





# MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2021)

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	11.80	3.79								
\$470 - \$477.99	20.15	12.14	4.13								
\$478 - \$485.99	20.49	12.48	4.47								
\$486 - \$493.99	20.83	12.82	4.81								
\$494 - \$501.99	21.17	13.16	5.15								
\$502 - \$509.99	21.51	13.50	5.49								
\$510 - \$517.99	21.85	13.84	5.83								
\$518 - \$525.99	22.19	14.18	6.17								
\$526 - \$533.99	22.53	14.52	6.51								
\$534 - \$541.99	22.87	14.86	6.85								
\$542 - \$549.99	23.21	15.20	7.19								
\$550 - \$557.99	23.55	15.54	7.53								
\$558 - \$565.99	23.89	15.88	7.87								
\$566 - \$573.99	24.23	16.22	8.21	0.20							
\$574 - \$581.99	24.57	16.56	8.55	0.54							
\$582 - \$589.99	24.91	16.90	8.89	0.88							
\$590 - \$597.99	25.25	17.24	9.23	1.22							
\$598 - \$605.99	25.59	17.58	9.57	1.56							
\$606 - \$613.99	25.93	17.92	9.91	1.90							
\$614 - \$621.99	26.27	18.26	10.25	2.24							
\$622 - \$629.99	26.61	18.60	10.59	2.58							
\$630 - \$637.99	26.95	18.94	10.93	2.92							
\$638 - \$645.99	27.29	19.28	11.27	3.26							
\$646 - \$653.99	27.63	19.62	11.61	3.60							
\$654 - \$661.99	27.97	19.96	11.95	3.94							
\$662 - \$669.99	28.31	20.30	12.29	4.28							
\$670 - \$677.99	28.65	20.64	12.63	4.62							
\$678 - \$685.99	28.99	20.98	12.97	4.96							
\$686 - \$693.99	29.33	21.32	13.31	5.30							
\$694 - \$701.99	29.67	21.66	13.65	5.64							
\$702 - \$709.99	30.01	22.00	13.99	5.98							
\$710 - \$717.99	30.35	22.34	14.33	6.32							
\$718 - \$725.99	30.69	22.68	14.67	6.66							

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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
\$726 - \$733.99	31.03	23.02	15.01	7.00							
\$734 - \$741.99	31.37	23.36	15.35	7.34							
\$742 - \$749.99	31.71	23.70	15.69	7.68							
\$750 - \$757.99	32.05	24.04	16.03	8.02	0.01						
\$758 - \$765.99	32.39	24.38	16.37	8.36	0.35						
\$766 - \$773.99	32.73	24.72	16.71	8.70	0.69						
\$774 - \$781.99	33.07	25.06	17.05	9.04	1.03						
\$782 - \$789.99	33.41	25.40	17.39	9.38	1.37						
\$790 - \$797.99	33.75	25.74	17.73	9.72	1.71						
\$798 - \$805.99	34.09	26.08	18.07	10.06	2.05						
\$806 - \$813.99	34.43	26.42	18.41	10.40	2.39						
\$814 - \$821.99	34.77	26.76	18.75	10.74	2.73						
\$822 - \$829.99	35.11	27.10	19.09	11.08	3.07						
\$830 - \$837.99	35.45	27.44	19.43	11.42	3.41						
\$838 - \$845.99	35.79	27.78	19.77	11.76	3.75						
\$846 - \$853.99	36.13	28.12	20.11	12.10	4.09						
\$854 - \$861.99	36.47	28.46	20.45	12.44	4.43						
\$862 - \$869.99	36.81	28.80	20.79	12.78	4.77						
\$870 - \$877.99	37.15	29.14	21.13	13.12	5.11						
\$878 - \$885.99	37.49	29.48	21.47	13.46	5.45						
\$886 - \$893.99	37.83	29.82	21.81	13.80	5.79						
\$894 - \$901.99	38.17	30.16	22.15	14.14	6.13						
\$902 - \$909.99	38.51	30.50	22.49	14.48	6.47						
\$910 - \$917.99	38.85	30.84	22.83	14.82	6.81						
\$918 - \$925.99	39.19	31.18	23.17	15.16	7.15						
\$926 - \$933.99	39.53	31.52	23.51	15.50	7.49						
\$934 - \$941.99	39.87	31.86	23.85	15.84	7.83						
\$942 - \$949.99	40.21	32.20	24.19	16.18	8.17	0.16					
\$950 - \$957.99	40.55	32.54	24.53	16.52	8.51	0.50					
\$958 - \$965.99	40.89	32.88	24.87	16.86	8.85	0.84					
\$966 - \$973.99	41.23	33.22	25.21	17.20	9.19	1.18					
\$974 - \$981.99	41.57	33.56	25.55	17.54	9.53	1.52					
\$982 - \$989.99	41.91	33.90	25.89	17.88	9.87	1.86					

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Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2021)

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	34.24	26.23	18.22	10.21	2.20					
\$998 - \$1005.99	42.59	34.58	26.57	18.56	10.55	2.54					
\$1006 - \$1013.99	42.93	34.92	26.91	18.90	10.89	2.88					
\$1014 - \$1021.99	43.27	35.26	27.25	19.24	11.23	3.22					
\$1022 - \$1029.99	43.61	35.60	27.59	19.58	11.57	3.56					
\$1030 - \$1037.99	43.95	35.94	27.93	19.92	11.91	3.90					
\$1038 - \$1045.99	44.29	36.28	28.27	20.26	12.25	4.24					
\$1046 - \$1053.99	44.63	36.62	28.61	20.60	12.59	4.58					
\$1054 - \$1061.99	44.97	36.96	28.95	20.94	12.93	4.92					
\$1062 - \$1069.99	45.31	37.30	29.29	21.28	13.27	5.26					
\$1070 - \$1077.99	45.65	37.64	29.63	21.62	13.61	5.60					
\$1078 - \$1085.99	45.99	37.98	29.97	21.96	13.95	5.94					
\$1086 - \$1093.99	46.33	38.32	30.31	22.30	14.29	6.28					
\$1094 - \$1101.99	46.67	38.66	30.65	22.64	14.63	6.62					
\$1102 - \$1109.99	47.01	39.00	30.99	22.98	14.97	6.96					
\$1110 - \$1117.99	47.35	39.34	31.33	23.32	15.31	7.30					
\$1118 - \$1125.99	47.69	39.68	31.67	23.66	15.65	7.64					
\$1126 - \$1133.99	48.03	40.02	32.01	24.00	15.99	7.98					
\$1134 - \$1141.99	48.37	40.36	32.35	24.34	16.33	8.32	0.31				
\$1142 - \$1149.99	48.71	40.70	32.69	24.68	16.67	8.66	0.65				
\$1150 - \$1157.99	49.05	41.04	33.03	25.02	17.01	9.00	0.99				
\$1158 - \$1165.99	49.39	41.38	33.37	25.36	17.35	9.34	1.33				
\$1166 - \$1173.99	49.73	41.72	33.71	25.70	17.69	9.68	1.67				
\$1174 - \$1181.99	50.07	42.06	34.05	26.04	18.03	10.02	2.01				
\$1182 - \$1189.99	50.41	42.40	34.39	26.38	18.37	10.36	2.35				
\$1190 - \$1197.99	50.75	42.74	34.73	26.72	18.71	10.70	2.69				
\$1198 - \$1205.99	51.09	43.08	35.07	27.06	19.05	11.04	3.03				
\$1206 and over	51.26	43.25	35.24	27.23	19.22	11.21	3.20				

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, 2021)

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	27.87	10.52								
\$1072 - \$1087.99	45.90	28.55	11.20								
\$1088 - \$1103.99	46.58	29.23	11.88								
\$1104 - \$1119.99	47.26	29.91	12.56								
\$1120 - \$1135.99	47.94	30.59	13.24								
\$1136 - \$1151.99	48.62	31.27	13.92								
\$1152 - \$1167.99	49.30	31.95	14.60								
\$1168 - \$1183.99	49.98	32.63	15.28								
\$1184 - \$1199.99	50.66	33.31	15.96								
\$1200 - \$1215.99	51.34	33.99	16.64								
\$1216 - \$1231.99	52.02	34.67	17.32								
\$1232 - \$1247.99	52.70	35.35	18.00	0.65							
\$1248 - \$1263.99	53.38	36.03	18.68	1.33							
\$1264 - \$1279.99	54.06	36.71	19.36	2.01							
\$1280 - \$1295.99	54.74	37.39	20.04	2.69							
\$1296 - \$1311.99	55.42	38.07	20.72	3.37							
\$1312 - \$1327.99	56.10	38.75	21.40	4.05							
\$1328 - \$1343.99	56.78	39.43	22.08	4.73							
\$1344 - \$1359.99	57.46	40.11	22.76	5.41							
\$1360 - \$1375.99	58.14	40.79	23.44	6.09							
\$1376 - \$1391.99	58.82	41.47	24.12	6.77							
\$1392 - \$1407.99	59.50	42.15	24.80	7.45							
\$1408 - \$1423.99	60.18	42.83	25.48	8.13							
\$1424 - \$1439.99	60.86	43.51	26.16	8.81							
\$1440 - \$1455.99	61.54	44.19	26.84	9.49							
\$1456 - \$1471.99	62.22	44.87	27.52	10.17							
\$1472 - \$1487.99	62.90	45.55	28.20	10.85							
\$1488 - \$1503.99	63.58	46.23	28.88	11.53							
\$1504 - \$1519.99	64.26	46.91	29.56	12.21							
\$1520 - \$1535.99	64.94	47.59	30.24	12.89							
\$1536 - \$1551.99	65.62	48.27	30.92	13.57							
\$1552 - \$1567.99	66.30	48.95	31.60	14.25							
\$1568 - \$1583.99	66.98	49.63	32.28	14.93							



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## Monthly Payroll Period

(Effective January 1, 2021)

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	50.31	32.96	15.61							
\$1600 - \$1615.99	68.34	50.99	33.64	16.29							
\$1616 - \$1631.99	69.02	51.67	34.32	16.97							
\$1632 - \$1647.99	69.70	52.35	35.00	17.65	0.30						
\$1648 - \$1663.99	70.38	53.03	35.68	18.33	0.98						
\$1664 - \$1679.99	71.06	53.71	36.36	19.01	1.66						
\$1680 - \$1695.99	71.74	54.39	37.04	19.69	2.34						
\$1696 - \$1711.99	72.42	55.07	37.72	20.37	3.02						
\$1712 - \$1727.99	73.10	55.75	38.40	21.05	3.70						
\$1728 - \$1743.99	73.78	56.43	39.08	21.73	4.38						
\$1744 - \$1759.99	74.46	57.11	39.76	22.41	5.06						
\$1760 - \$1775.99	75.14	57.79	40.44	23.09	5.74						
\$1776 - \$1791.99	75.82	58.47	41.12	23.77	6.42						
\$1792 - \$1807.99	76.50	59.15	41.80	24.45	7.10						
\$1808 - \$1823.99	77.18	59.83	42.48	25.13	7.78						
\$1824 - \$1839.99	77.86	60.51	43.16	25.81	8.46						
\$1840 - \$1855.99	78.54	61.19	43.84	26.49	9.14						
\$1856 - \$1871.99	79.22	61.87	44.52	27.17	9.82						
\$1872 - \$1887.99	79.90	62.55	45.20	27.85	10.50						
\$1888 - \$1903.99	80.58	63.23	45.88	28.53	11.18						
\$1904 - \$1919.99	81.26	63.91	46.56	29.21	11.86						
\$1920 - \$1935.99	81.94	64.59	47.24	29.89	12.54						
\$1936 - \$1951.99	82.62	65.27	47.92	30.57	13.22						
\$1952 - \$1967.99	83.30	65.95	48.60	31.25	13.90						
\$1968 - \$1983.99	83.98	66.63	49.28	31.93	14.58						
\$1984 - \$1999.99	84.66	67.31	49.96	32.61	15.26						
\$2000 - \$2015.99	85.34	67.99	50.64	33.29	15.94						
\$2016 - \$2031.99	86.02	68.67	51.32	33.97	16.62						
\$2032 - \$2047.99	86.70	69.35	52.00	34.65	17.30						
\$2048 - \$2063.99	87.38	70.03	52.68	35.33	17.98	0.63					
\$2064 - \$2079.99	88.06	70.71	53.36	36.01	18.66	1.31					
\$2080 - \$2095.99	88.74	71.39	54.04	36.69	19.34	1.99					
\$2096 - \$2111.99	89.42	72.07	54.72	37.37	20.02	2.67					

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## Monthly Payroll Period

(Effective January 1, 2021)

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
\$2112 - \$2127.99	90.10	72.75	55.40	38.05	20.70	3.35					
\$2128 - \$2143.99	90.78	73.43	56.08	38.73	21.38	4.03					
\$2144 - \$2159.99	91.46	74.11	56.76	39.41	22.06	4.71					
\$2160 - \$2175.99	92.14	74.79	57.44	40.09	22.74	5.39					
\$2176 - \$2191.99	92.82	75.47	58.12	40.77	23.42	6.07					
\$2192 - \$2207.99	93.50	76.15	58.80	41.45	24.10	6.75					
\$2208 - \$2223.99	94.18	76.83	59.48	42.13	24.78	7.43					
\$2224 - \$2239.99	94.86	77.51	60.16	42.81	25.46	8.11					
\$2240 - \$2255.99	95.54	78.19	60.84	43.49	26.14	8.79					
\$2256 - \$2271.99	96.22	78.87	61.52	44.17	26.82	9.47					
\$2272 - \$2287.99	96.90	79.55	62.20	44.85	27.50	10.15					
\$2288 - \$2303.99	97.58	80.23	62.88	45.53	28.18	10.83					
\$2304 - \$2319.99	98.26	80.91	63.56	46.21	28.86	11.51					
\$2320 - \$2335.99	98.94	81.59	64.24	46.89	29.54	12.19					
\$2336 - \$2351.99	99.62	82.27	64.92	47.57	30.22	12.87					
\$2352 - \$2367.99	100.30	82.95	65.60	48.25	30.90	13.55					
\$2368 - \$2383.99	100.98	83.63	66.28	48.93	31.58	14.23					
\$2384 - \$2399.99	101.66	84.31	66.96	49.61	32.26	14.91					
\$2400 - \$2415.99	102.34	84.99	67.64	50.29	32.94	15.59					
\$2416 - \$2431.99	103.02	85.67	68.32	50.97	33.62	16.27					
\$2432 - \$2447.99	103.70	86.35	69.00	51.65	34.30	16.95					
\$2448 - \$2463.99	104.38	87.03	69.68	52.33	34.98	17.63	0.28				
\$2464 - \$2479.99	105.06	87.71	70.36	53.01	35.66	18.31	0.96				
\$2480 - \$2495.99	105.74	88.39	71.04	53.69	36.34	18.99	1.64				
\$2496 - \$2511.99	106.42	89.07	71.72	54.37	37.02	19.67	2.32				
\$2512 and over	106.76	89.41	72.06	54.71	37.36	20.01	2.66				

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, 2021)

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	0.85	0.28								
\$34 - \$34.99	1.47	0.90	0.33								
\$35 - \$35.99	1.51	0.94	0.37								
\$36 - \$36.99	1.55	0.98	0.41								
\$37 - \$37.99	1.59	1.02	0.45								
\$38 - \$38.99	1.64	1.07	0.50								
\$39 - \$39.99	1.68	1.11	0.54								
\$40 - \$40.99	1.72	1.15	0.58	0.01							
\$41 - \$41.99	1.76	1.19	0.62	0.05							
\$42 - \$42.99	1.81	1.24	0.67	0.10							
\$43 - \$43.99	1.85	1.28	0.71	0.14							
\$44 - \$44.99	1.89	1.32	0.75	0.18							
\$45 - \$45.99	1.93	1.36	0.79	0.22							
\$46 - \$46.99	1.98	1.41	0.84	0.27							
\$47 - \$47.99	2.02	1.45	0.88	0.31							
\$48 - \$48.99	2.06	1.49	0.92	0.35							
\$49 - \$49.99	2.10	1.53	0.96	0.39							
\$50 - \$50.99	2.15	1.58	1.01	0.44							
\$51 - \$51.99	2.19	1.62	1.05	0.48							
\$52 - \$52.99	2.23	1.66	1.09	0.52							
\$53 - \$53.99	2.27	1.70	1.13	0.56							
\$54 - \$54.99	2.32	1.75	1.18	0.61	0.04						
\$55 - \$55.99	2.36	1.79	1.22	0.65	0.08						
\$56 - \$56.99	2.40	1.83	1.26	0.69	0.12						
\$57 - \$57.99	2.44	1.87	1.30	0.73	0.16						
\$58 - \$58.99	2.49	1.92	1.35	0.78	0.21						
\$59 - \$59.99	2.53	1.96	1.39	0.82	0.25						
\$60 - \$60.99	2.57	2.00	1.43	0.86	0.29						
\$61 - \$61.99	2.61	2.04	1.47	0.90	0.33						
\$62 - \$62.99	2.66	2.09	1.52	0.95	0.38						
\$63 - \$63.99	2.70	2.13	1.56	0.99	0.42						
\$64 - \$64.99	2.74	2.17	1.60	1.03	0.46						
\$65 - \$65.99	2.78	2.21	1.64	1.07	0.50						

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Per Diem (daily) Payroll Period

(Effective January 1, 2021)

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	2.26	1.69	1.12	0.55						
\$67 - \$67.99	2.87	2.30	1.73	1.16	0.59	0.02					
\$68 - \$68.99	2.91	2.34	1.77	1.20	0.63	0.06					
\$69 - \$69.99	2.95	2.38	1.81	1.24	0.67	0.10					
\$70 - \$70.99	3.00	2.43	1.86	1.29	0.72	0.15					
\$71 - \$71.99	3.04	2.47	1.90	1.33	0.76	0.19					
\$72 - \$72.99	3.08	2.51	1.94	1.37	0.80	0.23					
\$73 - \$73.99	3.12	2.55	1.98	1.41	0.84	0.27					
\$74 - \$74.99	3.17	2.60	2.03	1.46	0.89	0.32					
\$75 - \$75.99	3.21	2.64	2.07	1.50	0.93	0.36					
\$76 - \$76.99	3.25	2.68	2.11	1.54	0.97	0.40					
\$77 - \$77.99	3.29	2.72	2.15	1.58	1.01	0.44					
\$78 - \$78.99	3.34	2.77	2.20	1.63	1.06	0.49					
\$79 - \$79.99	3.38	2.81	2.24	1.67	1.10	0.53					
\$80 and over	3.40	2.83	2.26	1.69	1.12	0.55					

**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, 2021)

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	13.93	5.25								
\$536 - \$543.99	22.95	14.27	5.59								
\$544 - \$551.99	23.29	14.61	5.93								
\$552 - \$559.99	23.63	14.95	6.27								
\$560 - \$567.99	23.97	15.29	6.61								
\$568 - \$575.99	24.31	15.63	6.95								
\$576 - \$583.99	24.65	15.97	7.29								
\$584 - \$591.99	24.99	16.31	7.63								
\$592 - \$599.99	25.33	16.65	7.97								
\$600 - \$607.99	25.67	16.99	8.31								
\$608 - \$615.99	26.01	17.33	8.65								
\$616 - \$623.99	26.35	17.67	8.99	0.31							
\$624 - \$631.99	26.69	18.01	9.33	0.65							
\$632 - \$639.99	27.03	18.35	9.67	0.99							
\$640 - \$647.99	27.37	18.69	10.01	1.33							
\$648 - \$655.99	27.71	19.03	10.35	1.67							
\$656 - \$663.99	28.05	19.37	10.69	2.01							
\$664 - \$671.99	28.39	19.71	11.03	2.35							
\$672 - \$679.99	28.73	20.05	11.37	2.69							
\$680 - \$687.99	29.07	20.39	11.71	3.03							
\$688 - \$695.99	29.41	20.73	12.05	3.37							
\$696 - \$703.99	29.75	21.07	12.39	3.71							
\$704 - \$711.99	30.09	21.41	12.73	4.05							
\$712 - \$719.99	30.43	21.75	13.07	4.39							
\$720 - \$727.99	30.77	22.09	13.41	4.73							
\$728 - \$735.99	31.11	22.43	13.75	5.07							
\$736 - \$743.99	31.45	22.77	14.09	5.41							
\$744 - \$751.99	31.79	23.11	14.43	5.75							
\$752 - \$759.99	32.13	23.45	14.77	6.09							
\$760 - \$767.99	32.47	23.79	15.11	6.43							
\$768 - \$775.99	32.81	24.13	15.45	6.77							
\$776 - \$783.99	33.15	24.47	15.79	7.11							
\$784 - \$791.99	33.49	24.81	16.13	7.45							



# MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2021)

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	25.15	16.47	7.79							
\$800 - \$807.99	34.17	25.49	16.81	8.13							
\$808 - \$815.99	34.51	25.83	17.15	8.47							
\$816 - \$823.99	34.85	26.17	17.49	8.81	0.13						
\$824 - \$831.99	35.19	26.51	17.83	9.15	0.47						
\$832 - \$839.99	35.53	26.85	18.17	9.49	0.81						
\$840 - \$847.99	35.87	27.19	18.51	9.83	1.15						
\$848 - \$855.99	36.21	27.53	18.85	10.17	1.49						
\$856 - \$863.99	36.55	27.87	19.19	10.51	1.83						
\$864 - \$871.99	36.89	28.21	19.53	10.85	2.17						
\$872 - \$879.99	37.23	28.55	19.87	11.19	2.51						
\$880 - \$887.99	37.57	28.89	20.21	11.53	2.85						
\$888 - \$895.99	37.91	29.23	20.55	11.87	3.19						
\$896 - \$903.99	38.25	29.57	20.89	12.21	3.53						
\$904 - \$911.99	38.59	29.91	21.23	12.55	3.87						
\$912 - \$919.99	38.93	30.25	21.57	12.89	4.21						
\$920 - \$927.99	39.27	30.59	21.91	13.23	4.55						
\$928 - \$935.99	39.61	30.93	22.25	13.57	4.89						
\$936 - \$943.99	39.95	31.27	22.59	13.91	5.23						
\$944 - \$951.99	40.29	31.61	22.93	14.25	5.57						
\$952 - \$959.99	40.63	31.95	23.27	14.59	5.91						
\$960 - \$967.99	40.97	32.29	23.61	14.93	6.25						
\$968 - \$975.99	41.31	32.63	23.95	15.27	6.59						
\$976 - \$983.99	41.65	32.97	24.29	15.61	6.93						
\$984 - \$991.99	41.99	33.31	24.63	15.95	7.27						
\$992 - \$999.99	42.33	33.65	24.97	16.29	7.61						
\$1000 - \$1007.99	42.67	33.99	25.31	16.63	7.95						
\$1008 - \$1015.99	43.01	34.33	25.65	16.97	8.29						
\$1016 - \$1023.99	43.35	34.67	25.99	17.31	8.63						
\$1024 - \$1031.99	43.69	35.01	26.33	17.65	8.97	0.29					
\$1032 - \$1039.99	44.03	35.35	26.67	17.99	9.31	0.63					
\$1040 - \$1047.99	44.37	35.69	27.01	18.33	9.65	0.97					
\$1048 - \$1055.99	44.71	36.03	27.35	18.67	9.99	1.31					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2021)

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	36.37	27.69	19.01	10.33	1.65					
\$1064 - \$1071.99	45.39	36.71	28.03	19.35	10.67	1.99					
\$1072 - \$1079.99	45.73	37.05	28.37	19.69	11.01	2.33					
\$1080 - \$1087.99	46.07	37.39	28.71	20.03	11.35	2.67					
\$1088 - \$1095.99	46.41	37.73	29.05	20.37	11.69	3.01					
\$1096 - \$1103.99	46.75	38.07	29.39	20.71	12.03	3.35					
\$1104 - \$1111.99	47.09	38.41	29.73	21.05	12.37	3.69					
\$1112 - \$1119.99	47.43	38.75	30.07	21.39	12.71	4.03					
\$1120 - \$1127.99	47.77	39.09	30.41	21.73	13.05	4.37					
\$1128 - \$1135.99	48.11	39.43	30.75	22.07	13.39	4.71					
\$1136 - \$1143.99	48.45	39.77	31.09	22.41	13.73	5.05					
\$1144 - \$1151.99	48.79	40.11	31.43	22.75	14.07	5.39					
\$1152 - \$1159.99	49.13	40.45	31.77	23.09	14.41	5.73					
\$1160 - \$1167.99	49.47	40.79	32.11	23.43	14.75	6.07					
\$1168 - \$1175.99	49.81	41.13	32.45	23.77	15.09	6.41					
\$1176 - \$1183.99	50.15	41.47	32.79	24.11	15.43	6.75					
\$1184 - \$1191.99	50.49	41.81	33.13	24.45	15.77	7.09					
\$1192 - \$1199.99	50.83	42.15	33.47	24.79	16.11	7.43					
\$1200 - \$1207.99	51.17	42.49	33.81	25.13	16.45	7.77					
\$1208 - \$1215.99	51.51	42.83	34.15	25.47	16.79	8.11					
\$1216 - \$1223.99	51.85	43.17	34.49	25.81	17.13	8.45					
\$1224 - \$1231.99	52.19	43.51	34.83	26.15	17.47	8.79	0.11				
\$1232 - \$1239.99	52.53	43.85	35.17	26.49	17.81	9.13	0.45				
\$1240 - \$1247.99	52.87	44.19	35.51	26.83	18.15	9.47	0.79				
\$1248 - \$1255.99	53.21	44.53	35.85	27.17	18.49	9.81	1.13				
\$1256 - \$1263.99	53.55	44.87	36.19	27.51	18.83	10.15	1.47				
\$1264 and over	53.72	45.04	36.36	27.68	19.00	10.32	1.64				

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, 2021)

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	3.06									
\$168 - \$171.99	7.23	3.23									
\$172 - \$175.99	7.40	3.40									
\$176 - \$179.99	7.57	3.57									
\$180 - \$183.99	7.74	3.74									
\$184 - \$187.99	7.91	3.91									
\$188 - \$191.99	8.08	4.08	0.08								
\$192 - \$195.99	8.25	4.25	0.25								
\$196 - \$199.99	8.42	4.42	0.42								
\$200 - \$203.99	8.59	4.59	0.59								
\$204 - \$207.99	8.76	4.76	0.76								
\$208 - \$211.99	8.93	4.93	0.93								
\$212 - \$215.99	9.10	5.10	1.10								
\$216 - \$219.99	9.27	5.27	1.27								
\$220 - \$223.99	9.44	5.44	1.44								
\$224 - \$227.99	9.61	5.61	1.61								
\$228 - \$231.99	9.78	5.78	1.78								
\$232 - \$235.99	9.95	5.95	1.95								
\$236 - \$239.99	10.12	6.12	2.12								
\$240 - \$243.99	10.29	6.29	2.29								
\$244 - \$247.99	10.46	6.46	2.46								
\$248 - \$251.99	10.63	6.63	2.63								
\$252 - \$255.99	10.80	6.80	2.80								
\$256 - \$259.99	10.97	6.97	2.97								
\$260 - \$263.99	11.14	7.14	3.14								
\$264 - \$267.99	11.31	7.31	3.31								
\$268 - \$271.99	11.48	7.48	3.48								
\$272 - \$275.99	11.65	7.65	3.65								
\$276 - \$279.99	11.82	7.82	3.82								
\$280 - \$283.99	11.99	7.99	3.99								
\$284 - \$287.99	12.16	8.16	4.16	0.16							
\$288 - \$291.99	12.33	8.33	4.33	0.33							
\$292 - \$295.99	12.50	8.50	4.50	0.50							

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(Effective January 1, 2021)

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	8.67	4.67	0.67							
\$300 - \$303.99	12.84	8.84	4.84	0.84							
\$304 - \$307.99	13.01	9.01	5.01	1.01							
\$308 - \$311.99	13.18	9.18	5.18	1.18							
\$312 - \$315.99	13.35	9.35	5.35	1.35							
\$316 - \$319.99	13.52	9.52	5.52	1.52							
\$320 - \$323.99	13.69	9.69	5.69	1.69							
\$324 - \$327.99	13.86	9.86	5.86	1.86							
\$328 - \$331.99	14.03	10.03	6.03	2.03							
\$332 - \$335.99	14.20	10.20	6.20	2.20							
\$336 - \$339.99	14.37	10.37	6.37	2.37							
\$340 - \$343.99	14.54	10.54	6.54	2.54							
\$344 - \$347.99	14.71	10.71	6.71	2.71							
\$348 - \$351.99	14.88	10.88	6.88	2.88							
\$352 - \$355.99	15.05	11.05	7.05	3.05							
\$356 - \$359.99	15.22	11.22	7.22	3.22							
\$360 - \$363.99	15.39	11.39	7.39	3.39							
\$364 - \$367.99	15.56	11.56	7.56	3.56							
\$368 - \$371.99	15.73	11.73	7.73	3.73							
\$372 - \$375.99	15.90	11.90	7.90	3.90							
\$376 - \$379.99	16.07	12.07	8.07	4.07	0.07						
\$380 - \$383.99	16.24	12.24	8.24	4.24	0.24						
\$384 - \$387.99	16.41	12.41	8.41	4.41	0.41						
\$388 - \$391.99	16.58	12.58	8.58	4.58	0.58						
\$392 - \$395.99	16.75	12.75	8.75	4.75	0.75						
\$396 - \$399.99	16.92	12.92	8.92	4.92	0.92						
\$400 - \$403.99	17.09	13.09	9.09	5.09	1.09						
\$404 - \$407.99	17.26	13.26	9.26	5.26	1.26						
\$408 - \$411.99	17.43	13.43	9.43	5.43	1.43						
\$412 - \$415.99	17.60	13.60	9.60	5.60	1.60						
\$416 - \$419.99	17.77	13.77	9.77	5.77	1.77						
\$420 - \$423.99	17.94	13.94	9.94	5.94	1.94						
\$424 - \$427.99	18.11	14.11	10.11	6.11	2.11						

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(Effective January 1, 2021)

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	14.28	10.28	6.28	2.28						
\$432 - \$435.99	18.45	14.45	10.45	6.45	2.45						
\$436 - \$439.99	18.62	14.62	10.62	6.62	2.62						
\$440 - \$443.99	18.79	14.79	10.79	6.79	2.79						
\$444 - \$447.99	18.96	14.96	10.96	6.96	2.96						
\$448 - \$451.99	19.13	15.13	11.13	7.13	3.13						
\$452 - \$455.99	19.30	15.30	11.30	7.30	3.30						
\$456 - \$459.99	19.47	15.47	11.47	7.47	3.47						
\$460 - \$463.99	19.64	15.64	11.64	7.64	3.64						
\$464 - \$467.99	19.81	15.81	11.81	7.81	3.81						
\$468 - \$471.99	19.98	15.98	11.98	7.98	3.98						
\$472 - \$475.99	20.15	16.15	12.15	8.15	4.15	0.15					
\$476 - \$479.99	20.32	16.32	12.32	8.32	4.32	0.32					
\$480 - \$483.99	20.49	16.49	12.49	8.49	4.49	0.49					
\$484 - \$487.99	20.66	16.66	12.66	8.66	4.66	0.66					
\$488 - \$491.99	20.83	16.83	12.83	8.83	4.83	0.83					
\$492 - \$495.99	21.00	17.00	13.00	9.00	5.00	1.00					
\$496 - \$499.99	21.17	17.17	13.17	9.17	5.17	1.17					
\$500 - \$503.99	21.34	17.34	13.34	9.34	5.34	1.34					
\$504 - \$507.99	21.51	17.51	13.51	9.51	5.51	1.51					
\$508 - \$511.99	21.68	17.68	13.68	9.68	5.68	1.68					
\$512 - \$515.99	21.85	17.85	13.85	9.85	5.85	1.85					
\$516 - \$519.99	22.02	18.02	14.02	10.02	6.02	2.02					
\$520 - \$523.99	22.19	18.19	14.19	10.19	6.19	2.19					
\$524 - \$527.99	22.36	18.36	14.36	10.36	6.36	2.36					
\$528 - \$531.99	22.53	18.53	14.53	10.53	6.53	2.53					
\$532 - \$535.99	22.70	18.70	14.70	10.70	6.70	2.70					
\$536 - \$539.99	22.87	18.87	14.87	10.87	6.87	2.87					
\$540 - \$543.99	23.04	19.04	15.04	11.04	7.04	3.04					
\$544 - \$547.99	23.21	19.21	15.21	11.21	7.21	3.21					
\$548 - \$551.99	23.38	19.38	15.38	11.38	7.38	3.38					
\$552 - \$555.99	23.55	19.55	15.55	11.55	7.55	3.55					
\$556 - \$559.99	23.72	19.72	15.72	11.72	7.72	3.72					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(Effective January 1, 2021)

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	19.89	15.89	11.89	7.89	3.89					
\$564 - \$567.99	24.06	20.06	16.06	12.06	8.06	4.06	0.06				
\$568 - \$571.99	24.23	20.23	16.23	12.23	8.23	4.23	0.23				
\$572 - \$575.99	24.40	20.40	16.40	12.40	8.40	4.40	0.40				
\$576 - \$579.99	24.57	20.57	16.57	12.57	8.57	4.57	0.57				
\$580 - \$583.99	24.74	20.74	16.74	12.74	8.74	4.74	0.74				
\$584 - \$587.99	24.91	20.91	16.91	12.91	8.91	4.91	0.91				
\$588 - \$591.99	25.08	21.08	17.08	13.08	9.08	5.08	1.08				
\$592 - \$595.99	25.25	21.25	17.25	13.25	9.25	5.25	1.25				
\$596 - \$599.99	25.42	21.42	17.42	13.42	9.42	5.42	1.42				
\$600 and over	25.50	21.50	17.50	13.50	9.50	5.50	1.50				

**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