

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

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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		\$241
\$241		\$272
\$272		\$333
\$333		\$363
\$363		\$394
\$394		

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

	\$0.00	
	1.000% of the amount over	\$483
\$1 plus	3.100% of the amount over	\$544
\$4 plus	4.500% of the amount over	\$666
\$7 plus	5.500% of the amount over	\$727
\$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
\$483		\$544
\$544		\$666
\$666		\$727
\$727		\$788
\$788		

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

	\$0.00	
	1.000% of the amount over	\$965
\$1 plus	3.100% of the amount over	\$1,088
\$9 plus	4.500% of the amount over	\$1,332
\$14 plus	5.500% of the amount over	\$1,454
\$21 plus	6.500% of the amount over	\$1,576

Table for Percentage Computation Method of Withholding

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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	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