Oklahoma Income Tax Withholding Tables

2015

Effective Date: January 1, 2015

Oklahoma Tax Commission
2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194

Table of Contents

General Information: Income Tax Withholding

In general the withholding law will apply to everyone receiving compensation for services rendered in Oklahoma with the exception of those services specifically excluded under Section 2385.1, Title 68, Oklahoma Statutes as amended:

(1) for services paid to an employee in connection with farming activities where the amount paid is nine hundred dollars ($900.00) or less monthly; or
(2) for domestic services in a private home, local college, club or local chapter of a college fraternity or sorority; or
(3) for services not in the course of the employer's trade or business performed in any caledar quarter by an employee, unless the cash remuneration paid for such service is $200.00 or more; or
(4) for services performed in the state by a person who is not a "resident individual", whose income in any calendar quarter is not more than three hundred dollars ($300.00); or
(5) for services performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order.

Registration, Identification and Account Number...

Every employer must have a Federal Employers Identification Number as issued by the Internal Revenue Service. Employers may obtain a Federal Identification Number by making application with the Internal Revenue Service on Form SS-4 or by calling (800)829-4933.

Upon receipt of the Federal Employers Identification Number employers need to establish an Oklahoma employer's withholding tax acccount. Oklahoma employer's withholding tax accounts can be established online at **www.tax.ok.gov** or by submitting either a Packet A: New Business Registration Packet or the Oklahoma Wage Withholding Tax Application (Form WTH10006) depending upon licenses and permits required. Packets may be downloaded from **www.tax.ok.gov**.

After registration with the Oklahoma Tax Commission employers will be assigned an account number for each registered account. Account numbers must be used by the employer for all returns and correspondence with the Oklahoma Tax Commission.

Requirements...

Filing of Returns: Employers will report the total number of employees paid during the quarter, total amount of wages paid during the quarter and total amount of state tax withheld from wages for the entire quarter.

Remittances: Every employer required to deduct and withhold Oklahoma income tax from an employee's wages must remit the tax withheld each calendar quarter on or before the 20th day of the month following the close of the quarter, except where the amount withheld is more than $500.00 per quarter. Where the tax withheld is in excess of $500.00 per quarter, but less than $5,000.00, the tax withheld must be remitted on a monthly basis on or before the 20th of the following month. Where the tax withheld is $5,000.00 or more per month in the previous fiscal year every employer must remit the tax withheld electronically.

Every employer owing an average of $10,000.00 or more in taxes per month in the previous fiscal year shall remit the amount withheld on the same dates as required under the Federal Semi-weekly Deposit Schedule for federal withholding taxes. Effective March 1, 2010, all remitters of Oklahoma income tax withholding that are on the Federal Semi-weekly Deposit Schedule must remit Oklahoma withholding tax at the same time using the Federal Semi-weekly Deposit Schedule. For employers making payments other than by electronic funds transfer, a withholding payment voucher shall be filed with each payment.

Filing and Payment Methods...

To efficiently process your payments and returns and avoid possible penalty and interest on delinquent payments, we encourage you to register and use Oklahoma Taxpayer Access Point (OkTAP), our online filing system, by logging on to our website at **www.tax.ok.gov**. OkTAP provides you the opportunity to make remittances and file your reports without the burden of preparing paper returns and mailing your check.

For those who have not elected to file electronically, forms will be furnished to employers registered with the Commission at the end of each quarter. For those not paying electonically, a payment coupon will be mailed each month prior to the due date. If you do not receive a form they are available on the web at **www.tax.ok.gov**.

Annual Reconciliation, Amending a Return and Employer's Earnings Statements...

Employers are not required to file an annual reconciliation with the Oklahoma Tax Commission. If there are adjustments (amendments), either over- or under-pays, which need to be made to a withholding account employers should file an amended return for that period. Adjustments can be made on the withholding return which can be downloaded from **www.tax.ok.gov**.

Penalty/Interest for Failure to Withhold or Pay Taxes Withheld...

Penalty for failure to pay the tax withheld when due is 10% of the amount of tax, or 10% of the amount of underpayment of tax, if not paid on or before the due date (20th day of the month when due). Penalty will be imposed when taxpayer fails to pay tax when due, and such failure is not corrected within 15 days after the tax becomes delinquent. Interest at the rate of 1.25% per month is due on any amount not paid by the due date.

Under the Income Withholding Tax Law of Oklahoma, every person who, as an officer of a corporation, a member of a partnership or as an individual employer, is under a duty to withhold and remit Oklahoma Income Withholding Tax may be personally liable to the State of Oklahoma for the taxes withheld. Sums withheld shall be deemed to be held in trust for the State of Oklahoma.

If an employer fails to withhold the tax required to be withheld, and thereafter the income tax is paid by the employee, the employer shall be subject to penalties and interest only.

If the Tax Commission, in any case, has justifiable reason to believe that the collection of the tax is in jeopardy, the Tax Commission may require the employer to file a return and pay the tax at any time.

Common Law Employees...

An employer-employee relationship exists for Oklahoma income tax withholding purposes when the person for whom services are performed has the right to control the manner and means of performing the work. It does not matter that the employer gives the employee substantial discretion and freedom to act, so long as the employer has the right to control the method and result of the service.

Common law rules provide the factors examined to determine whether an employer-employee relationship exists. These factors include, but are not limited to:

- **Method of Payment:** Workers paid on a regular basis (e.g. hourly, weekly, monthly), are more likely to be considered employees than persons paid a fixed amount for a specific service. The providing of fringe benefits is also typical of an employer-employee relationship.

- **Set Hours of Work:** An employer-employee relationship generally exists when the hours of work are set by the person for whom the services are provided. If fixed hours are not practical, the requirement to work at certain times would likely indicate an element of control.

- **Materials and Tools:** Persons who furnish their own tools and materials are less likely to be considered employees than persons who use tools and materials furnished by the hiring entity. Skilled workers who customarily use their own small tools for their trade may be considered an employee if the hiring entity has control over the service performed.

- **Right of Discharge:** The ability of a hiring entity to discharge a worker and the conditions under which discharge may occur are factors examined in determining an employer-employee relationship.

If an employer-employee relationship exists Oklahoma income tax is required to be withheld and paid to the Tax Commission regardless of the description given to workers, regardless of how payments are made or what they are called, and regardless of whether the person works full or part time. No single factor determines whether an employer-employee relationship exists. Examination of all facts and factors of each case is necessary to determine the existence of an employer-employee relationship.

General Information, continued...

Independent Contractors...

Persons who follow an independent trade, business, or profession in which their services are offered to the general public are considered independent contractors and not employees. Independent contractors realize a profit or suffer a loss as a result of their services and are legally obligated to complete a specific service in a specific manner. Examples are: self-employed attorneys, doctors, contractors, subcontractors and auctioneers. However, whether such persons are employees or independent contractors depends on the facts of each case.

Generally, an individual is considered an independent contractor if the entity receiving the person's services has the right to control the result of the work but does not have the legal right to control the manner and means of accomplishing the result.

How to Compute Oklahoma Withholding

There are two methods you may use to determine the amount of Oklahoma income tax to be withheld from wage payments subject to Oklahoma income tax withholding - the percentage formula method and the wage bracket tables. Both methods use a series of tables for single and married taxpayers for each type of payroll period frequency (weekly, monthly, etc.).

Important: You must use the correct table for your payroll frequency and the marital status of the payee in order to arrive at an accurate amount of Oklahoma withholding tax.

Using the wage bracket tables is considered to be the easier of the two methods. However, if you have highly paid employees/payees or are using a computerized payroll system, you (or your software) may use the percentage formula. Both methods are acceptable and produce almost identical results. Choose the method that best suits your payroll situation.

Percentage Formula Method:

The percentage formula is a mathematical formula based on the Oklahoma personal income tax rates. This method uses the tables that are on pages 8 and 9.

The percentage rate tables are based on the net wage amount. To compute the net amount of the payment, you must first calculate the employee's/payee's withholding allowance amount and deduct it from the gross wage or payment for the period before using the percentage rate tables. The number of withholding allowances claimed on the Federal W-4 must be used.

Withholding Allowance Amount...
An individual's withholding allowance amount is the Oklahoma individual income tax personal exemption amount of $1,000 divided by the number of payroll periods in the calendar year. Thus, an employee paid monthly has a withholding allowance of $1,000 divided by 12, or $83.33, per pay period for each withholding allowance claimed. The Oklahoma withholding allowance amounts for each payroll frequency are shown in the table below.

Table of Withholding Allowance Amounts...

Payroll Frequency	**Number of Pay Periods Per year**	**Amount of Each Withholding Allowance**
Weekly	52	$ 19.23
Bi-Weekly	26	$ 38.46
Semi-Monthly	24	$ 41.67
Monthly	12	$ 83.33
Quarterly	4	$ 250.00
Semi-Annual	2	$ 500.00
Annual	1	$ 1,000.00
Daily or Miscellaneous (Each day of the payroll period)	260	$ 3.85

Rounding...
Oklahoma withholding computed using the percentage method must be rounded. Round to the nearest whole dollar by dropping any amount under 50 cents and increasing amounts from 50 to 99 cents to the next higher dollar. For example, $2.49 becomes $2.00, and $2.50 becomes $3.00.

Wage Bracket Tables Method:

This method uses the series of tables that begin on page 10. The wage bracket tables are calculated using the percentage formula, with the results rounded and placed in convenient brackets for you. Withholding is computed by plotting the gross wage and the number of withholding allowances (number of withholding allowances claimed on the Federal W-4) on the table that corresponds with your payroll frequency and the individual's marital status.

Important: When the payment for the period exceeds the last bracket or line of a wage bracket table, you must use the percentage formula to calculate the amount of Oklahoma tax to withhold on the entire payment.

Withholding Calculations for Married Persons with Dual Incomes...
Since Oklahoma married taxpayers are taxed on combined incomes, many married taxpayers do not have sufficient withholding to cover the annual liability. If a taxpayer has elected the option of "Married", but withhold at higher "Single" rate on the Federal Form W-4, use the appropriate Oklahoma Single Withholding Table.

Example

An individual is paid $1,725 semi-monthly. He/she is married and claims 2 withholding allowances on his/her Federal W-4 Form.

Step 1...

Multiply the withholding allowance amount for your payroll frequency (see table on page 6) by the total number of withholding allowances claimed on the individual's Federal W-4 Form.

The Semi-Monthly withholding allowance is $41.67; the individual is claiming 2 withholding allowances.

$41.67 X 2 = $83.34

Step 2...

Subtract this amount from the individual's gross payment for the period to arrive at the net payment amount.

$1,725 - $83.34 = $1,641.66

Step 3...

Use the appropriate rate table on page 8 (Table 3 for Semi-Monthly payroll) to figure the amount to be withheld. Since the individual is married use Table 3 for a "Married Person".

The withholding rate is $16.46 plus 5.25% of the net amount of the wage payment that is over $1,150.00.

$1,641.66 - $1,150.00 = $491.66

$491.66 X 5.25% = $25.81 plus $16.46 (from table)

The Oklahoma withholding amount is $42.27, which must be rounded to $42.00

Example Table from Pages 8-9:

Table 3: SEMIMONTHLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$263	$ 0
$263	$304	$ 0 +(0.50% of the excess over $263)
$304	$367	$ 0.21 +(1.00% of the excess over $304)
$367	$419	$ 0.83 +(2.00% of the excess over $367)
$419	$467	$ 1.88 +(3.00% of the excess over $419)
$467	$563	$ 3.31 +(4.00% of the excess over $467)
$563	$625	$ 7.15 +(5.00% of the excess over $563)
$625	and above	$ 10.27 +(5.25% of the excess over $625)

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$525	$ 0
$525	$608	$ 0 +(0.50%of the excess over $525)
$608	$733	$ 0.42 +(1.00%of the excess over $608)
$733	$838	$ 1.67 +(2.00%of the excess over $733)
$838	$933	$ 3.75 +(3.00%of the excess over $838)
$933	$1,033	$ 6.63 +(4.00%of the excess over $933)
$1,033	$1,150	$ 10.63 +(5.00%of the excess over $1,033)
$1,150	and above	$ 16.46 +(5.25%of the excess over $1,150)

Tables for Percentage Method of Withholding

Table 1: WEEKLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$121	$ 0
$121	$140	$ 0 +(0.50% of the excess over $121)
$140	$169	$ 0.10 +(1.00% of the excess over $140)
$169	$193	$ 0.38 +(2.00% of the excess over $169)
$193	$215	$ 0.87 +(3.00% of the excess over $193)
$215	$260	$ 1.53 +(4.00% of the excess over $215)
$260	$288	$ 3.30 +(5.00% of the excess over $260)
$288	and above	$ 4.74 +(5.25% of the excess over $288)

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$242	$ 0
$242	$281	$ 0 +(0.50% of the excess over $242)
$281	$338	$ 0.19 +(1.00% of the excess over $281)
$338	$387	$ 0.77 +(2.00% of the excess over $338)
$387	$431	$ 1.73 +(3.00% of the excess over $387)
$431	$477	$ 3.06 +(4.00% of the excess over $431)
$477	$531	$ 4.90 +(5.00% of the excess over $477)
$531	and above	$ 7.60 +(5.25% of the excess over $531)

Table 2: BIWEEKLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$242	$ 0
$242	$281	$ 0 +(0.50% of the excess over $242)
$281	$338	$ 0.19 +(1.00% of the excess over $281)
$338	$387	$ 0.77 +(2.00% of the excess over $338)
$387	$431	$ 1.73 +(3.00% of the excess over $387)
$431	$519	$ 3.06 +(4.00% of the excess over $431)
$519	$577	$ 6.60 +(5.00% of the excess over $519)
$577	and above	$ 9.48 +(5.25% of the excess over $577)

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$485	$ 0
$485	$562	$ 0 +(0.50% of the excess over $485)
$562	$677	$ 0.38 +(1.00% of the excess over $562)
$677	$773	$ 1.54 +(2.00% of the excess over $677)
$773	$862	$ 3.46 +(3.00% of the excess over $773)
$862	$954	$ 6.12 +(4.00% of the excess over $862)
$954	$1,062	$ 9.81 +(5.00% of the excess over $954)
$1,062	and above	$ 15.19 +(5.25% of the excess over $1,062)

Table 3: SEMIMONTHLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$263	$ 0
$263	$304	$ 0 +(0.50% of the excess over $263)
$304	$367	$ 0.21 +(1.00% of the excess over $304)
$367	$419	$ 0.83 +(2.00% of the excess over $367)
$419	$467	$ 1.88 +(3.00% of the excess over $419)
$467	$563	$ 3.31 +(4.00% of the excess over $467)
$563	$625	$ 7.15 +(5.00% of the excess over $563)
$625	and above	$ 10.27 +(5.25% of the excess over $625)

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$525	$ 0
$525	$608	$ 0 +(0.50% of the excess over $525)
$608	$733	$ 0.42 +(1.00% of the excess over $608)
$733	$838	$ 1.67 +(2.00% of the excess over $733)
$838	$933	$ 3.75 +(3.00% of the excess over $838)
$933	$1,033	$ 6.63 +(4.00% of the excess over $933)
$1,033	$1,150	$ 10.63 +(5.00% of the excess over $1,033)
$1,150	and above	$ 16.46 +(5.25% of the excess over $1,150)

Table 4: MONTHLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$525	$ 0
$525	$608	$ 0 +(0.50% of the excess over $525)
$608	$733	$ 0.42 +(1.00% of the excess over $608)
$733	$838	$ 1.67 +(2.00% of the excess over $733)
$838	$933	$ 3.75 +(3.00% of the excess over $838)
$933	$1,125	$ 6.63 +(4.00% of the excess over $933)
$1,125	$1,250	$ 14.29 +(5.00% of the excess over $1,125)
$1,250	and above	$ 20.54 +(5.25% of the excess over $1,250)

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$1,050	$ 0
$1,050	$1,217	$ 0 +(0.50% of the excess over $1,050)
$1,217	$1,467	$ 0.83 +(1.00% of the excess over $1,217)
$1,467	$1,675	$ 3.33 +(2.00% of the excess over $1,467)
$1,675	$1,867	$ 7.50 +(3.00% of the excess over $1,675)
$1,867	$2,067	$ 13.25 +(4.00% of the excess over $1,867)
$2,067	$2,300	$ 21.25 +(5.00% of the excess over $2,067)
$2,300	and above	$ 32.92 +(5.25% of the excess over $2,300)

Tables for Percentage Method of Withholding

Table 5: QUARTERLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$1,575	$ 0
$1,575	$1,825	$ 0 +(0.50% of the excess over $1,575)
$1,825	$2,200	$ 1.25 +(1.00% of the excess over $1,825)
$2,200	$2,513	$ 5.00 +(2.00% of the excess over $2,200)
$2,513	$2,800	$ 11.25 +(3.00% of the excess over $2,513)
$2,800	$3,375	$ 19.88 +(4.00% of the excess over $2,800)
$3,375	$3,750	$ 42.88 +(5.00% of the excess over $3,375)
$3,750	and above	$ 61.63 +(5.25% of the excess over $3,750)

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$3,150	$ 0
$3,150	$3,650	$ 0 +(0.50% of the excess over $3,150)
$3,650	$4,400	$ 2.50 +(1.00% of the excess over $3,650)
$4,400	$5,025	$ 10.00 +(2.00% of the excess over $4,400)
$5,025	$5,600	$ 22.50 +(3.00% of the excess over $5,025)
$5,600	$6,200	$ 39.75 +(4.00% of the excess over $5,600)
$6,200	$6,900	$ 63.75 +(5.00% of the excess over $6,200)
$6,900	and above	$ 98.75 +(5.25% of the excess over $6,900)

Table 6: SEMIANNUAL Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$3,150	$ 0
$3,150	$3,650	$ 0 +(0.50% of the excess over $3,150)
$3,650	$4,400	$ 2.50 +(1.00% of the excess over $3,650)
$4,400	$5,025	$ 10.00 +(2.00% of the excess over $4,400)
$5,025	$5,600	$ 22.50 +(3.00% of the excess over $5,025)
$5,600	$6,750	$ 39.75 +(4.00% of the excess over $5,600)
$6,750	$7,500	$ 85.75 +(5.00% of the excess over $6,750)
$7,500	and above	$123.25 +(5.25% of the excess over $7,5000

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$6,300	$ 0
$6,300	$7,300	$ 0 +(0.50% of the excess over $6,300)
$7,300	$8,800	$ 5.00 +(1.00% of the excess over $7,300)
$8,800	$10,050	$ 20.00 +(2.00% of the excess over $8,800)
$10,050	$11,200	$ 45.00 +(3.00% of the excess over $10,050)
$11,200	$12,400	$ 79.50 +(4.00% of the excess over $11,200)
$12,400	$13,800	$127.50 +(5.00% of the excess over $12,400)
$13,800	and above	$197.50 +(5.25% of the excess over $13,800)

Table 7: ANNUAL Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$6,300	$ 0
$6,300	$7,300	$ 0 +(0.50% of the excess over$6,300)
$7,300	$8,800	$ 5.00 +(1.00% of the excess over$7,300)
$8,800	$10,050	$ 20.00 +(2.00% of the excess over$8,800)
$10,050	$11,200	$ 45.00 +(3.00% of the excess over$10,050)
$11,200	$13,500	$ 79.50 +(4.00% of the excess over$11,200)
$13,500	$15,000	$171.50 +(5.00% of the excess over$13,5000
$15,000	and above	$246.50 +(5.25% of the excess over$15,000)

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$12,600	$ 0
$12,600	$14,600	$ 0 +(0.50% of the excess over $12,600)
$14,600	$17,600	$ 10.00 +(1.00% of the excess over $14,600)
$17,600	$20,100	$ 40.00 +(2.00% of the excess over $17,600)
$20,100	$22,400	$ 90.00 +(3.00% of the excess over $20,100)
$22,400	$24,800	$159.00 +(4.00% of the excess over $22,400)
$24,800	$27,600	$255.00 +(5.00% of the excess over $24,800)
$27,600	and above	$395.00 +(5.25% of the excess over $27,600)

Table 8: DAILY or MISCELLANEOUS Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$24	$ 0
$24	$28	$ 0 +(0.50% of the excess over $24)
$28	$34	$ 0.02 +(1.00% of the excess over $28)
$34	$39	$ 0.08 +(2.00% of the excess over $34)
$39	$43	$ 0.17 +(3.00% of the excess over $39)
$43	$52	$ 0.31 +(4.00% of the excess over $43)
$52	$58	$ 0.66 +(5.00% of the excess over $52)
$58	and above	$ 0.95 +(5.25% of the excess over $58)

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

Over	but less than	The amount of income tax to withhold is:
$0	$48	$ 0
$48	$56	$ 0 +(0.50% of the excess over $48)
$56	$68	$ 0.04 +(1.00% of the excess over $56)
$68	$77	$ 0.15 +(2.00% of the excess over $68)
$77	$86	$ 0.35 +(3.00% of the excess over $77)
$86	$95	$ 0.61 +(4.00% of the excess over $86)
$95	$106	$ 0.98 +(5.00% of the excess over $95)
$106	and above	$ 1.52 +(5.25% of the excess over $106)

Weekly Payroll Period: Single Persons

Weekly Payroll Period - Single Person												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	37	0	0	0	0	0	0	0	0	0	0	0
37	46	0	0	0	0	0	0	0	0	0	0	0
46	55	0	0	0	0	0	0	0	0	0	0	0
55	65	0	0	0	0	0	0	0	0	0	0	0
65	74	0	0	0	0	0	0	0	0	0	0	0
74	83	0	0	0	0	0	0	0	0	0	0	0
83	92	0	0	0	0	0	0	0	0	0	0	0
92	102	0	0	0	0	0	0	0	0	0	0	0
102	111	0	0	0	0	0	0	0	0	0	0	0
111	120	0	0	0	0	0	0	0	0	0	0	0
120	129	0	0	0	0	0	0	0	0	0	0	0
129	138	0	0	0	0	0	0	0	0	0	0	0
138	148	0	0	0	0	0	0	0	0	0	0	0
148	157	0	0	0	0	0	0	0	0	0	0	0
157	166	0	0	0	0	0	0	0	0	0	0	0
166	175	0	0	0	0	0	0	0	0	0	0	0
175	185	1	0	0	0	0	0	0	0	0	0	0
185	194	1	0	0	0	0	0	0	0	0	0	0
194	203	1	1	0	0	0	0	0	0	0	0	0
203	212	1	1	0	0	0	0	0	0	0	0	0
212	222	2	1	1	0	0	0	0	0	0	0	0
222	231	2	1	1	0	0	0	0	0	0	0	0
231	240	2	2	1	1	0	0	0	0	0	0	0
240	249	3	2	1	1	0	0	0	0	0	0	0
249	258	3	2	2	1	1	0	0	0	0	0	0
258	268	3	3	2	1	1	0	0	0	0	0	0
268	277	4	3	2	2	1	1	0	0	0	0	0
277	286	4	3	3	2	1	1	0	0	0	0	0
286	295	5	4	3	2	1	1	1	0	0	0	0
295	305	5	4	3	3	2	1	1	0	0	0	0
305	314	6	5	4	3	2	1	1	0	0	0	0
314	323	6	5	4	3	3	2	1	1	0	0	0
323	332	7	6	5	4	3	2	1	1	0	0	0
332	342	7	6	5	4	3	3	2	1	1	0	0
342	351	8	7	6	5	4	3	2	1	1	0	0
351	360	8	7	6	5	4	3	3	2	1	1	0
360	369	9	8	7	6	5	4	3	2	1	1	0
369	378	9	8	7	6	5	4	3	2	2	1	1
378	388	10	9	8	7	6	5	4	3	2	1	1
388	397	10	9	8	7	6	5	4	3	2	2	1
397	406	11	10	9	8	7	6	5	4	3	2	1
406	415	11	10	9	8	7	6	5	4	3	2	2
415	425	12	11	10	9	8	7	6	5	4	3	2
425	434	12	11	10	9	8	7	6	5	4	3	2
434 and over		Use Table 1 on page 8 for Single										

Weekly Payroll Period: Married Persons

Weekly Payroll Period - Married Person												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	37	0	0	0	0	0	0	0	0	0	0	0
37	46	0	0	0	0	0	0	0	0	0	0	0
46	55	0	0	0	0	0	0	0	0	0	0	0
55	65	0	0	0	0	0	0	0	0	0	0	0
65	74	0	0	0	0	0	0	0	0	0	0	0
74	83	0	0	0	0	0	0	0	0	0	0	0
83	92	0	0	0	0	0	0	0	0	0	0	0
92	102	0	0	0	0	0	0	0	0	0	0	0
102	111	0	0	0	0	0	0	0	0	0	0	0
111	120	0	0	0	0	0	0	0	0	0	0	0
120	129	0	0	0	0	0	0	0	0	0	0	0
129	138	0	0	0	0	0	0	0	0	0	0	0
138	148	0	0	0	0	0	0	0	0	0	0	0
148	157	0	0	0	0	0	0	0	0	0	0	0
157	166	0	0	0	0	0	0	0	0	0	0	0
166	175	0	0	0	0	0	0	0	0	0	0	0
175	185	0	0	0	0	0	0	0	0	0	0	0
185	194	0	0	0	0	0	0	0	0	0	0	0
194	203	0	0	0	0	0	0	0	0	0	0	0
203	212	0	0	0	0	0	0	0	0	0	0	0
212	222	0	0	0	0	0	0	0	0	0	0	0
222	231	0	0	0	0	0	0	0	0	0	0	0
231	240	0	0	0	0	0	0	0	0	0	0	0
240	249	0	0	0	0	0	0	0	0	0	0	0
249	258	0	0	0	0	0	0	0	0	0	0	0
258	268	0	0	0	0	0	0	0	0	0	0	0
268	277	0	0	0	0	0	0	0	0	0	0	0
277	286	0	0	0	0	0	0	0	0	0	0	0
286	295	0	0	0	0	0	0	0	0	0	0	0
295	305	0	0	0	0	0	0	0	0	0	0	0
305	314	0	0	0	0	0	0	0	0	0	0	0
314	323	1	0	0	0	0	0	0	0	0	0	0
323	332	1	0	0	0	0	0	0	0	0	0	0
332	342	1	1	0	0	0	0	0	0	0	0	0
342	351	1	1	0	0	0	0	0	0	0	0	0
351	360	1	1	1	0	0	0	0	0	0	0	0
360	369	1	1	1	0	0	0	0	0	0	0	0
369	378	1	1	1	1	0	0	0	0	0	0	0
378	388	2	1	1	1	0	0	0	0	0	0	0
388	397	2	1	1	1	1	0	0	0	0	0	0
397	406	2	2	1	1	1	0	0	0	0	0	0
406	415	2	2	1	1	1	1	0	0	0	0	0
415	425	3	2	2	1	1	1	0	0	0	0	0
425	434	3	2	2	1	1	1	1	0	0	0	0
434 and over		Use Table 1 on page 8 for Married										

Bi-Weekly Payroll Period: Single Persons

Bi-Weekly Payroll Period - Single Person												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	74	0	0	0	0	0	0	0	0	0	0	0
74	92	0	0	0	0	0	0	0	0	0	0	0
92	111	0	0	0	0	0	0	0	0	0	0	0
111	129	0	0	0	0	0	0	0	0	0	0	0
129	148	0	0	0	0	0	0	0	0	0	0	0
148	166	0	0	0	0	0	0	0	0	0	0	0
166	185	0	0	0	0	0	0	0	0	0	0	0
185	203	0	0	0	0	0	0	0	0	0	0	0
203	222	0	0	0	0	0	0	0	0	0	0	0
222	240	0	0	0	0	0	0	0	0	0	0	0
240	259	0	0	0	0	0	0	0	0	0	0	0
259	277	0	0	0	0	0	0	0	0	0	0	0
277	296	0	0	0	0	0	0	0	0	0	0	0
296	314	0	0	0	0	0	0	0	0	0	0	0
314	332	1	0	0	0	0	0	0	0	0	0	0
332	351	1	0	0	0	0	0	0	0	0	0	0
351	369	1	1	0	0	0	0	0	0	0	0	0
369	388	2	1	0	0	0	0	0	0	0	0	0
388	406	2	1	1	0	0	0	0	0	0	0	0
406	425	3	2	1	0	0	0	0	0	0	0	0
425	443	3	2	1	1	0	0	0	0	0	0	0
443	462	4	3	2	1	0	0	0	0	0	0	0
462	480	5	3	2	1	1	0	0	0	0	0	0
480	499	5	4	3	1	1	0	0	0	0	0	0
499	517	6	5	3	2	1	1	0	0	0	0	0
517	536	7	5	4	2	1	1	0	0	0	0	0
536	554	8	6	5	3	2	1	1	0	0	0	0
554	572	9	7	5	4	2	1	1	0	0	0	0
572	591	10	8	6	4	3	2	1	1	0	0	0
591	609	11	9	7	5	4	2	1	1	0	0	0
609	628	12	10	8	6	4	3	2	1	0	0	0
628	646	13	11	9	7	5	4	2	1	1	0	0
646	665	14	12	10	8	6	4	3	2	1	0	0
665	683	15	13	11	9	7	5	4	2	1	1	0
683	702	16	14	12	9	8	6	4	3	2	1	0
702	720	17	14	12	10	8	7	5	3	2	1	1
720	739	17	15	13	11	9	7	6	4	3	2	1
739	757	18	16	14	12	10	8	7	5	3	2	1
757	775	19	17	15	13	11	9	7	6	4	3	2
775	794	20	18	16	14	12	10	8	6	5	3	2
794	812	21	19	17	15	13	11	9	7	6	4	3
812	831	22	20	18	16	14	12	10	8	6	5	3
831	849	23	21	19	17	15	13	11	9	7	6	4
849	868	24	22	20	18	16	14	12	10	8	6	5
868 and over		Use Table 2 on page 8 for Single										

Bi-Weekly Payroll Period: Married Persons

Bi-Weekly Payroll Period - Married Person												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	74	0	0	0	0	0	0	0	0	0	0	0
74	92	0	0	0	0	0	0	0	0	0	0	0
92	111	0	0	0	0	0	0	0	0	0	0	0
111	129	0	0	0	0	0	0	0	0	0	0	0
129	148	0	0	0	0	0	0	0	0	0	0	0
148	166	0	0	0	0	0	0	0	0	0	0	0
166	185	0	0	0	0	0	0	0	0	0	0	0
185	203	0	0	0	0	0	0	0	0	0	0	0
203	222	0	0	0	0	0	0	0	0	0	0	0
222	240	0	0	0	0	0	0	0	0	0	0	0
240	259	0	0	0	0	0	0	0	0	0	0	0
259	277	0	0	0	0	0	0	0	0	0	0	0
277	296	0	0	0	0	0	0	0	0	0	0	0
296	314	0	0	0	0	0	0	0	0	0	0	0
314	332	0	0	0	0	0	0	0	0	0	0	0
332	351	0	0	0	0	0	0	0	0	0	0	0
351	369	0	0	0	0	0	0	0	0	0	0	0
369	388	0	0	0	0	0	0	0	0	0	0	0
388	406	0	0	0	0	0	0	0	0	0	0	0
406	425	0	0	0	0	0	0	0	0	0	0	0
425	443	0	0	0	0	0	0	0	0	0	0	0
443	462	0	0	0	0	0	0	0	0	0	0	0
462	480	0	0	0	0	0	0	0	0	0	0	0
480	499	0	0	0	0	0	0	0	0	0	0	0
499	517	0	0	0	0	0	0	0	0	0	0	0
517	536	0	0	0	0	0	0	0	0	0	0	0
536	554	0	0	0	0	0	0	0	0	0	0	0
554	572	0	0	0	0	0	0	0	0	0	0	0
572	591	1	0	0	0	0	0	0	0	0	0	0
591	609	1	0	0	0	0	0	0	0	0	0	0
609	628	1	1	0	0	0	0	0	0	0	0	0
628	646	1	1	0	0	0	0	0	0	0	0	0
646	665	1	1	1	0	0	0	0	0	0	0	0
665	683	2	1	1	0	0	0	0	0	0	0	0
683	702	2	1	1	1	0	0	0	0	0	0	0
702	720	2	1	1	1	0	0	0	0	0	0	0
720	739	3	2	1	1	1	0	0	0	0	0	0
739	757	3	2	1	1	1	0	0	0	0	0	0
757	775	3	3	2	1	1	1	0	0	0	0	0
775	794	4	3	2	1	1	1	0	0	0	0	0
794	812	4	3	3	2	1	1	0	0	0	0	0
812	831	5	4	3	2	1	1	1	0	0	0	0
831	849	5	4	3	2	2	1	1	0	0	0	0
849	868	6	5	4	3	2	1	1	1	0	0	0
868 and over		Use Table 2 on page 8 for Married										

Semi-Monthly Payroll Period: Single Persons

Semi-Monthly Payroll Period - Single Person												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	80	0	0	0	0	0	0	0	0	0	0	0
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	0	0	0	0	0	0	0	0	0	0	0
140	160	0	0	0	0	0	0	0	0	0	0	0
160	180	0	0	0	0	0	0	0	0	0	0	0
180	200	0	0	0	0	0	0	0	0	0	0	0
200	220	0	0	0	0	0	0	0	0	0	0	0
220	240	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0
280	300	0	0	0	0	0	0	0	0	0	0	0
300	320	0	0	0	0	0	0	0	0	0	0	0
320	340	0	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0
360	380	1	0	0	0	0	0	0	0	0	0	0
380	400	1	1	0	0	0	0	0	0	0	0	0
400	420	2	1	0	0	0	0	0	0	0	0	0
420	440	2	1	1	0	0	0	0	0	0	0	0
440	460	3	2	1	0	0	0	0	0	0	0	0
460	480	3	2	1	1	0	0	0	0	0	0	0
480	500	4	3	2	1	0	0	0	0	0	0	0
500	520	5	3	2	1	1	0	0	0	0	0	0
520	540	6	4	3	2	1	0	0	0	0	0	0
540	560	7	5	3	2	1	1	0	0	0	0	0
560	580	8	6	4	3	2	1	0	0	0	0	0
580	600	9	7	5	3	2	1	1	0	0	0	0
600	620	10	7	6	4	3	2	1	0	0	0	0
620	640	11	8	7	5	3	2	1	1	0	0	0
640	660	12	9	7	6	4	3	2	1	0	0	0
660	680	13	10	8	6	5	3	2	1	1	0	0
680	700	14	11	9	7	6	4	3	1	1	0	0
700	720	15	13	10	8	6	5	3	2	1	1	0
720	740	16	14	11	9	7	6	4	2	1	1	0
740	760	17	15	12	10	8	6	5	3	2	1	1
760	780	18	16	14	11	9	7	5	4	2	1	1
780	800	19	17	15	12	10	8	6	5	3	2	1
800	820	20	18	16	13	11	9	7	5	4	2	1
820	840	21	19	17	14	12	10	8	6	5	3	2
840	860	22	20	18	16	13	11	9	7	5	4	2
860	880	23	21	19	17	14	12	10	8	6	4	3
880	900	24	22	20	18	15	13	11	9	7	5	4
900	920	25	23	21	19	16	14	12	10	8	6	4
920	940	26	24	22	20	18	15	13	11	9	7	5
940 and over		Use Table 3 on page 8 for Single										

Semi-Monthly Payroll Period: Married Persons

Semi-Monthly Payroll Period - Married Person												
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	80	0	0	0	0	0	0	0	0	0	0	0
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	0	0	0	0	0	0	0	0	0	0	0
140	160	0	0	0	0	0	0	0	0	0	0	0
160	180	0	0	0	0	0	0	0	0	0	0	0
180	200	0	0	0	0	0	0	0	0	0	0	0
200	220	0	0	0	0	0	0	0	0	0	0	0
220	240	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0
280	300	0	0	0	0	0	0	0	0	0	0	0
300	320	0	0	0	0	0	0	0	0	0	0	0
320	340	0	0	0	0	0	0	0	0	0	0	0
340	360	0	0	0	0	0	0	0	0	0	0	0
360	380	0	0	0	0	0	0	0	0	0	0	0
380	400	0	0	0	0	0	0	0	0	0	0	0
400	420	0	0	0	0	0	0	0	0	0	0	0
420	440	0	0	0	0	0	0	0	0	0	0	0
440	460	0	0	0	0	0	0	0	0	0	0	0
460	480	0	0	0	0	0	0	0	0	0	0	0
480	500	0	0	0	0	0	0	0	0	0	0	0
500	520	0	0	0	0	0	0	0	0	0	0	0
520	540	0	0	0	0	0	0	0	0	0	0	0
540	560	0	0	0	0	0	0	0	0	0	0	0
560	580	0	0	0	0	0	0	0	0	0	0	0
580	600	0	0	0	0	0	0	0	0	0	0	0
600	620	0	0	0	0	0	0	0	0	0	0	0
620	640	1	0	0	0	0	0	0	0	0	0	0
640	660	1	0	0	0	0	0	0	0	0	0	0
660	680	1	1	0	0	0	0	0	0	0	0	0
680	700	1	1	0	0	0	0	0	0	0	0	0
700	720	1	1	1	0	0	0	0	0	0	0	0
720	740	2	1	1	0	0	0	0	0	0	0	0
740	760	2	1	1	1	0	0	0	0	0	0	0
760	780	2	2	1	1	0	0	0	0	0	0	0
780	800	3	2	1	1	1	0	0	0	0	0	0
800	820	3	2	2	1	1	0	0	0	0	0	0
820	840	4	3	2	1	1	1	0	0	0	0	0
840	860	4	3	2	2	1	1	0	0	0	0	0
860	880	5	4	3	2	1	1	1	0	0	0	0
880	900	5	4	3	2	2	1	1	0	0	0	0
900	920	6	5	4	3	2	1	1	1	0	0	0
920	940	7	5	4	3	2	2	1	1	0	0	0
940 and over		Use Table 3 on page 8 for Married										

Monthly Payroll Period: Single Persons

Monthly Payroll Period - Single Person												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	160	0	0	0	0	0	0	0	0	0	0	0
160	200	0	0	0	0	0	0	0	0	0	0	0
200	240	0	0	0	0	0	0	0	0	0	0	0
240	280	0	0	0	0	0	0	0	0	0	0	0
280	320	0	0	0	0	0	0	0	0	0	0	0
320	360	0	0	0	0	0	0	0	0	0	0	0
360	400	0	0	0	0	0	0	0	0	0	0	0
400	440	0	0	0	0	0	0	0	0	0	0	0
440	480	0	0	0	0	0	0	0	0	0	0	0
480	520	0	0	0	0	0	0	0	0	0	0	0
520	560	0	0	0	0	0	0	0	0	0	0	0
560	600	0	0	0	0	0	0	0	0	0	0	0
600	640	1	0	0	0	0	0	0	0	0	0	0
640	680	1	0	0	0	0	0	0	0	0	0	0
680	720	1	1	0	0	0	0	0	0	0	0	0
720	760	2	1	0	0	0	0	0	0	0	0	0
760	800	3	1	0	0	0	0	0	0	0	0	0
800	840	3	2	1	0	0	0	0	0	0	0	0
840	880	4	3	1	0	0	0	0	0	0	0	0
880	920	6	3	2	1	0	0	0	0	0	0	0
920	960	7	4	2	1	0	0	0	0	0	0	0
960	1,000	8	6	3	2	1	0	0	0	0	0	0
1,000	1,040	10	7	4	2	1	0	0	0	0	0	0
1,040	1,080	12	8	5	3	2	1	0	0	0	0	0
1,080	1,120	13	10	7	4	2	1	0	0	0	0	0
1,120	1,160	15	12	8	5	3	2	1	0	0	0	0
1,160	1,200	17	13	10	7	4	2	1	0	0	0	0
1,200	1,240	19	15	11	8	5	3	2	1	0	0	0
1,240	1,280	21	17	13	10	6	4	2	1	0	0	0
1,280	1,320	23	19	15	11	8	5	3	2	1	0	0
1,320	1,360	25	21	17	13	10	6	4	2	1	0	0
1,360	1,400	27	23	19	15	11	8	5	3	1	1	0
1,400	1,440	29	25	21	17	13	9	6	4	2	1	0
1,440	1,480	32	27	23	19	14	11	8	5	3	1	1
1,480	1,520	34	29	25	21	16	13	9	6	4	2	1
1,520	1,560	36	31	27	23	18	14	11	8	5	3	1
1,560	1,600	38	33	29	25	20	16	12	9	6	4	2
1,600	1,640	40	36	31	27	22	18	14	11	7	5	3
1,640	1,680	42	38	33	29	25	20	16	12	9	6	4
1,680	1,720	44	40	35	31	27	22	18	14	11	7	5
1,720	1,760	46	42	38	33	29	24	20	16	12	9	6
1,760	1,800	48	44	40	35	31	26	22	18	14	10	7
1,800	1,840	50	46	42	37	33	29	24	20	16	12	9
1,840	1,880	53	48	44	39	35	31	26	22	18	14	10
1,880 and over		Use Table 4 on page 8 for Single										

Monthly Payroll Period: Married Persons

Monthly Payroll Period - Married Person												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	160	0	0	0	0	0	0	0	0	0	0	0
160	200	0	0	0	0	0	0	0	0	0	0	0
200	240	0	0	0	0	0	0	0	0	0	0	0
240	280	0	0	0	0	0	0	0	0	0	0	0
280	320	0	0	0	0	0	0	0	0	0	0	0
320	360	0	0	0	0	0	0	0	0	0	0	0
360	400	0	0	0	0	0	0	0	0	0	0	0
400	440	0	0	0	0	0	0	0	0	0	0	0
440	480	0	0	0	0	0	0	0	0	0	0	0
480	520	0	0	0	0	0	0	0	0	0	0	0
520	560	0	0	0	0	0	0	0	0	0	0	0
560	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	0	0	0	0	0	0	0	0	0	0	0
720	760	0	0	0	0	0	0	0	0	0	0	0
760	800	0	0	0	0	0	0	0	0	0	0	0
800	840	0	0	0	0	0	0	0	0	0	0	0
840	880	0	0	0	0	0	0	0	0	0	0	0
880	920	0	0	0	0	0	0	0	0	0	0	0
920	960	0	0	0	0	0	0	0	0	0	0	0
960	1,000	0	0	0	0	0	0	0	0	0	0	0
1,000	1,040	0	0	0	0	0	0	0	0	0	0	0
1,040	1,080	0	0	0	0	0	0	0	0	0	0	0
1,080	1,120	0	0	0	0	0	0	0	0	0	0	0
1,120	1,160	0	0	0	0	0	0	0	0	0	0	0
1,160	1,200	1	0	0	0	0	0	0	0	0	0	0
1,200	1,240	1	0	0	0	0	0	0	0	0	0	0
1,240	1,280	1	1	0	0	0	0	0	0	0	0	0
1,280	1,320	2	1	0	0	0	0	0	0	0	0	0
1,320	1,360	2	1	1	0	0	0	0	0	0	0	0
1,360	1,400	2	2	1	0	0	0	0	0	0	0	0
1,400	1,440	3	2	1	1	0	0	0	0	0	0	0
1,440	1,480	3	2	2	1	0	0	0	0	0	0	0
1,480	1,520	4	3	2	1	1	0	0	0	0	0	0
1,520	1,560	5	3	2	2	1	0	0	0	0	0	0
1,560	1,600	6	4	3	2	1	1	0	0	0	0	0
1,600	1,640	6	5	3	2	2	1	0	0	0	0	0
1,640	1,680	7	6	4	3	2	1	1	0	0	0	0
1,680	1,720	8	6	5	3	2	2	1	0	0	0	0
1,720	1,760	9	7	5	4	3	2	1	1	0	0	0
1,760	1,800	11	8	6	5	3	2	1	1	0	0	0
1,800	1,840	12	9	7	5	4	3	2	1	1	0	0
1,840	1,880	13	11	8	6	5	3	2	1	1	0	0
1,880and over		Use Table 4 on page 8 for Married										

Annual Payroll Period: Single Persons

Annual Payroll Period - Single Person												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	1,920	0	0	0	0	0	0	0	0	0	0	0
1,920	2,400	0	0	0	0	0	0	0	0	0	0	0
2,400	2,880	0	0	0	0	0	0	0	0	0	0	0
2,880	3,360	0	0	0	0	0	0	0	0	0	0	0
3,360	3,840	0	0	0	0	0	0	0	0	0	0	0
3,840	4,320	0	0	0	0	0	0	0	0	0	0	0
4,320	4,800	0	0	0	0	0	0	0	0	0	0	0
4,800	5,280	0	0	0	0	0	0	0	0	0	0	0
5,280	5,760	0	0	0	0	0	0	0	0	0	0	0
5,760	6,240	0	0	0	0	0	0	0	0	0	0	0
6,240	6,720	1	0	0	0	0	0	0	0	0	0	0
6,720	7,200	3	0	0	0	0	0	0	0	0	0	0
7,200	7,680	6	1	0	0	0	0	0	0	0	0	0
7,680	8,160	11	3	0	0	0	0	0	0	0	0	0
8,160	8,640	16	6	1	0	0	0	0	0	0	0	0
8,640	9,120	22	11	3	0	0	0	0	0	0	0	0
9,120	9,600	31	16	6	0	0	0	0	0	0	0	0
9,600	10,080	41	21	10	3	0	0	0	0	0	0	0
10,080	10,560	53	30	15	5	0	0	0	0	0	0	0
10,560	11,040	68	40	20	10	3	0	0	0	0	0	0
11,040	11,520	83	52	30	15	5	0	0	0	0	0	0
11,520	12,000	102	66	39	20	10	2	0	0	0	0	0
12,000	12,480	121	81	51	29	14	5	0	0	0	0	0
12,480	12,960	140	100	65	38	19	9	2	0	0	0	0
12,960	13,440	160	120	80	50	28	14	5	0	0	0	0
13,440	13,920	181	139	99	64	38	19	9	2	0	0	0
13,920	14,400	205	158	118	78	48	27	14	4	0	0	0
14,400	14,880	229	179	137	97	63	37	18	8	2	0	0
14,880	15,360	253	203	156	116	77	47	26	13	4	0	0
15,360	15,840	278	227	177	136	96	62	36	18	8	2	0
15,840	16,320	303	251	201	155	115	76	46	26	13	4	0
16,320	16,800	328	276	225	175	134	94	60	35	18	8	1
16,800	17,280	354	301	249	199	153	113	75	45	25	12	4
17,280	17,760	379	326	274	223	173	132	92	59	34	17	7
17,760	18,240	404	352	299	247	197	152	112	74	44	24	12
18,240	18,720	429	377	324	272	221	171	131	91	58	34	17
18,720	19,200	454	402	349	297	245	195	150	110	72	43	23
19,200	19,680	480	427	375	322	270	219	169	129	89	57	33
19,680	20,160	505	452	400	347	295	243	193	148	108	71	42
20,160	20,640	530	478	425	373	320	268	217	168	128	88	56
20,640	21,120	555	503	450	398	345	293	241	191	147	107	70
21,120	21,600	580	528	475	423	370	318	265	215	166	126	86
21,600	22,080	606	553	501	448	396	343	291	239	189	145	105
22,080	22,560	631	578	526	473	421	368	316	263	213	164	124
22,560 and over		Use Table 7 on page 9 for Single										

Annual Payroll Period: Married Persons

Annual Payroll Period - Married Person												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
0	1,920	0	0	0	0	0	0	0	0	0	0	0
1,920	2,400	0	0	0	0	0	0	0	0	0	0	0
2,400	2,880	0	0	0	0	0	0	0	0	0	0	0
2,880	3,360	0	0	0	0	0	0	0	0	0	0	0
3,360	3,840	0	0	0	0	0	0	0	0	0	0	0
3,840	4,320	0	0	0	0	0	0	0	0	0	0	0
4,320	4,800	0	0	0	0	0	0	0	0	0	0	0
4,800	5,280	0	0	0	0	0	0	0	0	0	0	0
5,280	5,760	0	0	0	0	0	0	0	0	0	0	0
5,760	6,240	0	0	0	0	0	0	0	0	0	0	0
6,240	6,720	0	0	0	0	0	0	0	0	0	0	0
6,720	7,200	0	0	0	0	0	0	0	0	0	0	0
7,200	7,680	0	0	0	0	0	0	0	0	0	0	0
7,680	8,160	0	0	0	0	0	0	0	0	0	0	0
8,160	8,640	0	0	0	0	0	0	0	0	0	0	0
8,640	9,120	0	0	0	0	0	0	0	0	0	0	0
9,120	9,600	0	0	0	0	0	0	0	0	0	0	0
9,600	10,080	0	0	0	0	0	0	0	0	0	0	0
10,080	10,560	0	0	0	0	0	0	0	0	0	0	0
10,560	11,040	0	0	0	0	0	0	0	0	0	0	0
11,040	11,520	0	0	0	0	0	0	0	0	0	0	0
11,520	12,000	0	0	0	0	0	0	0	0	0	0	0
12,000	12,480	0	0	0	0	0	0	0	0	0	0	0
12,480	12,960	1	0	0	0	0	0	0	0	0	0	0
12,960	13,440	3	0	0	0	0	0	0	0	0	0	0
13,440	13,920	5	0	0	0	0	0	0	0	0	0	0
13,920	14,400	8	3	0	0	0	0	0	0	0	0	0
14,400	14,880	10	5	0	0	0	0	0	0	0	0	0
14,880	15,360	15	8	3	0	0	0	0	0	0	0	0
15,360	15,840	20	10	5	0	0	0	0	0	0	0	0
15,840	16,320	25	15	7	2	0	0	0	0	0	0	0
16,320	16,800	30	20	10	5	0	0	0	0	0	0	0
16,800	17,280	34	24	14	7	2	0	0	0	0	0	0
17,280	17,760	39	29	19	10	5	0	0	0	0	0	0
17,760	18,240	48	34	24	14	7	2	0	0	0	0	0
18,240	18,720	58	39	29	19	9	4	0	0	0	0	0
18,720	19,200	67	47	34	24	14	7	2	0	0	0	0
19,200	19,680	77	57	38	28	18	9	4	0	0	0	0
19,680	20,160	86	66	46	33	23	13	7	2	0	0	0
20,160	20,640	99	76	56	38	28	18	9	4	0	0	0
20,640	21,120	113	86	66	46	33	23	13	6	1	0	0
21,120	21,600	128	98	75	55	38	28	18	9	4	0	0
21,600	22,080	142	112	85	65	45	32	22	12	6	1	0
22,080	22,560	157	127	97	74	54	37	27	17	9	4	0
22,560 and over		Use Table 7 on page 9 for Married										

LOOKING FOR ADDITIONAL INFORMATION?

No matter what the tax topic, from ad valorem taxes to sales tax rates and withholding taxes to vehicle tag agent information, the Oklahoma Tax Commission has many formats available to obtain any additional information you might need.

Contact one of our offices...

In State Toll Free • **(800) 522-8165**
Oklahoma City • 2501 North Lincoln Boulevard • **(405) 521-3160**
Tulsa • 440 South Houston, Fifth Floor • **(918) 581-2399**

Visit our website...

Our website address is: **www.tax.ok.gov**

Oklahoma tax information is available to you 24 hours a day, seven days a week on the Oklahoma Tax Commission website. Whether you need a form, have a question, or need to file a tax report electronically, our website is your one stop for all your taxation needs. Questions can be sent to us through the “Contact” page of our site via email. Online filing of your business taxes, including your withholding report and remittance, is also available on our website through the OkTAP system.