

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		\$15,000	\$0.00	
	\$15,000			5.3% of the amount over	\$15,000
	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		\$30,000	\$0.00	
	\$30,000			5.3% of the amount over	\$30,000

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		\$1,250	\$0.00	
	\$1,250			5.3% of the amount over	\$1,250
	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		\$2,500	\$0.00	
	\$2,500			5.3% of the amount over	\$2,500

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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 \$1 \$625	and	Less than \$625	\$0.00	
				5.3% of the amount over	\$625
	Married Persons				
	If wages after subtracting child tax credit allowances are:			The amount of Idaho income tax to withhold is:	
	More than \$1 \$1,250	and	Less than \$1,250	\$0.00	
				5.3% of the amount over	\$1,250

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 \$1 \$577	and	Less than \$577	\$0.00	
				5.3% of the amount over	\$577
	Married Persons				
	If wages after subtracting child tax credit allowances are:			The amount of Idaho income tax to withhold is:	
	More than \$1 \$1,154	and	Less than \$1,154	\$0.00	
				5.3% of the amount over	\$1,154

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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		\$288	\$0.00	
	\$288			5.3% of the amount over	\$288
	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		\$577	\$0.00	
	\$577			5.3% of the amount over	\$577

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		\$58	\$0.00	
	\$58			5.3% of the amount over	\$58
	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		\$115	\$0.00	
	\$115			5.3% of the amount over	\$115