





# MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2020)

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	12.05	4.29								
\$470 - \$477.99	20.15	12.39	4.63								
\$478 - \$485.99	20.49	12.73	4.97								
\$486 - \$493.99	20.83	13.07	5.31								
\$494 - \$501.99	21.17	13.41	5.65								
\$502 - \$509.99	21.51	13.75	5.99								
\$510 - \$517.99	21.85	14.09	6.33								
\$518 - \$525.99	22.19	14.43	6.67								
\$526 - \$533.99	22.53	14.77	7.01								
\$534 - \$541.99	22.87	15.11	7.35								
\$542 - \$549.99	23.21	15.45	7.69								
\$550 - \$557.99	23.55	15.79	8.03	0.27							
\$558 - \$565.99	23.89	16.13	8.37	0.61							
\$566 - \$573.99	24.23	16.47	8.71	0.95							
\$574 - \$581.99	24.57	16.81	9.05	1.29							
\$582 - \$589.99	24.91	17.15	9.39	1.63							
\$590 - \$597.99	25.25	17.49	9.73	1.97							
\$598 - \$605.99	25.59	17.83	10.07	2.31							
\$606 - \$613.99	25.93	18.17	10.41	2.65							
\$614 - \$621.99	26.27	18.51	10.75	2.99							
\$622 - \$629.99	26.61	18.85	11.09	3.33							
\$630 - \$637.99	26.95	19.19	11.43	3.67							
\$638 - \$645.99	27.29	19.53	11.77	4.01							
\$646 - \$653.99	27.63	19.87	12.11	4.35							
\$654 - \$661.99	27.97	20.21	12.45	4.69							
\$662 - \$669.99	28.31	20.55	12.79	5.03							
\$670 - \$677.99	28.65	20.89	13.13	5.37							
\$678 - \$685.99	28.99	21.23	13.47	5.71							
\$686 - \$693.99	29.33	21.57	13.81	6.05							
\$694 - \$701.99	29.67	21.91	14.15	6.39							
\$702 - \$709.99	30.01	22.25	14.49	6.73							
\$710 - \$717.99	30.35	22.59	14.83	7.07							
\$718 - \$725.99	30.69	22.93	15.17	7.41							

# MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2020)

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	23.27	15.51	7.75							
\$734 - \$741.99	31.37	23.61	15.85	8.09	0.33						
\$742 - \$749.99	31.71	23.95	16.19	8.43	0.67						
\$750 - \$757.99	32.05	24.29	16.53	8.77	1.01						
\$758 - \$765.99	32.39	24.63	16.87	9.11	1.35						
\$766 - \$773.99	32.73	24.97	17.21	9.45	1.69						
\$774 - \$781.99	33.07	25.31	17.55	9.79	2.03						
\$782 - \$789.99	33.41	25.65	17.89	10.13	2.37						
\$790 - \$797.99	33.75	25.99	18.23	10.47	2.71						
\$798 - \$805.99	34.09	26.33	18.57	10.81	3.05						
\$806 - \$813.99	34.43	26.67	18.91	11.15	3.39						
\$814 - \$821.99	34.77	27.01	19.25	11.49	3.73						
\$822 - \$829.99	35.11	27.35	19.59	11.83	4.07						
\$830 - \$837.99	35.45	27.69	19.93	12.17	4.41						
\$838 - \$845.99	35.79	28.03	20.27	12.51	4.75						
\$846 - \$853.99	36.13	28.37	20.61	12.85	5.09						
\$854 - \$861.99	36.47	28.71	20.95	13.19	5.43						
\$862 - \$869.99	36.81	29.05	21.29	13.53	5.77						
\$870 - \$877.99	37.15	29.39	21.63	13.87	6.11						
\$878 - \$885.99	37.49	29.73	21.97	14.21	6.45						
\$886 - \$893.99	37.83	30.07	22.31	14.55	6.79						
\$894 - \$901.99	38.17	30.41	22.65	14.89	7.13						
\$902 - \$909.99	38.51	30.75	22.99	15.23	7.47						
\$910 - \$917.99	38.85	31.09	23.33	15.57	7.81	0.05					
\$918 - \$925.99	39.19	31.43	23.67	15.91	8.15	0.39					
\$926 - \$933.99	39.53	31.77	24.01	16.25	8.49	0.73					
\$934 - \$941.99	39.87	32.11	24.35	16.59	8.83	1.07					
\$942 - \$949.99	40.21	32.45	24.69	16.93	9.17	1.41					
\$950 - \$957.99	40.55	32.79	25.03	17.27	9.51	1.75					
\$958 - \$965.99	40.89	33.13	25.37	17.61	9.85	2.09					
\$966 - \$973.99	41.23	33.47	25.71	17.95	10.19	2.43					
\$974 - \$981.99	41.57	33.81	26.05	18.29	10.53	2.77					
\$982 - \$989.99	41.91	34.15	26.39	18.63	10.87	3.11					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(Effective January 1, 2020)

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	34.49	26.73	18.97	11.21	3.45					
\$998 - \$1005.99	42.59	34.83	27.07	19.31	11.55	3.79					
\$1006 - \$1013.99	42.93	35.17	27.41	19.65	11.89	4.13					
\$1014 - \$1021.99	43.27	35.51	27.75	19.99	12.23	4.47					
\$1022 - \$1029.99	43.61	35.85	28.09	20.33	12.57	4.81					
\$1030 - \$1037.99	43.95	36.19	28.43	20.67	12.91	5.15					
\$1038 - \$1045.99	44.29	36.53	28.77	21.01	13.25	5.49					
\$1046 - \$1053.99	44.63	36.87	29.11	21.35	13.59	5.83					
\$1054 - \$1061.99	44.97	37.21	29.45	21.69	13.93	6.17					
\$1062 - \$1069.99	45.31	37.55	29.79	22.03	14.27	6.51					
\$1070 - \$1077.99	45.65	37.89	30.13	22.37	14.61	6.85					
\$1078 - \$1085.99	45.99	38.23	30.47	22.71	14.95	7.19					
\$1086 - \$1093.99	46.33	38.57	30.81	23.05	15.29	7.53					
\$1094 - \$1101.99	46.67	38.91	31.15	23.39	15.63	7.87	0.11				
\$1102 - \$1109.99	47.01	39.25	31.49	23.73	15.97	8.21	0.45				
\$1110 - \$1117.99	47.35	39.59	31.83	24.07	16.31	8.55	0.79				
\$1118 - \$1125.99	47.69	39.93	32.17	24.41	16.65	8.89	1.13				
\$1126 - \$1133.99	48.03	40.27	32.51	24.75	16.99	9.23	1.47				
\$1134 - \$1141.99	48.37	40.61	32.85	25.09	17.33	9.57	1.81				
\$1142 - \$1149.99	48.71	40.95	33.19	25.43	17.67	9.91	2.15				
\$1150 - \$1157.99	49.05	41.29	33.53	25.77	18.01	10.25	2.49				
\$1158 - \$1165.99	49.39	41.63	33.87	26.11	18.35	10.59	2.83				
\$1166 - \$1173.99	49.73	41.97	34.21	26.45	18.69	10.93	3.17				
\$1174 - \$1181.99	50.07	42.31	34.55	26.79	19.03	11.27	3.51				
\$1182 - \$1189.99	50.41	42.65	34.89	27.13	19.37	11.61	3.85				
\$1190 - \$1197.99	50.75	42.99	35.23	27.47	19.71	11.95	4.19				
\$1198 - \$1205.99	51.09	43.33	35.57	27.81	20.05	12.29	4.53				
\$1206 and over	51.26	43.50	35.74	27.98	20.22	12.46	4.70				

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, 2020)

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	28.40	11.58								
\$1072 - \$1087.99	45.90	29.08	12.26								
\$1088 - \$1103.99	46.58	29.76	12.94								
\$1104 - \$1119.99	47.26	30.44	13.62								
\$1120 - \$1135.99	47.94	31.12	14.30								
\$1136 - \$1151.99	48.62	31.80	14.98								
\$1152 - \$1167.99	49.30	32.48	15.66								
\$1168 - \$1183.99	49.98	33.16	16.34								
\$1184 - \$1199.99	50.66	33.84	17.02	0.20							
\$1200 - \$1215.99	51.34	34.52	17.70	0.88							
\$1216 - \$1231.99	52.02	35.20	18.38	1.56							
\$1232 - \$1247.99	52.70	35.88	19.06	2.24							
\$1248 - \$1263.99	53.38	36.56	19.74	2.92							
\$1264 - \$1279.99	54.06	37.24	20.42	3.60							
\$1280 - \$1295.99	54.74	37.92	21.10	4.28							
\$1296 - \$1311.99	55.42	38.60	21.78	4.96							
\$1312 - \$1327.99	56.10	39.28	22.46	5.64							
\$1328 - \$1343.99	56.78	39.96	23.14	6.32							
\$1344 - \$1359.99	57.46	40.64	23.82	7.00							
\$1360 - \$1375.99	58.14	41.32	24.50	7.68							
\$1376 - \$1391.99	58.82	42.00	25.18	8.36							
\$1392 - \$1407.99	59.50	42.68	25.86	9.04							
\$1408 - \$1423.99	60.18	43.36	26.54	9.72							
\$1424 - \$1439.99	60.86	44.04	27.22	10.40							
\$1440 - \$1455.99	61.54	44.72	27.90	11.08							
\$1456 - \$1471.99	62.22	45.40	28.58	11.76							
\$1472 - \$1487.99	62.90	46.08	29.26	12.44							
\$1488 - \$1503.99	63.58	46.76	29.94	13.12							
\$1504 - \$1519.99	64.26	47.44	30.62	13.80							
\$1520 - \$1535.99	64.94	48.12	31.30	14.48							
\$1536 - \$1551.99	65.62	48.80	31.98	15.16							
\$1552 - \$1567.99	66.30	49.48	32.66	15.84							
\$1568 - \$1583.99	66.98	50.16	33.34	16.52							



# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(Effective January 1, 2020)

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	50.84	34.02	17.20	0.38						
\$1600 - \$1615.99	68.34	51.52	34.70	17.88	1.06						
\$1616 - \$1631.99	69.02	52.20	35.38	18.56	1.74						
\$1632 - \$1647.99	69.70	52.88	36.06	19.24	2.42						
\$1648 - \$1663.99	70.38	53.56	36.74	19.92	3.10						
\$1664 - \$1679.99	71.06	54.24	37.42	20.60	3.78						
\$1680 - \$1695.99	71.74	54.92	38.10	21.28	4.46						
\$1696 - \$1711.99	72.42	55.60	38.78	21.96	5.14						
\$1712 - \$1727.99	73.10	56.28	39.46	22.64	5.82						
\$1728 - \$1743.99	73.78	56.96	40.14	23.32	6.50						
\$1744 - \$1759.99	74.46	57.64	40.82	24.00	7.18						
\$1760 - \$1775.99	75.14	58.32	41.50	24.68	7.86						
\$1776 - \$1791.99	75.82	59.00	42.18	25.36	8.54						
\$1792 - \$1807.99	76.50	59.68	42.86	26.04	9.22						
\$1808 - \$1823.99	77.18	60.36	43.54	26.72	9.90						
\$1824 - \$1839.99	77.86	61.04	44.22	27.40	10.58						
\$1840 - \$1855.99	78.54	61.72	44.90	28.08	11.26						
\$1856 - \$1871.99	79.22	62.40	45.58	28.76	11.94						
\$1872 - \$1887.99	79.90	63.08	46.26	29.44	12.62						
\$1888 - \$1903.99	80.58	63.76	46.94	30.12	13.30						
\$1904 - \$1919.99	81.26	64.44	47.62	30.80	13.98						
\$1920 - \$1935.99	81.94	65.12	48.30	31.48	14.66						
\$1936 - \$1951.99	82.62	65.80	48.98	32.16	15.34						
\$1952 - \$1967.99	83.30	66.48	49.66	32.84	16.02						
\$1968 - \$1983.99	83.98	67.16	50.34	33.52	16.70						
\$1984 - \$1999.99	84.66	67.84	51.02	34.20	17.38	0.56					
\$2000 - \$2015.99	85.34	68.52	51.70	34.88	18.06	1.24					
\$2016 - \$2031.99	86.02	69.20	52.38	35.56	18.74	1.92					
\$2032 - \$2047.99	86.70	69.88	53.06	36.24	19.42	2.60					
\$2048 - \$2063.99	87.38	70.56	53.74	36.92	20.10	3.28					
\$2064 - \$2079.99	88.06	71.24	54.42	37.60	20.78	3.96					
\$2080 - \$2095.99	88.74	71.92	55.10	38.28	21.46	4.64					
\$2096 - \$2111.99	89.42	72.60	55.78	38.96	22.14	5.32					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(Effective January 1, 2020)

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	73.28	56.46	39.64	22.82	6.00					
\$2128 - \$2143.99	90.78	73.96	57.14	40.32	23.50	6.68					
\$2144 - \$2159.99	91.46	74.64	57.82	41.00	24.18	7.36					
\$2160 - \$2175.99	92.14	75.32	58.50	41.68	24.86	8.04					
\$2176 - \$2191.99	92.82	76.00	59.18	42.36	25.54	8.72					
\$2192 - \$2207.99	93.50	76.68	59.86	43.04	26.22	9.40					
\$2208 - \$2223.99	94.18	77.36	60.54	43.72	26.90	10.08					
\$2224 - \$2239.99	94.86	78.04	61.22	44.40	27.58	10.76					
\$2240 - \$2255.99	95.54	78.72	61.90	45.08	28.26	11.44					
\$2256 - \$2271.99	96.22	79.40	62.58	45.76	28.94	12.12					
\$2272 - \$2287.99	96.90	80.08	63.26	46.44	29.62	12.80					
\$2288 - \$2303.99	97.58	80.76	63.94	47.12	30.30	13.48					
\$2304 - \$2319.99	98.26	81.44	64.62	47.80	30.98	14.16					
\$2320 - \$2335.99	98.94	82.12	65.30	48.48	31.66	14.84					
\$2336 - \$2351.99	99.62	82.80	65.98	49.16	32.34	15.52					
\$2352 - \$2367.99	100.30	83.48	66.66	49.84	33.02	16.20					
\$2368 - \$2383.99	100.98	84.16	67.34	50.52	33.70	16.88	0.06				
\$2384 - \$2399.99	101.66	84.84	68.02	51.20	34.38	17.56	0.74				
\$2400 - \$2415.99	102.34	85.52	68.70	51.88	35.06	18.24	1.42				
\$2416 - \$2431.99	103.02	86.20	69.38	52.56	35.74	18.92	2.10				
\$2432 - \$2447.99	103.70	86.88	70.06	53.24	36.42	19.60	2.78				
\$2448 - \$2463.99	104.38	87.56	70.74	53.92	37.10	20.28	3.46				
\$2464 - \$2479.99	105.06	88.24	71.42	54.60	37.78	20.96	4.14				
\$2480 - \$2495.99	105.74	88.92	72.10	55.28	38.46	21.64	4.82				
\$2496 - \$2511.99	106.42	89.60	72.78	55.96	39.14	22.32	5.50				
\$2512 and over	106.76	89.94	73.12	56.30	39.48	22.66	5.84				

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, 2020)

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	0.87	0.32								
\$34 - \$34.99	1.47	0.92	0.37								
\$35 - \$35.99	1.51	0.96	0.41								
\$36 - \$36.99	1.55	1.00	0.45								
\$37 - \$37.99	1.59	1.04	0.49								
\$38 - \$38.99	1.64	1.09	0.54								
\$39 - \$39.99	1.68	1.13	0.58	0.03							
\$40 - \$40.99	1.72	1.17	0.62	0.07							
\$41 - \$41.99	1.76	1.21	0.66	0.11							
\$42 - \$42.99	1.81	1.26	0.71	0.16							
\$43 - \$43.99	1.85	1.30	0.75	0.20							
\$44 - \$44.99	1.89	1.34	0.79	0.24							
\$45 - \$45.99	1.93	1.38	0.83	0.28							
\$46 - \$46.99	1.98	1.43	0.88	0.33							
\$47 - \$47.99	2.02	1.47	0.92	0.37							
\$48 - \$48.99	2.06	1.51	0.96	0.41							
\$49 - \$49.99	2.10	1.55	1.00	0.45							
\$50 - \$50.99	2.15	1.60	1.05	0.50							
\$51 - \$51.99	2.19	1.64	1.09	0.54							
\$52 - \$52.99	2.23	1.68	1.13	0.58	0.03						
\$53 - \$53.99	2.27	1.72	1.17	0.62	0.07						
\$54 - \$54.99	2.32	1.77	1.22	0.67	0.12						
\$55 - \$55.99	2.36	1.81	1.26	0.71	0.16						
\$56 - \$56.99	2.40	1.85	1.30	0.75	0.20						
\$57 - \$57.99	2.44	1.89	1.34	0.79	0.24						
\$58 - \$58.99	2.49	1.94	1.39	0.84	0.29						
\$59 - \$59.99	2.53	1.98	1.43	0.88	0.33						
\$60 - \$60.99	2.57	2.02	1.47	0.92	0.37						
\$61 - \$61.99	2.61	2.06	1.51	0.96	0.41						
\$62 - \$62.99	2.66	2.11	1.56	1.01	0.46						
\$63 - \$63.99	2.70	2.15	1.60	1.05	0.50						
\$64 - \$64.99	2.74	2.19	1.64	1.09	0.54						
\$65 - \$65.99	2.78	2.23	1.68	1.13	0.58	0.03					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Per Diem (daily) Payroll Period

(Effective January 1, 2020)

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	2.28	1.73	1.18	0.63	0.08					
\$67 - \$67.99	2.87	2.32	1.77	1.22	0.67	0.12					
\$68 - \$68.99	2.91	2.36	1.81	1.26	0.71	0.16					
\$69 - \$69.99	2.95	2.40	1.85	1.30	0.75	0.20					
\$70 - \$70.99	3.00	2.45	1.90	1.35	0.80	0.25					
\$71 - \$71.99	3.04	2.49	1.94	1.39	0.84	0.29					
\$72 - \$72.99	3.08	2.53	1.98	1.43	0.88	0.33					
\$73 - \$73.99	3.12	2.57	2.02	1.47	0.92	0.37					
\$74 - \$74.99	3.17	2.62	2.07	1.52	0.97	0.42					
\$75 - \$75.99	3.21	2.66	2.11	1.56	1.01	0.46					
\$76 - \$76.99	3.25	2.70	2.15	1.60	1.05	0.50					
\$77 - \$77.99	3.29	2.74	2.19	1.64	1.09	0.54					
\$78 - \$78.99	3.34	2.79	2.24	1.69	1.14	0.59	0.04				
\$79 - \$79.99	3.38	2.83	2.28	1.73	1.18	0.63	0.08				
\$80 and over	3.40	2.85	2.30	1.75	1.20	0.65	0.10				

**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, 2020)

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	14.00	5.39								
\$536 - \$543.99	22.95	14.34	5.73								
\$544 - \$551.99	23.29	14.68	6.07								
\$552 - \$559.99	23.63	15.02	6.41								
\$560 - \$567.99	23.97	15.36	6.75								
\$568 - \$575.99	24.31	15.70	7.09								
\$576 - \$583.99	24.65	16.04	7.43								
\$584 - \$591.99	24.99	16.38	7.77								
\$592 - \$599.99	25.33	16.72	8.11								
\$600 - \$607.99	25.67	17.06	8.45								
\$608 - \$615.99	26.01	17.40	8.79	0.18							
\$616 - \$623.99	26.35	17.74	9.13	0.52							
\$624 - \$631.99	26.69	18.08	9.47	0.86							
\$632 - \$639.99	27.03	18.42	9.81	1.20							
\$640 - \$647.99	27.37	18.76	10.15	1.54							
\$648 - \$655.99	27.71	19.10	10.49	1.88							
\$656 - \$663.99	28.05	19.44	10.83	2.22							
\$664 - \$671.99	28.39	19.78	11.17	2.56							
\$672 - \$679.99	28.73	20.12	11.51	2.90							
\$680 - \$687.99	29.07	20.46	11.85	3.24							
\$688 - \$695.99	29.41	20.80	12.19	3.58							
\$696 - \$703.99	29.75	21.14	12.53	3.92							
\$704 - \$711.99	30.09	21.48	12.87	4.26							
\$712 - \$719.99	30.43	21.82	13.21	4.60							
\$720 - \$727.99	30.77	22.16	13.55	4.94							
\$728 - \$735.99	31.11	22.50	13.89	5.28							
\$736 - \$743.99	31.45	22.84	14.23	5.62							
\$744 - \$751.99	31.79	23.18	14.57	5.96							
\$752 - \$759.99	32.13	23.52	14.91	6.30							
\$760 - \$767.99	32.47	23.86	15.25	6.64							
\$768 - \$775.99	32.81	24.20	15.59	6.98							
\$776 - \$783.99	33.15	24.54	15.93	7.32							
\$784 - \$791.99	33.49	24.88	16.27	7.66							



# MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2020)

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	25.22	16.61	8.00							
\$800 - \$807.99	34.17	25.56	16.95	8.34							
\$808 - \$815.99	34.51	25.90	17.29	8.68	0.07						
\$816 - \$823.99	34.85	26.24	17.63	9.02	0.41						
\$824 - \$831.99	35.19	26.58	17.97	9.36	0.75						
\$832 - \$839.99	35.53	26.92	18.31	9.70	1.09						
\$840 - \$847.99	35.87	27.26	18.65	10.04	1.43						
\$848 - \$855.99	36.21	27.60	18.99	10.38	1.77						
\$856 - \$863.99	36.55	27.94	19.33	10.72	2.11						
\$864 - \$871.99	36.89	28.28	19.67	11.06	2.45						
\$872 - \$879.99	37.23	28.62	20.01	11.40	2.79						
\$880 - \$887.99	37.57	28.96	20.35	11.74	3.13						
\$888 - \$895.99	37.91	29.30	20.69	12.08	3.47						
\$896 - \$903.99	38.25	29.64	21.03	12.42	3.81						
\$904 - \$911.99	38.59	29.98	21.37	12.76	4.15						
\$912 - \$919.99	38.93	30.32	21.71	13.10	4.49						
\$920 - \$927.99	39.27	30.66	22.05	13.44	4.83						
\$928 - \$935.99	39.61	31.00	22.39	13.78	5.17						
\$936 - \$943.99	39.95	31.34	22.73	14.12	5.51						
\$944 - \$951.99	40.29	31.68	23.07	14.46	5.85						
\$952 - \$959.99	40.63	32.02	23.41	14.80	6.19						
\$960 - \$967.99	40.97	32.36	23.75	15.14	6.53						
\$968 - \$975.99	41.31	32.70	24.09	15.48	6.87						
\$976 - \$983.99	41.65	33.04	24.43	15.82	7.21						
\$984 - \$991.99	41.99	33.38	24.77	16.16	7.55						
\$992 - \$999.99	42.33	33.72	25.11	16.50	7.89						
\$1000 - \$1007.99	42.67	34.06	25.45	16.84	8.23						
\$1008 - \$1015.99	43.01	34.40	25.79	17.18	8.57						
\$1016 - \$1023.99	43.35	34.74	26.13	17.52	8.91	0.30					
\$1024 - \$1031.99	43.69	35.08	26.47	17.86	9.25	0.64					
\$1032 - \$1039.99	44.03	35.42	26.81	18.20	9.59	0.98					
\$1040 - \$1047.99	44.37	35.76	27.15	18.54	9.93	1.32					
\$1048 - \$1055.99	44.71	36.10	27.49	18.88	10.27	1.66					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi Monthly (twice per month) Payroll Period

(Effective January 1, 2020)

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	36.44	27.83	19.22	10.61	2.00					
\$1064 - \$1071.99	45.39	36.78	28.17	19.56	10.95	2.34					
\$1072 - \$1079.99	45.73	37.12	28.51	19.90	11.29	2.68					
\$1080 - \$1087.99	46.07	37.46	28.85	20.24	11.63	3.02					
\$1088 - \$1095.99	46.41	37.80	29.19	20.58	11.97	3.36					
\$1096 - \$1103.99	46.75	38.14	29.53	20.92	12.31	3.70					
\$1104 - \$1111.99	47.09	38.48	29.87	21.26	12.65	4.04					
\$1112 - \$1119.99	47.43	38.82	30.21	21.60	12.99	4.38					
\$1120 - \$1127.99	47.77	39.16	30.55	21.94	13.33	4.72					
\$1128 - \$1135.99	48.11	39.50	30.89	22.28	13.67	5.06					
\$1136 - \$1143.99	48.45	39.84	31.23	22.62	14.01	5.40					
\$1144 - \$1151.99	48.79	40.18	31.57	22.96	14.35	5.74					
\$1152 - \$1159.99	49.13	40.52	31.91	23.30	14.69	6.08					
\$1160 - \$1167.99	49.47	40.86	32.25	23.64	15.03	6.42					
\$1168 - \$1175.99	49.81	41.20	32.59	23.98	15.37	6.76					
\$1176 - \$1183.99	50.15	41.54	32.93	24.32	15.71	7.10					
\$1184 - \$1191.99	50.49	41.88	33.27	24.66	16.05	7.44					
\$1192 - \$1199.99	50.83	42.22	33.61	25.00	16.39	7.78					
\$1200 - \$1207.99	51.17	42.56	33.95	25.34	16.73	8.12					
\$1208 - \$1215.99	51.51	42.90	34.29	25.68	17.07	8.46					
\$1216 - \$1223.99	51.85	43.24	34.63	26.02	17.41	8.80	0.19				
\$1224 - \$1231.99	52.19	43.58	34.97	26.36	17.75	9.14	0.53				
\$1232 - \$1239.99	52.53	43.92	35.31	26.70	18.09	9.48	0.87				
\$1240 - \$1247.99	52.87	44.26	35.65	27.04	18.43	9.82	1.21				
\$1248 - \$1255.99	53.21	44.60	35.99	27.38	18.77	10.16	1.55				
\$1256 - \$1263.99	53.55	44.94	36.33	27.72	19.11	10.50	1.89				
\$1264 and over	53.72	45.11	36.50	27.89	19.28	10.67	2.06				

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, 2020)

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	3.18									
\$168 - \$171.99	7.23	3.35									
\$172 - \$175.99	7.40	3.52									
\$176 - \$179.99	7.57	3.69									
\$180 - \$183.99	7.74	3.86									
\$184 - \$187.99	7.91	4.03	0.15								
\$188 - \$191.99	8.08	4.20	0.32								
\$192 - \$195.99	8.25	4.37	0.49								
\$196 - \$199.99	8.42	4.54	0.66								
\$200 - \$203.99	8.59	4.71	0.83								
\$204 - \$207.99	8.76	4.88	1.00								
\$208 - \$211.99	8.93	5.05	1.17								
\$212 - \$215.99	9.10	5.22	1.34								
\$216 - \$219.99	9.27	5.39	1.51								
\$220 - \$223.99	9.44	5.56	1.68								
\$224 - \$227.99	9.61	5.73	1.85								
\$228 - \$231.99	9.78	5.90	2.02								
\$232 - \$235.99	9.95	6.07	2.19								
\$236 - \$239.99	10.12	6.24	2.36								
\$240 - \$243.99	10.29	6.41	2.53								
\$244 - \$247.99	10.46	6.58	2.70								
\$248 - \$251.99	10.63	6.75	2.87								
\$252 - \$255.99	10.80	6.92	3.04								
\$256 - \$259.99	10.97	7.09	3.21								
\$260 - \$263.99	11.14	7.26	3.38								
\$264 - \$267.99	11.31	7.43	3.55								
\$268 - \$271.99	11.48	7.60	3.72								
\$272 - \$275.99	11.65	7.77	3.89	0.01							
\$276 - \$279.99	11.82	7.94	4.06	0.18							
\$280 - \$283.99	11.99	8.11	4.23	0.35							
\$284 - \$287.99	12.16	8.28	4.40	0.52							
\$288 - \$291.99	12.33	8.45	4.57	0.69							
\$292 - \$295.99	12.50	8.62	4.74	0.86							

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(Effective January 1, 2020)

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	8.79	4.91	1.03							
\$300 - \$303.99	12.84	8.96	5.08	1.20							
\$304 - \$307.99	13.01	9.13	5.25	1.37							
\$308 - \$311.99	13.18	9.30	5.42	1.54							
\$312 - \$315.99	13.35	9.47	5.59	1.71							
\$316 - \$319.99	13.52	9.64	5.76	1.88							
\$320 - \$323.99	13.69	9.81	5.93	2.05							
\$324 - \$327.99	13.86	9.98	6.10	2.22							
\$328 - \$331.99	14.03	10.15	6.27	2.39							
\$332 - \$335.99	14.20	10.32	6.44	2.56							
\$336 - \$339.99	14.37	10.49	6.61	2.73							
\$340 - \$343.99	14.54	10.66	6.78	2.90							
\$344 - \$347.99	14.71	10.83	6.95	3.07							
\$348 - \$351.99	14.88	11.00	7.12	3.24							
\$352 - \$355.99	15.05	11.17	7.29	3.41							
\$356 - \$359.99	15.22	11.34	7.46	3.58							
\$360 - \$363.99	15.39	11.51	7.63	3.75							
\$364 - \$367.99	15.56	11.68	7.80	3.92	0.04						
\$368 - \$371.99	15.73	11.85	7.97	4.09	0.21						
\$372 - \$375.99	15.90	12.02	8.14	4.26	0.38						
\$376 - \$379.99	16.07	12.19	8.31	4.43	0.55						
\$380 - \$383.99	16.24	12.36	8.48	4.60	0.72						
\$384 - \$387.99	16.41	12.53	8.65	4.77	0.89						
\$388 - \$391.99	16.58	12.70	8.82	4.94	1.06						
\$392 - \$395.99	16.75	12.87	8.99	5.11	1.23						
\$396 - \$399.99	16.92	13.04	9.16	5.28	1.40						
\$400 - \$403.99	17.09	13.21	9.33	5.45	1.57						
\$404 - \$407.99	17.26	13.38	9.50	5.62	1.74						
\$408 - \$411.99	17.43	13.55	9.67	5.79	1.91						
\$412 - \$415.99	17.60	13.72	9.84	5.96	2.08						
\$416 - \$419.99	17.77	13.89	10.01	6.13	2.25						
\$420 - \$423.99	17.94	14.06	10.18	6.30	2.42						
\$424 - \$427.99	18.11	14.23	10.35	6.47	2.59						

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(Effective January 1, 2020)

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	14.40	10.52	6.64	2.76						
\$432 - \$435.99	18.45	14.57	10.69	6.81	2.93						
\$436 - \$439.99	18.62	14.74	10.86	6.98	3.10						
\$440 - \$443.99	18.79	14.91	11.03	7.15	3.27						
\$444 - \$447.99	18.96	15.08	11.20	7.32	3.44						
\$448 - \$451.99	19.13	15.25	11.37	7.49	3.61						
\$452 - \$455.99	19.30	15.42	11.54	7.66	3.78						
\$456 - \$459.99	19.47	15.59	11.71	7.83	3.95	0.07					
\$460 - \$463.99	19.64	15.76	11.88	8.00	4.12	0.24					
\$464 - \$467.99	19.81	15.93	12.05	8.17	4.29	0.41					
\$468 - \$471.99	19.98	16.10	12.22	8.34	4.46	0.58					
\$472 - \$475.99	20.15	16.27	12.39	8.51	4.63	0.75					
\$476 - \$479.99	20.32	16.44	12.56	8.68	4.80	0.92					
\$480 - \$483.99	20.49	16.61	12.73	8.85	4.97	1.09					
\$484 - \$487.99	20.66	16.78	12.90	9.02	5.14	1.26					
\$488 - \$491.99	20.83	16.95	13.07	9.19	5.31	1.43					
\$492 - \$495.99	21.00	17.12	13.24	9.36	5.48	1.60					
\$496 - \$499.99	21.17	17.29	13.41	9.53	5.65	1.77					
\$500 - \$503.99	21.34	17.46	13.58	9.70	5.82	1.94					
\$504 - \$507.99	21.51	17.63	13.75	9.87	5.99	2.11					
\$508 - \$511.99	21.68	17.80	13.92	10.04	6.16	2.28					
\$512 - \$515.99	21.85	17.97	14.09	10.21	6.33	2.45					
\$516 - \$519.99	22.02	18.14	14.26	10.38	6.50	2.62					
\$520 - \$523.99	22.19	18.31	14.43	10.55	6.67	2.79					
\$524 - \$527.99	22.36	18.48	14.60	10.72	6.84	2.96					
\$528 - \$531.99	22.53	18.65	14.77	10.89	7.01	3.13					
\$532 - \$535.99	22.70	18.82	14.94	11.06	7.18	3.30					
\$536 - \$539.99	22.87	18.99	15.11	11.23	7.35	3.47					
\$540 - \$543.99	23.04	19.16	15.28	11.40	7.52	3.64					
\$544 - \$547.99	23.21	19.33	15.45	11.57	7.69	3.81					
\$548 - \$551.99	23.38	19.50	15.62	11.74	7.86	3.98	0.10				
\$552 - \$555.99	23.55	19.67	15.79	11.91	8.03	4.15	0.27				
\$556 - \$559.99	23.72	19.84	15.96	12.08	8.20	4.32	0.44				

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(Effective January 1, 2020)

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	20.01	16.13	12.25	8.37	4.49	0.61				
\$564 - \$567.99	24.06	20.18	16.30	12.42	8.54	4.66	0.78				
\$568 - \$571.99	24.23	20.35	16.47	12.59	8.71	4.83	0.95				
\$572 - \$575.99	24.40	20.52	16.64	12.76	8.88	5.00	1.12				
\$576 - \$579.99	24.57	20.69	16.81	12.93	9.05	5.17	1.29				
\$580 - \$583.99	24.74	20.86	16.98	13.10	9.22	5.34	1.46				
\$584 - \$587.99	24.91	21.03	17.15	13.27	9.39	5.51	1.63				
\$588 - \$591.99	25.08	21.20	17.32	13.44	9.56	5.68	1.80				
\$592 - \$595.99	25.25	21.37	17.49	13.61	9.73	5.85	1.97				
\$596 - \$599.99	25.42	21.54	17.66	13.78	9.90	6.02	2.14				
\$600 and over	25.50	21.62	17.74	13.86	9.98	6.10	2.22				

**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