

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$462 - \$469.99	19.81	13.19	6.57								
\$470 - \$477.99	20.15	13.53	6.91	0.29							
\$478 - \$485.99	20.49	13.87	7.25	0.63							
\$486 - \$493.99	20.83	14.21	7.59	0.97							
\$494 - \$501.99	21.17	14.55	7.93	1.31							
\$502 - \$509.99	21.51	14.89	8.27	1.65							
\$510 - \$517.99	21.85	15.23	8.61	1.99							
\$518 - \$525.99	22.19	15.57	8.95	2.33							
\$526 - \$533.99	22.53	15.91	9.29	2.67							
\$534 - \$541.99	22.87	16.25	9.63	3.01							
\$542 - \$549.99	23.21	16.59	9.97	3.35							
\$550 - \$557.99	23.55	16.93	10.31	3.69							
\$558 - \$565.99	23.89	17.27	10.65	4.03							
\$566 - \$573.99	24.23	17.61	10.99	4.37							
\$574 - \$581.99	24.57	17.95	11.33	4.71							
\$582 - \$589.99	24.91	18.29	11.67	5.05							
\$590 - \$597.99	25.25	18.63	12.01	5.39							
\$598 - \$605.99	25.59	18.97	12.35	5.73							
\$606 - \$613.99	25.93	19.31	12.69	6.07							
\$614 - \$621.99	26.27	19.65	13.03	6.41							
\$622 - \$629.99	26.61	19.99	13.37	6.75	0.13						
\$630 - \$637.99	26.95	20.33	13.71	7.09	0.47						
\$638 - \$645.99	27.29	20.67	14.05	7.43	0.81						
\$646 - \$653.99	27.63	21.01	14.39	7.77	1.15						
\$654 - \$661.99	27.97	21.35	14.73	8.11	1.49						
\$662 - \$669.99	28.31	21.69	15.07	8.45	1.83						
\$670 - \$677.99	28.65	22.03	15.41	8.79	2.17						
\$678 - \$685.99	28.99	22.37	15.75	9.13	2.51						
\$686 - \$693.99	29.33	22.71	16.09	9.47	2.85						
\$694 - \$701.99	29.67	23.05	16.43	9.81	3.19						
\$702 - \$709.99	30.01	23.39	16.77	10.15	3.53						
\$710 - \$717.99	30.35	23.73	17.11	10.49	3.87						
\$718 - \$725.99	30.69	24.07	17.45	10.83	4.21						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$726 - \$733.99	31.03	24.41	17.79	11.17	4.55						
\$734 - \$741.99	31.37	24.75	18.13	11.51	4.89						
\$742 - \$749.99	31.71	25.09	18.47	11.85	5.23						
\$750 - \$757.99	32.05	25.43	18.81	12.19	5.57						
\$758 - \$765.99	32.39	25.77	19.15	12.53	5.91						
\$766 - \$773.99	32.73	26.11	19.49	12.87	6.25						
\$774 - \$781.99	33.07	26.45	19.83	13.21	6.59						
\$782 - \$789.99	33.41	26.79	20.17	13.55	6.93	0.31					
\$790 - \$797.99	33.75	27.13	20.51	13.89	7.27	0.65					
\$798 - \$805.99	34.09	27.47	20.85	14.23	7.61	0.99					
\$806 - \$813.99	34.43	27.81	21.19	14.57	7.95	1.33					
\$814 - \$821.99	34.77	28.15	21.53	14.91	8.29	1.67					
\$822 - \$829.99	35.11	28.49	21.87	15.25	8.63	2.01					
\$830 - \$837.99	35.45	28.83	22.21	15.59	8.97	2.35					
\$838 - \$845.99	35.79	29.17	22.55	15.93	9.31	2.69					
\$846 - \$853.99	36.13	29.51	22.89	16.27	9.65	3.03					
\$854 - \$861.99	36.47	29.85	23.23	16.61	9.99	3.37					
\$862 - \$869.99	36.81	30.19	23.57	16.95	10.33	3.71					
\$870 - \$877.99	37.15	30.53	23.91	17.29	10.67	4.05					
\$878 - \$885.99	37.49	30.87	24.25	17.63	11.01	4.39					
\$886 - \$893.99	37.83	31.21	24.59	17.97	11.35	4.73					
\$894 - \$901.99	38.17	31.55	24.93	18.31	11.69	5.07					
\$902 - \$909.99	38.51	31.89	25.27	18.65	12.03	5.41					
\$910 - \$917.99	38.85	32.23	25.61	18.99	12.37	5.75					
\$918 - \$925.99	39.19	32.57	25.95	19.33	12.71	6.09					
\$926 - \$933.99	39.53	32.91	26.29	19.67	13.05	6.43					
\$934 - \$941.99	39.87	33.25	26.63	20.01	13.39	6.77	0.15				
\$942 - \$949.99	40.21	33.59	26.97	20.35	13.73	7.11	0.49				
\$950 - \$957.99	40.55	33.93	27.31	20.69	14.07	7.45	0.83				
\$958 - \$965.99	40.89	34.27	27.65	21.03	14.41	7.79	1.17				
\$966 - \$973.99	41.23	34.61	27.99	21.37	14.75	8.13	1.51				
\$974 - \$981.99	41.57	34.95	28.33	21.71	15.09	8.47	1.85				
\$982 - \$989.99	41.91	35.29	28.67	22.05	15.43	8.81	2.19				

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$990 - \$997.99	42.25	35.63	29.01	22.39	15.77	9.15	2.53				
\$998 - \$1005.99	42.59	35.97	29.35	22.73	16.11	9.49	2.87				
\$1006 - \$1013.99	42.93	36.31	29.69	23.07	16.45	9.83	3.21				
\$1014 - \$1021.99	43.27	36.65	30.03	23.41	16.79	10.17	3.55				
\$1022 - \$1029.99	43.61	36.99	30.37	23.75	17.13	10.51	3.89				
\$1030 - \$1037.99	43.95	37.33	30.71	24.09	17.47	10.85	4.23				
\$1038 - \$1045.99	44.29	37.67	31.05	24.43	17.81	11.19	4.57				
\$1046 - \$1053.99	44.63	38.01	31.39	24.77	18.15	11.53	4.91				
\$1054 - \$1061.99	44.97	38.35	31.73	25.11	18.49	11.87	5.25				
\$1062 - \$1069.99	45.31	38.69	32.07	25.45	18.83	12.21	5.59				
\$1070 - \$1077.99	45.65	39.03	32.41	25.79	19.17	12.55	5.93				
\$1078 - \$1085.99	45.99	39.37	32.75	26.13	19.51	12.89	6.27				
\$1086 - \$1093.99	46.33	39.71	33.09	26.47	19.85	13.23	6.61				
\$1094 - \$1101.99	46.67	40.05	33.43	26.81	20.19	13.57	6.95	0.33			
\$1102 - \$1109.99	47.01	40.39	33.77	27.15	20.53	13.91	7.29	0.67			
\$1110 - \$1117.99	47.35	40.73	34.11	27.49	20.87	14.25	7.63	1.01			
\$1118 - \$1125.99	47.69	41.07	34.45	27.83	21.21	14.59	7.97	1.35			
\$1126 - \$1133.99	48.03	41.41	34.79	28.17	21.55	14.93	8.31	1.69			
\$1134 - \$1141.99	48.37	41.75	35.13	28.51	21.89	15.27	8.65	2.03			
\$1142 - \$1149.99	48.71	42.09	35.47	28.85	22.23	15.61	8.99	2.37			
\$1150 - \$1157.99	49.05	42.43	35.81	29.19	22.57	15.95	9.33	2.71			
\$1158 - \$1165.99	49.39	42.77	36.15	29.53	22.91	16.29	9.67	3.05			
\$1166 - \$1173.99	49.73	43.11	36.49	29.87	23.25	16.63	10.01	3.39			
\$1174 - \$1181.99	50.07	43.45	36.83	30.21	23.59	16.97	10.35	3.73			
\$1182 - \$1189.99	50.41	43.79	37.17	30.55	23.93	17.31	10.69	4.07			
\$1190 - \$1197.99	50.75	44.13	37.51	30.89	24.27	17.65	11.03	4.41			
\$1198 - \$1205.99	51.09	44.47	37.85	31.23	24.61	17.99	11.37	4.75			
\$1206 and over	51.26	44.64	38.02	31.40	24.78	18.16	11.54	4.92			

Note: If greater than \$1206, multiply the excess over \$1206 by 4.25% and add to the last line on the chart.

Example: If the employee wage was \$1306 with zero claimed, take the excess \$100 x 4.25%(\$4.25) and add to 51.26. Total to withhold would be \$55.51

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$528 - \$543.99	22.78	8.44									
\$544 - \$559.99	23.46	9.12									
\$560 - \$575.99	24.14	9.80									
\$576 - \$591.99	24.82	10.48									
\$592 - \$607.99	25.50	11.16									
\$608 - \$623.99	26.18	11.84									
\$624 - \$639.99	26.86	12.52									
\$640 - \$655.99	27.54	13.20									
\$656 - \$671.99	28.22	13.88									
\$672 - \$687.99	28.90	14.56	0.22								
\$688 - \$703.99	29.58	15.24	0.90								
\$704 - \$719.99	30.26	15.92	1.58								
\$720 - \$735.99	30.94	16.60	2.26								
\$736 - \$751.99	31.62	17.28	2.94								
\$752 - \$767.99	32.30	17.96	3.62								
\$768 - \$783.99	32.98	18.64	4.30								
\$784 - \$799.99	33.66	19.32	4.98								
\$800 - \$815.99	34.34	20.00	5.66								
\$816 - \$831.99	35.02	20.68	6.34								
\$832 - \$847.99	35.70	21.36	7.02								
\$848 - \$863.99	36.38	22.04	7.70								
\$864 - \$879.99	37.06	22.72	8.38								
\$880 - \$895.99	37.74	23.40	9.06								
\$896 - \$911.99	38.42	24.08	9.74								
\$912 - \$927.99	39.10	24.76	10.42								
\$928 - \$943.99	39.78	25.44	11.10								
\$944 - \$959.99	40.46	26.12	11.78								
\$960 - \$975.99	41.14	26.80	12.46								
\$976 - \$991.99	41.82	27.48	13.14								
\$992 - \$1007.99	42.50	28.16	13.82								
\$1008 - \$1023.99	43.18	28.84	14.50	0.16							
\$1024 - \$1039.99	43.86	29.52	15.18	0.84							
\$1040 - \$1055.99	44.54	30.20	15.86	1.52							

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$1056 - \$1071.99	45.22	30.88	16.54	2.20							
\$1072 - \$1087.99	45.90	31.56	17.22	2.88							
\$1088 - \$1103.99	46.58	32.24	17.90	3.56							
\$1104 - \$1119.99	47.26	32.92	18.58	4.24							
\$1120 - \$1135.99	47.94	33.60	19.26	4.92							
\$1136 - \$1151.99	48.62	34.28	19.94	5.60							
\$1152 - \$1167.99	49.30	34.96	20.62	6.28							
\$1168 - \$1183.99	49.98	35.64	21.30	6.96							
\$1184 - \$1199.99	50.66	36.32	21.98	7.64							
\$1200 - \$1215.99	51.34	37.00	22.66	8.32							
\$1216 - \$1231.99	52.02	37.68	23.34	9.00							
\$1232 - \$1247.99	52.70	38.36	24.02	9.68							
\$1248 - \$1263.99	53.38	39.04	24.70	10.36							
\$1264 - \$1279.99	54.06	39.72	25.38	11.04							
\$1280 - \$1295.99	54.74	40.40	26.06	11.72							
\$1296 - \$1311.99	55.42	41.08	26.74	12.40							
\$1312 - \$1327.99	56.10	41.76	27.42	13.08							
\$1328 - \$1343.99	56.78	42.44	28.10	13.76							
\$1344 - \$1359.99	57.46	43.12	28.78	14.44	0.10						
\$1360 - \$1375.99	58.14	43.80	29.46	15.12	0.78						
\$1376 - \$1391.99	58.82	44.48	30.14	15.80	1.46						
\$1392 - \$1407.99	59.50	45.16	30.82	16.48	2.14						
\$1408 - \$1423.99	60.18	45.84	31.50	17.16	2.82						
\$1424 - \$1439.99	60.86	46.52	32.18	17.84	3.50						
\$1440 - \$1455.99	61.54	47.20	32.86	18.52	4.18						
\$1456 - \$1471.99	62.22	47.88	33.54	19.20	4.86						
\$1472 - \$1487.99	62.90	48.56	34.22	19.88	5.54						
\$1488 - \$1503.99	63.58	49.24	34.90	20.56	6.22						
\$1504 - \$1519.99	64.26	49.92	35.58	21.24	6.90						
\$1520 - \$1535.99	64.94	50.60	36.26	21.92	7.58						
\$1536 - \$1551.99	65.62	51.28	36.94	22.60	8.26						
\$1552 - \$1567.99	66.30	51.96	37.62	23.28	8.94						
\$1568 - \$1583.99	66.98	52.64	38.30	23.96	9.62						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$1584 - \$1599.99	67.66	53.32	38.98	24.64	10.30						
\$1600 - \$1615.99	68.34	54.00	39.66	25.32	10.98						
\$1616 - \$1631.99	69.02	54.68	40.34	26.00	11.66						
\$1632 - \$1647.99	69.70	55.36	41.02	26.68	12.34						
\$1648 - \$1663.99	70.38	56.04	41.70	27.36	13.02						
\$1664 - \$1679.99	71.06	56.72	42.38	28.04	13.70						
\$1680 - \$1695.99	71.74	57.40	43.06	28.72	14.38	0.04					
\$1696 - \$1711.99	72.42	58.08	43.74	29.40	15.06	0.72					
\$1712 - \$1727.99	73.10	58.76	44.42	30.08	15.74	1.40					
\$1728 - \$1743.99	73.78	59.44	45.10	30.76	16.42	2.08					
\$1744 - \$1759.99	74.46	60.12	45.78	31.44	17.10	2.76					
\$1760 - \$1775.99	75.14	60.80	46.46	32.12	17.78	3.44					
\$1776 - \$1791.99	75.82	61.48	47.14	32.80	18.46	4.12					
\$1792 - \$1807.99	76.50	62.16	47.82	33.48	19.14	4.80					
\$1808 - \$1823.99	77.18	62.84	48.50	34.16	19.82	5.48					
\$1824 - \$1839.99	77.86	63.52	49.18	34.84	20.50	6.16					
\$1840 - \$1855.99	78.54	64.20	49.86	35.52	21.18	6.84					
\$1856 - \$1871.99	79.22	64.88	50.54	36.20	21.86	7.52					
\$1872 - \$1887.99	79.90	65.56	51.22	36.88	22.54	8.20					
\$1888 - \$1903.99	80.58	66.24	51.90	37.56	23.22	8.88					
\$1904 - \$1919.99	81.26	66.92	52.58	38.24	23.90	9.56					
\$1920 - \$1935.99	81.94	67.60	53.26	38.92	24.58	10.24					
\$1936 - \$1951.99	82.62	68.28	53.94	39.60	25.26	10.92					
\$1952 - \$1967.99	83.30	68.96	54.62	40.28	25.94	11.60					
\$1968 - \$1983.99	83.98	69.64	55.30	40.96	26.62	12.28					
\$1984 - \$1999.99	84.66	70.32	55.98	41.64	27.30	12.96					
\$2000 - \$2015.99	85.34	71.00	56.66	42.32	27.98	13.64					
\$2016 - \$2031.99	86.02	71.68	57.34	43.00	28.66	14.32					
\$2032 - \$2047.99	86.70	72.36	58.02	43.68	29.34	15.00	0.66				
\$2048 - \$2063.99	87.38	73.04	58.70	44.36	30.02	15.68	1.34				
\$2064 - \$2079.99	88.06	73.72	59.38	45.04	30.70	16.36	2.02				
\$2080 - \$2095.99	88.74	74.40	60.06	45.72	31.38	17.04	2.70				
\$2096 - \$2111.99	89.42	75.08	60.74	46.40	32.06	17.72	3.38				

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Monthly Payroll Period

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Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$2112 - \$2127.99	90.10	75.76	61.42	47.08	32.74	18.40	4.06				
\$2128 - \$2143.99	90.78	76.44	62.10	47.76	33.42	19.08	4.74				
\$2144 - \$2159.99	91.46	77.12	62.78	48.44	34.10	19.76	5.42				
\$2160 - \$2175.99	92.14	77.80	63.46	49.12	34.78	20.44	6.10				
\$2176 - \$2191.99	92.82	78.48	64.14	49.80	35.46	21.12	6.78				
\$2192 - \$2207.99	93.50	79.16	64.82	50.48	36.14	21.80	7.46				
\$2208 - \$2223.99	94.18	79.84	65.50	51.16	36.82	22.48	8.14				
\$2224 - \$2239.99	94.86	80.52	66.18	51.84	37.50	23.16	8.82				
\$2240 - \$2255.99	95.54	81.20	66.86	52.52	38.18	23.84	9.50				
\$2256 - \$2271.99	96.22	81.88	67.54	53.20	38.86	24.52	10.18				
\$2272 - \$2287.99	96.90	82.56	68.22	53.88	39.54	25.20	10.86				
\$2288 - \$2303.99	97.58	83.24	68.90	54.56	40.22	25.88	11.54				
\$2304 - \$2319.99	98.26	83.92	69.58	55.24	40.90	26.56	12.22				
\$2320 - \$2335.99	98.94	84.60	70.26	55.92	41.58	27.24	12.90				
\$2336 - \$2351.99	99.62	85.28	70.94	56.60	42.26	27.92	13.58				
\$2352 - \$2367.99	100.30	85.96	71.62	57.28	42.94	28.60	14.26				
\$2368 - \$2383.99	100.98	86.64	72.30	57.96	43.62	29.28	14.94	0.60			
\$2384 - \$2399.99	101.66	87.32	72.98	58.64	44.30	29.96	15.62	1.28			
\$2400 - \$2415.99	102.34	88.00	73.66	59.32	44.98	30.64	16.30	1.96			
\$2416 - \$2431.99	103.02	88.68	74.34	60.00	45.66	31.32	16.98	2.64			
\$2432 - \$2447.99	103.70	89.36	75.02	60.68	46.34	32.00	17.66	3.32			
\$2448 - \$2463.99	104.38	90.04	75.70	61.36	47.02	32.68	18.34	4.00			
\$2464 - \$2479.99	105.06	90.72	76.38	62.04	47.70	33.36	19.02	4.68			
\$2480 - \$2495.99	105.74	91.40	77.06	62.72	48.38	34.04	19.70	5.36			
\$2496 - \$2511.99	106.42	92.08	77.74	63.40	49.06	34.72	20.38	6.04			
\$2512 and over	106.76	92.42	78.08	63.74	49.40	35.06	20.72	6.38			

Note: If greater than \$2512, multiply the excess over \$2512 by 4.25% and add to the last line on the chart.

Example: If the employee wage was \$2612 with zero claimed, take the excess \$100 x 4.25%(\$4.25) and add to 106.76. Total to withhold would be \$111.01

MICHIGAN INCOME TAX WITHHOLDING TABLES

Per Diem (daily) Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$33 - \$33.99	1.42	0.95	0.48	0.01							
\$34 - \$34.99	1.47	1.00	0.53	0.06							
\$35 - \$35.99	1.51	1.04	0.57	0.10							
\$36 - \$36.99	1.55	1.08	0.61	0.14							
\$37 - \$37.99	1.59	1.12	0.65	0.18							
\$38 - \$38.99	1.64	1.17	0.70	0.23							
\$39 - \$39.99	1.68	1.21	0.74	0.27							
\$40 - \$40.99	1.72	1.25	0.78	0.31							
\$41 - \$41.99	1.76	1.29	0.82	0.35							
\$42 - \$42.99	1.81	1.34	0.87	0.40							
\$43 - \$43.99	1.85	1.38	0.91	0.44							
\$44 - \$44.99	1.89	1.42	0.95	0.48	0.01						
\$45 - \$45.99	1.93	1.46	0.99	0.52	0.05						
\$46 - \$46.99	1.98	1.51	1.04	0.57	0.10						
\$47 - \$47.99	2.02	1.55	1.08	0.61	0.14						
\$48 - \$48.99	2.06	1.59	1.12	0.65	0.18						
\$49 - \$49.99	2.10	1.63	1.16	0.69	0.22						
\$50 - \$50.99	2.15	1.68	1.21	0.74	0.27						
\$51 - \$51.99	2.19	1.72	1.25	0.78	0.31						
\$52 - \$52.99	2.23	1.76	1.29	0.82	0.35						
\$53 - \$53.99	2.27	1.80	1.33	0.86	0.39						
\$54 - \$54.99	2.32	1.85	1.38	0.91	0.44						
\$55 - \$55.99	2.36	1.89	1.42	0.95	0.48	0.01					
\$56 - \$56.99	2.40	1.93	1.46	0.99	0.52	0.05					
\$57 - \$57.99	2.44	1.97	1.50	1.03	0.56	0.09					
\$58 - \$58.99	2.49	2.02	1.55	1.08	0.61	0.14					
\$59 - \$59.99	2.53	2.06	1.59	1.12	0.65	0.18					
\$60 - \$60.99	2.57	2.10	1.63	1.16	0.69	0.22					
\$61 - \$61.99	2.61	2.14	1.67	1.20	0.73	0.26					
\$62 - \$62.99	2.66	2.19	1.72	1.25	0.78	0.31					
\$63 - \$63.99	2.70	2.23	1.76	1.29	0.82	0.35					
\$64 - \$64.99	2.74	2.27	1.80	1.33	0.86	0.39					
\$65 - \$65.99	2.78	2.31	1.84	1.37	0.90	0.43					

MICHIGAN INCOME TAX WITHHOLDING TABLES

Per Diem (daily) Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$66 - \$66.99	2.83	2.36	1.89	1.42	0.95	0.48	0.01				
\$67 - \$67.99	2.87	2.40	1.93	1.46	0.99	0.52	0.05				
\$68 - \$68.99	2.91	2.44	1.97	1.50	1.03	0.56	0.09				
\$69 - \$69.99	2.95	2.48	2.01	1.54	1.07	0.60	0.13				
\$70 - \$70.99	3.00	2.53	2.06	1.59	1.12	0.65	0.18				
\$71 - \$71.99	3.04	2.57	2.10	1.63	1.16	0.69	0.22				
\$72 - \$72.99	3.08	2.61	2.14	1.67	1.20	0.73	0.26				
\$73 - \$73.99	3.12	2.65	2.18	1.71	1.24	0.77	0.30				
\$74 - \$74.99	3.17	2.70	2.23	1.76	1.29	0.82	0.35				
\$75 - \$75.99	3.21	2.74	2.27	1.80	1.33	0.86	0.39				
\$76 - \$76.99	3.25	2.78	2.31	1.84	1.37	0.90	0.43				
\$77 - \$77.99	3.29	2.82	2.35	1.88	1.41	0.94	0.47				
\$78 - \$78.99	3.34	2.87	2.40	1.93	1.46	0.99	0.52	0.05			
\$79 - \$79.99	3.38	2.91	2.44	1.97	1.50	1.03	0.56	0.09			
\$80 and over	3.40	2.93	2.46	1.99	1.52	1.05	0.58	0.11			

Note: If greater than \$80, multiply the excess over \$80 by 4.25% and add to the last line on the chart.

Example: If the employee wage was \$180 with zero claimed, take the excess \$100 x 4.25%(\$4.25) and add to 3.40. Total to withhold would be \$7.65

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$264 - \$271.99	11.39	4.22									
\$272 - \$279.99	11.73	4.56									
\$280 - \$287.99	12.07	4.90									
\$288 - \$295.99	12.41	5.24									
\$296 - \$303.99	12.75	5.58									
\$304 - \$311.99	13.09	5.92									
\$312 - \$319.99	13.43	6.26									
\$320 - \$327.99	13.77	6.60									
\$328 - \$335.99	14.11	6.94									
\$336 - \$343.99	14.45	7.28	0.11								
\$344 - \$351.99	14.79	7.62	0.45								
\$352 - \$359.99	15.13	7.96	0.79								
\$360 - \$367.99	15.47	8.30	1.13								
\$368 - \$375.99	15.81	8.64	1.47								
\$376 - \$383.99	16.15	8.98	1.81								
\$384 - \$391.99	16.49	9.32	2.15								
\$392 - \$399.99	16.83	9.66	2.49								
\$400 - \$407.99	17.17	10.00	2.83								
\$408 - \$415.99	17.51	10.34	3.17								
\$416 - \$423.99	17.85	10.68	3.51								
\$424 - \$431.99	18.19	11.02	3.85								
\$432 - \$439.99	18.53	11.36	4.19								
\$440 - \$447.99	18.87	11.70	4.53								
\$448 - \$455.99	19.21	12.04	4.87								
\$456 - \$463.99	19.55	12.38	5.21								
\$464 - \$471.99	19.89	12.72	5.55								
\$472 - \$479.99	20.23	13.06	5.89								
\$480 - \$487.99	20.57	13.40	6.23								
\$488 - \$495.99	20.91	13.74	6.57								
\$496 - \$503.99	21.25	14.08	6.91								
\$504 - \$511.99	21.59	14.42	7.25	0.08							
\$512 - \$519.99	21.93	14.76	7.59	0.42							
\$520 - \$527.99	22.27	15.10	7.93	0.76							

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$528 - \$535.99	22.61	15.44	8.27	1.10							
\$536 - \$543.99	22.95	15.78	8.61	1.44							
\$544 - \$551.99	23.29	16.12	8.95	1.78							
\$552 - \$559.99	23.63	16.46	9.29	2.12							
\$560 - \$567.99	23.97	16.80	9.63	2.46							
\$568 - \$575.99	24.31	17.14	9.97	2.80							
\$576 - \$583.99	24.65	17.48	10.31	3.14							
\$584 - \$591.99	24.99	17.82	10.65	3.48							
\$592 - \$599.99	25.33	18.16	10.99	3.82							
\$600 - \$607.99	25.67	18.50	11.33	4.16							
\$608 - \$615.99	26.01	18.84	11.67	4.50							
\$616 - \$623.99	26.35	19.18	12.01	4.84							
\$624 - \$631.99	26.69	19.52	12.35	5.18							
\$632 - \$639.99	27.03	19.86	12.69	5.52							
\$640 - \$647.99	27.37	20.20	13.03	5.86							
\$648 - \$655.99	27.71	20.54	13.37	6.20							
\$656 - \$663.99	28.05	20.88	13.71	6.54							
\$664 - \$671.99	28.39	21.22	14.05	6.88							
\$672 - \$679.99	28.73	21.56	14.39	7.22	0.05						
\$680 - \$687.99	29.07	21.90	14.73	7.56	0.39						
\$688 - \$695.99	29.41	22.24	15.07	7.90	0.73						
\$696 - \$703.99	29.75	22.58	15.41	8.24	1.07						
\$704 - \$711.99	30.09	22.92	15.75	8.58	1.41						
\$712 - \$719.99	30.43	23.26	16.09	8.92	1.75						
\$720 - \$727.99	30.77	23.60	16.43	9.26	2.09						
\$728 - \$735.99	31.11	23.94	16.77	9.60	2.43						
\$736 - \$743.99	31.45	24.28	17.11	9.94	2.77						
\$744 - \$751.99	31.79	24.62	17.45	10.28	3.11						
\$752 - \$759.99	32.13	24.96	17.79	10.62	3.45						
\$760 - \$767.99	32.47	25.30	18.13	10.96	3.79						
\$768 - \$775.99	32.81	25.64	18.47	11.30	4.13						
\$776 - \$783.99	33.15	25.98	18.81	11.64	4.47						
\$784 - \$791.99	33.49	26.32	19.15	11.98	4.81						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$792 - \$799.99	33.83	26.66	19.49	12.32	5.15						
\$800 - \$807.99	34.17	27.00	19.83	12.66	5.49						
\$808 - \$815.99	34.51	27.34	20.17	13.00	5.83						
\$816 - \$823.99	34.85	27.68	20.51	13.34	6.17						
\$824 - \$831.99	35.19	28.02	20.85	13.68	6.51						
\$832 - \$839.99	35.53	28.36	21.19	14.02	6.85						
\$840 - \$847.99	35.87	28.70	21.53	14.36	7.19	0.02					
\$848 - \$855.99	36.21	29.04	21.87	14.70	7.53	0.36					
\$856 - \$863.99	36.55	29.38	22.21	15.04	7.87	0.70					
\$864 - \$871.99	36.89	29.72	22.55	15.38	8.21	1.04					
\$872 - \$879.99	37.23	30.06	22.89	15.72	8.55	1.38					
\$880 - \$887.99	37.57	30.40	23.23	16.06	8.89	1.72					
\$888 - \$895.99	37.91	30.74	23.57	16.40	9.23	2.06					
\$896 - \$903.99	38.25	31.08	23.91	16.74	9.57	2.40					
\$904 - \$911.99	38.59	31.42	24.25	17.08	9.91	2.74					
\$912 - \$919.99	38.93	31.76	24.59	17.42	10.25	3.08					
\$920 - \$927.99	39.27	32.10	24.93	17.76	10.59	3.42					
\$928 - \$935.99	39.61	32.44	25.27	18.10	10.93	3.76					
\$936 - \$943.99	39.95	32.78	25.61	18.44	11.27	4.10					
\$944 - \$951.99	40.29	33.12	25.95	18.78	11.61	4.44					
\$952 - \$959.99	40.63	33.46	26.29	19.12	11.95	4.78					
\$960 - \$967.99	40.97	33.80	26.63	19.46	12.29	5.12					
\$968 - \$975.99	41.31	34.14	26.97	19.80	12.63	5.46					
\$976 - \$983.99	41.65	34.48	27.31	20.14	12.97	5.80					
\$984 - \$991.99	41.99	34.82	27.65	20.48	13.31	6.14					
\$992 - \$999.99	42.33	35.16	27.99	20.82	13.65	6.48					
\$1000 - \$1007.99	42.67	35.50	28.33	21.16	13.99	6.82					
\$1008 - \$1015.99	43.01	35.84	28.67	21.50	14.33	7.16					
\$1016 - \$1023.99	43.35	36.18	29.01	21.84	14.67	7.50	0.33				
\$1024 - \$1031.99	43.69	36.52	29.35	22.18	15.01	7.84	0.67				
\$1032 - \$1039.99	44.03	36.86	29.69	22.52	15.35	8.18	1.01				
\$1040 - \$1047.99	44.37	37.20	30.03	22.86	15.69	8.52	1.35				
\$1048 - \$1055.99	44.71	37.54	30.37	23.20	16.03	8.86	1.69				

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$1056 - \$1063.99	45.05	37.88	30.71	23.54	16.37	9.20	2.03				
\$1064 - \$1071.99	45.39	38.22	31.05	23.88	16.71	9.54	2.37				
\$1072 - \$1079.99	45.73	38.56	31.39	24.22	17.05	9.88	2.71				
\$1080 - \$1087.99	46.07	38.90	31.73	24.56	17.39	10.22	3.05				
\$1088 - \$1095.99	46.41	39.24	32.07	24.90	17.73	10.56	3.39				
\$1096 - \$1103.99	46.75	39.58	32.41	25.24	18.07	10.90	3.73				
\$1104 - \$1111.99	47.09	39.92	32.75	25.58	18.41	11.24	4.07				
\$1112 - \$1119.99	47.43	40.26	33.09	25.92	18.75	11.58	4.41				
\$1120 - \$1127.99	47.77	40.60	33.43	26.26	19.09	11.92	4.75				
\$1128 - \$1135.99	48.11	40.94	33.77	26.60	19.43	12.26	5.09				
\$1136 - \$1143.99	48.45	41.28	34.11	26.94	19.77	12.60	5.43				
\$1144 - \$1151.99	48.79	41.62	34.45	27.28	20.11	12.94	5.77				
\$1152 - \$1159.99	49.13	41.96	34.79	27.62	20.45	13.28	6.11				
\$1160 - \$1167.99	49.47	42.30	35.13	27.96	20.79	13.62	6.45				
\$1168 - \$1175.99	49.81	42.64	35.47	28.30	21.13	13.96	6.79				
\$1176 - \$1183.99	50.15	42.98	35.81	28.64	21.47	14.30	7.13				
\$1184 - \$1191.99	50.49	43.32	36.15	28.98	21.81	14.64	7.47	0.30			
\$1192 - \$1199.99	50.83	43.66	36.49	29.32	22.15	14.98	7.81	0.64			
\$1200 - \$1207.99	51.17	44.00	36.83	29.66	22.49	15.32	8.15	0.98			
\$1208 - \$1215.99	51.51	44.34	37.17	30.00	22.83	15.66	8.49	1.32			
\$1216 - \$1223.99	51.85	44.68	37.51	30.34	23.17	16.00	8.83	1.66			
\$1224 - \$1231.99	52.19	45.02	37.85	30.68	23.51	16.34	9.17	2.00			
\$1232 - \$1239.99	52.53	45.36	38.19	31.02	23.85	16.68	9.51	2.34			
\$1240 - \$1247.99	52.87	45.70	38.53	31.36	24.19	17.02	9.85	2.68			
\$1248 - \$1255.99	53.21	46.04	38.87	31.70	24.53	17.36	10.19	3.02			
\$1256 - \$1263.99	53.55	46.38	39.21	32.04	24.87	17.70	10.53	3.36			
\$1264 and over	53.72	46.55	39.38	32.21	25.04	17.87	10.70	3.53			

Note: If greater than \$1264, multiply the excess over \$1264 by 4.25% and add to the last line on the chart.

Example: If the employee wage was \$1364 with zero claimed, take the excess \$100 x 4.25%(\$4.25) and add to 53.72. Total to withhold would be \$57.97

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$164 - \$167.99	7.06	3.75	0.44								
\$168 - \$171.99	7.23	3.92	0.61								
\$172 - \$175.99	7.40	4.09	0.78								
\$176 - \$179.99	7.57	4.26	0.95								
\$180 - \$183.99	7.74	4.43	1.12								
\$184 - \$187.99	7.91	4.60	1.29								
\$188 - \$191.99	8.08	4.77	1.46								
\$192 - \$195.99	8.25	4.94	1.63								
\$196 - \$199.99	8.42	5.11	1.80								
\$200 - \$203.99	8.59	5.28	1.97								
\$204 - \$207.99	8.76	5.45	2.14								
\$208 - \$211.99	8.93	5.62	2.31								
\$212 - \$215.99	9.10	5.79	2.48								
\$216 - \$219.99	9.27	5.96	2.65								
\$220 - \$223.99	9.44	6.13	2.82								
\$224 - \$227.99	9.61	6.30	2.99								
\$228 - \$231.99	9.78	6.47	3.16								
\$232 - \$235.99	9.95	6.64	3.33	0.02							
\$236 - \$239.99	10.12	6.81	3.50	0.19							
\$240 - \$243.99	10.29	6.98	3.67	0.36							
\$244 - \$247.99	10.46	7.15	3.84	0.53							
\$248 - \$251.99	10.63	7.32	4.01	0.70							
\$252 - \$255.99	10.80	7.49	4.18	0.87							
\$256 - \$259.99	10.97	7.66	4.35	1.04							
\$260 - \$263.99	11.14	7.83	4.52	1.21							
\$264 - \$267.99	11.31	8.00	4.69	1.38							
\$268 - \$271.99	11.48	8.17	4.86	1.55							
\$272 - \$275.99	11.65	8.34	5.03	1.72							
\$276 - \$279.99	11.82	8.51	5.20	1.89							
\$280 - \$283.99	11.99	8.68	5.37	2.06							
\$284 - \$287.99	12.16	8.85	5.54	2.23							
\$288 - \$291.99	12.33	9.02	5.71	2.40							
\$292 - \$295.99	12.50	9.19	5.88	2.57							

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$296 - \$299.99	12.67	9.36	6.05	2.74							
\$300 - \$303.99	12.84	9.53	6.22	2.91							
\$304 - \$307.99	13.01	9.70	6.39	3.08							
\$308 - \$311.99	13.18	9.87	6.56	3.25							
\$312 - \$315.99	13.35	10.04	6.73	3.42	0.11						
\$316 - \$319.99	13.52	10.21	6.90	3.59	0.28						
\$320 - \$323.99	13.69	10.38	7.07	3.76	0.45						
\$324 - \$327.99	13.86	10.55	7.24	3.93	0.62						
\$328 - \$331.99	14.03	10.72	7.41	4.10	0.79						
\$332 - \$335.99	14.20	10.89	7.58	4.27	0.96						
\$336 - \$339.99	14.37	11.06	7.75	4.44	1.13						
\$340 - \$343.99	14.54	11.23	7.92	4.61	1.30						
\$344 - \$347.99	14.71	11.40	8.09	4.78	1.47						
\$348 - \$351.99	14.88	11.57	8.26	4.95	1.64						
\$352 - \$355.99	15.05	11.74	8.43	5.12	1.81						
\$356 - \$359.99	15.22	11.91	8.60	5.29	1.98						
\$360 - \$363.99	15.39	12.08	8.77	5.46	2.15						
\$364 - \$367.99	15.56	12.25	8.94	5.63	2.32						
\$368 - \$371.99	15.73	12.42	9.11	5.80	2.49						
\$372 - \$375.99	15.90	12.59	9.28	5.97	2.66						
\$376 - \$379.99	16.07	12.76	9.45	6.14	2.83						
\$380 - \$383.99	16.24	12.93	9.62	6.31	3.00						
\$384 - \$387.99	16.41	13.10	9.79	6.48	3.17						
\$388 - \$391.99	16.58	13.27	9.96	6.65	3.34	0.03					
\$392 - \$395.99	16.75	13.44	10.13	6.82	3.51	0.20					
\$396 - \$399.99	16.92	13.61	10.30	6.99	3.68	0.37					
\$400 - \$403.99	17.09	13.78	10.47	7.16	3.85	0.54					
\$404 - \$407.99	17.26	13.95	10.64	7.33	4.02	0.71					
\$408 - \$411.99	17.43	14.12	10.81	7.50	4.19	0.88					
\$412 - \$415.99	17.60	14.29	10.98	7.67	4.36	1.05					
\$416 - \$419.99	17.77	14.46	11.15	7.84	4.53	1.22					
\$420 - \$423.99	17.94	14.63	11.32	8.01	4.70	1.39					
\$424 - \$427.99	18.11	14.80	11.49	8.18	4.87	1.56					

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$428 - \$431.99	18.28	14.97	11.66	8.35	5.04	1.73					
\$432 - \$435.99	18.45	15.14	11.83	8.52	5.21	1.90					
\$436 - \$439.99	18.62	15.31	12.00	8.69	5.38	2.07					
\$440 - \$443.99	18.79	15.48	12.17	8.86	5.55	2.24					
\$444 - \$447.99	18.96	15.65	12.34	9.03	5.72	2.41					
\$448 - \$451.99	19.13	15.82	12.51	9.20	5.89	2.58					
\$452 - \$455.99	19.30	15.99	12.68	9.37	6.06	2.75					
\$456 - \$459.99	19.47	16.16	12.85	9.54	6.23	2.92					
\$460 - \$463.99	19.64	16.33	13.02	9.71	6.40	3.09					
\$464 - \$467.99	19.81	16.50	13.19	9.88	6.57	3.26					
\$468 - \$471.99	19.98	16.67	13.36	10.05	6.74	3.43	0.12				
\$472 - \$475.99	20.15	16.84	13.53	10.22	6.91	3.60	0.29				
\$476 - \$479.99	20.32	17.01	13.70	10.39	7.08	3.77	0.46				
\$480 - \$483.99	20.49	17.18	13.87	10.56	7.25	3.94	0.63				
\$484 - \$487.99	20.66	17.35	14.04	10.73	7.42	4.11	0.80				
\$488 - \$491.99	20.83	17.52	14.21	10.90	7.59	4.28	0.97				
\$492 - \$495.99	21.00	17.69	14.38	11.07	7.76	4.45	1.14				
\$496 - \$499.99	21.17	17.86	14.55	11.24	7.93	4.62	1.31				
\$500 - \$503.99	21.34	18.03	14.72	11.41	8.10	4.79	1.48				
\$504 - \$507.99	21.51	18.20	14.89	11.58	8.27	4.96	1.65				
\$508 - \$511.99	21.68	18.37	15.06	11.75	8.44	5.13	1.82				
\$512 - \$515.99	21.85	18.54	15.23	11.92	8.61	5.30	1.99				
\$516 - \$519.99	22.02	18.71	15.40	12.09	8.78	5.47	2.16				
\$520 - \$523.99	22.19	18.88	15.57	12.26	8.95	5.64	2.33				
\$524 - \$527.99	22.36	19.05	15.74	12.43	9.12	5.81	2.50				
\$528 - \$531.99	22.53	19.22	15.91	12.60	9.29	5.98	2.67				
\$532 - \$535.99	22.70	19.39	16.08	12.77	9.46	6.15	2.84				
\$536 - \$539.99	22.87	19.56	16.25	12.94	9.63	6.32	3.01				
\$540 - \$543.99	23.04	19.73	16.42	13.11	9.80	6.49	3.18				
\$544 - \$547.99	23.21	19.90	16.59	13.28	9.97	6.66	3.35	0.04			
\$548 - \$551.99	23.38	20.07	16.76	13.45	10.14	6.83	3.52	0.21			
\$552 - \$555.99	23.55	20.24	16.93	13.62	10.31	7.00	3.69	0.38			
\$556 - \$559.99	23.72	20.41	17.10	13.79	10.48	7.17	3.86	0.55			

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(Effective January 1, 2018)

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

Wages	Exemption 0	Exemption 1	Exemption 2	Exemption 3	Exemption 4	Exemption 5	Exemption 6	Exemption 7	Exemption 8	Exemption 9	Exemption 10
\$560 - \$563.99	23.89	20.58	17.27	13.96	10.65	7.34	4.03	0.72			
\$564 - \$567.99	24.06	20.75	17.44	14.13	10.82	7.51	4.20	0.89			
\$568 - \$571.99	24.23	20.92	17.61	14.30	10.99	7.68	4.37	1.06			
\$572 - \$575.99	24.40	21.09	17.78	14.47	11.16	7.85	4.54	1.23			
\$576 - \$579.99	24.57	21.26	17.95	14.64	11.33	8.02	4.71	1.40			
\$580 - \$583.99	24.74	21.43	18.12	14.81	11.50	8.19	4.88	1.57			
\$584 - \$587.99	24.91	21.60	18.29	14.98	11.67	8.36	5.05	1.74			
\$588 - \$591.99	25.08	21.77	18.46	15.15	11.84	8.53	5.22	1.91			
\$592 - \$595.99	25.25	21.94	18.63	15.32	12.01	8.70	5.39	2.08			
\$596 - \$599.99	25.42	22.11	18.80	15.49	12.18	8.87	5.56	2.25			
\$600 and over	25.50	22.19	18.88	15.57	12.26	8.95	5.64	2.33			

Note: If greater than \$600, multiply the excess over \$600 by 4.25% and add to the last line on the chart

Example: If the employee wage was \$700 with zero claimed, take the excess \$100 x 4.25%(\$4.25) and add to 25.50. Total to withhold would be \$29.75