





# 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.

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	12.62	5.43								
\$470 - \$477.99	20.15	12.96	5.77								
\$478 - \$485.99	20.49	13.30	6.11								
\$486 - \$493.99	20.83	13.64	6.45								
\$494 - \$501.99	21.17	13.98	6.79								
\$502 - \$509.99	21.51	14.32	7.13								
\$510 - \$517.99	21.85	14.66	7.47	0.28							
\$518 - \$525.99	22.19	15.00	7.81	0.62							
\$526 - \$533.99	22.53	15.34	8.15	0.96							
\$534 - \$541.99	22.87	15.68	8.49	1.30							
\$542 - \$549.99	23.21	16.02	8.83	1.64							
\$550 - \$557.99	23.55	16.36	9.17	1.98							
\$558 - \$565.99	23.89	16.70	9.51	2.32							
\$566 - \$573.99	24.23	17.04	9.85	2.66							
\$574 - \$581.99	24.57	17.38	10.19	3.00							
\$582 - \$589.99	24.91	17.72	10.53	3.34							
\$590 - \$597.99	25.25	18.06	10.87	3.68							
\$598 - \$605.99	25.59	18.40	11.21	4.02							
\$606 - \$613.99	25.93	18.74	11.55	4.36							
\$614 - \$621.99	26.27	19.08	11.89	4.70							
\$622 - \$629.99	26.61	19.42	12.23	5.04							
\$630 - \$637.99	26.95	19.76	12.57	5.38							
\$638 - \$645.99	27.29	20.10	12.91	5.72							
\$646 - \$653.99	27.63	20.44	13.25	6.06							
\$654 - \$661.99	27.97	20.78	13.59	6.40							
\$662 - \$669.99	28.31	21.12	13.93	6.74							
\$670 - \$677.99	28.65	21.46	14.27	7.08							
\$678 - \$685.99	28.99	21.80	14.61	7.42	0.23						
\$686 - \$693.99	29.33	22.14	14.95	7.76	0.57						
\$694 - \$701.99	29.67	22.48	15.29	8.10	0.91						
\$702 - \$709.99	30.01	22.82	15.63	8.44	1.25						
\$710 - \$717.99	30.35	23.16	15.97	8.78	1.59						
\$718 - \$725.99	30.69	23.50	16.31	9.12	1.93						

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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	23.84	16.65	9.46	2.27						
\$734 - \$741.99	31.37	24.18	16.99	9.80	2.61						
\$742 - \$749.99	31.71	24.52	17.33	10.14	2.95						
\$750 - \$757.99	32.05	24.86	17.67	10.48	3.29						
\$758 - \$765.99	32.39	25.20	18.01	10.82	3.63						
\$766 - \$773.99	32.73	25.54	18.35	11.16	3.97						
\$774 - \$781.99	33.07	25.88	18.69	11.50	4.31						
\$782 - \$789.99	33.41	26.22	19.03	11.84	4.65						
\$790 - \$797.99	33.75	26.56	19.37	12.18	4.99						
\$798 - \$805.99	34.09	26.90	19.71	12.52	5.33						
\$806 - \$813.99	34.43	27.24	20.05	12.86	5.67						
\$814 - \$821.99	34.77	27.58	20.39	13.20	6.01						
\$822 - \$829.99	35.11	27.92	20.73	13.54	6.35						
\$830 - \$837.99	35.45	28.26	21.07	13.88	6.69						
\$838 - \$845.99	35.79	28.60	21.41	14.22	7.03						
\$846 - \$853.99	36.13	28.94	21.75	14.56	7.37	0.18					
\$854 - \$861.99	36.47	29.28	22.09	14.90	7.71	0.52					
\$862 - \$869.99	36.81	29.62	22.43	15.24	8.05	0.86					
\$870 - \$877.99	37.15	29.96	22.77	15.58	8.39	1.20					
\$878 - \$885.99	37.49	30.30	23.11	15.92	8.73	1.54					
\$886 - \$893.99	37.83	30.64	23.45	16.26	9.07	1.88					
\$894 - \$901.99	38.17	30.98	23.79	16.60	9.41	2.22					
\$902 - \$909.99	38.51	31.32	24.13	16.94	9.75	2.56					
\$910 - \$917.99	38.85	31.66	24.47	17.28	10.09	2.90					
\$918 - \$925.99	39.19	32.00	24.81	17.62	10.43	3.24					
\$926 - \$933.99	39.53	32.34	25.15	17.96	10.77	3.58					
\$934 - \$941.99	39.87	32.68	25.49	18.30	11.11	3.92					
\$942 - \$949.99	40.21	33.02	25.83	18.64	11.45	4.26					
\$950 - \$957.99	40.55	33.36	26.17	18.98	11.79	4.60					
\$958 - \$965.99	40.89	33.70	26.51	19.32	12.13	4.94					
\$966 - \$973.99	41.23	34.04	26.85	19.66	12.47	5.28					
\$974 - \$981.99	41.57	34.38	27.19	20.00	12.81	5.62					
\$982 - \$989.99	41.91	34.72	27.53	20.34	13.15	5.96					

# 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.

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	35.06	27.87	20.68	13.49	6.30					
\$998 - \$1005.99	42.59	35.40	28.21	21.02	13.83	6.64					
\$1006 - \$1013.99	42.93	35.74	28.55	21.36	14.17	6.98					
\$1014 - \$1021.99	43.27	36.08	28.89	21.70	14.51	7.32	0.13				
\$1022 - \$1029.99	43.61	36.42	29.23	22.04	14.85	7.66	0.47				
\$1030 - \$1037.99	43.95	36.76	29.57	22.38	15.19	8.00	0.81				
\$1038 - \$1045.99	44.29	37.10	29.91	22.72	15.53	8.34	1.15				
\$1046 - \$1053.99	44.63	37.44	30.25	23.06	15.87	8.68	1.49				
\$1054 - \$1061.99	44.97	37.78	30.59	23.40	16.21	9.02	1.83				
\$1062 - \$1069.99	45.31	38.12	30.93	23.74	16.55	9.36	2.17				
\$1070 - \$1077.99	45.65	38.46	31.27	24.08	16.89	9.70	2.51				
\$1078 - \$1085.99	45.99	38.80	31.61	24.42	17.23	10.04	2.85				
\$1086 - \$1093.99	46.33	39.14	31.95	24.76	17.57	10.38	3.19				
\$1094 - \$1101.99	46.67	39.48	32.29	25.10	17.91	10.72	3.53				
\$1102 - \$1109.99	47.01	39.82	32.63	25.44	18.25	11.06	3.87				
\$1110 - \$1117.99	47.35	40.16	32.97	25.78	18.59	11.40	4.21				
\$1118 - \$1125.99	47.69	40.50	33.31	26.12	18.93	11.74	4.55				
\$1126 - \$1133.99	48.03	40.84	33.65	26.46	19.27	12.08	4.89				
\$1134 - \$1141.99	48.37	41.18	33.99	26.80	19.61	12.42	5.23				
\$1142 - \$1149.99	48.71	41.52	34.33	27.14	19.95	12.76	5.57				
\$1150 - \$1157.99	49.05	41.86	34.67	27.48	20.29	13.10	5.91				
\$1158 - \$1165.99	49.39	42.20	35.01	27.82	20.63	13.44	6.25				
\$1166 - \$1173.99	49.73	42.54	35.35	28.16	20.97	13.78	6.59				
\$1174 - \$1181.99	50.07	42.88	35.69	28.50	21.31	14.12	6.93				
\$1182 - \$1189.99	50.41	43.22	36.03	28.84	21.65	14.46	7.27	0.08			
\$1190 - \$1197.99	50.75	43.56	36.37	29.18	21.99	14.80	7.61	0.42			
\$1198 - \$1205.99	51.09	43.90	36.71	29.52	22.33	15.14	7.95	0.76			
\$1206 and over	51.26	44.07	36.88	29.69	22.50	15.31	8.12	0.93			

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, 2019)

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	29.64	14.06								
\$1072 - \$1087.99	45.90	30.32	14.74								
\$1088 - \$1103.99	46.58	31.00	15.42								
\$1104 - \$1119.99	47.26	31.68	16.10	0.52							
\$1120 - \$1135.99	47.94	32.36	16.78	1.20							
\$1136 - \$1151.99	48.62	33.04	17.46	1.88							
\$1152 - \$1167.99	49.30	33.72	18.14	2.56							
\$1168 - \$1183.99	49.98	34.40	18.82	3.24							
\$1184 - \$1199.99	50.66	35.08	19.50	3.92							
\$1200 - \$1215.99	51.34	35.76	20.18	4.60							
\$1216 - \$1231.99	52.02	36.44	20.86	5.28							
\$1232 - \$1247.99	52.70	37.12	21.54	5.96							
\$1248 - \$1263.99	53.38	37.80	22.22	6.64							
\$1264 - \$1279.99	54.06	38.48	22.90	7.32							
\$1280 - \$1295.99	54.74	39.16	23.58	8.00							
\$1296 - \$1311.99	55.42	39.84	24.26	8.68							
\$1312 - \$1327.99	56.10	40.52	24.94	9.36							
\$1328 - \$1343.99	56.78	41.20	25.62	10.04							
\$1344 - \$1359.99	57.46	41.88	26.30	10.72							
\$1360 - \$1375.99	58.14	42.56	26.98	11.40							
\$1376 - \$1391.99	58.82	43.24	27.66	12.08							
\$1392 - \$1407.99	59.50	43.92	28.34	12.76							
\$1408 - \$1423.99	60.18	44.60	29.02	13.44							
\$1424 - \$1439.99	60.86	45.28	29.70	14.12							
\$1440 - \$1455.99	61.54	45.96	30.38	14.80							
\$1456 - \$1471.99	62.22	46.64	31.06	15.48							
\$1472 - \$1487.99	62.90	47.32	31.74	16.16	0.58						
\$1488 - \$1503.99	63.58	48.00	32.42	16.84	1.26						
\$1504 - \$1519.99	64.26	48.68	33.10	17.52	1.94						
\$1520 - \$1535.99	64.94	49.36	33.78	18.20	2.62						
\$1536 - \$1551.99	65.62	50.04	34.46	18.88	3.30						
\$1552 - \$1567.99	66.30	50.72	35.14	19.56	3.98						
\$1568 - \$1583.99	66.98	51.40	35.82	20.24	4.66						



# 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.

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	52.08	36.50	20.92	5.34						
\$1600 - \$1615.99	68.34	52.76	37.18	21.60	6.02						
\$1616 - \$1631.99	69.02	53.44	37.86	22.28	6.70						
\$1632 - \$1647.99	69.70	54.12	38.54	22.96	7.38						
\$1648 - \$1663.99	70.38	54.80	39.22	23.64	8.06						
\$1664 - \$1679.99	71.06	55.48	39.90	24.32	8.74						
\$1680 - \$1695.99	71.74	56.16	40.58	25.00	9.42						
\$1696 - \$1711.99	72.42	56.84	41.26	25.68	10.10						
\$1712 - \$1727.99	73.10	57.52	41.94	26.36	10.78						
\$1728 - \$1743.99	73.78	58.20	42.62	27.04	11.46						
\$1744 - \$1759.99	74.46	58.88	43.30	27.72	12.14						
\$1760 - \$1775.99	75.14	59.56	43.98	28.40	12.82						
\$1776 - \$1791.99	75.82	60.24	44.66	29.08	13.50						
\$1792 - \$1807.99	76.50	60.92	45.34	29.76	14.18						
\$1808 - \$1823.99	77.18	61.60	46.02	30.44	14.86						
\$1824 - \$1839.99	77.86	62.28	46.70	31.12	15.54						
\$1840 - \$1855.99	78.54	62.96	47.38	31.80	16.22	0.64					
\$1856 - \$1871.99	79.22	63.64	48.06	32.48	16.90	1.32					
\$1872 - \$1887.99	79.90	64.32	48.74	33.16	17.58	2.00					
\$1888 - \$1903.99	80.58	65.00	49.42	33.84	18.26	2.68					
\$1904 - \$1919.99	81.26	65.68	50.10	34.52	18.94	3.36					
\$1920 - \$1935.99	81.94	66.36	50.78	35.20	19.62	4.04					
\$1936 - \$1951.99	82.62	67.04	51.46	35.88	20.30	4.72					
\$1952 - \$1967.99	83.30	67.72	52.14	36.56	20.98	5.40					
\$1968 - \$1983.99	83.98	68.40	52.82	37.24	21.66	6.08					
\$1984 - \$1999.99	84.66	69.08	53.50	37.92	22.34	6.76					
\$2000 - \$2015.99	85.34	69.76	54.18	38.60	23.02	7.44					
\$2016 - \$2031.99	86.02	70.44	54.86	39.28	23.70	8.12					
\$2032 - \$2047.99	86.70	71.12	55.54	39.96	24.38	8.80					
\$2048 - \$2063.99	87.38	71.80	56.22	40.64	25.06	9.48					
\$2064 - \$2079.99	88.06	72.48	56.90	41.32	25.74	10.16					
\$2080 - \$2095.99	88.74	73.16	57.58	42.00	26.42	10.84					
\$2096 - \$2111.99	89.42	73.84	58.26	42.68	27.10	11.52					

# 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.

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	74.52	58.94	43.36	27.78	12.20					
\$2128 - \$2143.99	90.78	75.20	59.62	44.04	28.46	12.88					
\$2144 - \$2159.99	91.46	75.88	60.30	44.72	29.14	13.56					
\$2160 - \$2175.99	92.14	76.56	60.98	45.40	29.82	14.24					
\$2176 - \$2191.99	92.82	77.24	61.66	46.08	30.50	14.92					
\$2192 - \$2207.99	93.50	77.92	62.34	46.76	31.18	15.60	0.02				
\$2208 - \$2223.99	94.18	78.60	63.02	47.44	31.86	16.28	0.70				
\$2224 - \$2239.99	94.86	79.28	63.70	48.12	32.54	16.96	1.38				
\$2240 - \$2255.99	95.54	79.96	64.38	48.80	33.22	17.64	2.06				
\$2256 - \$2271.99	96.22	80.64	65.06	49.48	33.90	18.32	2.74				
\$2272 - \$2287.99	96.90	81.32	65.74	50.16	34.58	19.00	3.42				
\$2288 - \$2303.99	97.58	82.00	66.42	50.84	35.26	19.68	4.10				
\$2304 - \$2319.99	98.26	82.68	67.10	51.52	35.94	20.36	4.78				
\$2320 - \$2335.99	98.94	83.36	67.78	52.20	36.62	21.04	5.46				
\$2336 - \$2351.99	99.62	84.04	68.46	52.88	37.30	21.72	6.14				
\$2352 - \$2367.99	100.30	84.72	69.14	53.56	37.98	22.40	6.82				
\$2368 - \$2383.99	100.98	85.40	69.82	54.24	38.66	23.08	7.50				
\$2384 - \$2399.99	101.66	86.08	70.50	54.92	39.34	23.76	8.18				
\$2400 - \$2415.99	102.34	86.76	71.18	55.60	40.02	24.44	8.86				
\$2416 - \$2431.99	103.02	87.44	71.86	56.28	40.70	25.12	9.54				
\$2432 - \$2447.99	103.70	88.12	72.54	56.96	41.38	25.80	10.22				
\$2448 - \$2463.99	104.38	88.80	73.22	57.64	42.06	26.48	10.90				
\$2464 - \$2479.99	105.06	89.48	73.90	58.32	42.74	27.16	11.58				
\$2480 - \$2495.99	105.74	90.16	74.58	59.00	43.42	27.84	12.26				
\$2496 - \$2511.99	106.42	90.84	75.26	59.68	44.10	28.52	12.94				
\$2512 and over	106.76	91.18	75.60	60.02	44.44	28.86	13.28				

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, 2019)

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	0.91	0.40								
\$34 - \$34.99	1.47	0.96	0.45								
\$35 - \$35.99	1.51	1.00	0.49								
\$36 - \$36.99	1.55	1.04	0.53	0.02							
\$37 - \$37.99	1.59	1.08	0.57	0.06							
\$38 - \$38.99	1.64	1.13	0.62	0.11							
\$39 - \$39.99	1.68	1.17	0.66	0.15							
\$40 - \$40.99	1.72	1.21	0.70	0.19							
\$41 - \$41.99	1.76	1.25	0.74	0.23							
\$42 - \$42.99	1.81	1.30	0.79	0.28							
\$43 - \$43.99	1.85	1.34	0.83	0.32							
\$44 - \$44.99	1.89	1.38	0.87	0.36							
\$45 - \$45.99	1.93	1.42	0.91	0.40							
\$46 - \$46.99	1.98	1.47	0.96	0.45							
\$47 - \$47.99	2.02	1.51	1.00	0.49							
\$48 - \$48.99	2.06	1.55	1.04	0.53	0.02						
\$49 - \$49.99	2.10	1.59	1.08	0.57	0.06						
\$50 - \$50.99	2.15	1.64	1.13	0.62	0.11						
\$51 - \$51.99	2.19	1.68	1.17	0.66	0.15						
\$52 - \$52.99	2.23	1.72	1.21	0.70	0.19						
\$53 - \$53.99	2.27	1.76	1.25	0.74	0.23						
\$54 - \$54.99	2.32	1.81	1.30	0.79	0.28						
\$55 - \$55.99	2.36	1.85	1.34	0.83	0.32						
\$56 - \$56.99	2.40	1.89	1.38	0.87	0.36						
\$57 - \$57.99	2.44	1.93	1.42	0.91	0.40						
\$58 - \$58.99	2.49	1.98	1.47	0.96	0.45						
\$59 - \$59.99	2.53	2.02	1.51	1.00	0.49						
\$60 - \$60.99	2.57	2.06	1.55	1.04	0.53	0.02					
\$61 - \$61.99	2.61	2.10	1.59	1.08	0.57	0.06					
\$62 - \$62.99	2.66	2.15	1.64	1.13	0.62	0.11					
\$63 - \$63.99	2.70	2.19	1.68	1.17	0.66	0.15					
\$64 - \$64.99	2.74	2.23	1.72	1.21	0.70	0.19					
\$65 - \$65.99	2.78	2.27	1.76	1.25	0.74	0.23					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Per Diem (daily) Payroll Period

(Effective January 1, 2019)

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	2.32	1.81	1.30	0.79	0.28					
\$67 - \$67.99	2.87	2.36	1.85	1.34	0.83	0.32					
\$68 - \$68.99	2.91	2.40	1.89	1.38	0.87	0.36					
\$69 - \$69.99	2.95	2.44	1.93	1.42	0.91	0.40					
\$70 - \$70.99	3.00	2.49	1.98	1.47	0.96	0.45					
\$71 - \$71.99	3.04	2.53	2.02	1.51	1.00	0.49					
\$72 - \$72.99	3.08	2.57	2.06	1.55	1.04	0.53	0.02				
\$73 - \$73.99	3.12	2.61	2.10	1.59	1.08	0.57	0.06				
\$74 - \$74.99	3.17	2.66	2.15	1.64	1.13	0.62	0.11				
\$75 - \$75.99	3.21	2.70	2.19	1.68	1.17	0.66	0.15				
\$76 - \$76.99	3.25	2.74	2.23	1.72	1.21	0.70	0.19				
\$77 - \$77.99	3.29	2.78	2.27	1.76	1.25	0.74	0.23				
\$78 - \$78.99	3.34	2.83	2.32	1.81	1.30	0.79	0.28				
\$79 - \$79.99	3.38	2.87	2.36	1.85	1.34	0.83	0.32				
\$80 and over	3.40	2.89	2.38	1.87	1.36	0.85	0.34				

**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, 2019)

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	14.82	7.03								
\$536 - \$543.99	22.95	15.16	7.37								
\$544 - \$551.99	23.29	15.50	7.71								
\$552 - \$559.99	23.63	15.84	8.05	0.26							
\$560 - \$567.99	23.97	16.18	8.39	0.60							
\$568 - \$575.99	24.31	16.52	8.73	0.94							
\$576 - \$583.99	24.65	16.86	9.07	1.28							
\$584 - \$591.99	24.99	17.20	9.41	1.62							
\$592 - \$599.99	25.33	17.54	9.75	1.96							
\$600 - \$607.99	25.67	17.88	10.09	2.30							
\$608 - \$615.99	26.01	18.22	10.43	2.64							
\$616 - \$623.99	26.35	18.56	10.77	2.98							
\$624 - \$631.99	26.69	18.90	11.11	3.32							
\$632 - \$639.99	27.03	19.24	11.45	3.66							
\$640 - \$647.99	27.37	19.58	11.79	4.00							
\$648 - \$655.99	27.71	19.92	12.13	4.34							
\$656 - \$663.99	28.05	20.26	12.47	4.68							
\$664 - \$671.99	28.39	20.60	12.81	5.02							
\$672 - \$679.99	28.73	20.94	13.15	5.36							
\$680 - \$687.99	29.07	21.28	13.49	5.70							
\$688 - \$695.99	29.41	21.62	13.83	6.04							
\$696 - \$703.99	29.75	21.96	14.17	6.38							
\$704 - \$711.99	30.09	22.30	14.51	6.72							
\$712 - \$719.99	30.43	22.64	14.85	7.06							
\$720 - \$727.99	30.77	22.98	15.19	7.40							
\$728 - \$735.99	31.11	23.32	15.53	7.74							
\$736 - \$743.99	31.45	23.66	15.87	8.08	0.29						
\$744 - \$751.99	31.79	24.00	16.21	8.42	0.63						
\$752 - \$759.99	32.13	24.34	16.55	8.76	0.97						
\$760 - \$767.99	32.47	24.68	16.89	9.10	1.31						
\$768 - \$775.99	32.81	25.02	17.23	9.44	1.65						
\$776 - \$783.99	33.15	25.36	17.57	9.78	1.99						
\$784 - \$791.99	33.49	25.70	17.91	10.12	2.33						



# 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.

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	26.04	18.25	10.46	2.67						
\$800 - \$807.99	34.17	26.38	18.59	10.80	3.01						
\$808 - \$815.99	34.51	26.72	18.93	11.14	3.35						
\$816 - \$823.99	34.85	27.06	19.27	11.48	3.69						
\$824 - \$831.99	35.19	27.40	19.61	11.82	4.03						
\$832 - \$839.99	35.53	27.74	19.95	12.16	4.37						
\$840 - \$847.99	35.87	28.08	20.29	12.50	4.71						
\$848 - \$855.99	36.21	28.42	20.63	12.84	5.05						
\$856 - \$863.99	36.55	28.76	20.97	13.18	5.39						
\$864 - \$871.99	36.89	29.10	21.31	13.52	5.73						
\$872 - \$879.99	37.23	29.44	21.65	13.86	6.07						
\$880 - \$887.99	37.57	29.78	21.99	14.20	6.41						
\$888 - \$895.99	37.91	30.12	22.33	14.54	6.75						
\$896 - \$903.99	38.25	30.46	22.67	14.88	7.09						
\$904 - \$911.99	38.59	30.80	23.01	15.22	7.43						
\$912 - \$919.99	38.93	31.14	23.35	15.56	7.77						
\$920 - \$927.99	39.27	31.48	23.69	15.90	8.11	0.32					
\$928 - \$935.99	39.61	31.82	24.03	16.24	8.45	0.66					
\$936 - \$943.99	39.95	32.16	24.37	16.58	8.79	1.00					
\$944 - \$951.99	40.29	32.50	24.71	16.92	9.13	1.34					
\$952 - \$959.99	40.63	32.84	25.05	17.26	9.47	1.68					
\$960 - \$967.99	40.97	33.18	25.39	17.60	9.81	2.02					
\$968 - \$975.99	41.31	33.52	25.73	17.94	10.15	2.36					
\$976 - \$983.99	41.65	33.86	26.07	18.28	10.49	2.70					
\$984 - \$991.99	41.99	34.20	26.41	18.62	10.83	3.04					
\$992 - \$999.99	42.33	34.54	26.75	18.96	11.17	3.38					
\$1000 - \$1007.99	42.67	34.88	27.09	19.30	11.51	3.72					
\$1008 - \$1015.99	43.01	35.22	27.43	19.64	11.85	4.06					
\$1016 - \$1023.99	43.35	35.56	27.77	19.98	12.19	4.40					
\$1024 - \$1031.99	43.69	35.90	28.11	20.32	12.53	4.74					
\$1032 - \$1039.99	44.03	36.24	28.45	20.66	12.87	5.08					
\$1040 - \$1047.99	44.37	36.58	28.79	21.00	13.21	5.42					
\$1048 - \$1055.99	44.71	36.92	29.13	21.34	13.55	5.76					

# 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.

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	37.26	29.47	21.68	13.89	6.10					
\$1064 - \$1071.99	45.39	37.60	29.81	22.02	14.23	6.44					
\$1072 - \$1079.99	45.73	37.94	30.15	22.36	14.57	6.78					
\$1080 - \$1087.99	46.07	38.28	30.49	22.70	14.91	7.12					
\$1088 - \$1095.99	46.41	38.62	30.83	23.04	15.25	7.46					
\$1096 - \$1103.99	46.75	38.96	31.17	23.38	15.59	7.80	0.01				
\$1104 - \$1111.99	47.09	39.30	31.51	23.72	15.93	8.14	0.35				
\$1112 - \$1119.99	47.43	39.64	31.85	24.06	16.27	8.48	0.69				
\$1120 - \$1127.99	47.77	39.98	32.19	24.40	16.61	8.82	1.03				
\$1128 - \$1135.99	48.11	40.32	32.53	24.74	16.95	9.16	1.37				
\$1136 - \$1143.99	48.45	40.66	32.87	25.08	17.29	9.50	1.71				
\$1144 - \$1151.99	48.79	41.00	33.21	25.42	17.63	9.84	2.05				
\$1152 - \$1159.99	49.13	41.34	33.55	25.76	17.97	10.18	2.39				
\$1160 - \$1167.99	49.47	41.68	33.89	26.10	18.31	10.52	2.73				
\$1168 - \$1175.99	49.81	42.02	34.23	26.44	18.65	10.86	3.07				
\$1176 - \$1183.99	50.15	42.36	34.57	26.78	18.99	11.20	3.41				
\$1184 - \$1191.99	50.49	42.70	34.91	27.12	19.33	11.54	3.75				
\$1192 - \$1199.99	50.83	43.04	35.25	27.46	19.67	11.88	4.09				
\$1200 - \$1207.99	51.17	43.38	35.59	27.80	20.01	12.22	4.43				
\$1208 - \$1215.99	51.51	43.72	35.93	28.14	20.35	12.56	4.77				
\$1216 - \$1223.99	51.85	44.06	36.27	28.48	20.69	12.90	5.11				
\$1224 - \$1231.99	52.19	44.40	36.61	28.82	21.03	13.24	5.45				
\$1232 - \$1239.99	52.53	44.74	36.95	29.16	21.37	13.58	5.79				
\$1240 - \$1247.99	52.87	45.08	37.29	29.50	21.71	13.92	6.13				
\$1248 - \$1255.99	53.21	45.42	37.63	29.84	22.05	14.26	6.47				
\$1256 - \$1263.99	53.55	45.76	37.97	30.18	22.39	14.60	6.81				
\$1264 and over	53.72	45.93	38.14	30.35	22.56	14.77	6.98				

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, 2019)

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	3.46									
\$168 - \$171.99	7.23	3.63	0.03								
\$172 - \$175.99	7.40	3.80	0.20								
\$176 - \$179.99	7.57	3.97	0.37								
\$180 - \$183.99	7.74	4.14	0.54								
\$184 - \$187.99	7.91	4.31	0.71								
\$188 - \$191.99	8.08	4.48	0.88								
\$192 - \$195.99	8.25	4.65	1.05								
\$196 - \$199.99	8.42	4.82	1.22								
\$200 - \$203.99	8.59	4.99	1.39								
\$204 - \$207.99	8.76	5.16	1.56								
\$208 - \$211.99	8.93	5.33	1.73								
\$212 - \$215.99	9.10	5.50	1.90								
\$216 - \$219.99	9.27	5.67	2.07								
\$220 - \$223.99	9.44	5.84	2.24								
\$224 - \$227.99	9.61	6.01	2.41								
\$228 - \$231.99	9.78	6.18	2.58								
\$232 - \$235.99	9.95	6.35	2.75								
\$236 - \$239.99	10.12	6.52	2.92								
\$240 - \$243.99	10.29	6.69	3.09								
\$244 - \$247.99	10.46	6.86	3.26								
\$248 - \$251.99	10.63	7.03	3.43								
\$252 - \$255.99	10.80	7.20	3.60								
\$256 - \$259.99	10.97	7.37	3.77	0.17							
\$260 - \$263.99	11.14	7.54	3.94	0.34							
\$264 - \$267.99	11.31	7.71	4.11	0.51							
\$268 - \$271.99	11.48	7.88	4.28	0.68							
\$272 - \$275.99	11.65	8.05	4.45	0.85							
\$276 - \$279.99	11.82	8.22	4.62	1.02							
\$280 - \$283.99	11.99	8.39	4.79	1.19							
\$284 - \$287.99	12.16	8.56	4.96	1.36							
\$288 - \$291.99	12.33	8.73	5.13	1.53							
\$292 - \$295.99	12.50	8.90	5.30	1.70							

# 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.

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	9.07	5.47	1.87							
\$300 - \$303.99	12.84	9.24	5.64	2.04							
\$304 - \$307.99	13.01	9.41	5.81	2.21							
\$308 - \$311.99	13.18	9.58	5.98	2.38							
\$312 - \$315.99	13.35	9.75	6.15	2.55							
\$316 - \$319.99	13.52	9.92	6.32	2.72							
\$320 - \$323.99	13.69	10.09	6.49	2.89							
\$324 - \$327.99	13.86	10.26	6.66	3.06							
\$328 - \$331.99	14.03	10.43	6.83	3.23							
\$332 - \$335.99	14.20	10.60	7.00	3.40							
\$336 - \$339.99	14.37	10.77	7.17	3.57							
\$340 - \$343.99	14.54	10.94	7.34	3.74	0.14						
\$344 - \$347.99	14.71	11.11	7.51	3.91	0.31						
\$348 - \$351.99	14.88	11.28	7.68	4.08	0.48						
\$352 - \$355.99	15.05	11.45	7.85	4.25	0.65						
\$356 - \$359.99	15.22	11.62	8.02	4.42	0.82						
\$360 - \$363.99	15.39	11.79	8.19	4.59	0.99						
\$364 - \$367.99	15.56	11.96	8.36	4.76	1.16						
\$368 - \$371.99	15.73	12.13	8.53	4.93	1.33						
\$372 - \$375.99	15.90	12.30	8.70	5.10	1.50						
\$376 - \$379.99	16.07	12.47	8.87	5.27	1.67						
\$380 - \$383.99	16.24	12.64	9.04	5.44	1.84						
\$384 - \$387.99	16.41	12.81	9.21	5.61	2.01						
\$388 - \$391.99	16.58	12.98	9.38	5.78	2.18						
\$392 - \$395.99	16.75	13.15	9.55	5.95	2.35						
\$396 - \$399.99	16.92	13.32	9.72	6.12	2.52						
\$400 - \$403.99	17.09	13.49	9.89	6.29	2.69						
\$404 - \$407.99	17.26	13.66	10.06	6.46	2.86						
\$408 - \$411.99	17.43	13.83	10.23	6.63	3.03						
\$412 - \$415.99	17.60	14.00	10.40	6.80	3.20						
\$416 - \$419.99	17.77	14.17	10.57	6.97	3.37						
\$420 - \$423.99	17.94	14.34	10.74	7.14	3.54						
\$424 - \$427.99	18.11	14.51	10.91	7.31	3.71	0.11					

# 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.

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	14.68	11.08	7.48	3.88	0.28					
\$432 - \$435.99	18.45	14.85	11.25	7.65	4.05	0.45					
\$436 - \$439.99	18.62	15.02	11.42	7.82	4.22	0.62					
\$440 - \$443.99	18.79	15.19	11.59	7.99	4.39	0.79					
\$444 - \$447.99	18.96	15.36	11.76	8.16	4.56	0.96					
\$448 - \$451.99	19.13	15.53	11.93	8.33	4.73	1.13					
\$452 - \$455.99	19.30	15.70	12.10	8.50	4.90	1.30					
\$456 - \$459.99	19.47	15.87	12.27	8.67	5.07	1.47					
\$460 - \$463.99	19.64	16.04	12.44	8.84	5.24	1.64					
\$464 - \$467.99	19.81	16.21	12.61	9.01	5.41	1.81					
\$468 - \$471.99	19.98	16.38	12.78	9.18	5.58	1.98					
\$472 - \$475.99	20.15	16.55	12.95	9.35	5.75	2.15					
\$476 - \$479.99	20.32	16.72	13.12	9.52	5.92	2.32					
\$480 - \$483.99	20.49	16.89	13.29	9.69	6.09	2.49					
\$484 - \$487.99	20.66	17.06	13.46	9.86	6.26	2.66					
\$488 - \$491.99	20.83	17.23	13.63	10.03	6.43	2.83					
\$492 - \$495.99	21.00	17.40	13.80	10.20	6.60	3.00					
\$496 - \$499.99	21.17	17.57	13.97	10.37	6.77	3.17					
\$500 - \$503.99	21.34	17.74	14.14	10.54	6.94	3.34					
\$504 - \$507.99	21.51	17.91	14.31	10.71	7.11	3.51					
\$508 - \$511.99	21.68	18.08	14.48	10.88	7.28	3.68	0.08				
\$512 - \$515.99	21.85	18.25	14.65	11.05	7.45	3.85	0.25				
\$516 - \$519.99	22.02	18.42	14.82	11.22	7.62	4.02	0.42				
\$520 - \$523.99	22.19	18.59	14.99	11.39	7.79	4.19	0.59				
\$524 - \$527.99	22.36	18.76	15.16	11.56	7.96	4.36	0.76				
\$528 - \$531.99	22.53	18.93	15.33	11.73	8.13	4.53	0.93				
\$532 - \$535.99	22.70	19.10	15.50	11.90	8.30	4.70	1.10				
\$536 - \$539.99	22.87	19.27	15.67	12.07	8.47	4.87	1.27				
\$540 - \$543.99	23.04	19.44	15.84	12.24	8.64	5.04	1.44				
\$544 - \$547.99	23.21	19.61	16.01	12.41	8.81	5.21	1.61				
\$548 - \$551.99	23.38	19.78	16.18	12.58	8.98	5.38	1.78				
\$552 - \$555.99	23.55	19.95	16.35	12.75	9.15	5.55	1.95				
\$556 - \$559.99	23.72	20.12	16.52	12.92	9.32	5.72	2.12				

# 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.

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	20.29	16.69	13.09	9.49	5.89	2.29				
\$564 - \$567.99	24.06	20.46	16.86	13.26	9.66	6.06	2.46				
\$568 - \$571.99	24.23	20.63	17.03	13.43	9.83	6.23	2.63				
\$572 - \$575.99	24.40	20.80	17.20	13.60	10.00	6.40	2.80				
\$576 - \$579.99	24.57	20.97	17.37	13.77	10.17	6.57	2.97				
\$580 - \$583.99	24.74	21.14	17.54	13.94	10.34	6.74	3.14				
\$584 - \$587.99	24.91	21.31	17.71	14.11	10.51	6.91	3.31				
\$588 - \$591.99	25.08	21.48	17.88	14.28	10.68	7.08	3.48				
\$592 - \$595.99	25.25	21.65	18.05	14.45	10.85	7.25	3.65	0.05			
\$596 - \$599.99	25.42	21.82	18.22	14.62	11.02	7.42	3.82	0.22			
\$600 and over	25.50	21.90	18.30	14.70	11.10	7.50	3.90	0.30			

**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