

Table for Percentage Computation Method of Withholding

Find the Idaho Child Tax Credit Allowance Table at: tax.idaho.gov/ictcat

Annual Payroll Period	Single Persons Including Head of Household					
	If wages after subtracting child tax credit allowances are:			The amount of Idaho income tax to withhold is:		
	More than	and	Less than			
	\$1		\$12,950		\$0.00	
	\$12,950		\$14,612		1.00% of the amount over	\$12,950
	\$14,612		\$17,937	\$17 plus	3.00% of the amount over	\$14,612
	\$17,937		\$21,261	\$117 plus	4.50% of the amount over	\$17,937
	\$21,261			\$267 plus	6.00% of the amount over	\$21,261
	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		\$25,900		\$0.00		
\$25,900		\$29,224		1.00% of the amount over	\$25,900	
\$29,224		\$35,874	\$33 plus	3.00% of the amount over	\$29,224	
\$35,874		\$42,522	\$233 plus	4.50% of the amount over	\$35,874	
\$42,522			\$532 plus	6.00% of the amount over	\$42,522	

Monthly Payroll Period	Single Persons Including Head of Household					
	If wages after subtracting child tax credit allowances are:			The amount of Idaho income tax to withhold is:		
	More than	and	Less than			
	\$1		\$1,079		\$0.00	
	\$1,079		\$1,218		1.00% of the amount over	\$1,079
	\$1,218		\$1,495	\$1 plus	3.00% of the amount over	\$1,218
	\$1,495		\$1,772	\$10 plus	4.50% of the amount over	\$1,495
	\$1,772			\$22 plus	6.00% of the amount over	\$1,772
	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		\$2,158		\$0.00		
\$2,158		\$2,435		1.00% of the amount over	\$2,158	
\$2,435		\$2,990	\$3 plus	3.00% of the amount over	\$2,435	
\$2,990		\$3,543	\$19 plus	4.50% of the amount over	\$2,990	
\$3,543			\$44 plus	6.00% of the amount over	\$3,543	

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Semimonthly Payroll Period	Single Persons Including Head of Household					
	If wages after subtracting child tax credit allowances are:			The amount of Idaho income tax to withhold is:		
	More than	and	Less than			
	\$1		\$540		\$0.00	
	\$540		\$609		1.00% of the amount over	\$540
	\$609		\$747	\$1 plus	3.00% of the amount over	\$609
	\$747		\$886	\$5 plus	4.50% of the amount over	\$747
	\$886			\$11 plus	6.00% of the amount over	\$886
	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		\$1,079		\$0.00		
\$1,079		\$1,218		1.00% of the amount over	\$1,079	
\$1,218		\$1,495	\$1 plus	3.00% of the amount over	\$1,218	
\$1,495		\$1,772	\$10 plus	4.50% of the amount over	\$1,495	
\$1,772			\$22 plus	6.00% of the amount over	\$1,772	

Biweekly Payroll Period	Single Persons Including Head of Household					
	If wages after subtracting child tax credit allowances are:			The amount of Idaho income tax to withhold is:		
	More than	and	Less than			
	\$1		\$498		\$0.00	
	\$498		\$562		1.00% of the amount over	\$498
	\$562		\$690	\$1 plus	3.00% of the amount over	\$562
	\$690		\$818	\$4 plus	4.50% of the amount over	\$690
	\$818			\$10 plus	6.00% of the amount over	\$818
	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		\$996		\$0.00		
\$996		\$1,124		1.00% of the amount over	\$996	
\$1,124		\$1,380	\$1 plus	3.00% of the amount over	\$1,124	
\$1,380		\$1,635	\$9 plus	4.50% of the amount over	\$1,380	
\$1,635			\$20 plus	6.00% of the amount over	\$1,635	

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Find the Idaho Child Tax Credit Allowance Table at: tax.idaho.gov/ictcat

Weekly Payroll Period	Single Persons Including Head of Household					
	If wages after subtracting child tax credit allowances are:			The amount of Idaho income tax to withhold is:		
	More than	and	Less than			
	\$1		\$249		\$0.00	
	\$249		\$281		1.00% of the amount over	\$249
	\$281		\$345	\$0 plus	3.00% of the amount over	\$281
	\$345		\$409	\$2 plus	4.50% of the amount over	\$345
	\$409			\$5 plus	6.00% of the amount over	\$409
	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		\$498		\$0.00		
\$498		\$562		1.00% of the amount over	\$498	
\$562		\$690	\$1 plus	3.00% of the amount over	\$562	
\$690		\$818	\$4 plus	4.50% of the amount over	\$690	
\$818			\$10 plus	6.00% of the amount over	\$818	

Daily or Miscellaneous Payroll Period	Single Persons Including Head of Household					
	If wages after subtracting child tax credit allowances are:			The amount of Idaho income tax to withhold is:		
	More than	and	Less than			
	\$1		\$50		\$0.00	
	\$50		\$56		1.00% of the amount over	\$50
	\$56		\$69	\$0.06 plus	3.00% of the amount over	\$56
	\$69		\$82	\$0.44 plus	4.50% of the amount over	\$69
	\$82			\$1.02 plus	6.00% of the amount over	\$82
	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		\$100		\$0.00		
\$100		\$112		1.00% of the amount over	\$100	
\$112		\$138	\$0.13 plus	3.00% of the amount over	\$112	
\$138		\$164	\$0.90 plus	4.50% of the amount over	\$138	
\$164			\$2.05 plus	6.00% of the amount over	\$164	