

# Idaho: Table for Percentage Computation Method of Withholding

for **Annual** Payroll Period and **Daily or Miscellaneous** Payroll Period

Annual Payroll Period	Single Persons including Head of Household			
	If wages after subtracting allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$12,000	\$0.00
	\$12,000		\$13,504	1.125% of the amount over \$12,000
	\$13,504		\$15,008	\$17 plus 3.125% of the amount over \$13,504
	\$15,008		\$16,511	\$64 plus 3.625% of the amount over \$15,008
	\$16,511		\$18,015	\$118 plus 4.625% of the amount over \$16,511
	\$18,015		\$19,519	\$188 plus 5.625% of the amount over \$18,015
	\$19,519		\$23,279	\$273 plus 6.625% of the amount over \$19,519
\$23,279			\$522 plus 6.925% of the amount over \$23,279	
Married Persons				
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and	Less than		
\$1		\$24,000	\$0.00	
\$24,000		\$27,008	1.125% of the amount over \$24,000	
\$27,008		\$30,016	\$34 plus 3.125% of the amount over \$27,008	
\$30,016		\$33,022	\$128 plus 3.625% of the amount over \$30,016	
\$33,022		\$36,030	\$237 plus 4.625% of the amount over \$33,022	
\$36,030		\$39,038	\$376 plus 5.625% of the amount over \$36,030	
\$39,038		\$46,558	\$545 plus 6.625% of the amount over \$39,038	
\$46,558			\$1,043 plus 6.925% of the amount over \$46,558	

Daily or Miscellaneous Payroll Period	Single Persons including Head of Household			
	If wages after subtracting allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$46	\$0.00
	\$46		\$52	1.125% of the amount over \$46
	\$52		\$58	\$0.07 plus 3.125% of the amount over \$52
	\$58		\$64	\$0.25 plus 3.625% of the amount over \$58
	\$64		\$69	\$0.46 plus 4.625% of the amount over \$64
	\$69		\$75	\$0.73 plus 5.625% of the amount over \$69
	\$75		\$90	\$1.05 plus 6.625% of the amount over \$75
\$90			\$2.01 plus 6.925% of the amount over \$90	
Married Persons				
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and	Less than		
\$1		\$92	\$0.00	
\$92		\$104	1.125% of the amount over \$92	
\$104		\$115	\$0.13 plus 3.125% of the amount over \$104	
\$115		\$127	\$0.49 plus 3.625% of the amount over \$115	
\$127		\$139	\$0.91 plus 4.625% of the amount over \$127	
\$139		\$150	\$1.45 plus 5.625% of the amount over \$139	
\$150		\$179	\$2.10 plus 6.625% of the amount over \$150	
\$179			\$4.01 plus 6.925% of the amount over \$179	

# Idaho: Table for Percentage Computation Method of Withholding

for **Semimonthly** Payroll Period and **Monthly** Payroll Period

Semimonthly Payroll Period	Single Persons including Head of Household		
	If wages after subtracting allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$500	\$0.00
	\$500	\$563	1.125% of the amount over \$500
	\$563	\$625	\$1 plus 3.125% of the amount over \$563
	\$625	\$688	\$3 plus 3.625% of the amount over \$625
	\$688	\$751	\$5 plus 4.625% of the amount over \$688
	\$751	\$813	\$8 plus 5.625% of the amount over \$751
	\$813	\$970	\$11 plus 6.625% of the amount over \$813
\$970		\$22 plus 6.925% of the amount over \$970	
	Married Persons		
	If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:
More than	and Less than		
\$1	\$1,000	\$0.00	
\$1,000	\$1,125	1.125% of the amount over \$1,000	
\$1,125	\$1,251	\$1 plus 3.125% of the amount over \$1,125	
\$1,251	\$1,376	\$5 plus 3.625% of the amount over \$1,251	
\$1,376	\$1,501	\$10 plus 4.625% of the amount over \$1,376	
\$1,501	\$1,627	\$16 plus 5.625% of the amount over \$1,501	
\$1,627	\$1,940	\$23 plus 6.625% of the amount over \$1,627	
\$1,940		\$43 plus 6.925% of the amount over \$1,940	

Monthly Payroll Period	Single Persons including Head of Household		
	If wages after subtracting allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$1,000	\$0.00
	\$1,000	\$1,125	1.125% of the amount over \$1,000
	\$1,125	\$1,251	\$1 plus 3.125% of the amount over \$1,125
	\$1,251	\$1,376	\$5 plus 3.625% of the amount over \$1,251
	\$1,376	\$1,501	\$10 plus 4.625% of the amount over \$1,376
	\$1,501	\$1,627	\$16 plus 5.625% of the amount over \$1,501
	\$1,627	\$1,940	\$23 plus 6.625% of the amount over \$1,627
\$1,940		\$43 plus 6.925% of the amount over \$1,940	
	Married Persons		
	If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:
More than	and Less than		
\$1	\$2,000	\$0.00	
\$2,000	\$2,251	1.125% of the amount over \$2,000	
\$2,251	\$2,501	\$3 plus 3.125% of the amount over \$2,251	
\$2,501	\$2,752	\$11 plus 3.625% of the amount over \$2,501	
\$2,752	\$3,003	\$20 plus 4.625% of the amount over \$2,752	
\$3,003	\$3,253	\$31 plus 5.625% of the amount over \$3,003	
\$3,253	\$3,880	\$45 plus 6.625% of the amount over \$3,253	
\$3,880		\$87 plus 6.925% of the amount over \$3,880	

# Idaho: Table for Percentage Computation Method of Withholding

for **Weekly** Payroll Period and **Biweekly** Payroll Period

Weekly Payroll Period	<b>Single Persons including Head of Household</b>			
	If wages after subtracting allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$231		\$0.00
	\$231	\$260		1.125% of the amount over \$231
	\$260	\$289	\$0 plus	3.125% of the amount over \$260
	\$289	\$318	\$1 plus	3.625% of the amount over \$289
	\$318	\$346	\$2 plus	4.625% of the amount over \$318
	\$346	\$375	\$4 plus	5.625% of the amount over \$346
	\$375	\$448	\$5 plus	6.625% of the amount over \$375
\$448		\$10 plus	6.925% of the amount over \$448	
<b>Married Persons</b>				
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and Less than			
\$1	\$462		\$0.00	
\$462	\$519		1.125% of the amount over \$462	
\$519	\$577	\$1 plus	3.125% of the amount over \$519	
\$577	\$635	\$2 plus	3.625% of the amount over \$577	
\$635	\$693	\$5 plus	4.625% of the amount over \$635	
\$693	\$751	\$7 plus	5.625% of the amount over \$693	
\$751	\$895	\$10 plus	6.625% of the amount over \$751	
\$895		\$20 plus	6.925% of the amount over \$895	

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Biweekly Payroll Period	<b>Single Persons including Head of Household</b>			
	If wages after subtracting allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$462		\$0.00
	\$462	\$519		1.125% of the amount over \$462
	\$519	\$577	\$1 plus	3.125% of the amount over \$519
	\$577	\$635	\$2 plus	3.625% of the amount over \$577
	\$635	\$693	\$5 plus	4.625% of the amount over \$635
	\$693	\$751	\$7 plus	5.625% of the amount over \$693
	\$751	\$895	\$10 plus	6.625% of the amount over \$751
\$895		\$20 plus	6.925% of the amount over \$895	
<b>Married Persons</b>				
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and Less than			
\$1	\$923		\$0.00	
\$923	\$1,039		1.125% of the amount over \$923	
\$1,039	\$1,154	\$1 plus	3.125% of the amount over \$1,039	
\$1,154	\$1,270	\$5 plus	3.625% of the amount over \$1,154	
\$1,270	\$1,386	\$9 plus	4.625% of the amount over \$1,270	
\$1,386	\$1,501	\$14 plus	5.625% of the amount over \$1,386	
\$1,501	\$1,791	\$21 plus	6.625% of the amount over \$1,501	
\$1,791		\$40 plus	6.925% of the amount over \$1,791	