

TC03/900

## MICHIGAN INCOME TAX WITHHOLDING TABLES Weekly Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	2	0.04										
2	4	0.13										
4	6	0.21										
6	8	0.30										
8	10	0.38										
10	12	0.47										
12	14	0.55										
14	16	0.64										
16	18	0.72										
18	20	0.81										
20	22	0.89										
22	24	0.98										
24	26	1.06										
26	28	1.15										
28	30	1.23										
30	32	1.32										
32	34	1.40										
34	36	1.49										
36	38	1.57										
38	40	1.66										
40	42	1.74										
42	44	1.83										
44	46	1.91										
46	48	2.00										
48	50	2.08										
50	52	2.17										
52	54	2.25										
54	56	2.34										
56	58	2.42										
58	60	2.51										
60	62	2.59										
62	64	2.68										
64	66	2.76										
66	68	2.85										
68	70	2.93										
70	72	3.02										
72	74	3.10										
74	76	3.19										
76	78	3.27										
78	80	3.36	0.05									
80	82	3.44	0.13									
82	84	3.53	0.22									
84	86	3.61	0.30									
86	88	3.70	0.39									
88	90	3.78	0.47									

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(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
90	92	3.87	0.56									
92	94	3.95	0.64									
94	96	4.04	0.73									
96	98	4.12	0.81									
98	100	4.21	0.90									
100	104	4.34	1.03									
104	108	4.51	1.20									
108	112	4.68	1.37									
112	116	4.85	1.54									
116	120	5.02	1.71									
120	124	5.19	1.88									
124	128	5.36	2.05									
128	132	5.53	2.22									
132	136	5.70	2.39									
136	140	5.87	2.56									
140	144	6.04	2.73									
144	148	6.21	2.90									
148	152	6.38	3.07									
152	156	6.55	3.24									
156	160	6.72	3.41	0.10								
160	164	6.89	3.58	0.27								
164	168	7.06	3.75	0.44								
168	172	7.23	3.92	0.61								
172	176	7.40	4.09	0.78								
176	180	7.57	4.26	0.95								
180	184	7.74	4.43	1.12								
184	188	7.91	4.60	1.29								
188	192	8.08	4.77	1.46								
192	196	8.25	4.94	1.63								
196	200	8.42	5.11	1.80								
200	204	8.59	5.28	1.97								
204	208	8.76	5.45	2.14								
208	212	8.93	5.62	2.31								
212	216	9.10	5.79	2.48								
216	220	9.27	5.96	2.65								
220	224	9.44	6.13	2.82								
224	228	9.61	6.30	2.99								
228	232	9.78	6.47	3.16								
232	236	9.95	6.64	3.33	0.02							
236	240	10.12	6.81	3.50	0.19							
240	244	10.29	6.98	3.67	0.36							
244	248	10.46	7.15	3.84	0.53							
248	252	10.63	7.32	4.01	0.70							
252	256	10.80	7.49	4.18	0.87							
256	260	10.97	7.66	4.35	1.04							

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
260	264	11.14	7.83	4.52	1.21							
264	268	11.31	8.00	4.69	1.38							
268	272	11.48	8.17	4.86	1.55							
272	276	11.65	8.34	5.03	1.72							
276	280	11.82	8.51	5.20	1.89							
280	284	11.99	8.68	5.37	2.06							
284	288	12.16	8.85	5.54	2.23							
288	292	12.33	9.02	5.71	2.40							
292	296	12.50	9.19	5.88	2.57							
296	300	12.67	9.36	6.05	2.74							
300	304	12.84	9.53	6.22	2.91							
304	308	13.01	9.70	6.39	3.08							
308	312	13.18	9.87	6.56	3.25							
312	316	13.35	10.04	6.73	3.42	0.11						
316	320	13.52	10.21	6.90	3.59	0.28						
320	324	13.69	10.38	7.07	3.76	0.45						
324	328	13.86	10.55	7.24	3.93	0.62						
328	332	14.03	10.72	7.41	4.10	0.79						
332	336	14.20	10.89	7.58	4.27	0.96						
336	340	14.37	11.06	7.75	4.44	1.13						
340	344	14.54	11.23	7.92	4.61	1.30						
344	348	14.71	11.40	8.09	4.78	1.47						
348	352	14.88	11.57	8.26	4.95	1.64						
352	356	15.05	11.74	8.43	5.12	1.81						
356	360	15.22	11.91	8.60	5.29	1.98						
360	364	15.39	12.08	8.77	5.46	2.15						
364	368	15.56	12.25	8.94	5.63	2.32						
368	372	15.73	12.42	9.11	5.80	2.49						
372	376	15.90	12.59	9.28	5.97	2.66						
376	380	16.07	12.76	9.45	6.14	2.83						
380	384	16.24	12.93	9.62	6.31	3.00						
384	388	16.41	13.10	9.79	6.48	3.17						
388	392	16.58	13.27	9.96	6.65	3.34	0.03					
392	396	16.75	13.44	10.13	6.82	3.51	0.20					
396	400	16.92	13.61	10.30	6.99	3.68	0.37					
400	404	17.09	13.78	10.47	7.16	3.85	0.54					
404	408	17.26	13.95	10.64	7.33	4.02	0.71					
408	412	17.43	14.12	10.81	7.50	4.19	0.88					
412	416	17.60	14.29	10.98	7.67	4.36	1.05					
416	420	17.77	14.46	11.15	7.84	4.53	1.22					
420	424	17.94	14.63	11.32	8.01	4.70	1.39					
424	428	18.11	14.80	11.49	8.18	4.87	1.56					
428	432	18.28	14.97	11.66	8.35	5.04	1.73					
432	436	18.45	15.14	11.83	8.52	5.21	1.90					
436	440	18.62	15.31	12.00	8.69	5.38	2.07					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
440	444	18.79	15.48	12.17	8.86	5.55	2.24					
444	448	18.96	15.65	12.34	9.03	5.72	2.41					
448	452	19.13	15.82	12.51	9.20	5.89	2.58					
452	456	19.30	15.99	12.68	9.37	6.06	2.75					
456	460	19.47	16.16	12.85	9.54	6.23	2.92					
460	464	19.64	16.33	13.02	9.71	6.40	3.09					
464	468	19.81	16.50	13.19	9.88	6.57	3.26					
468	472	19.98	16.67	13.36	10.05	6.74	3.43	0.12				
472	476	20.15	16.84	13.53	10.22	6.91	3.60	0.29				
476	480	20.32	17.01	13.70	10.39	7.08	3.77	0.46				
480	484	20.49	17.18	13.87	10.56	7.25	3.94	0.63				
484	488	20.66	17.35	14.04	10.73	7.42	4.11	0.80				
488	492	20.83	17.52	14.21	10.90	7.59	4.28	0.97				
492	496	21.00	17.69	14.38	11.07	7.76	4.45	1.14				
496	500	21.17	17.86	14.55	11.24	7.93	4.62	1.31				
500	504	21.34	18.03	14.72	11.41	8.10	4.79	1.48				
504	508	21.51	18.20	14.89	11.58	8.27	4.96	1.65				
508	512	21.68	18.37	15.06	11.75	8.44	5.13	1.82				
512	516	21.85	18.54	15.23	11.92	8.61	5.30	1.99				
516	520	22.02	18.71	15.40	12.09	8.78	5.47	2.16				
520	524	22.19	18.88	15.57	12.26	8.95	5.64	2.33				
524	528	22.36	19.05	15.74	12.43	9.12	5.81	2.50				
528	532	22.53	19.22	15.91	12.60	9.29	5.98	2.67				
532	536	22.70	19.39	16.08	12.77	9.46	6.15	2.84				
536	540	22.87	19.56	16.25	12.94	9.63	6.32	3.01				
540	544	23.04	19.73	16.42	13.11	9.80	6.49	3.18				
544	548	23.21	19.90	16.59	13.28	9.97	6.66	3.35	0.04			
548	552	23.38	20.07	16.76	13.45	10.14	6.83	3.52	0.21			
552	556	23.55	20.24	16.93	13.62	10.31	7.00	3.69	0.38			
556	560	23.72	20.41	17.10	13.79	10.48	7.17	3.86	0.55			
560	564	23.89	20.58	17.27	13.96	10.65	7.34	4.03	0.72			
564	568	24.06	20.75	17.44	14.13	10.82	7.51	4.20	0.89			
568	572	24.23	20.92	17.61	14.30	10.99	7.68	4.37	1.06			
572	576	24.40	21.09	17.78	14.47	11.16	7.85	4.54	1.23			
576	580	24.57	21.26	17.95	14.64	11.33	8.02	4.71	1.40			
580	584	24.74	21.43	18.12	14.81	11.50	8.19	4.88	1.57			
584	588	24.91	21.60	18.29	14.98	11.67	8.36	5.05	1.74			
588	592	25.08	21.77	18.46	15.15	11.84	8.53	5.22	1.91			
592	596	25.25	21.94	18.63	15.32	12.01	8.70	5.39	2.08			
596	600	25.42	22.11	18.80	15.49	12.18	8.87	5.56	2.25			
		4.25% of excess over 600.00 plus										
600.00 and over		25.50	22.19	18.88	15.57	12.26	8.95	5.64	2.33			

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	6	0.13										
6	12	0.38										
12	18	0.64										
18	24	0.89										
24	30	1.15										
30	36	1.40										
36	42	1.66										
42	48	1.91										
48	54	2.17										
54	60	2.42										
60	66	2.68										
66	72	2.93										
72	78	3.19										
78	84	3.44										
84	90	3.70										
90	96	3.95										
96	102	4.21										
102	108	4.46										
108	114	4.72										
114	120	4.97										
120	126	5.23										
126	132	5.48										
132	138	5.74										
138	144	5.99										
144	150	6.25										
150	156	6.50										
156	162	6.76	0.14									
162	168	7.01	0.39									
168	174	7.27	0.65									
174	180	7.52	0.90									
180	186	7.78	1.16									
186	192	8.03	1.41									
192	198	8.29	1.67									
198	206	8.59	1.97									
206	214	8.93	2.31									
214	222	9.27	2.65									
222	230	9.61	2.99									
230	238	9.95	3.33									
238	246	10.29	3.67									
246	254	10.63	4.01									
254	262	10.97	4.35									
262	270	11.31	4.69									
270	278	11.65	5.03									
278	286	11.99	5.37									
286	294	12.33	5.71									

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
294	302	12.67	6.05									
302	310	13.01	6.39									
310	318	13.35	6.73	0.11								
318	326	13.69	7.07	0.45								
326	334	14.03	7.41	0.79								
334	342	14.37	7.75	1.13								
342	350	14.71	8.09	1.47								
350	358	15.05	8.43	1.81								
358	366	15.39	8.77	2.15								
366	374	15.73	9.11	2.49								
374	382	16.07	9.45	2.83								
382	390	16.41	9.79	3.17								
390	398	16.75	10.13	3.51								
398	406	17.09	10.47	3.85								
406	414	17.43	10.81	4.19								
414	422	17.77	11.15	4.53								
422	430	18.11	11.49	4.87								
430	438	18.45	11.83	5.21								
438	446	18.79	12.17	5.55								
446	454	19.13	12.51	5.89								
454	462	19.47	12.85	6.23								
462	470	19.81	13.19	6.57								
470	478	20.15	13.53	6.91	0.29							
478	486	20.49	13.87	7.25	0.63							
486	494	20.83	14.21	7.59	0.97							
494	502	21.17	14.55	7.93	1.31							
502	510	21.51	14.89	8.27	1.65							
510	518	21.85	15.23	8.61	1.99							
518	526	22.19	15.57	8.95	2.33							
526	534	22.53	15.91	9.29	2.67							
534	542	22.87	16.25	9.63	3.01							
542	550	23.21	16.59	9.97	3.35							
550	558	23.55	16.93	10.31	3.69							
558	566	23.89	17.27	10.65	4.03							
566	574	24.23	17.61	10.99	4.37							
574	582	24.57	17.95	11.33	4.71							
582	590	24.91	18.29	11.67	5.05							
590	598	25.25	18.63	12.01	5.39							
598	606	25.59	18.97	12.35	5.73							
606	614	25.93	19.31	12.69	6.07							
614	622	26.27	19.65	13.03	6.41							
622	630	26.61	19.99	13.37	6.75	0.13						
630	638	26.95	20.33	13.71	7.09	0.47						
638	646	27.29	20.67	14.05	7.43	0.81						
646	654	27.63	21.01	14.39	7.77	1.15						

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
654	662	27.97	21.35	14.73	8.11	1.49						
662	670	28.31	21.69	15.07	8.45	1.83						
670	678	28.65	22.03	15.41	8.79	2.17						
678	686	28.99	22.37	15.75	9.13	2.51						
686	694	29.33	22.71	16.09	9.47	2.85						
694	702	29.67	23.05	16.43	9.81	3.19						
702	710	30.01	23.39	16.77	10.15	3.53						
710	718	30.35	23.73	17.11	10.49	3.87						
718	726	30.69	24.07	17.45	10.83	4.21						
726	734	31.03	24.41	17.79	11.17	4.55						
734	742	31.37	24.75	18.13	11.51	4.89						
742	750	31.71	25.09	18.47	11.85	5.23						
750	758	32.05	25.43	18.81	12.19	5.57						
758	766	32.39	25.77	19.15	12.53	5.91						
766	774	32.73	26.11	19.49	12.87	6.25						
774	782	33.07	26.45	19.83	13.21	6.59						
782	790	33.41	26.79	20.17	13.55	6.93	0.31					
790	798	33.75	27.13	20.51	13.89	7.27	0.65					
798	806	34.09	27.47	20.85	14.23	7.61	0.99					
806	814	34.43	27.81	21.19	14.57	7.95	1.33					
814	822	34.77	28.15	21.53	14.91	8.29	1.67					
822	830	35.11	28.49	21.87	15.25	8.63	2.01					
830	838	35.45	28.83	22.21	15.59	8.97	2.35					
838	846	35.79	29.17	22.55	15.93	9.31	2.69					
846	854	36.13	29.51	22.89	16.27	9.65	3.03					
854	862	36.47	29.85	23.23	16.61	9.99	3.37					
862	870	36.81	30.19	23.57	16.95	10.33	3.71					
870	878	37.15	30.53	23.91	17.29	10.67	4.05					
878	886	37.49	30.87	24.25	17.63	11.01	4.39					
886	894	37.83	31.21	24.59	17.97	11.35	4.73					
894	902	38.17	31.55	24.93	18.31	11.69	5.07					
902	910	38.51	31.89	25.27	18.65	12.03	5.41					
910	918	38.85	32.23	25.61	18.99	12.37	5.75					
918	926	39.19	32.57	25.95	19.33	12.71	6.09					
926	934	39.53	32.91	26.29	19.67	13.05	6.43					
934	942	39.87	33.25	26.63	20.01	13.39	6.77	0.15				
942	950	40.21	33.59	26.97	20.35	13.73	7.11	0.49				
950	958	40.55	33.93	27.31	20.69	14.07	7.45	0.83				
958	966	40.89	34.27	27.65	21.03	14.41	7.79	1.17				
966	974	41.23	34.61	27.99	21.37	14.75	8.13	1.51				
974	982	41.57	34.95	28.33	21.71	15.09	8.47	1.85				
982	990	41.91	35.29	28.67	22.05	15.43	8.81	2.19				
990	998	42.25	35.63	29.01	22.39	15.77	9.15	2.53				
998	1006	42.59	35.97	29.35	22.73	16.11	9.49	2.87				
1006	1014	42.93	36.31	29.69	23.07	16.45	9.83	3.21				

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---											
at least	but less than	0	1	2	3	4	5	6	7	8	9	10	
		the amount of income tax withheld is ---											
1014	1022	43.27	36.65	30.03	23.41	16.79	10.17	3.55					
1022	1030	43.61	36.99	30.37	23.75	17.13	10.51	3.89					
1030	1038	43.95	37.33	30.71	24.09	17.47	10.85	4.23					
1038	1046	44.29	37.67	31.05	24.43	17.81	11.19	4.57					
1046	1054	44.63	38.01	31.39	24.77	18.15	11.53	4.91					
1054	1062	44.97	38.35	31.73	25.11	18.49	11.87	5.25					
1062	1070	45.31	38.69	32.07	25.45	18.83	12.21	5.59					
1070	1078	45.65	39.03	32.41	25.79	19.17	12.55	5.93					
1078	1086	45.99	39.37	32.75	26.13	19.51	12.89	6.27					
1086	1094	46.33	39.71	33.09	26.47	19.85	13.23	6.61					
1094	1102	46.67	40.05	33.43	26.81	20.19	13.57	6.95	0.33				
1102	1110	47.01	40.39	33.77	27.15	20.53	13.91	7.29	0.67				
1110	1118	47.35	40.73	34.11	27.49	20.87	14.25	7.63	1.01				
1118	1126	47.69	41.07	34.45	27.83	21.21	14.59	7.97	1.35				
1126	1134	48.03	41.41	34.79	28.17	21.55	14.93	8.31	1.69				
1134	1142	48.37	41.75	35.13	28.51	21.89	15.27	8.65	2.03				
1142	1150	48.71	42.09	35.47	28.85	22.23	15.61	8.99	2.37				
1150	1158	49.05	42.43	35.81	29.19	22.57	15.95	9.33	2.71				
1158	1166	49.39	42.77	36.15	29.53	22.91	16.29	9.67	3.05				
1166	1174	49.73	43.11	36.49	29.87	23.25	16.63	10.01	3.39				
1174	1182	50.07	43.45	36.83	30.21	23.59	16.97	10.35	3.73				
1182	1190	50.41	43.79	37.17	30.55	23.93	17.31	10.69	4.07				
1190	1198	50.75	44.13	37.51	30.89	24.27	17.65	11.03	4.41				
1198	1206	51.09	44.47	37.85	31.23	24.61	17.99	11.37	4.75				
		4.25% of excess over 1206.00 plus											
1206.00 and over		51.26	44.64	38.02	31.40	24.78	18.16	11.54	4.92				



# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	8	0.17										
8	16	0.51										
16	24	0.85										
24	32	1.19										
32	40	1.53										
40	48	1.87										
48	56	2.21										
56	64	2.55										
64	72	2.89										
72	80	3.23										
80	88	3.57										
88	96	3.91										
96	104	4.25										
104	112	4.59										
112	120	4.93										
120	128	5.27										
128	136	5.61										
136	144	5.95										
144	152	6.29										
152	160	6.63										
160	168	6.97										
168	176	7.31	0.14									
176	184	7.65	0.48									
184	192	7.99	0.82									
192	200	8.33	1.16									
200	208	8.67	1.50									
208	216	9.01	1.84									
216	224	9.35	2.18									
224	232	9.69	2.52									
232	240	10.03	2.86									
240	248	10.37	3.20									
248	256	10.71	3.54									
256	264	11.05	3.88									
264	272	11.39	4.22									
272	280	11.73	4.56									
280	288	12.07	4.90									
288	296	12.41	5.24									
296	304	12.75	5.58									
304	312	13.09	5.92									
312	320	13.43	6.26									
320	328	13.77	6.60									
328	336	14.11	6.94									
336	344	14.45	7.28	0.11								
344	352	14.79	7.62	0.45								
352	360	15.13	7.96	0.79								

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
360	368	15.47	8.30	1.13								
368	376	15.81	8.64	1.47								
376	384	16.15	8.98	1.81								
384	392	16.49	9.32	2.15								
392	400	16.83	9.66	2.49								
400	408	17.17	10.00	2.83								
408	416	17.51	10.34	3.17								
416	424	17.85	10.68	3.51								
424	432	18.19	11.02	3.85								
432	440	18.53	11.36	4.19								
440	448	18.87	11.70	4.53								
448	456	19.21	12.04	4.87								
456	464	19.55	12.38	5.21								
464	472	19.89	12.72	5.55								
472	480	20.23	13.06	5.89								
480	488	20.57	13.40	6.23								
488	496	20.91	13.74	6.57								
496	504	21.25	14.08	6.91								
504	512	21.59	14.42	7.25	0.08							
512	520	21.93	14.76	7.59	0.42							
520	528	22.27	15.10	7.93	0.76							
528	536	22.61	15.44	8.27	1.10							
536	544	22.95	15.78	8.61	1.44							
544	552	23.29	16.12	8.95	1.78							
552	560	23.63	16.46	9.29	2.12							
560	568	23.97	16.80	9.63	2.46							
568	576	24.31	17.14	9.97	2.80							
576	584	24.65	17.48	10.31	3.14							
584	592	24.99	17.82	10.65	3.48							
592	600	25.33	18.16	10.99	3.82							
600	608	25.67	18.50	11.33	4.16							
608	616	26.01	18.84	11.67	4.50							
616	624	26.35	19.18	12.01	4.84							
624	632	26.69	19.52	12.35	5.18							
632	640	27.03	19.86	12.69	5.52							
640	648	27.37	20.20	13.03	5.86							
648	656	27.71	20.54	13.37	6.20							
656	664	28.05	20.88	13.71	6.54							
664	672	28.39	21.22	14.05	6.88							
672	680	28.73	21.56	14.39	7.22	0.05						
680	688	29.07	21.90	14.73	7.56	0.39						
688	696	29.41	22.24	15.07	7.90	0.73						
696	704	29.75	22.58	15.41	8.24	1.07						
704	712	30.09	22.92	15.75	8.58	1.41						
712	720	30.43	23.26	16.09	8.92	1.75						

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
720	728	30.77	23.60	16.43	9.26	2.09						
728	736	31.11	23.94	16.77	9.60	2.43						
736	744	31.45	24.28	17.11	9.94	2.77						
744	752	31.79	24.62	17.45	10.28	3.11						
752	760	32.13	24.96	17.79	10.62	3.45						
760	768	32.47	25.30	18.13	10.96	3.79						
768	776	32.81	25.64	18.47	11.30	4.13						
776	784	33.15	25.98	18.81	11.64	4.47						
784	792	33.49	26.32	19.15	11.98	4.81						
792	800	33.83	26.66	19.49	12.32	5.15						
800	808	34.17	27.00	19.83	12.66	5.49						
808	816	34.51	27.34	20.17	13.00	5.83						
816	824	34.85	27.68	20.51	13.34	6.17						
824	832	35.19	28.02	20.85	13.68	6.51						
832	840	35.53	28.36	21.19	14.02	6.85						
840	848	35.87	28.70	21.53	14.36	7.19	0.02					
848	856	36.21	29.04	21.87	14.70	7.53	0.36					
856	864	36.55	29.38	22.21	15.04	7.87	0.70					
864	872	36.89	29.72	22.55	15.38	8.21	1.04					
872	880	37.23	30.06	22.89	15.72	8.55	1.38					
880	888	37.57	30.40	23.23	16.06	8.89	1.72					
888	896	37.91	30.74	23.57	16.40	9.23	2.06					
896	904	38.25	31.08	23.91	16.74	9.57	2.40					
904	912	38.59	31.42	24.25	17.08	9.91	2.74					
912	920	38.93	31.76	24.59	17.42	10.25	3.08					
920	928	39.27	32.10	24.93	17.76	10.59	3.42					
928	936	39.61	32.44	25.27	18.10	10.93	3.76					
936	944	39.95	32.78	25.61	18.44	11.27	4.10					
944	952	40.29	33.12	25.95	18.78	11.61	4.44					
952	960	40.63	33.46	26.29	19.12	11.95	4.78					
960	968	40.97	33.80	26.63	19.46	12.29	5.12					
968	976	41.31	34.14	26.97	19.80	12.63	5.46					
976	984	41.65	34.48	27.31	20.14	12.97	5.80					
984	992	41.99	34.82	27.65	20.48	13.31	6.14					
992	1000	42.33	35.16	27.99	20.82	13.65	6.48					
1000	1008	42.67	35.50	28.33	21.16	13.99	6.82					
1008	1016	43.01	35.84	28.67	21.50	14.33	7.16					
1016	1024	43.35	36.18	29.01	21.84	14.67	7.50	0.33				
1024	1032	43.69	36.52	29.35	22.18	15.01	7.84	0.67				
1032	1040	44.03	36.86	29.69	22.52	15.35	8.18	1.01				
1040	1048	44.37	37.20	30.03	22.86	15.69	8.52	1.35				
1048	1056	44.71	37.54	30.37	23.20	16.03	8.86	1.69				
1056	1064	45.05	37.88	30.71	23.54	16.37	9.20	2.03				
1064	1072	45.39	38.22	31.05	23.88	16.71	9.54	2.37				
1072	1080	45.73	38.56	31.39	24.22	17.05	9.88	2.71				

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
1080	1088	46.07	38.90	31.73	24.56	17.39	10.22	3.05				
1088	1096	46.41	39.24	32.07	24.90	17.73	10.56	3.39				
1096	1104	46.75	39.58	32.41	25.24	18.07	10.90	3.73				
1104	1112	47.09	39.92	32.75	25.58	18.41	11.24	4.07				
1112	1120	47.43	40.26	33.09	25.92	18.75	11.58	4.41				
1120	1128	47.77	40.60	33.43	26.26	19.09	11.92	4.75				
1128	1136	48.11	40.94	33.77	26.60	19.43	12.26	5.09				
1136	1144	48.45	41.28	34.11	26.94	19.77	12.60	5.43				
1144	1152	48.79	41.62	34.45	27.28	20.11	12.94	5.77				
1152	1160	49.13	41.96	34.79	27.62	20.45	13.28	6.11				
1160	1168	49.47	42.30	35.13	27.96	20.79	13.62	6.45				
1168	1176	49.81	42.64	35.47	28.30	21.13	13.96	6.79				
1176	1184	50.15	42.98	35.81	28.64	21.47	14.30	7.13				
1184	1192	50.49	43.32	36.15	28.98	21.81	14.64	7.47	0.30			
1192	1200	50.83	43.66	36.49	29.32	22.15	14.98	7.81	0.64			
1200	1208	51.17	44.00	36.83	29.66	22.49	15.32	8.15	0.98			
1208	1216	51.51	44.34	37.17	30.00	22.83	15.66	8.49	1.32			
1216	1224	51.85	44.68	37.51	30.34	23.17	16.00	8.83	1.66			
1224	1232	52.19	45.02	37.85	30.68	23.51	16.34	9.17	2.00			
1232	1240	52.53	45.36	38.19	31.02	23.85	16.68	9.51	2.34			
1240	1248	52.87	45.70	38.53	31.36	24.19	17.02	9.85	2.68			
1248	1256	53.21	46.04	38.87	31.70	24.53	17.36	10.19	3.02			
1256	1264	53.55	46.38	39.21	32.04	24.87	17.70	10.53	3.36			
		4.25% of excess over 1264.00 plus										
1264.00 and over		53.72	46.55	39.38	32.21	25.04	17.87	10.70	3.53			

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	16	0.34										
16	32	1.02										
32	48	1.70										
48	64	2.38										
64	80	3.06										
80	96	3.74										
96	112	4.42										
112	128	5.10										
128	144	5.78										
144	160	6.46										
160	176	7.14										
176	192	7.82										
192	208	8.50										
208	224	9.18										
224	240	9.86										
240	256	10.54										
256	272	11.22										
272	288	11.90										
288	304	12.58										
304	320	13.26										
320	336	13.94										
336	352	14.62	0.28									
352	368	15.30	0.96									
368	384	15.98	1.64									
384	400	16.66	2.32									
400	416	17.34	3.00									
416	432	18.02	3.68									
432	448	18.70	4.36									
448	464	19.38	5.04									
464	480	20.06	5.72									
480	496	20.74	6.40									
496	512	21.42	7.08									
512	528	22.10	7.76									
528	544	22.78	8.44									
544	560	23.46	9.12									
560	576	24.14	9.80									
576	592	24.82	10.48									
592	608	25.50	11.16									
608	624	26.18	11.84									
624	640	26.86	12.52									
640	656	27.54	13.20									
656	672	28.22	13.88									
672	688	28.90	14.56	0.22								
688	704	29.58	15.24	0.90								
704	720	30.26	15.92	1.58								

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
720	736	30.94	16.60	2.26								
736	752	31.62	17.28	2.94								
752	768	32.30	17.96	3.62								
768	784	32.98	18.64	4.30								
784	800	33.66	19.32	4.98								
800	816	34.34	20.00	5.66								
816	832	35.02	20.68	6.34								
832	848	35.70	21.36	7.02								
848	864	36.38	22.04	7.70								
864	880	37.06	22.72	8.38								
880	896	37.74	23.40	9.06								
896	912	38.42	24.08	9.74								
912	928	39.10	24.76	10.42								
928	944	39.78	25.44	11.10								
944	960	40.46	26.12	11.78								
960	976	41.14	26.80	12.46								
976	992	41.82	27.48	13.14								
992	1008	42.50	28.16	13.82								
1008	1024	43.18	28.84	14.50	0.16							
1024	1040	43.86	29.52	15.18	0.84							
1040	1056	44.54	30.20	15.86	1.52							
1056	1072	45.22	30.88	16.54	2.20							
1072	1088	45.90	31.56	17.22	2.88							
1088	1104	46.58	32.24	17.90	3.56							
1104	1120	47.26	32.92	18.58	4.24							
1120	1136	47.94	33.60	19.26	4.92							
1136	1152	48.62	34.28	19.94	5.60							
1152	1168	49.30	34.96	20.62	6.28							
1168	1184	49.98	35.64	21.30	6.96							
1184	1200	50.66	36.32	21.98	7.64							
1200	1216	51.34	37.00	22.66	8.32							
1216	1232	52.02	37.68	23.34	9.00							
1232	1248	52.70	38.36	24.02	9.68							
1248	1264	53.38	39.04	24.70	10.36							
1264	1280	54.06	39.72	25.38	11.04							
1280	1296	54.74	40.40	26.06	11.72							
1296	1312	55.42	41.08	26.74	12.40							
1312	1328	56.10	41.76	27.42	13.08							
1328	1344	56.78	42.44	28.10	13.76							
1344	1360	57.46	43.12	28.78	14.44	0.10						
1360	1376	58.14	43.80	29.46	15.12	0.78						
1376	1392	58.82	44.48	30.14	15.80	1.46						
1392	1408	59.50	45.16	30.82	16.48	2.14						
1408	1424	60.18	45.84	31.50	17.16	2.82						
1424	1440	60.86	46.52	32.18	17.84	3.50						

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	the amount of income tax withheld is ---										
1440	1456	61.54	47.20	32.86	18.52	4.18						
1456	1472	62.22	47.88	33.54	19.20	4.86						
1472	1488	62.90	48.56	34.22	19.88	5.54						
1488	1504	63.58	49.24	34.90	20.56	6.22						
1504	1520	64.26	49.92	35.58	21.24	6.90						
1520	1536	64.94	50.60	36.26	21.92	7.58						
1536	1552	65.62	51.28	36.94	22.60	8.26						
1552	1568	66.30	51.96	37.62	23.28	8.94						
1568	1584	66.98	52.64	38.30	23.96	9.62						
1584	1600	67.66	53.32	38.98	24.64	10.30						
1600	1616	68.34	54.00	39.66	25.32	10.98						
1616	1632	69.02	54.68	40.34	26.00	11.66						
1632	1648	69.70	55.36	41.02	26.68	12.34						
1648	1664	70.38	56.04	41.70	27.36	13.02						
1664	1680	71.06	56.72	42.38	28.04	13.70						
1680	1696	71.74	57.40	43.06	28.72	14.38	0.04					
1696	1712	72.42	58.08	43.74	29.40	15.06	0.72					
1712	1728	73.10	58.76	44.42	30.08	15.74	1.40					
1728	1744	73.78	59.44	45.10	30.76	16.42	2.08					
1744	1760	74.46	60.12	45.78	31.44	17.10	2.76					
1760	1776	75.14	60.80	46.46	32.12	17.78	3.44					
1776	1792	75.82	61.48	47.14	32.80	18.46	4.12					
1792	1808	76.50	62.16	47.82	33.48	19.14	4.80					
1808	1824	77.18	62.84	48.50	34.16	19.82	5.48					
1824	1840	77.86	63.52	49.18	34.84	20.50	6.16					
1840	1856	78.54	64.20	49.86	35.52	21.18	6.84					
1856	1872	79.22	64.88	50.54	36.20	21.86	7.52					
1872	1888	79.90	65.56	51.22	36.88	22.54	8.20					
1888	1904	80.58	66.24	51.90	37.56	23.22	8.88					
1904	1920	81.26	66.92	52.58	38.24	23.90	9.56					
1920	1936	81.94	67.60	53.26	38.92	24.58	10.24					
1936	1952	82.62	68.28	53.94	39.60	25.26	10.92					
1952	1968	83.30	68.96	54.62	40.28	25.94	11.60					
1968	1984	83.98	69.64	55.30	40.96	26.62	12.28					
1984	2000	84.66	70.32	55.98	41.64	27.30	12.96					
2000	2016	85.34	71.00	56.66	42.32	27.98	13.64					
2016	2032	86.02	71.68	57.34	43.00	28.66	14.32					
2032	2048	86.70	72.36	58.02	43.68	29.34	15.00	0.66				
2048	2064	87.38	73.04	58.70	44.36	30.02	15.68	1.34				
2064	2080	88.06	73.72	59.38	45.04	30.70	16.36	2.02				
2080	2096	88.74	74.40	60.06	45.72	31.38	17.04	2.70				
2096	2112	89.42	75.08	60.74	46.40	32.06	17.72	3.38				
2112	2128	90.10	75.76	61.42	47.08	32.74	18.40	4.06				
2128	2144	90.78	76.44	62.10	47.76	33.42	19.08	4.74				
2144	2160	91.46	77.12	62.78	48.44	34.10	19.76	5.42				

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(effective January 1, 2019)

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
2160	2176	92.14	77.80	63.46	49.12	34.78	20.44	6.10				
2176	2192	92.82	78.48	64.14	49.80	35.46	21.12	6.78				
2192	2208	93.50	79.16	64.82	50.48	36.14	21.80	7.46				
2208	2224	94.18	79.84	65.50	51.16	36.82	22.48	8.14				
2224	2240	94.86	80.52	66.18	51.84	37.50	23.16	8.82				
2240	2256	95.54	81.20	66.86	52.52	38.18	23.84	9.50				
2256	2272	96.22	81.88	67.54	53.20	38.86	24.52	10.18				
2272	2288	96.90	82.56	68.22	53.88	39.54	25.20	10.86				
2288	2304	97.58	83.24	68.90	54.56	40.22	25.88	11.54				
2304	2320	98.26	83.92	69.58	55.24	40.90	26.56	12.22				
2320	2336	98.94	84.60	70.26	55.92	41.58	27.24	12.90				
2336	2352	99.62	85.28	70.94	56.60	42.26	27.92	13.58				
2352	2368	100.30	85.96	71.62	57.28	42.94	28.60	14.26				
2368	2384	100.98	86.64	72.30	57.96	43.62	29.28	14.94	0.60			
2384	2400	101.66	87.32	72.98	58.64	44.30	29.96	15.62	1.28			
2400	2416	102.34	88.00	73.66	59.32	44.98	30.64	16.30	1.96			
2416	2432	103.02	88.68	74.34	60.00	45.66	31.32	16.98	2.64			
2432	2448	103.70	89.36	75.02	60.68	46.34	32.00	17.66	3.32			
2448	2464	104.38	90.04	75.70	61.36	47.02	32.68	18.34	4.00			
2464	2480	105.06	90.72	76.38	62.04	47.70	33.36	19.02	4.68			
2480	2496	105.74	91.40	77.06	62.72	48.38	34.04	19.70	5.36			
2496	2512	106.42	92.08	77.74	63.40	49.06	34.72	20.38	6.04			
		4.25% of excess over 2512.00 plus										
2512.00 and over		106.76	92.42	78.08	63.74	49.40	35.06	20.72	6.38			



# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Per Diem (daily) Payroll Period

(effective January 1, 2019)  
This table is based on 365 days per year

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	1	0.02										
1	2	0.06										
2	3	0.11										
3	4	0.15										
4	5	0.19										
5	6	0.23										
6	7	0.28										
7	8	0.32										
8	9	0.36										
9	10	0.40										
10	11	0.45										
11	12	0.49	0.02									
12	13	0.53	0.06									
13	14	0.57	0.10									
14	15	0.62	0.15									
15	16	0.66	0.19									
16	17	0.70	0.23									
17	18	0.74	0.27									
18	19	0.79	0.32									
19	20	0.83	0.36									
20	21	0.87	0.40									
21	22	0.91	0.44									
22	23	0.96	0.49	0.02								
23	24	1.00	0.53	0.06								
24	25	1.04	0.57	0.10								
25	26	1.08	0.61	0.14								
26	27	1.13	0.66	0.19								
27	28	1.17	0.70	0.23								
28	29	1.21	0.74	0.27								
29	30	1.25	0.78	0.31								
30	31	1.30	0.83	0.36								
31	32	1.34	0.87	0.40								
32	33	1.38	0.91	0.44								
33	34	1.42	0.95	0.48	0.01							
34	35	1.47	1.00	0.53	0.06							
35	36	1.51	1.04	0.57	0.10							
36	37	1.55	1.08	0.61	0.14							
37	38	1.59	1.12	0.65	0.18							
38	39	1.64	1.17	0.70	0.23							
39	40	1.68	1.21	0.74	0.27							
40	41	1.72	1.25	0.78	0.31							
41	42	1.76	1.29	0.82	0.35							
42	43	1.81	1.34	0.87	0.40							
43	44	1.85	1.38	0.91	0.44							
44	45	1.89	1.42	0.95	0.48	0.01						

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Per Diem (daily) Payroll Period

(effective January 1, 2019)  
This table is based on 365 days per year

4.25% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
45	46	1.93	1.46	0.99	0.52	0.05						
46	47	1.98	1.51	1.04	0.57	0.10						
47	48	2.02	1.55	1.08	0.61	0.14						
48	49	2.06	1.59	1.12	0.65	0.18						
49	50	2.10	1.63	1.16	0.69	0.22						
50	51	2.15	1.68	1.21	0.74	0.27						
51	52	2.19	1.72	1.25	0.78	0.31						
52	53	2.23	1.76	1.29	0.82	0.35						
53	54	2.27	1.80	1.33	0.86	0.39						
54	55	2.32	1.85	1.38	0.91	0.44						
55	56	2.36	1.89	1.42	0.95	0.48	0.01					
56	57	2.40	1.93	1.46	0.99	0.52	0.05					
57	58	2.44	1.97	1.50	1.03	0.56	0.09					
58	59	2.49	2.02	1.55	1.08	0.61	0.14					
59	60	2.53	2.06	1.59	1.12	0.65	0.18					
60	61	2.57	2.10	1.63	1.16	0.69	0.22					
61	62	2.61	2.14	1.67	1.20	0.73	0.26					
62	63	2.66	2.19	1.72	1.25	0.78	0.31					
63	64	2.70	2.23	1.76	1.29	0.82	0.35					
64	65	2.74	2.27	1.80	1.33	0.86	0.39					
65	66	2.78	2.31	1.84	1.37	0.90	0.43					
66	67	2.83	2.36	1.89	1.42	0.95	0.48	0.01				
67	68	2.87	2.40	1.93	1.46	0.99	0.52	0.05				
68	69	2.91	2.44	1.97	1.50	1.03	0.56	0.09				
69	70	2.95	2.48	2.01	1.54	1.07	0.60	0.13				
70	71	3.00	2.53	2.06	1.59	1.12	0.65	0.18				
71	72	3.04	2.57	2.10	1.63	1.16	0.69	0.22				
72	73	3.08	2.61	2.14	1.67	1.20	0.73	0.26				
73	74	3.12	2.65	2.18	1.71	1.24	0.77	0.30				
74	75	3.17	2.70	2.23	1.76	1.29	0.82	0.35				
75	76	3.21	2.74	2.27	1.80	1.33	0.86	0.39				
76	77	3.25	2.78	2.31	1.84	1.37	0.90	0.43				
77	78	3.29	2.82	2.35	1.88	1.41	0.94	0.47				
78	79	3.34	2.87	2.40	1.93	1.46	0.99	0.52	0.05			
79	80	3.38	2.91	2.44	1.97	1.50	1.03	0.56	0.09			
		4.25% of excess over 80.00 plus										
80.00 and over		3.40	2.93	2.46	1.99	1.52	1.05	0.58	0.11			