

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		\$12,200			\$0.00
\$12,200		\$13,741		1.125% of the amount over \$12,200	
\$13,741		\$15,281	\$17 plus	3.125% of the amount over \$13,741	
\$15,281		\$16,822	\$65 plus	3.625% of the amount over \$15,281	
\$16,822		\$18,362	\$121 plus	4.625% of the amount over \$16,822	
\$18,362		\$19,903	\$192 plus	5.625% of the amount over \$18,362	
\$19,903		\$23,754	\$279 plus	6.625% of the amount over \$19,903	
\$23,754			\$534 plus	6.925% of the amount over \$23,754	

Annual Payroll Period		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		\$24,400			\$0.00
\$24,400		\$27,482		1.125% of the amount over \$24,400	
\$27,482		\$30,562	\$35 plus	3.125% of the amount over \$27,482	
\$30,562		\$33,644	\$131 plus	3.625% of the amount over \$30,562	
\$33,644		\$36,724	\$243 plus	4.625% of the amount over \$33,644	
\$36,724		\$39,806	\$385 plus	5.625% of the amount over \$36,724	
\$39,806		\$47,508	\$558 plus	6.625% of the amount over \$39,806	
\$47,508			\$1,068 plus	6.925% of the amount over \$47,508	

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		\$47			\$0.00
\$47		\$53		1.125% of the amount over \$47	
\$53		\$59	\$0.07 plus	3.125% of the amount over \$53	
\$59		\$65	\$0.26 plus	3.625% of the amount over \$59	
\$65		\$71	\$0.47 plus	4.625% of the amount over \$65	
\$71		\$77	\$0.75 plus	5.625% of the amount over \$71	
\$77		\$91	\$1.08 plus	6.625% of the amount over \$77	
\$91			\$2.06 plus	6.925% of the amount over \$91	

Daily or Miscellaneous Payroll Period		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		\$94			\$0.00
\$94		\$106		1.125% of the amount over \$94	
\$106		\$118	\$0.13 plus	3.125% of the amount over \$106	
\$118		\$129	\$0.50 plus	3.625% of the amount over \$118	
\$129		\$141	\$0.93 plus	4.625% of the amount over \$129	
\$141		\$153	\$1.48 plus	5.625% of the amount over \$141	
\$153		\$183	\$2.15 plus	6.625% of the amount over \$153	
\$183			\$4.11 plus	6.925% of the amount over \$183	

Idaho: Table for Percentage Computation Method of Withholding

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

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

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	\$508		\$0.00
	\$508	\$573	1.125% of the amount over \$508	\$508
	\$573	\$637	\$1 plus 3.125% of the amount over \$573	\$573
	\$637	\$701	\$3 plus 3.625% of the amount over \$637	\$637
	\$701	\$765	\$5 plus 4.625% of the amount over \$701	\$701
	\$765	\$829	\$8 plus 5.625% of the amount over \$765	\$765
	\$829	\$990	\$12 plus 6.625% of the amount over \$829	\$829
\$990		\$22 plus 6.925% of the amount over \$990	\$990	
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	\$1,017		\$0.00	
\$1,017	\$1,145	1.125% of the amount over \$1,017	\$1,017	
\$1,145	\$1,273	\$1 plus 3.125% of the amount over \$1,145	\$1,145	
\$1,273	\$1,402	\$5 plus 3.625% of the amount over \$1,273	\$1,273	
\$1,402	\$1,530	\$10 plus 4.625% of the amount over \$1,402	\$1,402	
\$1,530	\$1,659	\$16 plus 5.625% of the amount over \$1,530	\$1,530	
\$1,659	\$1,980	\$23 plus 6.625% of the amount over \$1,659	\$1,659	
\$1,980		\$45 plus 6.925% of the amount over \$1,980	\$1,980	

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	\$1,017		\$0.00
	\$1,017	\$1,145	1.125% of the amount over \$1,017	\$1,017
	\$1,145	\$1,273	\$1 plus 3.125% of the amount over \$1,145	\$1,145
	\$1,273	\$1,402	\$5 plus 3.625% of the amount over \$1,273	\$1,273
	\$1,402	\$1,530	\$10 plus 4.625% of the amount over \$1,402	\$1,402
	\$1,530	\$1,659	\$16 plus 5.625% of the amount over \$1,530	\$1,530
	\$1,659	\$1,980	\$23 plus 6.625% of the amount over \$1,659	\$1,659
\$1,980		\$45 plus 6.925% of the amount over \$1,980	\$1,980	
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	\$2,033		\$0.00	
\$2,033	\$2,290	1.125% of the amount over \$2,033	\$2,033	
\$2,290	\$2,547	\$3 plus 3.125% of the amount over \$2,290	\$2,290	
\$2,547	\$2,804	\$11 plus 3.625% of the amount over \$2,547	\$2,547	
\$2,804	\$3,060	\$20 plus 4.625% of the amount over \$2,804	\$2,804	
\$3,060	\$3,317	\$32 plus 5.625% of the amount over \$3,060	\$3,060	
\$3,317	\$3,959	\$47 plus 6.625% of the amount over \$3,317	\$3,317	
\$3,959		\$89 plus 6.925% of the amount over \$3,959	\$3,959	

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	\$235	\$0.00
	\$235	\$264	1.125% of the amount over \$235
	\$264	\$294	\$0 plus 3.125% of the amount over \$264
	\$294	\$324	\$1 plus 3.625% of the amount over \$294
	\$324	\$353	\$2 plus 4.625% of the amount over \$324
	\$353	\$383	\$4 plus 5.625% of the amount over \$353
	\$383	\$457	\$5 plus 6.625% of the amount over \$383
\$457		\$10 plus 6.925% of the amount over \$457	
	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	\$469	\$0.00	
\$469	\$529	1.125% of the amount over \$469	
\$529	\$588	\$1 plus 3.125% of the amount over \$529	
\$588	\$647	\$3 plus 3.625% of the amount over \$588	
\$647	\$706	\$5 plus 4.625% of the amount over \$647	
\$706	\$766	\$7 plus 5.625% of the amount over \$706	
\$766	\$914	\$11 plus 6.625% of the amount over \$766	
\$914		\$21 plus 6.925% of the amount over \$914	

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	\$469	\$0.00
	\$469	\$529	1.125% of the amount over \$469
	\$529	\$588	\$1 plus 3.125% of the amount over \$529
	\$588	\$647	\$3 plus 3.625% of the amount over \$588
	\$647	\$706	\$5 plus 4.625% of the amount over \$647
	\$706	\$766	\$7 plus 5.625% of the amount over \$706
	\$766	\$914	\$11 plus 6.625% of the amount over \$766
\$914		\$21 plus 6.925% of the amount over \$914	
	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	\$938	\$0.00	
\$938	\$1,057	1.125% of the amount over \$938	
\$1,057	\$1,175	\$1 plus 3.125% of the amount over \$1,057	
\$1,175	\$1,294	\$5 plus 3.625% of the amount over \$1,175	
\$1,294	\$1,412	\$9 plus 4.625% of the amount over \$1,294	
\$1,412	\$1,531	\$15 plus 5.625% of the amount over \$1,412	
\$1,531	\$1,827	\$21 plus 6.625% of the amount over \$1,531	
\$1,827		\$41 plus 6.925% of the amount over \$1,827	