	\$22.73	\$45.47	\$136.40	\$272.80	\$545.60	\$2.10
5	\$13.12	\$26.23	\$28.42	\$56.83	\$170.50	\$341.00	\$682.00	\$2.62
6	\$15.74	\$31.48	\$34.10	\$68.20	\$204.60	\$409.20	\$818.40	\$3.15
7	\$18.36	\$36.72	\$39.78	\$79.57	\$238.70	\$477.40	\$954.80	\$3.67
8	\$20.98	\$41.97	\$45.47	\$90.93	\$272.80	\$545.60	\$1,091.20	\$4.20
9	\$23.61	\$47.22	\$51.15	\$102.30	\$306.90	\$613.80	\$1,227.60	\$4.72
10*	\$26.23	\$52.46	\$56.83	\$113.67	\$341.00	\$682.00	\$1,364.00	\$5.25

\*If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.

For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on Form DE 4 or W-4, on a weekly payroll period would be \$39.30

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## METHOD B---EXACT CALCULATION METHOD

### TABLE 5 - TAX RATE TABLE

#### ANNUAL PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	THE COMPUTED TAX IS...	
		OF AMOUNT OVER...	PLUS
\$0	\$8,932 ...	1.100%	\$0 \$0.00
\$8,932	\$21,175 ...	2.200%	\$8,932 \$98.25
\$21,175	\$33,421 ...	4.400%	\$21,175 \$367.60
\$33,421	\$46,394 ...	6.600%	\$33,421 \$906.42
\$46,394	\$58,634 ...	8.800%	\$46,394 \$1,762.64
\$58,634	\$299,508 ...	10.230%	\$58,634 \$2,839.76
\$299,508	\$359,407 ...	11.330%	\$299,508 \$27,481.17
\$359,407	\$599,012 ...	12.430%	\$359,407 \$34,267.73
\$599,012	\$1,000,000 ...	13.530%	\$599,012 \$64,050.63
\$1,000,000	and over ...	14.630%	\$1,000,000 \$118,304.31

#### DAILY / MISCELLANEOUS PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	THE COMPUTED TAX IS...	
		OF AMOUNT OVER...	PLUS
\$0	\$34 ...	1.100%	\$0 \$0.00
\$34	\$81 ...	2.200%	\$34 \$0.37
\$81	\$129 ...	4.400%	\$81 \$1.40
\$129	\$178 ...	6.600%	\$129 \$3.51
\$178	\$226 ...	8.800%	\$178 \$6.74
\$226	\$1,152 ...	10.230%	\$226 \$10.96
\$1,152	\$1,382 ...	11.330%	\$1,152 \$105.69
\$1,382	\$2,304 ...	12.430%	\$1,382 \$131.75
\$2,304	\$3,846 ...	13.530%	\$2,304 \$246.35
\$3,846	and over ...	14.630%	\$3,846 \$454.98

#### MARRIED PERSONS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	THE COMPUTED TAX IS...	
		OF AMOUNT OVER...	PLUS
\$0	\$17,864 ...	1.100%	\$0 \$0.00
\$17,864	\$42,350 ...	2.200%	\$17,864 \$196.50
\$42,350	\$66,842 ...	4.400%	\$42,350 \$735.19
\$66,842	\$92,788 ...	6.600%	\$66,842 \$1,812.84
\$92,788	\$117,268 ...	8.800%	\$92,788 \$3,525.28
\$117,268	\$599,016 ...	10.230%	\$117,268 \$5,679.52
\$599,016	\$718,814 ...	11.330%	\$599,016 \$54,962.34
\$718,814	\$1,000,000 ...	12.430%	\$718,814 \$68,535.45
\$1,000,000	\$1,198,024 ...	13.530%	\$1,000,000 \$103,486.87
\$1,198,024	and over ...	14.630%	\$1,198,024 \$130,279.52

#### MARRIED PERSONS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	THE COMPUTED TAX IS...	
		OF AMOUNT OVER...	PLUS
\$0	\$68 ...	1.100%	\$0 \$0.00
\$68	\$162 ...	2.200%	\$68 \$0.75
\$162	\$258 ...	4.400%	\$162 \$2.82
\$258	\$356 ...	6.600%	\$258 \$7.04
\$356	\$452 ...	8.800%	\$356 \$13.51
\$452	\$2,304 ...	10.230%	\$452 \$21.96
\$2,304	\$2,764 ...	11.330%	\$2,304 \$211.42
\$2,764	\$3,846 ...	12.430%	\$2,764 \$263.54
\$3,846	\$4,608 ...	13.530%	\$3,846 \$398.03
\$4,608	and over ...	14.630%	\$4,608 \$501.13

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	THE COMPUTED TAX IS...	
		OF AMOUNT OVER...	PLUS
\$0	\$17,876 ...	1.100%	\$0 \$0.00
\$17,876	\$42,353 ...	2.200%	\$17,876 \$196.64
\$42,353	\$54,597 ...	4.400%	\$42,353 \$735.13
\$54,597	\$67,569 ...	6.600%	\$54,597 \$1,273.87
\$67,569	\$79,812 ...	8.800%	\$67,569 \$2,130.02
\$79,812	\$407,329 ...	10.230%	\$79,812 \$3,207.40
\$407,329	\$488,796 ...	11.330%	\$407,329 \$36,712.39
\$488,796	\$814,658 ...	12.430%	\$488,796 \$45,942.60
\$814,658	\$1,000,000 ...	13.530%	\$814,658 \$86,447.25
\$1,000,000	and over ...	14.630%	\$1,000,000 \$111,524.02

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	THE COMPUTED TAX IS...	
		OF AMOUNT OVER...	PLUS
\$0	\$69 ...	1.100%	\$0 \$0.00
\$69	\$163 ...	2.200%	\$69 \$0.76
\$163	\$210 ...	4.400%	\$163 \$2.83
\$210	\$260 ...	6.600%	\$210 \$4.90
\$260	\$307 ...	8.800%	\$260 \$8.20
\$307	\$1,567 ...	10.230%	\$307 \$12.34
\$1,567	\$1,880 ...	11.330%	\$1,567 \$141.24
\$1,880	\$3,133 ...	12.430%	\$1,880 \$176.70
\$3,133	\$3,846 ...	13.530%	\$3,133 \$332.45
\$3,846	and over ...	14.630%	\$3,846 \$428.92

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## METHOD B---EXACT CALCULATION METHOD

### TABLE 5 - TAX RATE TABLE

#### QUARTERLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$2,233 ...	1.100%	\$0	\$0.00
\$2,233	\$5,294 ...	2.200%	\$2,233	\$24.56
\$5,294	\$8,355 ...	4.400%	\$5,294	\$91.90
\$8,355	\$11,599 ...	6.600%	\$8,355	\$226.58
\$11,599	\$14,659 ...	8.800%	\$11,599	\$440.68
\$14,659	\$74,877 ...	10.230%	\$14,659	\$709.96
\$74,877	\$89,852 ...	11.330%	\$74,877	\$6,870.26
\$89,852	\$149,753 ...	12.430%	\$89,852	\$8,566.93
\$149,753	\$250,000 ...	13.530%	\$149,753	\$16,012.62
\$250,000	and over ...	14.630%	\$250,000	\$29,576.04

#### SEMI-ANNUAL PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$4,466 ...	1.100%	\$0	\$0.00
\$4,466	\$10,588 ...	2.200%	\$4,466	\$49.13
\$10,588	\$16,710 ...	4.400%	\$10,588	\$183.81
\$16,710	\$23,198 ...	6.600%	\$16,710	\$453.18
\$23,198	\$29,318 ...	8.800%	\$23,198	\$881.39
\$29,318	\$149,754 ...	10.230%	\$29,318	\$1,419.95
\$149,754	\$179,704 ...	11.330%	\$149,754	\$13,740.55
\$179,704	\$299,506 ...	12.430%	\$179,704	\$17,133.89
\$299,506	\$500,000 ...	13.530%	\$299,506	\$32,025.28
\$500,000	and over ...	14.630%	\$500,000	\$59,152.12

#### MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$4,466 ...	1.100%	\$0	\$0.00
\$4,466	\$10,588 ...	2.200%	\$4,466	\$49.13
\$10,588	\$16,710 ...	4.400%	\$10,588	\$183.81
\$16,710	\$23,198 ...	6.600%	\$16,710	\$453.18
\$23,198	\$29,318 ...	8.800%	\$23,198	\$881.39
\$29,318	\$149,754 ...	10.230%	\$29,318	\$1,419.95
\$149,754	\$179,704 ...	11.330%	\$149,754	\$13,740.55
\$179,704	\$250,000 ...	12.430%	\$179,704	\$17,133.89
\$250,000	\$299,506 ...	13.530%	\$250,000	\$25,871.68
\$299,506	and over ...	14.630%	\$299,506	\$32,569.84

#### MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$8,932 ...	1.100%	\$0	\$0.00
\$8,932	\$21,176 ...	2.200%	\$8,932	\$98.25
\$21,176	\$33,420 ...	4.400%	\$21,176	\$367.62
\$33,420	\$46,396 ...	6.600%	\$33,420	\$906.36
\$46,396	\$58,636 ...	8.800%	\$46,396	\$1,762.78
\$58,636	\$299,508 ...	10.230%	\$58,636	\$2,839.90
\$299,508	\$359,408 ...	11.330%	\$299,508	\$27,481.11
\$359,408	\$500,000 ...	12.430%	\$359,408	\$34,267.78
\$500,000	\$599,012 ...	13.530%	\$500,000	\$51,743.37
\$599,012	and over ...	14.630%	\$599,012	\$65,139.69

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$4,469 ...	1.100%	\$0	\$0.00
\$4,469	\$10,588 ...	2.200%	\$4,469	\$49.16
\$10,588	\$13,649 ...	4.400%	\$10,588	\$183.78
\$13,649	\$16,892 ...	6.600%	\$13,649	\$318.46
\$16,892	\$19,953 ...	8.800%	\$16,892	\$532.50
\$19,953	\$101,832 ...	10.230%	\$19,953	\$801.87
\$101,832	\$122,199 ...	11.330%	\$101,832	\$9,178.09
\$122,199	\$203,665 ...	12.430%	\$122,199	\$11,485.67
\$203,665	\$250,000 ...	13.530%	\$203,665	\$21,611.89
\$250,000	and over ...	14.630%	\$250,000	\$27,881.02

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$8,938 ...	1.100%	\$0	\$0.00
\$8,938	\$21,176 ...	2.200%	\$8,938	\$98.32
\$21,176	\$27,298 ...	4.400%	\$21,176	\$367.56
\$27,298	\$33,784 ...	6.600%	\$27,298	\$636.93
\$33,784	\$39,906 ...	8.800%	\$33,784	\$1,065.01
\$39,906	\$203,664 ...	10.230%	\$39,906	\$1,603.75
\$203,664	\$244,398 ...	11.330%	\$203,664	\$18,356.19
\$244,398	\$407,330 ...	12.430%	\$244,398	\$22,971.35
\$407,330	\$500,000 ...	13.530%	\$407,330	\$43,223.80
\$500,000	and over ...	14.630%	\$500,000	\$55,762.05

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## METHOD B---EXACT CALCULATION METHOD

### TABLE 5 - TAX RATE TABLE

#### SEMI-MONTHLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$372 ...	1.100%	\$0	\$0.00
\$372	\$882 ...	2.200%	\$372	\$4.09
\$882	\$1,393 ...	4.400%	\$882	\$15.31
\$1,393	\$1,933 ...	6.600%	\$1,393	\$37.79
\$1,933	\$2,443 ...	8.800%	\$1,933	\$73.43
\$2,443	\$12,480 ...	10.230%	\$2,443	\$118.31
\$12,480	\$14,975 ...	11.330%	\$12,480	\$1,145.10
\$14,975	\$24,959 ...	12.430%	\$14,975	\$1,427.78
\$24,959	\$41,667 ...	13.530%	\$24,959	\$2,668.79
\$41,667	and over ...	14.630%	\$41,667	\$4,929.38

#### MONTHLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$744 ...	1.100%	\$0	\$0.00
\$744	\$1,764 ...	2.200%	\$744	\$8.18
\$1,764	\$2,786 ...	4.400%	\$1,764	\$30.62
\$2,786	\$3,866 ...	6.600%	\$2,786	\$75.59
\$3,866	\$4,886 ...	8.800%	\$3,866	\$146.87
\$4,886	\$24,960 ...	10.230%	\$4,886	\$236.63
\$24,960	\$29,950 ...	11.330%	\$24,960	\$2,290.20
\$29,950	\$49,918 ...	12.430%	\$29,950	\$2,855.57
\$49,918	\$83,334 ...	13.530%	\$49,918	\$5,337.59
\$83,334	and over ...	14.630%	\$83,334	\$9,858.77

#### MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$744 ...	1.100%	\$0	\$0.00
\$744	\$1,764 ...	2.200%	\$744	\$8.18
\$1,764	\$2,786 ...	4.400%	\$1,764	\$30.62
\$2,786	\$3,866 ...	6.600%	\$2,786	\$75.59
\$3,866	\$4,886 ...	8.800%	\$3,866	\$146.87
\$4,886	\$24,960 ...	10.230%	\$4,886	\$236.63
\$24,960	\$29,950 ...	11.330%	\$24,960	\$2,290.20
\$29,950	\$41,667 ...	12.430%	\$29,950	\$2,855.57
\$41,667	\$49,918 ...	13.530%	\$41,667	\$4,311.99
\$49,918	and over ...	14.630%	\$49,918	\$5,428.35

#### MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,488 ...	1.100%	\$0	\$0.00
\$1,488	\$3,528 ...	2.200%	\$1,488	\$16.37
\$3,528	\$5,572 ...	4.400%	\$3,528	\$61.25
\$5,572	\$7,732 ...	6.600%	\$5,572	\$151.19
\$7,732	\$9,772 ...	8.800%	\$7,732	\$293.75
\$9,772	\$49,920 ...	10.230%	\$9,772	\$473.27
\$49,920	\$59,900 ...	11.330%	\$49,920	\$4,580.41
\$59,900	\$83,334 ...	12.430%	\$59,900	\$5,711.14
\$83,334	\$99,836 ...	13.530%	\$83,334	\$8,623.99
\$99,836	and over ...	14.630%	\$99,836	\$10,856.71

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$745 ...	1.100%	\$0	\$0.00
\$745	\$1,765 ...	2.200%	\$745	\$8.20
\$1,765	\$2,275 ...	4.400%	\$1,765	\$30.64
\$2,275	\$2,815 ...	6.600%	\$2,275	\$53.08
\$2,815	\$3,326 ...	8.800%	\$2,815	\$88.72
\$3,326	\$16,972 ...	10.230%	\$3,326	\$133.69
\$16,972	\$20,367 ...	11.330%	\$16,972	\$1,529.68
\$20,367	\$33,944 ...	12.430%	\$20,367	\$1,914.33
\$33,944	\$41,667 ...	13.530%	\$33,944	\$3,601.95
\$41,667	and over ...	14.630%	\$41,667	\$4,646.87

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,490 ...	1.100%	\$0	\$0.00
\$1,490	\$3,530 ...	2.200%	\$1,490	\$16.39
\$3,530	\$4,550 ...	4.400%	\$3,530	\$61.27
\$4,550	\$5,630 ...	6.600%	\$4,550	\$106.15
\$5,630	\$6,652 ...	8.800%	\$5,630	\$177.43
\$6,652	\$33,944 ...	10.230%	\$6,652	\$267.37
\$33,944	\$40,734 ...	11.330%	\$33,944	\$3,059.34
\$40,734	\$67,888 ...	12.430%	\$40,734	\$3,828.65
\$67,888	\$83,334 ...	13.530%	\$67,888	\$7,203.89
\$83,334	and over ...	14.630%	\$83,334	\$9,293.73



# CALIFORNIA WITHHOLDING SCHEDULES FOR 2021

## METHOD B---EXACT CALCULATION METHOD

### TABLE 5 - TAX RATE TABLE

<b>WEEKLY PAYROLL PERIOD</b>					<b>BIWEEKLY PAYROLL PERIOD</b>				
SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS					SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$172 ...	1.100%	\$0	\$0.00	\$0	\$344 ...	1.100%	\$0	\$0.00
\$172	\$407 ...	2.200%	\$172	\$1.89	\$344	\$814 ...	2.200%	\$344	\$3.78
\$407	\$643 ...	4.400%	\$407	\$7.06	\$814	\$1,286 ...	4.400%	\$814	\$14.12
\$643	\$892 ...	6.600%	\$643	\$17.44	\$1,286	\$1,784 ...	6.600%	\$1,286	\$34.89
\$892	\$1,128 ...	8.800%	\$892	\$33.87	\$1,784	\$2,256 ...	8.800%	\$1,784	\$67.76
\$1,128	\$5,760 ...	10.230%	\$1,128	\$54.64	\$2,256	\$11,520 ...	10.230%	\$2,256	\$109.30
\$5,760	\$6,912 ...	11.330%	\$5,760	\$528.49	\$11,520	\$13,824 ...	11.330%	\$11,520	\$1,057.01
\$6,912	\$11,519 ...	12.430%	\$6,912	\$659.01	\$13,824	\$23,038 ...	12.430%	\$13,824	\$1,318.05
\$11,519	\$19,231 ...	13.530%	\$11,519	\$1,231.66	\$23,038	\$38,462 ...	13.530%	\$23,038	\$2,463.35
\$19,231	and over ...	14.630%	\$19,231	\$2,275.09	\$38,462	and over ...	14.630%	\$38,462	\$4,550.22
MARRIED PERSONS					MARRIED PERSONS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$344 ...	1.100%	\$0	\$0.00	\$0	\$688 ...	1.100%	\$0	\$0.00
\$344	\$814 ...	2.200%	\$344	\$3.78	\$688	\$1,628 ...	2.200%	\$688	\$7.57
\$814	\$1,286 ...	4.400%	\$814	\$14.12	\$1,628	\$2,572 ...	4.400%	\$1,628	\$28.25
\$1,286	\$1,784 ...	6.600%	\$1,286	\$34.89	\$2,572	\$3,568 ...	6.600%	\$2,572	\$69.79
\$1,784	\$2,256 ...	8.800%	\$1,784	\$67.76	\$3,568	\$4,512 ...	8.800%	\$3,568	\$135.53
\$2,256	\$11,520 ...	10.230%	\$2,256	\$109.30	\$4,512	\$23,040 ...	10.230%	\$4,512	\$218.60
\$11,520	\$13,824 ...	11.330%	\$11,520	\$1,057.01	\$23,040	\$27,648 ...	11.330%	\$23,040	\$2,114.01
\$13,824	\$19,231 ...	12.430%	\$13,824	\$1,318.05	\$27,648	\$38,462 ...	12.430%	\$27,648	\$2,636.10
\$19,231	\$23,039 ...	13.530%	\$19,231	\$1,990.14	\$38,462	\$46,078 ...	13.530%	\$38,462	\$3,980.28
\$23,039	and over ...	14.630%	\$23,039	\$2,505.36	\$46,078	and over ...	14.630%	\$46,078	\$5,010.72
UNMARRIED/HEAD OF HOUSEHOLD					UNMARRIED/HEAD OF HOUSEHOLD				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$344 ...	1.100%	\$0	\$0.00	\$0	\$688 ...	1.100%	\$0	\$0.00
\$344	\$814 ...	2.200%	\$344	\$3.78	\$688	\$1,628 ...	2.200%	\$688	\$7.57
\$814	\$1,050 ...	4.400%	\$814	\$14.12	\$1,628	\$2,100 ...	4.400%	\$1,628	\$28.25
\$1,050	\$1,299 ...	6.600%	\$1,050	\$24.50	\$2,100	\$2,598 ...	6.600%	\$2,100	\$49.02
\$1,299	\$1,535 ...	8.800%	\$1,299	\$40.93	\$2,598	\$3,070 ...	8.800%	\$2,598	\$81.89
\$1,535	\$7,833 ...	10.230%	\$1,535	\$61.70	\$3,070	\$15,666 ...	10.230%	\$3,070	\$123.43
\$7,833	\$9,400 ...	11.330%	\$7,833	\$705.99	\$15,666	\$18,800 ...	11.330%	\$15,666	\$1,412.00
\$9,400	\$15,667 ...	12.430%	\$9,400	\$883.53	\$18,800	\$31,334 ...	12.430%	\$18,800	\$1,767.08
\$15,667	\$19,231 ...	13.530%	\$15,667	\$1,662.52	\$31,334	\$38,462 ...	13.530%	\$31,334	\$3,325.06
\$19,231	and over ...	14.630%	\$19,231	\$2,144.73	\$38,462	and over ...	14.630%	\$38,462	\$4,289.48