

Idaho: Table for Percentage Computation Method of Withholding

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

Find the Idaho Child Tax Credit Allowance Table on this page: tax.idaho.gov/ictcat

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		\$12,400	\$0.00
	\$12,400		\$13,968	1.125% of the amount over \$12,400
	\$13,968		\$15,536	\$18 plus 3.125% of the amount over \$13,968
	\$15,536		\$17,104	\$67 plus 3.625% of the amount over \$15,536
	\$17,104		\$18,672	\$124 plus 4.625% of the amount over \$17,104
	\$18,672		\$20,240	\$197 plus 5.625% of the amount over \$18,672
	\$20,240		\$24,160	\$285 plus 6.625% of the amount over \$20,240
\$24,160			\$545 plus 6.925% of the amount over \$24,160	
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		\$24,800	\$0.00	
\$24,800		\$27,936	1.125% of the amount over \$24,800	
\$27,936		\$31,072	\$35 plus 3.125% of the amount over \$27,936	
\$31,072		\$34,208	\$133 plus 3.625% of the amount over \$31,072	
\$34,208		\$37,344	\$247 plus 4.625% of the amount over \$34,208	
\$37,344		\$40,480	\$392 plus 5.625% of the amount over \$37,344	
\$40,480		\$48,320	\$568 plus 6.625% of the amount over \$40,480	
\$48,320			\$1,087 plus 6.925% of the amount over \$48,320	

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		\$48	\$0.00
	\$48		\$54	1.125% of the amount over \$48
	\$54		\$60	\$0.07 plus 3.125% of the amount over \$54
	\$60		\$66	\$0.26 plus 3.625% of the amount over \$60
	\$66		\$72	\$0.48 plus 4.625% of the amount over \$66
	\$72		\$78	\$0.76 plus 5.625% of the amount over \$72
	\$78		\$93	\$1.10 plus 6.625% of the amount over \$78
\$93			\$2.10 plus 6.925% of the amount over \$93	
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		\$95	\$0.00	
\$95		\$107	1.125% of the amount over \$95	
\$107		\$120	\$0.14 plus 3.125% of the amount over \$107	
\$120		\$132	\$0.51 plus 3.625% of the amount over \$120	
\$132		\$144	\$0.95 plus 4.625% of the amount over \$132	
\$144		\$156	\$1.51 plus 5.625% of the amount over \$144	
\$156		\$186	\$2.19 plus 6.625% of the amount over \$156	
\$186			\$4.18 plus 6.925% of the amount over \$186	

Idaho: Table for Percentage Computation Method of Withholding

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

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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	\$517	\$0.00	
	\$517	\$582	1.125% of the amount over	\$517
	\$582	\$647	\$1 plus 3.125% of the amount over	\$582
	\$647	\$713	\$3 plus 3.625% of the amount over	\$647
	\$713	\$778	\$5 plus 4.625% of the amount over	\$713
	\$778	\$843	\$8 plus 5.625% of the amount over	\$778
	\$843	\$1,007	\$12 plus 6.625% of the amount over	\$843
\$1,007		\$23 plus 6.925% of the amount over	\$1,007	
	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	\$1,033	\$0.00		
\$1,033	\$1,164	1.125% of the amount over	\$1,033	
\$1,164	\$1,295	\$1 plus 3.125% of the amount over	\$1,164	
\$1,295	\$1,425	\$6 plus 3.625% of the amount over	\$1,295	
\$1,425	\$1,556	\$10 plus 4.625% of the amount over	\$1,425	
\$1,556	\$1,687	\$16 plus 5.625% of the amount over	\$1,556	
\$1,687	\$2,013	\$24 plus 6.625% of the amount over	\$1,687	
\$2,013		\$45 plus 6.925% of the amount over	\$2,013	

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	\$1,033	\$0.00	
	\$1,033	\$1,164	1.125% of the amount over	\$1,033
	\$1,164	\$1,295	\$1 plus 3.125% of the amount over	\$1,164
	\$1,295	\$1,425	\$6 plus 3.625% of the amount over	\$1,295
	\$1,425	\$1,556	\$10 plus 4.625% of the amount over	\$1,425
	\$1,556	\$1,687	\$16 plus 5.625% of the amount over	\$1,556
	\$1,687	\$2,013	\$24 plus 6.625% of the amount over	\$1,687
\$2,013		\$45 plus 6.925% of the amount over	\$2,013	
	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	\$2,067	\$0.00		
\$2,067	\$2,328	1.125% of the amount over	\$2,067	
\$2,328	\$2,589	\$3 plus 3.125% of the amount over	\$2,328	
\$2,589	\$2,851	\$11 plus 3.625% of the amount over	\$2,589	
\$2,851	\$3,112	\$21 plus 4.625% of the amount over	\$2,851	
\$3,112	\$3,373	\$33 plus 5.625% of the amount over	\$3,112	
\$3,373	\$4,027	\$47 plus 6.625% of the amount over	\$3,373	
\$4,027		\$91 plus 6.925% of the amount over	\$4,027	

Idaho: Table for Percentage Computation Method of Withholding

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

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Weekly 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	\$238		\$0.00
	\$238	\$269		1.125% of the amount over \$238
	\$269	\$299	\$0 plus	3.125% of the amount over \$269
	\$299	\$329	\$1 plus	3.625% of the amount over \$299
	\$329	\$359	\$2 plus	4.625% of the amount over \$329
	\$359	\$389	\$4 plus	5.625% of the amount over \$359
	\$389	\$465	\$5 plus	6.625% of the amount over \$389
\$465		\$10 plus	6.925% of the amount over \$465	
	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	\$477		\$0.00	
\$477	\$537		1.125% of the amount over \$477	
\$537	\$598	\$1 plus	3.125% of the amount over \$537	
\$598	\$658	\$3 plus	3.625% of the amount over \$598	
\$658	\$718	\$5 plus	4.625% of the amount over \$658	
\$718	\$778	\$8 plus	5.625% of the amount over \$718	
\$778	\$929	\$11 plus	6.625% of the amount over \$778	
\$929		\$21 plus	6.925% of the amount over \$929	

Biweekly 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	\$477		\$0.00
	\$477	\$537		1.125% of the amount over \$477
	\$537	\$598	\$1 plus	3.125% of the amount over \$537
	\$598	\$658	\$3 plus	3.625% of the amount over \$598
	\$658	\$718	\$5 plus	4.625% of the amount over \$658
	\$718	\$778	\$8 plus	5.625% of the amount over \$718
	\$778	\$929	\$11 plus	6.625% of the amount over \$778
\$929		\$21 plus	6.925% of the amount over \$929	
	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	\$954		\$0.00	
\$954	\$1,074		1.125% of the amount over \$954	
\$1,074	\$1,195	\$1 plus	3.125% of the amount over \$1,074	
\$1,195	\$1,316	\$5 plus	3.625% of the amount over \$1,195	
\$1,316	\$1,436	\$9 plus	4.625% of the amount over \$1,316	
\$1,436	\$1,557	\$15 plus	5.625% of the amount over \$1,436	
\$1,557	\$1,858	\$22 plus	6.625% of the amount over \$1,557	
\$1,858		\$42 plus	6.925% of the amount over \$1,858	