# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Weekly Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 0 | 2 | 0.04 | | | | | | | | | | |
| 2 | 4 | 0.12 | | | | | | | | | | |
| 4 | 6 | 0.20 | | | | | | | | | | |
| 6 | 8 | 0.27 | | | | | | | | | | |
| 8 | 10 | 0.35 | | | | | | | | | | |
| 10 | 12 | 0.43 | | | | | | | | | | |
| 12 | 14 | 0.51 | | | | | | | | | | |
| 14 | 16 | 0.59 | | | | | | | | | | |
| 16 | 18 | 0.66 | | | | | | | | | | |
| 18 | 20 | 0.74 | | | | | | | | | | |
| 20 | 22 | 0.82 | | | | | | | | | | |
| 22 | 24 | 0.90 | | | | | | | | | | |
| 24 | 26 | 0.98 | | | | | | | | | | |
| 26 | 28 | 1.05 | | | | | | | | | | |
| 28 | 30 | 1.13 | | | | | | | | | | |
| 30 | 32 | 1.21 | | | | | | | | | | |
| 32 | 34 | 1.29 | | | | | | | | | | |
| 34 | 36 | 1.37 | | | | | | | | | | |
| 36 | 38 | 1.44 | | | | | | | | | | |
| 38 | 40 | 1.52 | | | | | | | | | | |
| 40 | 42 | 1.60 | | | | | | | | | | |
| 42 | 44 | 1.68 | | | | | | | | | | |
| 44 | 46 | 1.76 | | | | | | | | | | |
| 46 | 48 | 1.83 | | | | | | | | | | |
| 48 | 50 | 1.91 | | | | | | | | | | |
| 50 | 52 | 1.99 | | | | | | | | | | |
| 52 | 54 | 2.07 | | | | | | | | | | |
| 54 | 56 | 2.15 | | | | | | | | | | |
| 56 | 58 | 2.22 | | | | | | | | | | |
| 58 | 60 | 2.30 | | | | | | | | | | |
| 60 | 62 | 2.38 | | | | | | | | | | |
| 62 | 64 | 2.46 | 0.06 | | | | | | | | | |
| 64 | 66 | 2.54 | 0.14 | | | | | | | | | |
| 66 | 68 | 2.61 | 0.21 | | | | | | | | | |
| 68 | 70 | 2.69 | 0.29 | | | | | | | | | |
| 70 | 72 | 2.77 | 0.37 | | | | | | | | | |
| 72 | 74 | 2.85 | 0.45 | | | | | | | | | |
| 74 | 76 | 2.93 | 0.53 | | | | | | | | | |
| 76 | 78 | 3.00 | 0.60 | | | | | | | | | |
| 78 | 80 | 3.08 | 0.68 | | | | | | | | | |
| 80 | 82 | 3.16 | 0.76 | | | | | | | | | |
| 82 | 84 | 3.24 | 0.84 | | | | | | | | | |
| 84 | 86 | 3.32 | 0.92 | | | | | | | | | |
| 86 | 88 | 3.39 | 0.99 | | | | | | | | | |
| 88 | 90 | 3.47 | 1.07 | | | | | | | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Weekly Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 90 | 92 | 3.55 | 1.15 | | | | | | | | | |
| 92 | 94 | 3.63 | 1.23 | | | | | | | | | |
| 94 | 96 | 3.71 | 1.31 | | | | | | | | | |
| 96 | 98 | 3.78 | 1.38 | | | | | | | | | |
| 98 | 100 | 3.86 | 1.46 | | | | | | | | | |
| 100 | 104 | 3.98 | 1.58 | | | | | | | | | |
| 104 | 108 | 4.13 | 1.73 | | | | | | | | | |
| 108 | 112 | 4.29 | 1.89 | | | | | | | | | |
| 112 | 116 | 4.45 | 2.05 | | | | | | | | | |
| 116 | 120 | 4.60 | 2.20 | | | | | | | | | |
| 120 | 124 | 4.76 | 2.36 | | | | | | | | | |
| 124 | 128 | 4.91 | 2.51 | 0.11 | | | | | | | | |
| 128 | 132 | 5.07 | 2.67 | 0.27 | | | | | | | | |
| 132 | 136 | 5.23 | 2.83 | 0.43 | | | | | | | | |
| 136 | 140 | 5.38 | 2.98 | 0.58 | | | | | | | | |
| 140 | 144 | 5.54 | 3.14 | 0.74 | | | | | | | | |
| 144 | 148 | 5.69 | 3.29 | 0.89 | | | | | | | | |
| 148 | 152 | 5.85 | 3.45 | 1.05 | | | | | | | | |
| 152 | 156 | 6.01 | 3.61 | 1.21 | | | | | | | | |
| 156 | 160 | 6.16 | 3.76 | 1.36 | | | | | | | | |
| 160 | 164 | 6.32 | 3.92 | 1.52 | | | | | | | | |
| 164 | 168 | 6.47 | 4.07 | 1.67 | | | | | | | | |
| 168 | 172 | 6.63 | 4.23 | 1.83 | | | | | | | | |
| 172 | 176 | 6.79 | 4.39 | 1.99 | | | | | | | | |
| 176 | 180 | 6.94 | 4.54 | 2.14 | | | | | | | | |
| 180 | 184 | 7.10 | 4.70 | 2.30 | | | | | | | | |
| 184 | 188 | 7.25 | 4.85 | 2.45 | 0.05 | | | | | | | |
| 188 | 192 | 7.41 | 5.01 | 2.61 | 0.21 | | | | | | | |
| 192 | 196 | 7.57 | 5.17 | 2.77 | 0.37 | | | | | | | |
| 196 | 200 | 7.72 | 5.32 | 2.92 | 0.52 | | | | | | | |
| 200 | 204 | 7.88 | 5.48 | 3.08 | 0.68 | | | | | | | |
| 204 | 208 | 8.03 | 5.63 | 3.23 | 0.83 | | | | | | | |
| 208 | 212 | 8.19 | 5.79 | 3.39 | 0.99 | | | | | | | |
| 212 | 216 | 8.35 | 5.95 | 3.55 | 1.15 | | | | | | | |
| 216 | 220 | 8.50 | 6.10 | 3.70 | 1.30 | | | | | | | |
| 220 | 224 | 8.66 | 6.26 | 3.86 | 1.46 | | | | | | | |
| 224 | 228 | 8.81 | 6.41 | 4.01 | 1.61 | | | | | | | |
| 228 | 232 | 8.97 | 6.57 | 4.17 | 1.77 | | | | | | | |
| 232 | 236 | 9.13 | 6.73 | 4.33 | 1.93 | | | | | | | |
| 236 | 240 | 9.28 | 6.88 | 4.48 | 2.08 | | | | | | | |
| 240 | 244 | 9.44 | 7.04 | 4.64 | 2.24 | | | | | | | |
| 244 | 248 | 9.59 | 7.19 | 4.79 | 2.39 | | | | | | | |
| 248 | 252 | 9.75 | 7.35 | 4.95 | 2.55 | 0.15 | | | | | | |
| 252 | 256 | 9.91 | 7.51 | 5.11 | 2.71 | 0.31 | | | | | | |
| 256 | 260 | 10.06 | 7.66 | 5.26 | 2.86 | 0.46 | | | | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Weekly Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 260 | 264 | 10.22 | 7.82 | 5.42 | 3.02 | 0.62 | | | | | | |
| 264 | 268 | 10.37 | 7.97 | 5.57 | 3.17 | 0.77 | | | | | | |
| 268 | 272 | 10.53 | 8.13 | 5.73 | 3.33 | 0.93 | | | | | | |
| 272 | 276 | 10.69 | 8.29 | 5.89 | 3.49 | 1.09 | | | | | | |
| 276 | 280 | 10.84 | 8.44 | 6.04 | 3.64 | 1.24 | | | | | | |
| 280 | 284 | 11.00 | 8.60 | 6.20 | 3.80 | 1.40 | | | | | | |
| 284 | 288 | 11.15 | 8.75 | 6.35 | 3.95 | 1.55 | | | | | | |
| 288 | 292 | 11.31 | 8.91 | 6.51 | 4.11 | 1.71 | | | | | | |
| 292 | 296 | 11.47 | 9.07 | 6.67 | 4.27 | 1.87 | | | | | | |
| 296 | 300 | 11.62 | 9.22 | 6.82 | 4.42 | 2.02 | | | | | | |
| 300 | 304 | 11.78 | 9.38 | 6.98 | 4.58 | 2.18 | | | | | | |
| 304 | 308 | 11.93 | 9.53 | 7.13 | 4.73 | 2.33 | | | | | | |
| 308 | 312 | 12.09 | 9.69 | 7.29 | 4.89 | 2.49 | 0.09 | | | | | |
| 312 | 316 | 12.25 | 9.85 | 7.45 | 5.05 | 2.65 | 0.25 | | | | | |
| 316 | 320 | 12.40 | 10.00 | 7.60 | 5.20 | 2.80 | 0.40 | | | | | |
| 320 | 324 | 12.56 | 10.16 | 7.76 | 5.36 | 2.96 | 0.56 | | | | | |
| 324 | 328 | 12.71 | 10.31 | 7.91 | 5.51 | 3.11 | 0.71 | | | | | |
| 328 | 332 | 12.87 | 10.47 | 8.07 | 5.67 | 3.27 | 0.87 | | | | | |
| 332 | 336 | 13.03 | 10.63 | 8.23 | 5.83 | 3.43 | 1.03 | | | | | |
| 336 | 340 | 13.18 | 10.78 | 8.38 | 5.98 | 3.58 | 1.18 | | | | | |
| 340 | 344 | 13.34 | 10.94 | 8.54 | 6.14 | 3.74 | 1.34 | | | | | |
| 344 | 348 | 13.49 | 11.09 | 8.69 | 6.29 | 3.89 | 1.49 | | | | | |
| 348 | 352 | 13.65 | 11.25 | 8.85 | 6.45 | 4.05 | 1.65 | | | | | |
| 352 | 356 | 13.81 | 11.41 | 9.01 | 6.61 | 4.21 | 1.81 | | | | | |
| 356 | 360 | 13.96 | 11.56 | 9.16 | 6.76 | 4.36 | 1.96 | | | | | |
| 360 | 364 | 14.12 | 11.72 | 9.32 | 6.92 | 4.52 | 2.12 | | | | | |
| 364 | 368 | 14.27 | 11.87 | 9.47 | 7.07 | 4.67 | 2.27 | | | | | |
| 368 | 372 | 14.43 | 12.03 | 9.63 | 7.23 | 4.83 | 2.43 | 0.03 | | | | |
| 372 | 376 | 14.59 | 12.19 | 9.79 | 7.39 | 4.99 | 2.59 | 0.19 | | | | |
| 376 | 380 | 14.74 | 12.34 | 9.94 | 7.54 | 5.14 | 2.74 | 0.34 | | | | |
| 380 | 384 | 14.90 | 12.50 | 10.10 | 7.70 | 5.30 | 2.90 | 0.50 | | | | |
| 384 | 388 | 15.05 | 12.65 | 10.25 | 7.85 | 5.45 | 3.05 | 0.65 | | | | |
| 388 | 392 | 15.21 | 12.81 | 10.41 | 8.01 | 5.61 | 3.21 | 0.81 | | | | |
| 392 | 396 | 15.37 | 12.97 | 10.57 | 8.17 | 5.77 | 3.37 | 0.97 | | | | |
| 396 | 400 | 15.52 | 13.12 | 10.72 | 8.32 | 5.92 | 3.52 | 1.12 | | | | |
| 400 | 404 | 15.68 | 13.28 | 10.88 | 8.48 | 6.08 | 3.68 | 1.28 | | | | |
| 404 | 408 | 15.83 | 13.43 | 11.03 | 8.63 | 6.23 | 3.83 | 1.43 | | | | |
| 408 | 412 | 15.99 | 13.59 | 11.19 | 8.79 | 6.39 | 3.99 | 1.59 | | | | |
| 412 | 416 | 16.15 | 13.75 | 11.35 | 8.95 | 6.55 | 4.15 | 1.75 | | | | |
| 416 | 420 | 16.30 | 13.90 | 11.50 | 9.10 | 6.70 | 4.30 | 1.90 | | | | |
| 420 | 424 | 16.46 | 14.06 | 11.66 | 9.26 | 6.86 | 4.46 | 2.06 | | | | |
| 424 | 428 | 16.61 | 14.21 | 11.81 | 9.41 | 7.01 | 4.61 | 2.21 | | | | |
| 428 | 432 | 16.77 | 14.37 | 11.97 | 9.57 | 7.17 | 4.77 | 2.37 | | | | |
| 432 | 436 | 16.93 | 14.53 | 12.13 | 9.73 | 7.33 | 4.93 | 2.53 | 0.13 | | | |
| 436 | 440 | 17.08 | 14.68 | 12.28 | 9.88 | 7.48 | 5.08 | 2.68 | 0.28 | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Weekly Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 440 | 444 | 17.24 | 14.84 | 12.44 | 10.04 | 7.64 | 5.24 | 2.84 | 0.44 | | | |
| 444 | 448 | 17.39 | 14.99 | 12.59 | 10.19 | 7.79 | 5.39 | 2.99 | 0.59 | | | |
| 448 | 452 | 17.55 | 15.15 | 12.75 | 10.35 | 7.95 | 5.55 | 3.15 | 0.75 | | | |
| 452 | 456 | 17.71 | 15.31 | 12.91 | 10.51 | 8.11 | 5.71 | 3.31 | 0.91 | | | |
| 456 | 460 | 17.86 | 15.46 | 13.06 | 10.66 | 8.26 | 5.86 | 3.46 | 1.06 | | | |
| 460 | 464 | 18.02 | 15.62 | 13.22 | 10.82 | 8.42 | 6.02 | 3.62 | 1.22 | | | |
| 464 | 468 | 18.17 | 15.77 | 13.37 | 10.97 | 8.57 | 6.17 | 3.77 | 1.37 | | | |
| 468 | 472 | 18.33 | 15.93 | 13.53 | 11.13 | 8.73 | 6.33 | 3.93 | 1.53 | | | |
| 472 | 476 | 18.49 | 16.09 | 13.69 | 11.29 | 8.89 | 6.49 | 4.09 | 1.69 | | | |
| 476 | 480 | 18.64 | 16.24 | 13.84 | 11.44 | 9.04 | 6.64 | 4.24 | 1.84 | | | |
| 480 | 484 | 18.80 | 16.40 | 14.00 | 11.60 | 9.20 | 6.80 | 4.40 | 2.00 | | | |
| 484 | 488 | 18.95 | 16.55 | 14.15 | 11.75 | 9.35 | 6.95 | 4.55 | 2.15 | | | |
| 488 | 492 | 19.11 | 16.71 | 14.31 | 11.91 | 9.51 | 7.11 | 4.71 | 2.31 | | | |
| 492 | 496 | 19.27 | 16.87 | 14.47 | 12.07 | 9.67 | 7.27 | 4.87 | 2.47 | 0.07 | | |
| 496 | 500 | 19.42 | 17.02 | 14.62 | 12.22 | 9.82 | 7.42 | 5.02 | 2.62 | 0.22 | | |
| 500 | 504 | 19.58 | 17.18 | 14.78 | 12.38 | 9.98 | 7.58 | 5.18 | 2.78 | 0.38 | | |
| 504 | 508 | 19.73 | 17.33 | 14.93 | 12.53 | 10.13 | 7.73 | 5.33 | 2.93 | 0.53 | | |
| 508 | 512 | 19.89 | 17.49 | 15.09 | 12.69 | 10.29 | 7.89 | 5.49 | 3.09 | 0.69 | | |
| 512 | 516 | 20.05 | 17.65 | 15.25 | 12.85 | 10.45 | 8.05 | 5.65 | 3.25 | 0.85 | | |
| 516 | 520 | 20.20 | 17.80 | 15.40 | 13.00 | 10.60 | 8.20 | 5.80 | 3.40 | 1.00 | | |
| 520 | 524 | 20.36 | 17.96 | 15.56 | 13.16 | 10.76 | 8.36 | 5.96 | 3.56 | 1.16 | | |
| 524 | 528 | 20.51 | 18.11 | 15.71 | 13.31 | 10.91 | 8.51 | 6.11 | 3.71 | 1.31 | | |
| 528 | 532 | 20.67 | 18.27 | 15.87 | 13.47 | 11.07 | 8.67 | 6.27 | 3.87 | 1.47 | | |
| 532 | 536 | 20.83 | 18.43 | 16.03 | 13.63 | 11.23 | 8.83 | 6.43 | 4.03 | 1.63 | | |
| 536 | 540 | 20.98 | 18.58 | 16.18 | 13.78 | 11.38 | 8.98 | 6.58 | 4.18 | 1.78 | | |
| 540 | 544 | 21.14 | 18.74 | 16.34 | 13.94 | 11.54 | 9.14 | 6.74 | 4.34 | 1.94 | | |
| 544 | 548 | 21.29 | 18.89 | 16.49 | 14.09 | 11.69 | 9.29 | 6.89 | 4.49 | 2.09 | | |
| 548 | 552 | 21.45 | 19.05 | 16.65 | 14.25 | 11.85 | 9.45 | 7.05 | 4.65 | 2.25 | | |
| 552 | 556 | 21.61 | 19.21 | 16.81 | 14.41 | 12.01 | 9.61 | 7.21 | 4.81 | 2.41 | 0.01 | |
| 556 | 560 | 21.76 | 19.36 | 16.96 | 14.56 | 12.16 | 9.76 | 7.36 | 4.96 | 2.56 | 0.16 | |
| 560 | 564 | 21.92 | 19.52 | 17.12 | 14.72 | 12.32 | 9.92 | 7.52 | 5.12 | 2.72 | 0.32 | |
| 564 | 568 | 22.07 | 19.67 | 17.27 | 14.87 | 12.47 | 10.07 | 7.67 | 5.27 | 2.87 | 0.47 | |
| 568 | 572 | 22.23 | 19.83 | 17.43 | 15.03 | 12.63 | 10.23 | 7.83 | 5.43 | 3.03 | 0.63 | |
| 572 | 576 | 22.39 | 19.99 | 17.59 | 15.19 | 12.79 | 10.39 | 7.99 | 5.59 | 3.19 | 0.79 | |
| 576 | 580 | 22.54 | 20.14 | 17.74 | 15.34 | 12.94 | 10.54 | 8.14 | 5.74 | 3.34 | 0.94 | |
| 580 | 584 | 22.70 | 20.30 | 17.90 | 15.50 | 13.10 | 10.70 | 8.30 | 5.90 | 3.50 | 1.10 | |
| 584 | 588 | 22.85 | 20.45 | 18.05 | 15.65 | 13.25 | 10.85 | 8.45 | 6.05 | 3.65 | 1.25 | |
| 588 | 592 | 23.01 | 20.61 | 18.21 | 15.81 | 13.41 | 11.01 | 8.61 | 6.21 | 3.81 | 1.41 | |
| 592 | 596 | 23.17 | 20.77 | 18.37 | 15.97 | 13.57 | 11.17 | 8.77 | 6.37 | 3.97 | 1.57 | |
| 596 | 600 | 23.32 | 20.92 | 18.52 | 16.12 | 13.72 | 11.32 | 8.92 | 6.52 | 4.12 | 1.72 | |
| | | 3.90% of excess over 600.00 plus | | | | | | | | | | |
| 600.00 and over | | 23.40 | 21.00 | 18.60 | 16.20 | 13.80 | 11.40 | 9.00 | 6.60 | 4.20 | 1.80 | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 0 | 6 | 0.12 | | | | | | | | | | |
| 6 | 12 | 0.35 | | | | | | | | | | |
| 12 | 18 | 0.59 | | | | | | | | | | |
| 18 | 24 | 0.82 | | | | | | | | | | |
| 24 | 30 | 1.05 | | | | | | | | | | |
| 30 | 36 | 1.29 | | | | | | | | | | |
| 36 | 42 | 1.52 | | | | | | | | | | |
| 42 | 48 | 1.76 | | | | | | | | | | |
| 48 | 54 | 1.99 | | | | | | | | | | |
| 54 | 60 | 2.22 | | | | | | | | | | |
| 60 | 66 | 2.46 | | | | | | | | | | |
| 66 | 72 | 2.69 | | | | | | | | | | |
| 72 | 78 | 2.93 | | | | | | | | | | |
| 78 | 84 | 3.16 | | | | | | | | | | |
| 84 | 90 | 3.39 | | | | | | | | | | |
| 90 | 96 | 3.63 | | | | | | | | | | |
| 96 | 102 | 3.86 | | | | | | | | | | |
| 102 | 108 | 4.10 | | | | | | | | | | |
| 108 | 114 | 4.33 | | | | | | | | | | |
| 114 | 120 | 4.56 | | | | | | | | | | |
| 120 | 126 | 4.80 | | | | | | | | | | |
| 126 | 132 | 5.03 | 0.23 | | | | | | | | | |
| 132 | 138 | 5.27 | 0.47 | | | | | | | | | |
| 138 | 144 | 5.50 | 0.70 | | | | | | | | | |
| 144 | 150 | 5.73 | 0.93 | | | | | | | | | |
| 150 | 156 | 5.97 | 1.17 | | | | | | | | | |
| 156 | 162 | 6.20 | 1.40 | | | | | | | | | |
| 162 | 168 | 6.44 | 1.64 | | | | | | | | | |
| 168 | 174 | 6.67 | 1.87 | | | | | | | | | |
| 174 | 180 | 6.90 | 2.10 | | | | | | | | | |
| 180 | 186 | 7.14 | 2.34 | | | | | | | | | |
| 186 | 192 | 7.37 | 2.57 | | | | | | | | | |
| 192 | 198 | 7.61 | 2.81 | | | | | | | | | |
| 198 | 206 | 7.88 | 3.08 | | | | | | | | | |
| 206 | 214 | 8.19 | 3.39 | | | | | | | | | |
| 214 | 222 | 8.50 | 3.70 | | | | | | | | | |
| 222 | 230 | 8.81 | 4.01 | | | | | | | | | |
| 230 | 238 | 9.13 | 4.33 | | | | | | | | | |
| 238 | 246 | 9.44 | 4.64 | | | | | | | | | |
| 246 | 254 | 9.75 | 4.95 | 0.15 | | | | | | | | |
| 254 | 262 | 10.06 | 5.26 | 0.46 | | | | | | | | |
| 262 | 270 | 10.37 | 5.57 | 0.77 | | | | | | | | |
| 270 | 278 | 10.69 | 5.89 | 1.09 | | | | | | | | |
| 278 | 286 | 11.00 | 6.20 | 1.40 | | | | | | | | |
| 286 | 294 | 11.31 | 6.51 | 1.71 | | | | | | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 294 | 302 | 11.62 | 6.82 | 2.02 | | | | | | | | |
| 302 | 310 | 11.93 | 7.13 | 2.33 | | | | | | | | |
| 310 | 318 | 12.25 | 7.45 | 2.65 | | | | | | | | |
| 318 | 326 | 12.56 | 7.76 | 2.96 | | | | | | | | |
| 326 | 334 | 12.87 | 8.07 | 3.27 | | | | | | | | |
| 334 | 342 | 13.18 | 8.38 | 3.58 | | | | | | | | |
| 342 | 350 | 13.49 | 8.69 | 3.89 | | | | | | | | |
| 350 | 358 | 13.81 | 9.01 | 4.21 | | | | | | | | |
| 358 | 366 | 14.12 | 9.32 | 4.52 | | | | | | | | |
| 366 | 374 | 14.43 | 9.63 | 4.83 | 0.03 | | | | | | | |
| 374 | 382 | 14.74 | 9.94 | 5.14 | 0.34 | | | | | | | |
| 382 | 390 | 15.05 | 10.25 | 5.45 | 0.65 | | | | | | | |
| 390 | 398 | 15.37 | 10.57 | 5.77 | 0.97 | | | | | | | |
| 398 | 406 | 15.68 | 10.88 | 6.08 | 1.28 | | | | | | | |
| 406 | 414 | 15.99 | 11.19 | 6.39 | 1.59 | | | | | | | |
| 414 | 422 | 16.30 | 11.50 | 6.70 | 1.90 | | | | | | | |
| 422 | 430 | 16.61 | 11.81 | 7.01 | 2.21 | | | | | | | |
| 430 | 438 | 16.93 | 12.13 | 7.33 | 2.53 | | | | | | | |
| 438 | 446 | 17.24 | 12.44 | 7.64 | 2.84 | | | | | | | |
| 446 | 454 | 17.55 | 12.75 | 7.95 | 3.15 | | | | | | | |
| 454 | 462 | 17.86 | 13.06 | 8.26 | 3.46 | | | | | | | |
| 462 | 470 | 18.17 | 13.37 | 8.57 | 3.77 | | | | | | | |
| 470 | 478 | 18.49 | 13.69 | 8.89 | 4.09 | | | | | | | |
| 478 | 486 | 18.80 | 14.00 | 9.20 | 4.40 | | | | | | | |
| 486 | 494 | 19.11 | 14.31 | 9.51 | 4.71 | | | | | | | |
| 494 | 502 | 19.42 | 14.62 | 9.82 | 5.02 | 0.22 | | | | | | |
| 502 | 510 | 19.73 | 14.93 | 10.13 | 5.33 | 0.53 | | | | | | |
| 510 | 518 | 20.05 | 15.25 | 10.45 | 5.65 | 0.85 | | | | | | |
| 518 | 526 | 20.36 | 15.56 | 10.76 | 5.96 | 1.16 | | | | | | |
| 526 | 534 | 20.67 | 15.87 | 11.07 | 6.27 | 1.47 | | | | | | |
| 534 | 542 | 20.98 | 16.18 | 11.38 | 6.58 | 1.78 | | | | | | |
| 542 | 550 | 21.29 | 16.49 | 11.69 | 6.89 | 2.09 | | | | | | |
| 550 | 558 | 21.61 | 16.81 | 12.01 | 7.21 | 2.41 | | | | | | |
| 558 | 566 | 21.92 | 17.12 | 12.32 | 7.52 | 2.72 | | | | | | |
| 566 | 574 | 22.23 | 17.43 | 12.63 | 7.83 | 3.03 | | | | | | |
| 574 | 582 | 22.54 | 17.74 | 12.94 | 8.14 | 3.34 | | | | | | |
| 582 | 590 | 22.85 | 18.05 | 13.25 | 8.45 | 3.65 | | | | | | |
| 590 | 598 | 23.17 | 18.37 | 13.57 | 8.77 | 3.97 | | | | | | |
| 598 | 606 | 23.48 | 18.68 | 13.88 | 9.08 | 4.28 | | | | | | |
| 606 | 614 | 23.79 | 18.99 | 14.19 | 9.39 | 4.59 | | | | | | |
| 614 | 622 | 24.10 | 19.30 | 14.50 | 9.70 | 4.90 | 0.10 | | | | | |
| 622 | 630 | 24.41 | 19.61 | 14.81 | 10.01 | 5.21 | 0.41 | | | | | |
| 630 | 638 | 24.73 | 19.93 | 15.13 | 10.33 | 5.53 | 0.73 | | | | | |
| 638 | 646 | 25.04 | 20.24 | 15.44 | 10.64 | 5.84 | 1.04 | | | | | |
| 646 | 654 | 25.35 | 20.55 | 15.75 | 10.95 | 6.15 | 1.35 | | | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 654 | 662 | 25.66 | 20.86 | 16.06 | 11.26 | 6.46 | 1.66 | | | | | |
| 662 | 670 | 25.97 | 21.17 | 16.37 | 11.57 | 6.77 | 1.97 | | | | | |
| 670 | 678 | 26.29 | 21.49 | 16.69 | 11.89 | 7.09 | 2.29 | | | | | |
| 678 | 686 | 26.60 | 21.80 | 17.00 | 12.20 | 7.40 | 2.60 | | | | | |
| 686 | 694 | 26.91 | 22.11 | 17.31 | 12.51 | 7.71 | 2.91 | | | | | |
| 694 | 702 | 27.22 | 22.42 | 17.62 | 12.82 | 8.02 | 3.22 | | | | | |
| 702 | 710 | 27.53 | 22.73 | 17.93 | 13.13 | 8.33 | 3.53 | | | | | |
| 710 | 718 | 27.85 | 23.05 | 18.25 | 13.45 | 8.65 | 3.85 | | | | | |
| 718 | 726 | 28.16 | 23.36 | 18.56 | 13.76 | 8.96 | 4.16 | | | | | |
| 726 | 734 | 28.47 | 23.67 | 18.87 | 14.07 | 9.27 | 4.47 | | | | | |
| 734 | 742 | 28.78 | 23.98 | 19.18 | 14.38 | 9.58 | 4.78 | | | | | |
| 742 | 750 | 29.09 | 24.29 | 19.49 | 14.69 | 9.89 | 5.09 | 0.29 | | | | |
| 750 | 758 | 29.41 | 24.61 | 19.81 | 15.01 | 10.21 | 5.41 | 0.61 | | | | |
| 758 | 766 | 29.72 | 24.92 | 20.12 | 15.32 | 10.52 | 5.72 | 0.92 | | | | |
| 766 | 774 | 30.03 | 25.23 | 20.43 | 15.63 | 10.83 | 6.03 | 1.23 | | | | |
| 774 | 782 | 30.34 | 25.54 | 20.74 | 15.94 | 11.14 | 6.34 | 1.54 | | | | |
| 782 | 790 | 30.65 | 25.85 | 21.05 | 16.25 | 11.45 | 6.65 | 1.85 | | | | |
| 790 | 798 | 30.97 | 26.17 | 21.37 | 16.57 | 11.77 | 6.97 | 2.17 | | | | |
| 798 | 806 | 31.28 | 26.48 | 21.68 | 16.88 | 12.08 | 7.28 | 2.48 | | | | |
| 806 | 814 | 31.59 | 26.79 | 21.99 | 17.19 | 12.39 | 7.59 | 2.79 | | | | |
| 814 | 822 | 31.90 | 27.10 | 22.30 | 17.50 | 12.70 | 7.90 | 3.10 | | | | |
| 822 | 830 | 32.21 | 27.41 | 22.61 | 17.81 | 13.01 | 8.21 | 3.41 | | | | |
| 830 | 838 | 32.53 | 27.73 | 22.93 | 18.13 | 13.33 | 8.53 | 3.73 | | | | |
| 838 | 846 | 32.84 | 28.04 | 23.24 | 18.44 | 13.64 | 8.84 | 4.04 | | | | |
| 846 | 854 | 33.15 | 28.35 | 23.55 | 18.75 | 13.95 | 9.15 | 4.35 | | | | |
| 854 | 862 | 33.46 | 28.66 | 23.86 | 19.06 | 14.26 | 9.46 | 4.66 | | | | |
| 862 | 870 | 33.77 | 28.97 | 24.17 | 19.37 | 14.57 | 9.77 | 4.97 | 0.17 | | | |
| 870 | 878 | 34.09 | 29.29 | 24.49 | 19.69 | 14.89 | 10.09 | 5.29 | 0.49 | | | |
| 878 | 886 | 34.40 | 29.60 | 24.80 | 20.00 | 15.20 | 10.40 | 5.60 | 0.80 | | | |
| 886 | 894 | 34.71 | 29.91 | 25.11 | 20.31 | 15.51 | 10.71 | 5.91 | 1.11 | | | |
| 894 | 902 | 35.02 | 30.22 | 25.42 | 20.62 | 15.82 | 11.02 | 6.22 | 1.42 | | | |
| 902 | 910 | 35.33 | 30.53 | 25.73 | 20.93 | 16.13 | 11.33 | 6.53 | 1.73 | | | |
| 910 | 918 | 35.65 | 30.85 | 26.05 | 21.25 | 16.45 | 11.65 | 6.85 | 2.05 | | | |
| 918 | 926 | 35.96 | 31.16 | 26.36 | 21.56 | 16.76 | 11.96 | 7.16 | 2.36 | | | |
| 926 | 934 | 36.27 | 31.47 | 26.67 | 21.87 | 17.07 | 12.27 | 7.47 | 2.67 | | | |
| 934 | 942 | 36.58 | 31.78 | 26.98 | 22.18 | 17.38 | 12.58 | 7.78 | 2.98 | | | |
| 942 | 950 | 36.89 | 32.09 | 27.29 | 22.49 | 17.69 | 12.89 | 8.09 | 3.29 | | | |
| 950 | 958 | 37.21 | 32.41 | 27.61 | 22.81 | 18.01 | 13.21 | 8.41 | 3.61 | | | |
| 958 | 966 | 37.52 | 32.72 | 27.92 | 23.12 | 18.32 | 13.52 | 8.72 | 3.92 | | | |
| 966 | 974 | 37.83 | 33.03 | 28.23 | 23.43 | 18.63 | 13.83 | 9.03 | 4.23 | | | |
| 974 | 982 | 38.14 | 33.34 | 28.54 | 23.74 | 18.94 | 14.14 | 9.34 | 4.54 | | | |
| 982 | 990 | 38.45 | 33.65 | 28.85 | 24.05 | 19.25 | 14.45 | 9.65 | 4.85 | 0.05 | | |
| 990 | 998 | 38.77 | 33.97 | 29.17 | 24.37 | 19.57 | 14.77 | 9.97 | 5.17 | 0.37 | | |
| 998 | 1006 | 39.08 | 34.28 | 29.48 | 24.68 | 19.88 | 15.08 | 10.28 | 5.48 | 0.68 | | |
| 1006 | 1014 | 39.39 | 34.59 | 29.79 | 24.99 | 20.19 | 15.39 | 10.59 | 5.79 | 0.99 | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 1014 | 1022 | 39.70 | 34.90 | 30.10 | 25.30 | 20.50 | 15.70 | 10.90 | 6.10 | 1.30 | | |
| 1022 | 1030 | 40.01 | 35.21 | 30.41 | 25.61 | 20.81 | 16.01 | 11.21 | 6.41 | 1.61 | | |
| 1030 | 1038 | 40.33 | 35.53 | 30.73 | 25.93 | 21.13 | 16.33 | 11.53 | 6.73 | 1.93 | | |
| 1038 | 1046 | 40.64 | 35.84 | 31.04 | 26.24 | 21.44 | 16.64 | 11.84 | 7.04 | 2.24 | | |
| 1046 | 1054 | 40.95 | 36.15 | 31.35 | 26.55 | 21.75 | 16.95 | 12.15 | 7.35 | 2.55 | | |
| 1054 | 1062 | 41.26 | 36.46 | 31.66 | 26.86 | 22.06 | 17.26 | 12.46 | 7.66 | 2.86 | | |
| 1062 | 1070 | 41.57 | 36.77 | 31.97 | 27.17 | 22.37 | 17.57 | 12.77 | 7.97 | 3.17 | | |
| 1070 | 1078 | 41.89 | 37.09 | 32.29 | 27.49 | 22.69 | 17.89 | 13.09 | 8.29 | 3.49 | | |
| 1078 | 1086 | 42.20 | 37.40 | 32.60 | 27.80 | 23.00 | 18.20 | 13.40 | 8.60 | 3.80 | | |
| 1086 | 1094 | 42.51 | 37.71 | 32.91 | 28.11 | 23.31 | 18.51 | 13.71 | 8.91 | 4.11 | | |
| 1094 | 1102 | 42.82 | 38.02 | 33.22 | 28.42 | 23.62 | 18.82 | 14.02 | 9.22 | 4.42 | | |
| 1102 | 1110 | 43.13 | 38.33 | 33.53 | 28.73 | 23.93 | 19.13 | 14.33 | 9.53 | 4.73 | | |
| 1110 | 1118 | 43.45 | 38.65 | 33.85 | 29.05 | 24.25 | 19.45 | 14.65 | 9.85 | 5.05 | 0.25 | |
| 1118 | 1126 | 43.76 | 38.96 | 34.16 | 29.36 | 24.56 | 19.76 | 14.96 | 10.16 | 5.36 | 0.56 | |
| 1126 | 1134 | 44.07 | 39.27 | 34.47 | 29.67 | 24.87 | 20.07 | 15.27 | 10.47 | 5.67 | 0.87 | |
| 1134 | 1142 | 44.38 | 39.58 | 34.78 | 29.98 | 25.18 | 20.38 | 15.58 | 10.78 | 5.98 | 1.18 | |
| 1142 | 1150 | 44.69 | 39.89 | 35.09 | 30.29 | 25.49 | 20.69 | 15.89 | 11.09 | 6.29 | 1.49 | |
| 1150 | 1158 | 45.01 | 40.21 | 35.41 | 30.61 | 25.81 | 21.01 | 16.21 | 11.41 | 6.61 | 1.81 | |
| 1158 | 1166 | 45.32 | 40.52 | 35.72 | 30.92 | 26.12 | 21.32 | 16.52 | 11.72 | 6.92 | 2.12 | |
| 1166 | 1174 | 45.63 | 40.83 | 36.03 | 31.23 | 26.43 | 21.63 | 16.83 | 12.03 | 7.23 | 2.43 | |
| 1174 | 1182 | 45.94 | 41.14 | 36.34 | 31.54 | 26.74 | 21.94 | 17.14 | 12.34 | 7.54 | 2.74 | |
| 1182 | 1190 | 46.25 | 41.45 | 36.65 | 31.85 | 27.05 | 22.25 | 17.45 | 12.65 | 7.85 | 3.05 | |
| 1190 | 1198 | 46.57 | 41.77 | 36.97 | 32.17 | 27.37 | 22.57 | 17.77 | 12.97 | 8.17 | 3.37 | |
| 1198 | 1206 | 46.88 | 42.08 | 37.28 | 32.48 | 27.68 | 22.88 | 18.08 | 13.28 | 8.48 | 3.68 | |
| | | 3.90% of excess over 1206.00 plus | | | | | | | | | | |
| 1206.00 and over | | 47.03 | 42.23 | 37.43 | 32.63 | 27.83 | 23.03 | 18.23 | 13.43 | 8.63 | 3.83 | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 0 | 8 | 0.16 | | | | | | | | | | |
| 8 | 16 | 0.47 | | | | | | | | | | |
| 16 | 24 | 0.78 | | | | | | | | | | |
| 24 | 32 | 1.09 | | | | | | | | | | |
| 32 | 40 | 1.40 | | | | | | | | | | |
| 40 | 48 | 1.72 | | | | | | | | | | |
| 48 | 56 | 2.03 | | | | | | | | | | |
| 56 | 64 | 2.34 | | | | | | | | | | |
| 64 | 72 | 2.65 | | | | | | | | | | |
| 72 | 80 | 2.96 | | | | | | | | | | |
| 80 | 88 | 3.28 | | | | | | | | | | |
| 88 | 96 | 3.59 | | | | | | | | | | |
| 96 | 104 | 3.90 | | | | | | | | | | |
| 104 | 112 | 4.21 | | | | | | | | | | |
| 112 | 120 | 4.52 | | | | | | | | | | |
| 120 | 128 | 4.84 | | | | | | | | | | |
| 128 | 136 | 5.15 | | | | | | | | | | |
| 136 | 144 | 5.46 | 0.26 | | | | | | | | | |
| 144 | 152 | 5.77 | 0.57 | | | | | | | | | |
| 152 | 160 | 6.08 | 0.88 | | | | | | | | | |
| 160 | 168 | 6.40 | 1.20 | | | | | | | | | |
| 168 | 176 | 6.71 | 1.51 | | | | | | | | | |
| 176 | 184 | 7.02 | 1.82 | | | | | | | | | |
| 184 | 192 | 7.33 | 2.13 | | | | | | | | | |
| 192 | 200 | 7.64 | 2.44 | | | | | | | | | |
| 200 | 208 | 7.96 | 2.76 | | | | | | | | | |
| 208 | 216 | 8.27 | 3.07 | | | | | | | | | |
| 216 | 224 | 8.58 | 3.38 | | | | | | | | | |
| 224 | 232 | 8.89 | 3.69 | | | | | | | | | |
| 232 | 240 | 9.20 | 4.00 | | | | | | | | | |
| 240 | 248 | 9.52 | 4.32 | | | | | | | | | |
| 248 | 256 | 9.83 | 4.63 | | | | | | | | | |
| 256 | 264 | 10.14 | 4.94 | | | | | | | | | |
| 264 | 272 | 10.45 | 5.25 | 0.05 | | | | | | | | |
| 272 | 280 | 10.76 | 5.56 | 0.36 | | | | | | | | |
| 280 | 288 | 11.08 | 5.88 | 0.68 | | | | | | | | |
| 288 | 296 | 11.39 | 6.19 | 0.99 | | | | | | | | |
| 296 | 304 | 11.70 | 6.50 | 1.30 | | | | | | | | |
| 304 | 312 | 12.01 | 6.81 | 1.61 | | | | | | | | |
| 312 | 320 | 12.32 | 7.12 | 1.92 | | | | | | | | |
| 320 | 328 | 12.64 | 7.44 | 2.24 | | | | | | | | |
| 328 | 336 | 12.95 | 7.75 | 2.55 | | | | | | | | |
| 336 | 344 | 13.26 | 8.06 | 2.86 | | | | | | | | |
| 344 | 352 | 13.57 | 8.37 | 3.17 | | | | | | | | |
| 352 | 360 | 13.88 | 8.68 | 3.48 | | | | | | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 360 | 368 | 14.20 | 9.00 | 3.80 | | | | | | | | |
| 368 | 376 | 14.51 | 9.31 | 4.11 | | | | | | | | |
| 376 | 384 | 14.82 | 9.62 | 4.42 | | | | | | | | |
| 384 | 392 | 15.13 | 9.93 | 4.73 | | | | | | | | |
| 392 | 400 | 15.44 | 10.24 | 5.04 | | | | | | | | |
| 400 | 408 | 15.76 | 10.56 | 5.36 | 0.16 | | | | | | | |
| 408 | 416 | 16.07 | 10.87 | 5.67 | 0.47 | | | | | | | |
| 416 | 424 | 16.38 | 11.18 | 5.98 | 0.78 | | | | | | | |
| 424 | 432 | 16.69 | 11.49 | 6.29 | 1.09 | | | | | | | |
| 432 | 440 | 17.00 | 11.80 | 6.60 | 1.40 | | | | | | | |
| 440 | 448 | 17.32 | 12.12 | 6.92 | 1.72 | | | | | | | |
| 448 | 456 | 17.63 | 12.43 | 7.23 | 2.03 | | | | | | | |
| 456 | 464 | 17.94 | 12.74 | 7.54 | 2.34 | | | | | | | |
| 464 | 472 | 18.25 | 13.05 | 7.85 | 2.65 | | | | | | | |
| 472 | 480 | 18.56 | 13.36 | 8.16 | 2.96 | | | | | | | |
| 480 | 488 | 18.88 | 13.68 | 8.48 | 3.28 | | | | | | | |
| 488 | 496 | 19.19 | 13.99 | 8.79 | 3.59 | | | | | | | |
| 496 | 504 | 19.50 | 14.30 | 9.10 | 3.90 | | | | | | | |
| 504 | 512 | 19.81 | 14.61 | 9.41 | 4.21 | | | | | | | |
| 512 | 520 | 20.12 | 14.92 | 9.72 | 4.52 | | | | | | | |
| 520 | 528 | 20.44 | 15.24 | 10.04 | 4.84 | | | | | | | |
| 528 | 536 | 20.75 | 15.55 | 10.35 | 5.15 | | | | | | | |
| 536 | 544 | 21.06 | 15.86 | 10.66 | 5.46 | 0.26 | | | | | | |
| 544 | 552 | 21.37 | 16.17 | 10.97 | 5.77 | 0.57 | | | | | | |
| 552 | 560 | 21.68 | 16.48 | 11.28 | 6.08 | 0.88 | | | | | | |
| 560 | 568 | 22.00 | 16.80 | 11.60 | 6.40 | 1.20 | | | | | | |
| 568 | 576 | 22.31 | 17.11 | 11.91 | 6.71 | 1.51 | | | | | | |
| 576 | 584 | 22.62 | 17.42 | 12.22 | 7.02 | 1.82 | | | | | | |
| 584 | 592 | 22.93 | 17.73 | 12.53 | 7.33 | 2.13 | | | | | | |
| 592 | 600 | 23.24 | 18.04 | 12.84 | 7.64 | 2.44 | | | | | | |
| 600 | 608 | 23.56 | 18.36 | 13.16 | 7.96 | 2.76 | | | | | | |
| 608 | 616 | 23.87 | 18.67 | 13.47 | 8.27 | 3.07 | | | | | | |
| 616 | 624 | 24.18 | 18.98 | 13.78 | 8.58 | 3.38 | | | | | | |
| 624 | 632 | 24.49 | 19.29 | 14.09 | 8.89 | 3.69 | | | | | | |
| 632 | 640 | 24.80 | 19.60 | 14.40 | 9.20 | 4.00 | | | | | | |
| 640 | 648 | 25.12 | 19.92 | 14.72 | 9.52 | 4.32 | | | | | | |
| 648 | 656 | 25.43 | 20.23 | 15.03 | 9.83 | 4.63 | | | | | | |
| 656 | 664 | 25.74 | 20.54 | 15.34 | 10.14 | 4.94 | | | | | | |
| 664 | 672 | 26.05 | 20.85 | 15.65 | 10.45 | 5.25 | 0.05 | | | | | |
| 672 | 680 | 26.36 | 21.16 | 15.96 | 10.76 | 5.56 | 0.36 | | | | | |
| 680 | 688 | 26.68 | 21.48 | 16.28 | 11.08 | 5.88 | 0.68 | | | | | |
| 688 | 696 | 26.99 | 21.79 | 16.59 | 11.39 | 6.19 | 0.99 | | | | | |
| 696 | 704 | 27.30 | 22.10 | 16.90 | 11.70 | 6.50 | 1.30 | | | | | |
| 704 | 712 | 27.61 | 22.41 | 17.21 | 12.01 | 6.81 | 1.61 | | | | | |
| 712 | 720 | 27.92 | 22.72 | 17.52 | 12.32 | 7.12 | 1.92 | | | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 720 | 728 | 28.24 | 23.04 | 17.84 | 12.64 | 7.44 | 2.24 | | | | | |
| 728 | 736 | 28.55 | 23.35 | 18.15 | 12.95 | 7.75 | 2.55 | | | | | |
| 736 | 744 | 28.86 | 23.66 | 18.46 | 13.26 | 8.06 | 2.86 | | | | | |
| 744 | 752 | 29.17 | 23.97 | 18.77 | 13.57 | 8.37 | 3.17 | | | | | |
| 752 | 760 | 29.48 | 24.28 | 19.08 | 13.88 | 8.68 | 3.48 | | | | | |
| 760 | 768 | 29.80 | 24.60 | 19.40 | 14.20 | 9.00 | 3.80 | | | | | |
| 768 | 776 | 30.11 | 24.91 | 19.71 | 14.51 | 9.31 | 4.11 | | | | | |
| 776 | 784 | 30.42 | 25.22 | 20.02 | 14.82 | 9.62 | 4.42 | | | | | |
| 784 | 792 | 30.73 | 25.53 | 20.33 | 15.13 | 9.93 | 4.73 | | | | | |
| 792 | 800 | 31.04 | 25.84 | 20.64 | 15.44 | 10.24 | 5.04 | | | | | |
| 800 | 808 | 31.36 | 26.16 | 20.96 | 15.76 | 10.56 | 5.36 | 0.16 | | | | |
| 808 | 816 | 31.67 | 26.47 | 21.27 | 16.07 | 10.87 | 5.67 | 0.47 | | | | |
| 816 | 824 | 31.98 | 26.78 | 21.58 | 16.38 | 11.18 | 5.98 | 0.78 | | | | |
| 824 | 832 | 32.29 | 27.09 | 21.89 | 16.69 | 11.49 | 6.29 | 1.09 | | | | |
| 832 | 840 | 32.60 | 27.40 | 22.20 | 17.00 | 11.80 | 6.60 | 1.40 | | | | |
| 840 | 848 | 32.92 | 27.72 | 22.52 | 17.32 | 12.12 | 6.92 | 1.72 | | | | |
| 848 | 856 | 33.23 | 28.03 | 22.83 | 17.63 | 12.43 | 7.23 | 2.03 | | | | |
| 856 | 864 | 33.54 | 28.34 | 23.14 | 17.94 | 12.74 | 7.54 | 2.34 | | | | |
| 864 | 872 | 33.85 | 28.65 | 23.45 | 18.25 | 13.05 | 7.85 | 2.65 | | | | |
| 872 | 880 | 34.16 | 28.96 | 23.76 | 18.56 | 13.36 | 8.16 | 2.96 | | | | |
| 880 | 888 | 34.48 | 29.28 | 24.08 | 18.88 | 13.68 | 8.48 | 3.28 | | | | |
| 888 | 896 | 34.79 | 29.59 | 24.39 | 19.19 | 13.99 | 8.79 | 3.59 | | | | |
| 896 | 904 | 35.10 | 29.90 | 24.70 | 19.50 | 14.30 | 9.10 | 3.90 | | | | |
| 904 | 912 | 35.41 | 30.21 | 25.01 | 19.81 | 14.61 | 9.41 | 4.21 | | | | |
| 912 | 920 | 35.72 | 30.52 | 25.32 | 20.12 | 14.92 | 9.72 | 4.52 | | | | |
| 920 | 928 | 36.04 | 30.84 | 25.64 | 20.44 | 15.24 | 10.04 | 4.84 | | | | |
| 928 | 936 | 36.35 | 31.15 | 25.95 | 20.75 | 15.55 | 10.35 | 5.15 | | | | |
| 936 | 944 | 36.66 | 31.46 | 26.26 | 21.06 | 15.86 | 10.66 | 5.46 | 0.26 | | | |
| 944 | 952 | 36.97 | 31.77 | 26.57 | 21.37 | 16.17 | 10.97 | 5.77 | 0.57 | | | |
| 952 | 960 | 37.28 | 32.08 | 26.88 | 21.68 | 16.48 | 11.28 | 6.08 | 0.88 | | | |
| 960 | 968 | 37.60 | 32.40 | 27.20 | 22.00 | 16.80 | 11.60 | 6.40 | 1.20 | | | |
| 968 | 976 | 37.91 | 32.71 | 27.51 | 22.31 | 17.11 | 11.91 | 6.71 | 1.51 | | | |
| 976 | 984 | 38.22 | 33.02 | 27.82 | 22.62 | 17.42 | 12.22 | 7.02 | 1.82 | | | |
| 984 | 992 | 38.53 | 33.33 | 28.13 | 22.93 | 17.73 | 12.53 | 7.33 | 2.13 | | | |
| 992 | 1000 | 38.84 | 33.64 | 28.44 | 23.24 | 18.04 | 12.84 | 7.64 | 2.44 | | | |
| 1000 | 1008 | 39.16 | 33.96 | 28.76 | 23.56 | 18.36 | 13.16 | 7.96 | 2.76 | | | |
| 1008 | 1016 | 39.47 | 34.27 | 29.07 | 23.87 | 18.67 | 13.47 | 8.27 | 3.07 | | | |
| 1016 | 1024 | 39.78 | 34.58 | 29.38 | 24.18 | 18.98 | 13.78 | 8.58 | 3.38 | | | |
| 1024 | 1032 | 40.09 | 34.89 | 29.69 | 24.49 | 19.29 | 14.09 | 8.89 | 3.69 | | | |
| 1032 | 1040 | 40.40 | 35.20 | 30.00 | 24.80 | 19.60 | 14.40 | 9.20 | 4.00 | | | |
| 1040 | 1048 | 40.72 | 35.52 | 30.32 | 25.12 | 19.92 | 14.72 | 9.52 | 4.32 | | | |
| 1048 | 1056 | 41.03 | 35.83 | 30.63 | 25.43 | 20.23 | 15.03 | 9.83 | 4.63 | | | |
| 1056 | 1064 | 41.34 | 36.14 | 30.94 | 25.74 | 20.54 | 15.34 | 10.14 | 4.94 | | | |
| 1064 | 1072 | 41.65 | 36.45 | 31.25 | 26.05 | 20.85 | 15.65 | 10.45 | 5.25 | 0.05 | | |
| 1072 | 1080 | 41.96 | 36.76 | 31.56 | 26.36 | 21.16 | 15.96 | 10.76 | 5.56 | 0.36 | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 1080 | 1088 | 42.28 | 37.08 | 31.88 | 26.68 | 21.48 | 16.28 | 11.08 | 5.88 | 0.68 | | |
| 1088 | 1096 | 42.59 | 37.39 | 32.19 | 26.99 | 21.79 | 16.59 | 11.39 | 6.19 | 0.99 | | |
| 1096 | 1104 | 42.90 | 37.70 | 32.50 | 27.30 | 22.10 | 16.90 | 11.70 | 6.50 | 1.30 | | |
| 1104 | 1112 | 43.21 | 38.01 | 32.81 | 27.61 | 22.41 | 17.21 | 12.01 | 6.81 | 1.61 | | |
| 1112 | 1120 | 43.52 | 38.32 | 33.12 | 27.92 | 22.72 | 17.52 | 12.32 | 7.12 | 1.92 | | |
| 1120 | 1128 | 43.84 | 38.64 | 33.44 | 28.24 | 23.04 | 17.84 | 12.64 | 7.44 | 2.24 | | |
| 1128 | 1136 | 44.15 | 38.95 | 33.75 | 28.55 | 23.35 | 18.15 | 12.95 | 7.75 | 2.55 | | |
| 1136 | 1144 | 44.46 | 39.26 | 34.06 | 28.86 | 23.66 | 18.46 | 13.26 | 8.06 | 2.86 | | |
| 1144 | 1152 | 44.77 | 39.57 | 34.37 | 29.17 | 23.97 | 18.77 | 13.57 | 8.37 | 3.17 | | |
| 1152 | 1160 | 45.08 | 39.88 | 34.68 | 29.48 | 24.28 | 19.08 | 13.88 | 8.68 | 3.48 | | |
| 1160 | 1168 | 45.40 | 40.20 | 35.00 | 29.80 | 24.60 | 19.40 | 14.20 | 9.00 | 3.80 | | |
| 1168 | 1176 | 45.71 | 40.51 | 35.31 | 30.11 | 24.91 | 19.71 | 14.51 | 9.31 | 4.11 | | |
| 1176 | 1184 | 46.02 | 40.82 | 35.62 | 30.42 | 25.22 | 20.02 | 14.82 | 9.62 | 4.42 | | |
| 1184 | 1192 | 46.33 | 41.13 | 35.93 | 30.73 | 25.53 | 20.33 | 15.13 | 9.93 | 4.73 | | |
| 1192 | 1200 | 46.64 | 41.44 | 36.24 | 31.04 | 25.84 | 20.64 | 15.44 | 10.24 | 5.04 | | |
| 1200 | 1208 | 46.96 | 41.76 | 36.56 | 31.36 | 26.16 | 20.96 | 15.76 | 10.56 | 5.36 | 0.16 | |
| 1208 | 1216 | 47.27 | 42.07 | 36.87 | 31.67 | 26.47 | 21.27 | 16.07 | 10.87 | 5.67 | 0.47 | |
| 1216 | 1224 | 47.58 | 42.38 | 37.18 | 31.98 | 26.78 | 21.58 | 16.38 | 11.18 | 5.98 | 0.78 | |
| 1224 | 1232 | 47.89 | 42.69 | 37.49 | 32.29 | 27.09 | 21.89 | 16.69 | 11.49 | 6.29 | 1.09 | |
| 1232 | 1240 | 48.20 | 43.00 | 37.80 | 32.60 | 27.40 | 22.20 | 17.00 | 11.80 | 6.60 | 1.40 | |
| 1240 | 1248 | 48.52 | 43.32 | 38.12 | 32.92 | 27.72 | 22.52 | 17.32 | 12.12 | 6.92 | 1.72 | |
| 1248 | 1256 | 48.83 | 43.63 | 38.43 | 33.23 | 28.03 | 22.83 | 17.63 | 12.43 | 7.23 | 2.03 | |
| 1256 | 1264 | 49.14 | 43.94 | 38.74 | 33.54 | 28.34 | 23.14 | 17.94 | 12.74 | 7.54 | 2.34 | |
| | | 3.90% of excess over 1264.00 plus | | | | | | | | | | |
| 1264.00 and over | | 49.30 | 44.10 | 38.90 | 33.70 | 28.50 | 23.30 | 18.10 | 12.90 | 7.70 | 2.50 | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Monthly Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 0 | 16 | 0.31 | | | | | | | | | | |
| 16 | 32 | 0.94 | | | | | | | | | | |
| 32 | 48 | 1.56 | | | | | | | | | | |
| 48 | 64 | 2.18 | | | | | | | | | | |
| 64 | 80 | 2.81 | | | | | | | | | | |
| 80 | 96 | 3.43 | | | | | | | | | | |
| 96 | 112 | 4.06 | | | | | | | | | | |
| 112 | 128 | 4.68 | | | | | | | | | | |
| 128 | 144 | 5.30 | | | | | | | | | | |
| 144 | 160 | 5.93 | | | | | | | | | | |
| 160 | 176 | 6.55 | | | | | | | | | | |
| 176 | 192 | 7.18 | | | | | | | | | | |
| 192 | 208 | 7.80 | | | | | | | | | | |
| 208 | 224 | 8.42 | | | | | | | | | | |
| 224 | 240 | 9.05 | | | | | | | | | | |
| 240 | 256 | 9.67 | | | | | | | | | | |
| 256 | 272 | 10.30 | | | | | | | | | | |
| 272 | 288 | 10.92 | 0.52 | | | | | | | | | |
| 288 | 304 | 11.54 | 1.14 | | | | | | | | | |
| 304 | 320 | 12.17 | 1.77 | | | | | | | | | |
| 320 | 336 | 12.79 | 2.39 | | | | | | | | | |
| 336 | 352 | 13.42 | 3.02 | | | | | | | | | |
| 352 | 368 | 14.04 | 3.64 | | | | | | | | | |
| 368 | 384 | 14.66 | 4.26 | | | | | | | | | |
| 384 | 400 | 15.29 | 4.89 | | | | | | | | | |
| 400 | 416 | 15.91 | 5.51 | | | | | | | | | |
| 416 | 432 | 16.54 | 6.14 | | | | | | | | | |
| 432 | 448 | 17.16 | 6.76 | | | | | | | | | |
| 448 | 464 | 17.78 | 7.38 | | | | | | | | | |
| 464 | 480 | 18.41 | 8.01 | | | | | | | | | |
| 480 | 496 | 19.03 | 8.63 | | | | | | | | | |
| 496 | 512 | 19.66 | 9.26 | | | | | | | | | |
| 512 | 528 | 20.28 | 9.88 | | | | | | | | | |
| 528 | 544 | 20.90 | 10.50 | 0.10 | | | | | | | | |
| 544 | 560 | 21.53 | 11.13 | 0.73 | | | | | | | | |
| 560 | 576 | 22.15 | 11.75 | 1.35 | | | | | | | | |
| 576 | 592 | 22.78 | 12.38 | 1.98 | | | | | | | | |
| 592 | 608 | 23.40 | 13.00 | 2.60 | | | | | | | | |
| 608 | 624 | 24.02 | 13.62 | 3.22 | | | | | | | | |
| 624 | 640 | 24.65 | 14.25 | 3.85 | | | | | | | | |
| 640 | 656 | 25.27 | 14.87 | 4.47 | | | | | | | | |
| 656 | 672 | 25.90 | 15.50 | 5.10 | | | | | | | | |
| 672 | 688 | 26.52 | 16.12 | 5.72 | | | | | | | | |
| 688 | 704 | 27.14 | 16.74 | 6.34 | | | | | | | | |
| 704 | 720 | 27.77 | 17.37 | 6.97 | | | | | | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Monthly Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 720 | 736 | 28.39 | 17.99 | 7.59 | | | | | | | | |
| 736 | 752 | 29.02 | 18.62 | 8.22 | | | | | | | | |
| 752 | 768 | 29.64 | 19.24 | 8.84 | | | | | | | | |
| 768 | 784 | 30.26 | 19.86 | 9.46 | | | | | | | | |
| 784 | 800 | 30.89 | 20.49 | 10.09 | | | | | | | | |
| 800 | 816 | 31.51 | 21.11 | 10.71 | 0.31 | | | | | | | |
| 816 | 832 | 32.14 | 21.74 | 11.34 | 0.94 | | | | | | | |
| 832 | 848 | 32.76 | 22.36 | 11.96 | 1.56 | | | | | | | |
| 848 | 864 | 33.38 | 22.98 | 12.58 | 2.18 | | | | | | | |
| 864 | 880 | 34.01 | 23.61 | 13.21 | 2.81 | | | | | | | |
| 880 | 896 | 34.63 | 24.23 | 13.83 | 3.43 | | | | | | | |
| 896 | 912 | 35.26 | 24.86 | 14.46 | 4.06 | | | | | | | |
| 912 | 928 | 35.88 | 25.48 | 15.08 | 4.68 | | | | | | | |
| 928 | 944 | 36.50 | 26.10 | 15.70 | 5.30 | | | | | | | |
| 944 | 960 | 37.13 | 26.73 | 16.33 | 5.93 | | | | | | | |
| 960 | 976 | 37.75 | 27.35 | 16.95 | 6.55 | | | | | | | |
| 976 | 992 | 38.38 | 27.98 | 17.58 | 7.18 | | | | | | | |
| 992 | 1008 | 39.00 | 28.60 | 18.20 | 7.80 | | | | | | | |
| 1008 | 1024 | 39.62 | 29.22 | 18.82 | 8.42 | | | | | | | |
| 1024 | 1040 | 40.25 | 29.85 | 19.45 | 9.05 | | | | | | | |
| 1040 | 1056 | 40.87 | 30.47 | 20.07 | 9.67 | | | | | | | |
| 1056 | 1072 | 41.50 | 31.10 | 20.70 | 10.30 | | | | | | | |
| 1072 | 1088 | 42.12 | 31.72 | 21.32 | 10.92 | 0.52 | | | | | | |
| 1088 | 1104 | 42.74 | 32.34 | 21.94 | 11.54 | 1.14 | | | | | | |
| 1104 | 1120 | 43.37 | 32.97 | 22.57 | 12.17 | 1.77 | | | | | | |
| 1120 | 1136 | 43.99 | 33.59 | 23.19 | 12.79 | 2.39 | | | | | | |
| 1136 | 1152 | 44.62 | 34.22 | 23.82 | 13.42 | 3.02 | | | | | | |
| 1152 | 1168 | 45.24 | 34.84 | 24.44 | 14.04 | 3.64 | | | | | | |
| 1168 | 1184 | 45.86 | 35.46 | 25.06 | 14.66 | 4.26 | | | | | | |
| 1184 | 1200 | 46.49 | 36.09 | 25.69 | 15.29 | 4.89 | | | | | | |
| 1200 | 1216 | 47.11 | 36.71 | 26.31 | 15.91 | 5.51 | | | | | | |
| 1216 | 1232 | 47.74 | 37.34 | 26.94 | 16.54 | 6.14 | | | | | | |
| 1232 | 1248 | 48.36 | 37.96 | 27.56 | 17.16 | 6.76 | | | | | | |
| 1248 | 1264 | 48.98 | 38.58 | 28.18 | 17.78 | 7.38 | | | | | | |
| 1264 | 1280 | 49.61 | 39.21 | 28.81 | 18.41 | 8.01 | | | | | | |
| 1280 | 1296 | 50.23 | 39.83 | 29.43 | 19.03 | 8.63 | | | | | | |
| 1296 | 1312 | 50.86 | 40.46 | 30.06 | 19.66 | 9.26 | | | | | | |
| 1312 | 1328 | 51.48 | 41.08 | 30.68 | 20.28 | 9.88 | | | | | | |
| 1328 | 1344 | 52.10 | 41.70 | 31.30 | 20.90 | 10.50 | 0.10 | | | | | |
| 1344 | 1360 | 52.73 | 42.33 | 31.93 | 21.53 | 11.13 | 0.73 | | | | | |
| 1360 | 1376 | 53.35 | 42.95 | 32.55 | 22.15 | 11.75 | 1.35 | | | | | |
| 1376 | 1392 | 53.98 | 43.58 | 33.18 | 22.78 | 12.38 | 1.98 | | | | | |
| 1392 | 1408 | 54.60 | 44.20 | 33.80 | 23.40 | 13.00 | 2.60 | | | | | |
| 1408 | 1424 | 55.22 | 44.82 | 34.42 | 24.02 | 13.62 | 3.22 | | | | | |
| 1424 | 1440 | 55.85 | 45.45 | 35.05 | 24.65 | 14.25 | 3.85 | | | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Monthly Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 1440 | 1456 | 56.47 | 46.07 | 35.67 | 25.27 | 14.87 | 4.47 | | | | | |
| 1456 | 1472 | 57.10 | 46.70 | 36.30 | 25.90 | 15.50 | 5.10 | | | | | |
| 1472 | 1488 | 57.72 | 47.32 | 36.92 | 26.52 | 16.12 | 5.72 | | | | | |
| 1488 | 1504 | 58.34 | 47.94 | 37.54 | 27.14 | 16.74 | 6.34 | | | | | |
| 1504 | 1520 | 58.97 | 48.57 | 38.17 | 27.77 | 17.37 | 6.97 | | | | | |
| 1520 | 1536 | 59.59 | 49.19 | 38.79 | 28.39 | 17.99 | 7.59 | | | | | |
| 1536 | 1552 | 60.22 | 49.82 | 39.42 | 29.02 | 18.62 | 8.22 | | | | | |
| 1552 | 1568 | 60.84 | 50.44 | 40.04 | 29.64 | 19.24 | 8.84 | | | | | |
| 1568 | 1584 | 61.46 | 51.06 | 40.66 | 30.26 | 19.86 | 9.46 | | | | | |
| 1584 | 1600 | 62.09 | 51.69 | 41.29 | 30.89 | 20.49 | 10.09 | | | | | |
| 1600 | 1616 | 62.71 | 52.31 | 41.91 | 31.51 | 21.11 | 10.71 | 0.31 | | | | |
| 1616 | 1632 | 63.34 | 52.94 | 42.54 | 32.14 | 21.74 | 11.34 | 0.94 | | | | |
| 1632 | 1648 | 63.96 | 53.56 | 43.16 | 32.76 | 22.36 | 11.96 | 1.56 | | | | |
| 1648 | 1664 | 64.58 | 54.18 | 43.78 | 33.38 | 22.98 | 12.58 | 2.18 | | | | |
| 1664 | 1680 | 65.21 | 54.81 | 44.41 | 34.01 | 23.61 | 13.21 | 2.81 | | | | |
| 1680 | 1696 | 65.83 | 55.43 | 45.03 | 34.63 | 24.23 | 13.83 | 3.43 | | | | |
| 1696 | 1712 | 66.46 | 56.06 | 45.66 | 35.26 | 24.86 | 14.46 | 4.06 | | | | |
| 1712 | 1728 | 67.08 | 56.68 | 46.28 | 35.88 | 25.48 | 15.08 | 4.68 | | | | |
| 1728 | 1744 | 67.70 | 57.30 | 46.90 | 36.50 | 26.10 | 15.70 | 5.30 | | | | |
| 1744 | 1760 | 68.33 | 57.93 | 47.53 | 37.13 | 26.73 | 16.33 | 5.93 | | | | |
| 1760 | 1776 | 68.95 | 58.55 | 48.15 | 37.75 | 27.35 | 16.95 | 6.55 | | | | |
| 1776 | 1792 | 69.58 | 59.18 | 48.78 | 38.38 | 27.98 | 17.58 | 7.18 | | | | |
| 1792 | 1808 | 70.20 | 59.80 | 49.40 | 39.00 | 28.60 | 18.20 | 7.80 | | | | |
| 1808 | 1824 | 70.82 | 60.42 | 50.02 | 39.62 | 29.22 | 18.82 | 8.42 | | | | |
| 1824 | 1840 | 71.45 | 61.05 | 50.65 | 40.25 | 29.85 | 19.45 | 9.05 | | | | |
| 1840 | 1856 | 72.07 | 61.67 | 51.27 | 40.87 | 30.47 | 20.07 | 9.67 | | | | |
| 1856 | 1872 | 72.70 | 62.30 | 51.90 | 41.50 | 31.10 | 20.70 | 10.30 | | | | |
| 1872 | 1888 | 73.32 | 62.92 | 52.52 | 42.12 | 31.72 | 21.32 | 10.92 | 0.52 | | | |
| 1888 | 1904 | 73.94 | 63.54 | 53.14 | 42.74 | 32.34 | 21.94 | 11.54 | 1.14 | | | |
| 1904 | 1920 | 74.57 | 64.17 | 53.77 | 43.37 | 32.97 | 22.57 | 12.17 | 1.77 | | | |
| 1920 | 1936 | 75.19 | 64.79 | 54.39 | 43.99 | 33.59 | 23.19 | 12.79 | 2.39 | | | |
| 1936 | 1952 | 75.82 | 65.42 | 55.02 | 44.62 | 34.22 | 23.82 | 13.42 | 3.02 | | | |
| 1952 | 1968 | 76.44 | 66.04 | 55.64 | 45.24 | 34.84 | 24.44 | 14.04 | 3.64 | | | |
| 1968 | 1984 | 77.06 | 66.66 | 56.26 | 45.86 | 35.46 | 25.06 | 14.66 | 4.26 | | | |
| 1984 | 2000 | 77.69 | 67.29 | 56.89 | 46.49 | 36.09 | 25.69 | 15.29 | 4.89 | | | |
| 2000 | 2016 | 78.31 | 67.91 | 57.51 | 47.11 | 36.71 | 26.31 | 15.91 | 5.51 | | | |
| 2016 | 2032 | 78.94 | 68.54 | 58.14 | 47.74 | 37.34 | 26.94 | 16.54 | 6.14 | | | |
| 2032 | 2048 | 79.56 | 69.16 | 58.76 | 48.36 | 37.96 | 27.56 | 17.16 | 6.76 | | | |
| 2048 | 2064 | 80.18 | 69.78 | 59.38 | 48.98 | 38.58 | 28.18 | 17.78 | 7.38 | | | |
| 2064 | 2080 | 80.81 | 70.41 | 60.01 | 49.61 | 39.21 | 28.81 | 18.41 | 8.01 | | | |
| 2080 | 2096 | 81.43 | 71.03 | 60.63 | 50.23 | 39.83 | 29.43 | 19.03 | 8.63 | | | |
| 2096 | 2112 | 82.06 | 71.66 | 61.26 | 50.86 | 40.46 | 30.06 | 19.66 | 9.26 | | | |
| 2112 | 2128 | 82.68 | 72.28 | 61.88 | 51.48 | 41.08 | 30.68 | 20.28 | 9.88 | | | |
| 2128 | 2144 | 83.30 | 72.90 | 62.50 | 52.10 | 41.70 | 31.30 | 20.90 | 10.50 | 0.10 | | |
| 2144 | 2160 | 83.93 | 73.53 | 63.13 | 52.73 | 42.33 | 31.93 | 21.53 | 11.13 | 0.73 | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Monthly Payroll Period

(effective January 1, 2005)

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 2160 | 2176 | 84.55 | 74.15 | 63.75 | 53.35 | 42.95 | 32.55 | 22.15 | 11.75 | 1.35 | | |
| 2176 | 2192 | 85.18 | 74.78 | 64.38 | 53.98 | 43.58 | 33.18 | 22.78 | 12.38 | 1.98 | | |
| 2192 | 2208 | 85.80 | 75.40 | 65.00 | 54.60 | 44.20 | 33.80 | 23.40 | 13.00 | 2.60 | | |
| 2208 | 2224 | 86.42 | 76.02 | 65.62 | 55.22 | 44.82 | 34.42 | 24.02 | 13.62 | 3.22 | | |
| 2224 | 2240 | 87.05 | 76.65 | 66.25 | 55.85 | 45.45 | 35.05 | 24.65 | 14.25 | 3.85 | | |
| 2240 | 2256 | 87.67 | 77.27 | 66.87 | 56.47 | 46.07 | 35.67 | 25.27 | 14.87 | 4.47 | | |
| 2256 | 2272 | 88.30 | 77.90 | 67.50 | 57.10 | 46.70 | 36.30 | 25.90 | 15.50 | 5.10 | | |
| 2272 | 2288 | 88.92 | 78.52 | 68.12 | 57.72 | 47.32 | 36.92 | 26.52 | 16.12 | 5.72 | | |
| 2288 | 2304 | 89.54 | 79.14 | 68.74 | 58.34 | 47.94 | 37.54 | 27.14 | 16.74 | 6.34 | | |
| 2304 | 2320 | 90.17 | 79.77 | 69.37 | 58.97 | 48.57 | 38.17 | 27.77 | 17.37 | 6.97 | | |
| 2320 | 2336 | 90.79 | 80.39 | 69.99 | 59.59 | 49.19 | 38.79 | 28.39 | 17.99 | 7.59 | | |
| 2336 | 2352 | 91.42 | 81.02 | 70.62 | 60.22 | 49.82 | 39.42 | 29.02 | 18.62 | 8.22 | | |
| 2352 | 2368 | 92.04 | 81.64 | 71.24 | 60.84 | 50.44 | 40.04 | 29.64 | 19.24 | 8.84 | | |
| 2368 | 2384 | 92.66 | 82.26 | 71.86 | 61.46 | 51.06 | 40.66 | 30.26 | 19.86 | 9.46 | | |
| 2384 | 2400 | 93.29 | 82.89 | 72.49 | 62.09 | 51.69 | 41.29 | 30.89 | 20.49 | 10.09 | | |
| 2400 | 2416 | 93.91 | 83.51 | 73.11 | 62.71 | 52.31 | 41.91 | 31.51 | 21.11 | 10.71 | 0.31 | |
| 2416 | 2432 | 94.54 | 84.14 | 73.74 | 63.34 | 52.94 | 42.54 | 32.14 | 21.74 | 11.34 | 0.94 | |
| 2432 | 2448 | 95.16 | 84.76 | 74.36 | 63.96 | 53.56 | 43.16 | 32.76 | 22.36 | 11.96 | 1.56 | |
| 2448 | 2464 | 95.78 | 85.38 | 74.98 | 64.58 | 54.18 | 43.78 | 33.38 | 22.98 | 12.58 | 2.18 | |
| 2464 | 2480 | 96.41 | 86.01 | 75.61 | 65.21 | 54.81 | 44.41 | 34.01 | 23.61 | 13.21 | 2.81 | |
| 2480 | 2496 | 97.03 | 86.63 | 76.23 | 65.83 | 55.43 | 45.03 | 34.63 | 24.23 | 13.83 | 3.43 | |
| 2496 | 2512 | 97.66 | 87.26 | 76.86 | 66.46 | 56.06 | 45.66 | 35.26 | 24.86 | 14.46 | 4.06 | |
| | | 3.90% of excess over 2512.00 plus | | | | | | | | | | |
| 2512.00 and over | | 97.97 | 87.57 | 77.17 | 66.77 | 56.37 | 45.97 | 35.57 | 25.17 | 14.77 | 4.37 | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Per Diem (daily) Payroll Period

(effective January 1, 2005)
This table is based on 365 days per year

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 0 | 1 | 0.02 | | | | | | | | | | |
| 1 | 2 | 0.06 | | | | | | | | | | |
| 2 | 3 | 0.10 | | | | | | | | | | |
| 3 | 4 | 0.14 | | | | | | | | | | |
| 4 | 5 | 0.18 | | | | | | | | | | |
| 5 | 6 | 0.21 | | | | | | | | | | |
| 6 | 7 | 0.25 | | | | | | | | | | |
| 7 | 8 | 0.29 | | | | | | | | | | |
| 8 | 9 | 0.33 | | | | | | | | | | |
| 9 | 10 | 0.37 | 0.02 | | | | | | | | | |
| 10 | 11 | 0.41 | 0.06 | | | | | | | | | |
| 11 | 12 | 0.45 | 0.10 | | | | | | | | | |
| 12 | 13 | 0.49 | 0.14 | | | | | | | | | |
| 13 | 14 | 0.53 | 0.18 | | | | | | | | | |
| 14 | 15 | 0.57 | 0.22 | | | | | | | | | |
| 15 | 16 | 0.60 | 0.25 | | | | | | | | | |
| 16 | 17 | 0.64 | 0.29 | | | | | | | | | |
| 17 | 18 | 0.68 | 0.33 | | | | | | | | | |
| 18 | 19 | 0.72 | 0.37 | 0.02 | | | | | | | | |
| 19 | 20 | 0.76 | 0.41 | 0.06 | | | | | | | | |
| 20 | 21 | 0.80 | 0.45 | 0.10 | | | | | | | | |
| 21 | 22 | 0.84 | 0.49 | 0.14 | | | | | | | | |
| 22 | 23 | 0.88 | 0.53 | 0.18 | | | | | | | | |
| 23 | 24 | 0.92 | 0.57 | 0.22 | | | | | | | | |
| 24 | 25 | 0.96 | 0.61 | 0.26 | | | | | | | | |
| 25 | 26 | 0.99 | 0.64 | 0.29 | | | | | | | | |
| 26 | 27 | 1.03 | 0.68 | 0.33 | | | | | | | | |
| 27 | 28 | 1.07 | 0.72 | 0.37 | 0.02 | | | | | | | |
| 28 | 29 | 1.11 | 0.76 | 0.41 | 0.06 | | | | | | | |
| 29 | 30 | 1.15 | 0.80 | 0.45 | 0.10 | | | | | | | |
| 30 | 31 | 1.19 | 0.84 | 0.49 | 0.14 | | | | | | | |
| 31 | 32 | 1.23 | 0.88 | 0.53 | 0.18 | | | | | | | |
| 32 | 33 | 1.27 | 0.92 | 0.57 | 0.22 | | | | | | | |
| 33 | 34 | 1.31 | 0.96 | 0.61 | 0.26 | | | | | | | |
| 34 | 35 | 1.35 | 1.00 | 0.65 | 0.30 | | | | | | | |
| 35 | 36 | 1.38 | 1.03 | 0.68 | 0.33 | | | | | | | |
| 36 | 37 | 1.42 | 1.07 | 0.72 | 0.37 | 0.02 | | | | | | |
| 37 | 38 | 1.46 | 1.11 | 0.76 | 0.41 | 0.06 | | | | | | |
| 38 | 39 | 1.50 | 1.15 | 0.80 | 0.45 | 0.10 | | | | | | |
| 39 | 40 | 1.54 | 1.19 | 0.84 | 0.49 | 0.14 | | | | | | |
| 40 | 41 | 1.58 | 1.23 | 0.88 | 0.53 | 0.18 | | | | | | |
| 41 | 42 | 1.62 | 1.27 | 0.92 | 0.57 | 0.22 | | | | | | |
| 42 | 43 | 1.66 | 1.31 | 0.96 | 0.61 | 0.26 | | | | | | |
| 43 | 44 | 1.70 | 1.35 | 1.00 | 0.65 | 0.30 | | | | | | |
| 44 | 45 | 1.74 | 1.39 | 1.04 | 0.69 | 0.34 | | | | | | |

# MICHIGAN INCOME TAX WITHHOLDING TABLES
## Per Diem (daily) Payroll Period

(effective January 1, 2005)
This table is based on 365 days per year

3.90% of gross pay should be withheld if no exemptions are claimed.

| If wages are | | and the number of withholding exemptions claimed is --- | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax withheld is --- | | | | | | | | | | |
| 45 | 46 | 1.77 | 1.42 | 1.07 | 0.72 | 0.37 | 0.02 | | | | | |
| 46 | 47 | 1.81 | 1.46 | 1.11 | 0.76 | 0.41 | 0.06 | | | | | |
| 47 | 48 | 1.85 | 1.50 | 1.15 | 0.80 | 0.45 | 0.10 | | | | | |
| 48 | 49 | 1.89 | 1.54 | 1.19 | 0.84 | 0.49 | 0.14 | | | | | |
| 49 | 50 | 1.93 | 1.58 | 1.23 | 0.88 | 0.53 | 0.18 | | | | | |
| 50 | 51 | 1.97 | 1.62 | 1.27 | 0.92 | 0.57 | 0.22 | | | | | |
| 51 | 52 | 2.01 | 1.66 | 1.31 | 0.96 | 0.61 | 0.26 | | | | | |
| 52 | 53 | 2.05 | 1.70 | 1.35 | 1.00 | 0.65 | 0.30 | | | | | |
| 53 | 54 | 2.09 | 1.74 | 1.39 | 1.04 | 0.69 | 0.34 | | | | | |
| 54 | 55 | 2.13 | 1.78 | 1.43 | 1.08 | 0.73 | 0.38 | 0.03 | | | | |
| 55 | 56 | 2.16 | 1.81 | 1.46 | 1.11 | 0.76 | 0.41 | 0.06 | | | | |
| 56 | 57 | 2.20 | 1.85 | 1.50 | 1.15 | 0.80 | 0.45 | 0.10 | | | | |
| 57 | 58 | 2.24 | 1.89 | 1.54 | 1.19 | 0.84 | 0.49 | 0.14 | | | | |
| 58 | 59 | 2.28 | 1.93 | 1.58 | 1.23 | 0.88 | 0.53 | 0.18 | | | | |
| 59 | 60 | 2.32 | 1.97 | 1.62 | 1.27 | 0.92 | 0.57 | 0.22 | | | | |
| 60 | 61 | 2.36 | 2.01 | 1.66 | 1.31 | 0.96 | 0.61 | 0.26 | | | | |
| 61 | 62 | 2.40 | 2.05 | 1.70 | 1.35 | 1.00 | 0.65 | 0.30 | | | | |
| 62 | 63 | 2.44 | 2.09 | 1.74 | 1.39 | 1.04 | 0.69 | 0.34 | | | | |
| 63 | 64 | 2.48 | 2.13 | 1.78 | 1.43 | 1.08 | 0.73 | 0.38 | 0.03 | | | |
| 64 | 65 | 2.52 | 2.17 | 1.82 | 1.47 | 1.12 | 0.77 | 0.42 | 0.07 | | | |
| 65 | 66 | 2.55 | 2.20 | 1.85 | 1.50 | 1.15 | 0.80 | 0.45 | 0.10 | | | |
| 66 | 67 | 2.59 | 2.24 | 1.89 | 1.54 | 1.19 | 0.84 | 0.49 | 0.14 | | | |
| 67 | 68 | 2.63 | 2.28 | 1.93 | 1.58 | 1.23 | 0.88 | 0.53 | 0.18 | | | |
| 68 | 69 | 2.67 | 2.32 | 1.97 | 1.62 | 1.27 | 0.92 | 0.57 | 0.22 | | | |
| 69 | 70 | 2.71 | 2.36 | 2.01 | 1.66 | 1.31 | 0.96 | 0.61 | 0.26 | | | |
| 70 | 71 | 2.75 | 2.40 | 2.05 | 1.70 | 1.35 | 1.00 | 0.65 | 0.30 | | | |
| 71 | 72 | 2.79 | 2.44 | 2.09 | 1.74 | 1.39 | 1.04 | 0.69 | 0.34 | | | |
| 72 | 73 | 2.83 | 2.48 | 2.13 | 1.78 | 1.43 | 1.08 | 0.73 | 0.38 | 0.03 | | |
| 73 | 74 | 2.87 | 2.52 | 2.17 | 1.82 | 1.47 | 1.12 | 0.77 | 0.42 | 0.07 | | |
| 74 | 75 | 2.91 | 2.56 | 2.21 | 1.86 | 1.51 | 1.16 | 0.81 | 0.46 | 0.11 | | |
| 75 | 76 | 2.94 | 2.59 | 2.24 | 1.89 | 1.54 | 1.19 | 0.84 | 0.49 | 0.14 | | |
| 76 | 77 | 2.98 | 2.63 | 2.28 | 1.93 | 1.58 | 1.23 | 0.88 | 0.53 | 0.18 | | |
| 77 | 78 | 3.02 | 2.67 | 2.32 | 1.97 | 1.62 | 1.27 | 0.92 | 0.57 | 0.22 | | |
| 78 | 79 | 3.06 | 2.71 | 2.36 | 2.01 | 1.66 | 1.31 | 0.96 | 0.61 | 0.26 | | |
| 79 | 80 | 3.10 | 2.75 | 2.40 | 2.05 | 1.70 | 1.35 | 1.00 | 0.65 | 0.30 | | |
| | | 3.90% of excess over 80.00 plus | | | | | | | | | | |
| 80.00 and over | | 3.12 | 2.77 | 2.42 | 2.07 | 1.72 | 1.37 | 1.02 | 0.67 | 0.32 | | |