

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		\$12,550		\$0.00	
	\$12,550		\$14,138		1.000% of the amount over	\$12,550
	\$14,138		\$17,313	\$16 plus	3.100% of the amount over	\$14,138
	\$17,313		\$18,901	\$114 plus	4.500% of the amount over	\$17,313
	\$18,901		\$20,489	\$185 plus	5.500% of the amount over	\$18,901
	\$20,489			\$272 plus	6.500% of the amount over	\$20,489
		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		\$25,100		\$0.00		
\$25,100		\$28,276		1.000% of the amount over	\$25,100	
\$28,276		\$34,626	\$32 plus	3.100% of the amount over	\$28,276	
\$34,626		\$37,802	\$229 plus	4.500% of the amount over	\$34,626	
\$37,802		\$40,978	\$372 plus	5.500% of the amount over	\$37,802	
\$40,978			\$547 plus	6.500% of the amount over	\$40,978	

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		\$48		\$0.00	
	\$48		\$54		1.000% of the amount over	\$48
	\$54		\$67	\$0.06 plus	3.100% of the amount over	\$54
	\$67		\$73	\$0.44 plus	4.500% of the amount over	\$67
	\$73		\$79	\$0.71 plus	5.500% of the amount over	\$73
	\$79			\$1.05 plus	6.500% of the amount over	\$79
		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		\$97		\$0.00		
\$97		\$109		1.000% of the amount over	\$97	
\$109		\$133	\$0.12 plus	3.100% of the amount over	\$109	
\$133		\$145	\$0.88 plus	4.500% of the amount over	\$133	
\$145		\$158	\$1.43 plus	5.500% of the amount over	\$145	
\$158			\$2.10 plus	6.500% of the amount over	\$158	

Table for Percentage Computation Method of Withholding

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		\$241		\$0.00	
	\$241		\$272		1.000% of the amount over	\$241
	\$272		\$333	\$0 plus	3.100% of the amount over	\$272
	\$333		\$363	\$2 plus	4.500% of the amount over	\$333
	\$363		\$394	\$4 plus	5.500% of the amount over	\$363
	\$394			\$5 plus	6.500% of the amount over	\$394
	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		\$483		\$0.00		
\$483		\$544		1.000% of the amount over	\$483	
\$544		\$666	\$1 plus	3.100% of the amount over	\$544	
\$666		\$727	\$4 plus	4.500% of the amount over	\$666	
\$727		\$788	\$7 plus	5.500% of the amount over	\$727	
\$788			\$11 plus	6.500% of the amount over	\$788	

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		\$483		\$0.00	
	\$483		\$544		1.000% of the amount over	\$483
	\$544		\$666	\$1 plus	3.100% of the amount over	\$544
	\$666		\$727	\$4 plus	4.500% of the amount over	\$666
	\$727		\$788	\$7 plus	5.500% of the amount over	\$727
	\$788			\$11 plus	6.500% of the amount over	\$788
	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		\$965		\$0.00		
\$965		\$1,088		1.000% of the amount over	\$965	
\$1,088		\$1,332	\$1 plus	3.100% of the amount over	\$1,088	
\$1,332		\$1,454	\$9 plus	4.500% of the amount over	\$1,332	
\$1,454		\$1,576	\$14 plus	5.500% of the amount over	\$1,454	
\$1,576			\$21 plus	6.500% of the amount over	\$1,576	

Table for Percentage Computation Method of Withholding

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

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		\$523		\$0.00		
\$523		\$589		1.000% of the amount over		\$523
\$589		\$721	\$1 plus	3.100% of the amount over		\$589
\$721		\$788	\$5 plus	4.500% of the amount over		\$721
\$788		\$854	\$8 plus	5.500% of the amount over		\$788
\$854			\$11 plus	6.500% of the amount over		\$854
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		\$1,046		\$0.00		
\$1,046		\$1,178		1.000% of the amount over		\$1,046
\$1,178		\$1,443	\$1 plus	3.100% of the amount over		\$1,178
\$1,443		\$1,575	\$10 plus	4.500% of the amount over		\$1,443
\$1,575		\$1,707	\$15 plus	5.500% of the amount over		\$1,575
\$1,707			\$23 plus	6.500% of the amount over		\$1,707

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		\$1,046		\$0.00		
\$1,046		\$1,178		1.000% of the amount over		\$1,046
\$1,178		\$1,443	\$1 plus	3.100% of the amount over		\$1,178
\$1,443		\$1,575	\$10 plus	4.500% of the amount over		\$1,443
\$1,575		\$1,707	\$15 plus	5.500% of the amount over		\$1,575
\$1,707			\$23 plus	6.500% of the amount over		\$1,707
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		\$2,092		\$0.00		
\$2,092		\$2,356		1.000% of the amount over		\$2,092
\$2,356		\$2,886	\$3 plus	3.100% of the amount over		\$2,356
\$2,886		\$3,150	\$19 plus	4.500% of the amount over		\$2,886
\$3,150		\$3,415	\$31 plus	5.500% of the amount over		\$3,150
\$3,415			\$46 plus	6.500% of the amount over		\$3,415