

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2023)

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	10.98	2.15								
\$470 - \$477.99	20.15	11.32	2.49								
\$478 - \$485.99	20.49	11.66	2.83								
\$486 - \$493.99	20.83	12.00	3.17								
\$494 - \$501.99	21.17	12.34	3.51								
\$502 - \$509.99	21.51	12.68	3.85								
\$510 - \$517.99	21.85	13.02	4.19								
\$518 - \$525.99	22.19	13.36	4.53								
\$526 - \$533.99	22.53	13.70	4.87								
\$534 - \$541.99	22.87	14.04	5.21								
\$542 - \$549.99	23.21	14.38	5.55								
\$550 - \$557.99	23.55	14.72	5.89								
\$558 - \$565.99	23.89	15.06	6.23								
\$566 - \$573.99	24.23	15.40	6.57								
\$574 - \$581.99	24.57	15.74	6.91								
\$582 - \$589.99	24.91	16.08	7.25								
\$590 - \$597.99	25.25	16.42	7.59								
\$598 - \$605.99	25.59	16.76	7.93								
\$606 - \$613.99	25.93	17.10	8.27								
\$614 - \$621.99	26.27	17.44	8.61								
\$622 - \$629.99	26.61	17.78	8.95	0.12							
\$630 - \$637.99	26.95	18.12	9.29	0.46							
\$638 - \$645.99	27.29	18.46	9.63	0.80							
\$646 - \$653.99	27.63	18.80	9.97	1.14							
\$654 - \$661.99	27.97	19.14	10.31	1.48							
\$662 - \$669.99	28.31	19.48	10.65	1.82							
\$670 - \$677.99	28.65	19.82	10.99	2.16							
\$678 - \$685.99	28.99	20.16	11.33	2.50							
\$686 - \$693.99	29.33	20.50	11.67	2.84							
\$694 - \$701.99	29.67	20.84	12.01	3.18							
\$702 - \$709.99	30.01	21.18	12.35	3.52							
\$710 - \$717.99	30.35	21.52	12.69	3.86							
\$718 - \$725.99	30.69	21.86	13.03	4.20							

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Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2023)

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	22.20	13.37	4.54							
\$734 - \$741.99	31.37	22.54	13.71	4.88							
\$742 - \$749.99	31.71	22.88	14.05	5.22							
\$750 - \$757.99	32.05	23.22	14.39	5.56							
\$758 - \$765.99	32.39	23.56	14.73	5.90							
\$766 - \$773.99	32.73	23.90	15.07	6.24							
\$774 - \$781.99	33.07	24.24	15.41	6.58							
\$782 - \$789.99	33.41	24.58	15.75	6.92							
\$790 - \$797.99	33.75	24.92	16.09	7.26							
\$798 - \$805.99	34.09	25.26	16.43	7.60							
\$806 - \$813.99	34.43	25.60	16.77	7.94							
\$814 - \$821.99	34.77	25.94	17.11	8.28							
\$822 - \$829.99	35.11	26.28	17.45	8.62							
\$830 - \$837.99	35.45	26.62	17.79	8.96	0.13						
\$838 - \$845.99	35.79	26.96	18.13	9.30	0.47						
\$846 - \$853.99	36.13	27.30	18.47	9.64	0.81						
\$854 - \$861.99	36.47	27.64	18.81	9.98	1.15						
\$862 - \$869.99	36.81	27.98	19.15	10.32	1.49						
\$870 - \$877.99	37.15	28.32	19.49	10.66	1.83						
\$878 - \$885.99	37.49	28.66	19.83	11.00	2.17						
\$886 - \$893.99	37.83	29.00	20.17	11.34	2.51						
\$894 - \$901.99	38.17	29.34	20.51	11.68	2.85						
\$902 - \$909.99	38.51	29.68	20.85	12.02	3.19						
\$910 - \$917.99	38.85	30.02	21.19	12.36	3.53						
\$918 - \$925.99	39.19	30.36	21.53	12.70	3.87						
\$926 - \$933.99	39.53	30.70	21.87	13.04	4.21						
\$934 - \$941.99	39.87	31.04	22.21	13.38	4.55						
\$942 - \$949.99	40.21	31.38	22.55	13.72	4.89						
\$950 - \$957.99	40.55	31.72	22.89	14.06	5.23						
\$958 - \$965.99	40.89	32.06	23.23	14.40	5.57						
\$966 - \$973.99	41.23	32.40	23.57	14.74	5.91						
\$974 - \$981.99	41.57	32.74	23.91	15.08	6.25						
\$982 - \$989.99	41.91	33.08	24.25	15.42	6.59						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2023)

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	33.42	24.59	15.76	6.93						
\$998 - \$1005.99	42.59	33.76	24.93	16.10	7.27						
\$1006 - \$1013.99	42.93	34.10	25.27	16.44	7.61						
\$1014 - \$1021.99	43.27	34.44	25.61	16.78	7.95						
\$1022 - \$1029.99	43.61	34.78	25.95	17.12	8.29						
\$1030 - \$1037.99	43.95	35.12	26.29	17.46	8.63						
\$1038 - \$1045.99	44.29	35.46	26.63	17.80	8.97	0.14					
\$1046 - \$1053.99	44.63	35.80	26.97	18.14	9.31	0.48					
\$1054 - \$1061.99	44.97	36.14	27.31	18.48	9.65	0.82					
\$1062 - \$1069.99	45.31	36.48	27.65	18.82	9.99	1.16					
\$1070 - \$1077.99	45.65	36.82	27.99	19.16	10.33	1.50					
\$1078 - \$1085.99	45.99	37.16	28.33	19.50	10.67	1.84					
\$1086 - \$1093.99	46.33	37.50	28.67	19.84	11.01	2.18					
\$1094 - \$1101.99	46.67	37.84	29.01	20.18	11.35	2.52					
\$1102 - \$1109.99	47.01	38.18	29.35	20.52	11.69	2.86					
\$1110 - \$1117.99	47.35	38.52	29.69	20.86	12.03	3.20					
\$1118 - \$1125.99	47.69	38.86	30.03	21.20	12.37	3.54					
\$1126 - \$1133.99	48.03	39.20	30.37	21.54	12.71	3.88					
\$1134 - \$1141.99	48.37	39.54	30.71	21.88	13.05	4.22					
\$1142 - \$1149.99	48.71	39.88	31.05	22.22	13.39	4.56					
\$1150 - \$1157.99	49.05	40.22	31.39	22.56	13.73	4.90					
\$1158 - \$1165.99	49.39	40.56	31.73	22.90	14.07	5.24					
\$1166 - \$1173.99	49.73	40.90	32.07	23.24	14.41	5.58					
\$1174 - \$1181.99	50.07	41.24	32.41	23.58	14.75	5.92					
\$1182 - \$1189.99	50.41	41.58	32.75	23.92	15.09	6.26					
\$1190 - \$1197.99	50.75	41.92	33.09	24.26	15.43	6.60					
\$1198 - \$1205.99	51.09	42.26	33.43	24.60	15.77	6.94					
\$1206 and over	51.26	42.43	33.60	24.77	15.94	7.11					

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, 2023)

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	26.09	6.96								
\$1072 - \$1087.99	45.90	26.77	7.64								
\$1088 - \$1103.99	46.58	27.45	8.32								
\$1104 - \$1119.99	47.26	28.13	9.00								
\$1120 - \$1135.99	47.94	28.81	9.68								
\$1136 - \$1151.99	48.62	29.49	10.36								
\$1152 - \$1167.99	49.30	30.17	11.04								
\$1168 - \$1183.99	49.98	30.85	11.72								
\$1184 - \$1199.99	50.66	31.53	12.40								
\$1200 - \$1215.99	51.34	32.21	13.08								
\$1216 - \$1231.99	52.02	32.89	13.76								
\$1232 - \$1247.99	52.70	33.57	14.44								
\$1248 - \$1263.99	53.38	34.25	15.12								
\$1264 - \$1279.99	54.06	34.93	15.80								
\$1280 - \$1295.99	54.74	35.61	16.48								
\$1296 - \$1311.99	55.42	36.29	17.16								
\$1312 - \$1327.99	56.10	36.97	17.84								
\$1328 - \$1343.99	56.78	37.65	18.52								
\$1344 - \$1359.99	57.46	38.33	19.20	0.07							
\$1360 - \$1375.99	58.14	39.01	19.88	0.75							
\$1376 - \$1391.99	58.82	39.69	20.56	1.43							
\$1392 - \$1407.99	59.50	40.37	21.24	2.11							
\$1408 - \$1423.99	60.18	41.05	21.92	2.79							
\$1424 - \$1439.99	60.86	41.73	22.60	3.47							
\$1440 - \$1455.99	61.54	42.41	23.28	4.15							
\$1456 - \$1471.99	62.22	43.09	23.96	4.83							
\$1472 - \$1487.99	62.90	43.77	24.64	5.51							
\$1488 - \$1503.99	63.58	44.45	25.32	6.19							
\$1504 - \$1519.99	64.26	45.13	26.00	6.87							
\$1520 - \$1535.99	64.94	45.81	26.68	7.55							
\$1536 - \$1551.99	65.62	46.49	27.36	8.23							
\$1552 - \$1567.99	66.30	47.17	28.04	8.91							
\$1568 - \$1583.99	66.98	47.85	28.72	9.59							

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(Effective January 1, 2023)

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	48.53	29.40	10.27							
\$1600 - \$1615.99	68.34	49.21	30.08	10.95							
\$1616 - \$1631.99	69.02	49.89	30.76	11.63							
\$1632 - \$1647.99	69.70	50.57	31.44	12.31							
\$1648 - \$1663.99	70.38	51.25	32.12	12.99							
\$1664 - \$1679.99	71.06	51.93	32.80	13.67							
\$1680 - \$1695.99	71.74	52.61	33.48	14.35							
\$1696 - \$1711.99	72.42	53.29	34.16	15.03							
\$1712 - \$1727.99	73.10	53.97	34.84	15.71							
\$1728 - \$1743.99	73.78	54.65	35.52	16.39							
\$1744 - \$1759.99	74.46	55.33	36.20	17.07							
\$1760 - \$1775.99	75.14	56.01	36.88	17.75							
\$1776 - \$1791.99	75.82	56.69	37.56	18.43							
\$1792 - \$1807.99	76.50	57.37	38.24	19.11							
\$1808 - \$1823.99	77.18	58.05	38.92	19.79	0.66						
\$1824 - \$1839.99	77.86	58.73	39.60	20.47	1.34						
\$1840 - \$1855.99	78.54	59.41	40.28	21.15	2.02						
\$1856 - \$1871.99	79.22	60.09	40.96	21.83	2.70						
\$1872 - \$1887.99	79.90	60.77	41.64	22.51	3.38						
\$1888 - \$1903.99	80.58	61.45	42.32	23.19	4.06						
\$1904 - \$1919.99	81.26	62.13	43.00	23.87	4.74						
\$1920 - \$1935.99	81.94	62.81	43.68	24.55	5.42						
\$1936 - \$1951.99	82.62	63.49	44.36	25.23	6.10						
\$1952 - \$1967.99	83.30	64.17	45.04	25.91	6.78						
\$1968 - \$1983.99	83.98	64.85	45.72	26.59	7.46						
\$1984 - \$1999.99	84.66	65.53	46.40	27.27	8.14						
\$2000 - \$2015.99	85.34	66.21	47.08	27.95	8.82						
\$2016 - \$2031.99	86.02	66.89	47.76	28.63	9.50						
\$2032 - \$2047.99	86.70	67.57	48.44	29.31	10.18						
\$2048 - \$2063.99	87.38	68.25	49.12	29.99	10.86						
\$2064 - \$2079.99	88.06	68.93	49.80	30.67	11.54						
\$2080 - \$2095.99	88.74	69.61	50.48	31.35	12.22						
\$2096 - \$2111.99	89.42	70.29	51.16	32.03	12.90						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(Effective January 1, 2023)

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	70.97	51.84	32.71	13.58						
\$2128 - \$2143.99	90.78	71.65	52.52	33.39	14.26						
\$2144 - \$2159.99	91.46	72.33	53.20	34.07	14.94						
\$2160 - \$2175.99	92.14	73.01	53.88	34.75	15.62						
\$2176 - \$2191.99	92.82	73.69	54.56	35.43	16.30						
\$2192 - \$2207.99	93.50	74.37	55.24	36.11	16.98						
\$2208 - \$2223.99	94.18	75.05	55.92	36.79	17.66						
\$2224 - \$2239.99	94.86	75.73	56.60	37.47	18.34						
\$2240 - \$2255.99	95.54	76.41	57.28	38.15	19.02						
\$2256 - \$2271.99	96.22	77.09	57.96	38.83	19.70	0.57					
\$2272 - \$2287.99	96.90	77.77	58.64	39.51	20.38	1.25					
\$2288 - \$2303.99	97.58	78.45	59.32	40.19	21.06	1.93					
\$2304 - \$2319.99	98.26	79.13	60.00	40.87	21.74	2.61					
\$2320 - \$2335.99	98.94	79.81	60.68	41.55	22.42	3.29					
\$2336 - \$2351.99	99.62	80.49	61.36	42.23	23.10	3.97					
\$2352 - \$2367.99	100.30	81.17	62.04	42.91	23.78	4.65					
\$2368 - \$2383.99	100.98	81.85	62.72	43.59	24.46	5.33					
\$2384 - \$2399.99	101.66	82.53	63.40	44.27	25.14	6.01					
\$2400 - \$2415.99	102.34	83.21	64.08	44.95	25.82	6.69					
\$2416 - \$2431.99	103.02	83.89	64.76	45.63	26.50	7.37					
\$2432 - \$2447.99	103.70	84.57	65.44	46.31	27.18	8.05					
\$2448 - \$2463.99	104.38	85.25	66.12	46.99	27.86	8.73					
\$2464 - \$2479.99	105.06	85.93	66.80	47.67	28.54	9.41					
\$2480 - \$2495.99	105.74	86.61	67.48	48.35	29.22	10.09					
\$2496 - \$2511.99	106.42	87.29	68.16	49.03	29.90	10.77					
\$2512 and over	106.76	87.63	68.50	49.37	30.24	11.11					

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, 2023)

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	0.79	0.16								
\$34 - \$34.99	1.47	0.84	0.21								
\$35 - \$35.99	1.51	0.88	0.25								
\$36 - \$36.99	1.55	0.92	0.29								
\$37 - \$37.99	1.59	0.96	0.33								
\$38 - \$38.99	1.64	1.01	0.38								
\$39 - \$39.99	1.68	1.05	0.42								
\$40 - \$40.99	1.72	1.09	0.46								
\$41 - \$41.99	1.76	1.13	0.50								
\$42 - \$42.99	1.81	1.18	0.55								
\$43 - \$43.99	1.85	1.22	0.59								
\$44 - \$44.99	1.89	1.26	0.63								
\$45 - \$45.99	1.93	1.30	0.67	0.04							
\$46 - \$46.99	1.98	1.35	0.72	0.09							
\$47 - \$47.99	2.02	1.39	0.76	0.13							
\$48 - \$48.99	2.06	1.43	0.80	0.17							
\$49 - \$49.99	2.10	1.47	0.84	0.21							
\$50 - \$50.99	2.15	1.52	0.89	0.26							
\$51 - \$51.99	2.19	1.56	0.93	0.30							
\$52 - \$52.99	2.23	1.60	0.97	0.34							
\$53 - \$53.99	2.27	1.64	1.01	0.38							
\$54 - \$54.99	2.32	1.69	1.06	0.43							
\$55 - \$55.99	2.36	1.73	1.10	0.47							
\$56 - \$56.99	2.40	1.77	1.14	0.51							
\$57 - \$57.99	2.44	1.81	1.18	0.55							
\$58 - \$58.99	2.49	1.86	1.23	0.60							
\$59 - \$59.99	2.53	1.90	1.27	0.64	0.01						
\$60 - \$60.99	2.57	1.94	1.31	0.68	0.05						
\$61 - \$61.99	2.61	1.98	1.35	0.72	0.09						
\$62 - \$62.99	2.66	2.03	1.40	0.77	0.14						
\$63 - \$63.99	2.70	2.07	1.44	0.81	0.18						
\$64 - \$64.99	2.74	2.11	1.48	0.85	0.22						
\$65 - \$65.99	2.78	2.15	1.52	0.89	0.26						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Per Diem (daily) Payroll Period

(Effective January 1, 2023)

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	2.20	1.57	0.94	0.31						
\$67 - \$67.99	2.87	2.24	1.61	0.98	0.35						
\$68 - \$68.99	2.91	2.28	1.65	1.02	0.39						
\$69 - \$69.99	2.95	2.32	1.69	1.06	0.43						
\$70 - \$70.99	3.00	2.37	1.74	1.11	0.48						
\$71 - \$71.99	3.04	2.41	1.78	1.15	0.52						
\$72 - \$72.99	3.08	2.45	1.82	1.19	0.56						
\$73 - \$73.99	3.12	2.49	1.86	1.23	0.60						
\$74 - \$74.99	3.17	2.54	1.91	1.28	0.65	0.02					
\$75 - \$75.99	3.21	2.58	1.95	1.32	0.69	0.06					
\$76 - \$76.99	3.25	2.62	1.99	1.36	0.73	0.10					
\$77 - \$77.99	3.29	2.66	2.03	1.40	0.77	0.14					
\$78 - \$78.99	3.34	2.71	2.08	1.45	0.82	0.19					
\$79 - \$79.99	3.38	2.75	2.12	1.49	0.86	0.23					
\$80 and over	3.40	2.77	2.14	1.51	0.88	0.25					

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, 2023)

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	13.05	3.49								
\$536 - \$543.99	22.95	13.39	3.83								
\$544 - \$551.99	23.29	13.73	4.17								
\$552 - \$559.99	23.63	14.07	4.51								
\$560 - \$567.99	23.97	14.41	4.85								
\$568 - \$575.99	24.31	14.75	5.19								
\$576 - \$583.99	24.65	15.09	5.53								
\$584 - \$591.99	24.99	15.43	5.87								
\$592 - \$599.99	25.33	15.77	6.21								
\$600 - \$607.99	25.67	16.11	6.55								
\$608 - \$615.99	26.01	16.45	6.89								
\$616 - \$623.99	26.35	16.79	7.23								
\$624 - \$631.99	26.69	17.13	7.57								
\$632 - \$639.99	27.03	17.47	7.91								
\$640 - \$647.99	27.37	17.81	8.25								
\$648 - \$655.99	27.71	18.15	8.59								
\$656 - \$663.99	28.05	18.49	8.93								
\$664 - \$671.99	28.39	18.83	9.27								
\$672 - \$679.99	28.73	19.17	9.61	0.05							
\$680 - \$687.99	29.07	19.51	9.95	0.39							
\$688 - \$695.99	29.41	19.85	10.29	0.73							
\$696 - \$703.99	29.75	20.19	10.63	1.07							
\$704 - \$711.99	30.09	20.53	10.97	1.41							
\$712 - \$719.99	30.43	20.87	11.31	1.75							
\$720 - \$727.99	30.77	21.21	11.65	2.09							
\$728 - \$735.99	31.11	21.55	11.99	2.43							
\$736 - \$743.99	31.45	21.89	12.33	2.77							
\$744 - \$751.99	31.79	22.23	12.67	3.11							
\$752 - \$759.99	32.13	22.57	13.01	3.45							
\$760 - \$767.99	32.47	22.91	13.35	3.79							
\$768 - \$775.99	32.81	23.25	13.69	4.13							
\$776 - \$783.99	33.15	23.59	14.03	4.47							
\$784 - \$791.99	33.49	23.93	14.37	4.81							

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2023)

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	24.27	14.71	5.15							
\$800 - \$807.99	34.17	24.61	15.05	5.49							
\$808 - \$815.99	34.51	24.95	15.39	5.83							
\$816 - \$823.99	34.85	25.29	15.73	6.17							
\$824 - \$831.99	35.19	25.63	16.07	6.51							
\$832 - \$839.99	35.53	25.97	16.41	6.85							
\$840 - \$847.99	35.87	26.31	16.75	7.19							
\$848 - \$855.99	36.21	26.65	17.09	7.53							
\$856 - \$863.99	36.55	26.99	17.43	7.87							
\$864 - \$871.99	36.89	27.33	17.77	8.21							
\$872 - \$879.99	37.23	27.67	18.11	8.55							
\$880 - \$887.99	37.57	28.01	18.45	8.89							
\$888 - \$895.99	37.91	28.35	18.79	9.23							
\$896 - \$903.99	38.25	28.69	19.13	9.57	0.01						
\$904 - \$911.99	38.59	29.03	19.47	9.91	0.35						
\$912 - \$919.99	38.93	29.37	19.81	10.25	0.69						
\$920 - \$927.99	39.27	29.71	20.15	10.59	1.03						
\$928 - \$935.99	39.61	30.05	20.49	10.93	1.37						
\$936 - \$943.99	39.95	30.39	20.83	11.27	1.71						
\$944 - \$951.99	40.29	30.73	21.17	11.61	2.05						
\$952 - \$959.99	40.63	31.07	21.51	11.95	2.39						
\$960 - \$967.99	40.97	31.41	21.85	12.29	2.73						
\$968 - \$975.99	41.31	31.75	22.19	12.63	3.07						
\$976 - \$983.99	41.65	32.09	22.53	12.97	3.41						
\$984 - \$991.99	41.99	32.43	22.87	13.31	3.75						
\$992 - \$999.99	42.33	32.77	23.21	13.65	4.09						
\$1000 - \$1007.99	42.67	33.11	23.55	13.99	4.43						
\$1008 - \$1015.99	43.01	33.45	23.89	14.33	4.77						
\$1016 - \$1023.99	43.35	33.79	24.23	14.67	5.11						
\$1024 - \$1031.99	43.69	34.13	24.57	15.01	5.45						
\$1032 - \$1039.99	44.03	34.47	24.91	15.35	5.79						
\$1040 - \$1047.99	44.37	34.81	25.25	15.69	6.13						
\$1048 - \$1055.99	44.71	35.15	25.59	16.03	6.47						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2023)

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	35.49	25.93	16.37	6.81						
\$1064 - \$1071.99	45.39	35.83	26.27	16.71	7.15						
\$1072 - \$1079.99	45.73	36.17	26.61	17.05	7.49						
\$1080 - \$1087.99	46.07	36.51	26.95	17.39	7.83						
\$1088 - \$1095.99	46.41	36.85	27.29	17.73	8.17						
\$1096 - \$1103.99	46.75	37.19	27.63	18.07	8.51						
\$1104 - \$1111.99	47.09	37.53	27.97	18.41	8.85						
\$1112 - \$1119.99	47.43	37.87	28.31	18.75	9.19						
\$1120 - \$1127.99	47.77	38.21	28.65	19.09	9.53						
\$1128 - \$1135.99	48.11	38.55	28.99	19.43	9.87	0.31					
\$1136 - \$1143.99	48.45	38.89	29.33	19.77	10.21	0.65					
\$1144 - \$1151.99	48.79	39.23	29.67	20.11	10.55	0.99					
\$1152 - \$1159.99	49.13	39.57	30.01	20.45	10.89	1.33					
\$1160 - \$1167.99	49.47	39.91	30.35	20.79	11.23	1.67					
\$1168 - \$1175.99	49.81	40.25	30.69	21.13	11.57	2.01					
\$1176 - \$1183.99	50.15	40.59	31.03	21.47	11.91	2.35					
\$1184 - \$1191.99	50.49	40.93	31.37	21.81	12.25	2.69					
\$1192 - \$1199.99	50.83	41.27	31.71	22.15	12.59	3.03					
\$1200 - \$1207.99	51.17	41.61	32.05	22.49	12.93	3.37					
\$1208 - \$1215.99	51.51	41.95	32.39	22.83	13.27	3.71					
\$1216 - \$1223.99	51.85	42.29	32.73	23.17	13.61	4.05					
\$1224 - \$1231.99	52.19	42.63	33.07	23.51	13.95	4.39					
\$1232 - \$1239.99	52.53	42.97	33.41	23.85	14.29	4.73					
\$1240 - \$1247.99	52.87	43.31	33.75	24.19	14.63	5.07					
\$1248 - \$1255.99	53.21	43.65	34.09	24.53	14.97	5.41					
\$1256 - \$1263.99	53.55	43.99	34.43	24.87	15.31	5.75					
\$1264 and over	53.72	44.16	34.60	25.04	15.48	5.92					

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, 2023)

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	8.26	3.85								
\$300 - \$303.99	12.84	8.43	4.02								
\$304 - \$307.99	13.01	8.60	4.19								
\$308 - \$311.99	13.18	8.77	4.36								
\$312 - \$315.99	13.35	8.94	4.53	0.12							
\$316 - \$319.99	13.52	9.11	4.70	0.29							
\$320 - \$323.99	13.69	9.28	4.87	0.46							
\$324 - \$327.99	13.86	9.45	5.04	0.63							
\$328 - \$331.99	14.03	9.62	5.21	0.80							
\$332 - \$335.99	14.20	9.79	5.38	0.97							
\$336 - \$339.99	14.37	9.96	5.55	1.14							
\$340 - \$343.99	14.54	10.13	5.72	1.31							
\$344 - \$347.99	14.71	10.30	5.89	1.48							
\$348 - \$351.99	14.88	10.47	6.06	1.65							
\$352 - \$355.99	15.05	10.64	6.23	1.82							
\$356 - \$359.99	15.22	10.81	6.40	1.99							
\$360 - \$363.99	15.39	10.98	6.57	2.16							
\$364 - \$367.99	15.56	11.15	6.74	2.33							
\$368 - \$371.99	15.73	11.32	6.91	2.50							
\$372 - \$375.99	15.90	11.49	7.08	2.67							
\$376 - \$379.99	16.07	11.66	7.25	2.84							
\$380 - \$383.99	16.24	11.83	7.42	3.01							
\$384 - \$387.99	16.41	12.00	7.59	3.18							
\$388 - \$391.99	16.58	12.17	7.76	3.35							
\$392 - \$395.99	16.75	12.34	7.93	3.52							
\$396 - \$399.99	16.92	12.51	8.10	3.69							
\$400 - \$403.99	17.09	12.68	8.27	3.86							
\$404 - \$407.99	17.26	12.85	8.44	4.03							
\$408 - \$411.99	17.43	13.02	8.61	4.20							
\$412 - \$415.99	17.60	13.19	8.78	4.37							
\$416 - \$419.99	17.77	13.36	8.95	4.54	0.13						
\$420 - \$423.99	17.94	13.53	9.12	4.71	0.30						
\$424 - \$427.99	18.11	13.70	9.29	4.88	0.47						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(Effective January 1, 2023)

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	13.87	9.46	5.05	0.64						
\$432 - \$435.99	18.45	14.04	9.63	5.22	0.81						
\$436 - \$439.99	18.62	14.21	9.80	5.39	0.98						
\$440 - \$443.99	18.79	14.38	9.97	5.56	1.15						
\$444 - \$447.99	18.96	14.55	10.14	5.73	1.32						
\$448 - \$451.99	19.13	14.72	10.31	5.90	1.49						
\$452 - \$455.99	19.30	14.89	10.48	6.07	1.66						
\$456 - \$459.99	19.47	15.06	10.65	6.24	1.83						
\$460 - \$463.99	19.64	15.23	10.82	6.41	2.00						
\$464 - \$467.99	19.81	15.40	10.99	6.58	2.17						
\$468 - \$471.99	19.98	15.57	11.16	6.75	2.34						
\$472 - \$475.99	20.15	15.74	11.33	6.92	2.51						
\$476 - \$479.99	20.32	15.91	11.50	7.09	2.68						
\$480 - \$483.99	20.49	16.08	11.67	7.26	2.85						
\$484 - \$487.99	20.66	16.25	11.84	7.43	3.02						
\$488 - \$491.99	20.83	16.42	12.01	7.60	3.19						
\$492 - \$495.99	21.00	16.59	12.18	7.77	3.36						
\$496 - \$499.99	21.17	16.76	12.35	7.94	3.53						
\$500 - \$503.99	21.34	16.93	12.52	8.11	3.70						
\$504 - \$507.99	21.51	17.10	12.69	8.28	3.87						
\$508 - \$511.99	21.68	17.27	12.86	8.45	4.04						
\$512 - \$515.99	21.85	17.44	13.03	8.62	4.21						
\$516 - \$519.99	22.02	17.61	13.20	8.79	4.38						
\$520 - \$523.99	22.19	17.78	13.37	8.96	4.55	0.14					
\$524 - \$527.99	22.36	17.95	13.54	9.13	4.72	0.31					
\$528 - \$531.99	22.53	18.12	13.71	9.30	4.89	0.48					
\$532 - \$535.99	22.70	18.29	13.88	9.47	5.06	0.65					
\$536 - \$539.99	22.87	18.46	14.05	9.64	5.23	0.82					
\$540 - \$543.99	23.04	18.63	14.22	9.81	5.40	0.99					
\$544 - \$547.99	23.21	18.80	14.39	9.98	5.57	1.16					
\$548 - \$551.99	23.38	18.97	14.56	10.15	5.74	1.33					
\$552 - \$555.99	23.55	19.14	14.73	10.32	5.91	1.50					
\$556 - \$559.99	23.72	19.31	14.90	10.49	6.08	1.67					

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(Effective January 1, 2023)

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	19.48	15.07	10.66	6.25	1.84					
\$564 - \$567.99	24.06	19.65	15.24	10.83	6.42	2.01					
\$568 - \$571.99	24.23	19.82	15.41	11.00	6.59	2.18					
\$572 - \$575.99	24.40	19.99	15.58	11.17	6.76	2.35					
\$576 - \$579.99	24.57	20.16	15.75	11.34	6.93	2.52					
\$580 - \$583.99	24.74	20.33	15.92	11.51	7.10	2.69					
\$584 - \$587.99	24.91	20.50	16.09	11.68	7.27	2.86					
\$588 - \$591.99	25.08	20.67	16.26	11.85	7.44	3.03					
\$592 - \$595.99	25.25	20.84	16.43	12.02	7.61	3.20					
\$596 - \$599.99	25.42	21.01	16.60	12.19	7.78	3.37					
\$600 and over	25.50	21.09	16.68	12.27	7.86	3.45					

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