

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly Payroll Period

Effective January 1, 2022

4.25% of gross pay should be withheld if no exemptions are claimed.

Employee Wages Range		Number of Withholding Exemptions Claimed						
		0 Claimed	1 Claimed	2 Claimed	3 Claimed	4 Claimed	5 Claimed	6 Claimed
\$0.00 - 5.99	\$0.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$6.00 - \$11.99	\$0.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$12.00 - \$17.99	\$0.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$18.00 - \$23.99	\$0.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$24.00 - \$29.99	\$1.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$30.00 - \$35.99	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$36.00 - \$41.99	\$1.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$42.00 - \$47.99	\$1.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$48.00 - \$53.99	\$2.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$54.00 - \$59.99	\$2.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$60.00 - \$65.99	\$2.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$66.00 - \$71.99	\$2.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$72.00 - \$77.99	\$3.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$78.00 - \$83.99	\$3.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$84.00 - \$89.99	\$3.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$90.00 - \$95.99	\$3.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$96.00 - \$101.99	\$4.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$102.00 - \$107.99	\$4.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$108.00 - \$113.99	\$4.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$114.00 - \$119.99	\$4.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$120.00 - \$125.99	\$5.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$126.00 - \$131.99	\$5.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$132.00 - \$137.99	\$5.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$138.00 - \$143.99	\$5.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$144.00 - \$149.99	\$6.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$150.00 - \$155.99	\$6.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$156.00 - \$161.99	\$6.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$162.00 - \$167.99	\$7.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$168.00 - \$173.99	\$7.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$174.00 - \$179.99	\$7.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$180.00 - \$185.99	\$7.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$186.00 - \$191.99	\$8.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$192.00 - \$197.99	\$8.29	\$0.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$198.00 - \$205.99	\$8.59	\$0.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$206.00 - \$213.99	\$8.93	\$0.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$214.00 - \$221.99	\$9.27	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$222.00 - \$229.99	\$9.61	\$1.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\$230.00	-	\$237.99	\$9.95	\$1.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$238.00	-	\$245.99	\$10.29	\$2.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$246.00	-	\$253.99	\$10.63	\$2.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$254.00	-	\$261.99	\$10.97	\$2.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$262.00	-	\$269.99	\$11.31	\$3.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$270.00	-	\$277.99	\$11.65	\$3.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$278.00	-	\$285.99	\$11.99	\$3.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$286.00	-	\$293.99	\$12.33	\$4.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$294.00	-	\$301.99	\$12.67	\$4.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$302.00	-	\$309.99	\$13.01	\$4.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$310.00	-	\$317.99	\$13.35	\$5.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$318.00	-	\$325.99	\$13.69	\$5.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$326.00	-	\$333.99	\$14.03	\$5.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$334.00	-	\$341.99	\$14.37	\$6.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$342.00	-	\$349.99	\$14.71	\$6.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$350.00	-	\$357.99	\$15.05	\$6.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$358.00	-	\$365.99	\$15.39	\$7.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$366.00	-	\$373.99	\$15.73	\$7.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$374.00	-	\$381.99	\$16.07	\$7.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$382.00	-	\$389.99	\$16.41	\$8.24	\$0.07	\$0.00	\$0.00	\$0.00	\$0.00
\$390.00	-	\$397.99	\$16.75	\$8.58	\$0.41	\$0.00	\$0.00	\$0.00	\$0.00
\$398.00	-	\$405.99	\$17.09	\$8.92	\$0.75	\$0.00	\$0.00	\$0.00	\$0.00
\$406.00	-	\$413.99	\$17.43	\$9.26	\$1.09	\$0.00	\$0.00	\$0.00	\$0.00
\$414.00	-	\$421.99	\$17.77	\$9.60	\$1.43	\$0.00	\$0.00	\$0.00	\$0.00
\$422.00	-	\$429.99	\$18.11	\$9.94	\$1.77	\$0.00	\$0.00	\$0.00	\$0.00
\$430.00	-	\$437.99	\$18.45	\$10.28	\$2.11	\$0.00	\$0.00	\$0.00	\$0.00
\$438.00	-	\$445.99	\$18.79	\$10.62	\$2.45	\$0.00	\$0.00	\$0.00	\$0.00
\$446.00	-	\$453.99	\$19.13	\$10.96	\$2.79	\$0.00	\$0.00	\$0.00	\$0.00
\$454.00	-	\$461.99	\$19.47	\$11.30	\$3.13	\$0.00	\$0.00	\$0.00	\$0.00
\$462.00	-	\$469.99	\$19.81	\$11.64	\$3.47	\$0.00	\$0.00	\$0.00	\$0.00
\$470.00	-	\$477.99	\$20.15	\$11.98	\$3.81	\$0.00	\$0.00	\$0.00	\$0.00
\$478.00	-	\$485.99	\$20.49	\$12.32	\$4.15	\$0.00	\$0.00	\$0.00	\$0.00
\$486.00	-	\$493.99	\$20.83	\$12.66	\$4.49	\$0.00	\$0.00	\$0.00	\$0.00
\$494.00	-	\$501.99	\$21.17	\$13.00	\$4.83	\$0.00	\$0.00	\$0.00	\$0.00
\$502.00	-	\$509.99	\$21.51	\$13.34	\$5.17	\$0.00	\$0.00	\$0.00	\$0.00
\$510.00	-	\$517.99	\$21.85	\$13.68	\$5.51	\$0.00	\$0.00	\$0.00	\$0.00
\$518.00	-	\$525.99	\$22.19	\$14.02	\$5.85	\$0.00	\$0.00	\$0.00	\$0.00
\$526.00	-	\$533.99	\$22.53	\$14.36	\$6.19	\$0.00	\$0.00	\$0.00	\$0.00
\$534.00	-	\$541.99	\$22.87	\$14.70	\$6.53	\$0.00	\$0.00	\$0.00	\$0.00
\$542.00	-	\$549.99	\$23.21	\$15.04	\$6.87	\$0.00	\$0.00	\$0.00	\$0.00
\$550.00	-	\$557.99	\$23.55	\$15.38	\$7.21	\$0.00	\$0.00	\$0.00	\$0.00
\$558.00	-	\$565.99	\$23.89	\$15.72	\$7.55	\$0.00	\$0.00	\$0.00	\$0.00
\$566.00	-	\$573.99	\$24.23	\$16.06	\$7.89	\$0.00	\$0.00	\$0.00	\$0.00
\$574.00	-	\$581.99	\$24.57	\$16.40	\$8.23	\$0.06	\$0.00	\$0.00	\$0.00
\$582.00	-	\$589.99	\$24.91	\$16.74	\$8.57	\$0.40	\$0.00	\$0.00	\$0.00
\$590.00	-	\$597.99	\$25.25	\$17.08	\$8.91	\$0.74	\$0.00	\$0.00	\$0.00
\$598.00	-	\$605.99	\$25.59	\$17.42	\$9.25	\$1.08	\$0.00	\$0.00	\$0.00

\$606.00	-	\$613.99	\$25.93	\$17.76	\$9.59	\$1.42	\$0.00	\$0.00	\$0.00
\$614.00	-	\$621.99	\$26.27	\$18.10	\$9.93	\$1.76	\$0.00	\$0.00	\$0.00
\$622.00	-	\$629.99	\$26.61	\$18.44	\$10.27	\$2.10	\$0.00	\$0.00	\$0.00
\$630.00	-	\$637.99	\$26.95	\$18.78	\$10.61	\$2.44	\$0.00	\$0.00	\$0.00
\$638.00	-	\$645.99	\$27.29	\$19.12	\$10.95	\$2.78	\$0.00	\$0.00	\$0.00
\$646.00	-	\$653.99	\$27.63	\$19.46	\$11.29	\$3.12	\$0.00	\$0.00	\$0.00
\$654.00	-	\$661.99	\$27.97	\$19.80	\$11.63	\$3.46	\$0.00	\$0.00	\$0.00
\$662.00	-	\$669.99	\$28.31	\$20.14	\$11.97	\$3.80	\$0.00	\$0.00	\$0.00
\$670.00	-	\$677.99	\$28.65	\$20.48	\$12.31	\$4.14	\$0.00	\$0.00	\$0.00
\$678.00	-	\$685.99	\$28.99	\$20.82	\$12.65	\$4.48	\$0.00	\$0.00	\$0.00
\$686.00	-	\$693.99	\$29.33	\$21.16	\$12.99	\$4.82	\$0.00	\$0.00	\$0.00
\$694.00	-	\$701.99	\$29.67	\$21.50	\$13.33	\$5.16	\$0.00	\$0.00	\$0.00
\$702.00	-	\$709.99	\$30.01	\$21.84	\$13.67	\$5.50	\$0.00	\$0.00	\$0.00
\$710.00	-	\$717.99	\$30.35	\$22.18	\$14.01	\$5.84	\$0.00	\$0.00	\$0.00
\$718.00	-	\$725.99	\$30.69	\$22.52	\$14.35	\$6.18	\$0.00	\$0.00	\$0.00
\$726.00	-	\$733.99	\$31.03	\$22.86	\$14.69	\$6.52	\$0.00	\$0.00	\$0.00
\$734.00	-	\$741.99	\$31.37	\$23.20	\$15.03	\$6.86	\$0.00	\$0.00	\$0.00
\$742.00	-	\$749.99	\$31.71	\$23.54	\$15.37	\$7.20	\$0.00	\$0.00	\$0.00
\$750.00	-	\$757.99	\$32.05	\$23.88	\$15.71	\$7.54	\$0.00	\$0.00	\$0.00
\$758.00	-	\$765.99	\$32.39	\$24.22	\$16.05	\$7.88	\$0.00	\$0.00	\$0.00
\$766.00	-	\$773.99	\$32.73	\$24.56	\$16.39	\$8.22	\$0.05	\$0.00	\$0.00
\$774.00	-	\$781.99	\$33.07	\$24.90	\$16.73	\$8.56	\$0.39	\$0.00	\$0.00
\$782.00	-	\$789.99	\$33.41	\$25.24	\$17.07	\$8.90	\$0.73	\$0.00	\$0.00
\$790.00	-	\$797.99	\$33.75	\$25.58	\$17.41	\$9.24	\$1.07	\$0.00	\$0.00
\$798.00	-	\$805.99	\$34.09	\$25.92	\$17.75	\$9.58	\$1.41	\$0.00	\$0.00
\$806.00	-	\$813.99	\$34.43	\$26.26	\$18.09	\$9.92	\$1.75	\$0.00	\$0.00
\$814.00	-	\$821.99	\$34.77	\$26.60	\$18.43	\$10.26	\$2.09	\$0.00	\$0.00
\$822.00	-	\$829.99	\$35.11	\$26.94	\$18.77	\$10.60	\$2.43	\$0.00	\$0.00
\$830.00	-	\$837.99	\$35.45	\$27.28	\$19.11	\$10.94	\$2.77	\$0.00	\$0.00
\$838.00	-	\$845.99	\$35.79	\$27.62	\$19.45	\$11.28	\$3.11	\$0.00	\$0.00
\$846.00	-	\$853.99	\$36.13	\$27.96	\$19.79	\$11.62	\$3.45	\$0.00	\$0.00
\$854.00	-	\$861.99	\$36.47	\$28.30	\$20.13	\$11.96	\$3.79	\$0.00	\$0.00
\$862.00	-	\$869.99	\$36.81	\$28.64	\$20.47	\$12.30	\$4.13	\$0.00	\$0.00
\$870.00	-	\$877.99	\$37.15	\$28.98	\$20.81	\$12.64	\$4.47	\$0.00	\$0.00
\$878.00	-	\$885.99	\$37.49	\$29.32	\$21.15	\$12.98	\$4.81	\$0.00	\$0.00
\$886.00	-	\$893.99	\$37.83	\$29.66	\$21.49	\$13.32	\$5.15	\$0.00	\$0.00
\$894.00	-	\$901.99	\$38.17	\$30.00	\$21.83	\$13.66	\$5.49	\$0.00	\$0.00
\$902.00	-	\$909.99	\$38.51	\$30.34	\$22.17	\$14.00	\$5.83	\$0.00	\$0.00
\$910.00	-	\$917.99	\$38.85	\$30.68	\$22.51	\$14.34	\$6.17	\$0.00	\$0.00
\$918.00	-	\$925.99	\$39.19	\$31.02	\$22.85	\$14.68	\$6.51	\$0.00	\$0.00
\$926.00	-	\$933.99	\$39.53	\$31.36	\$23.19	\$15.02	\$6.85	\$0.00	\$0.00
\$934.00	-	\$941.99	\$39.87	\$31.70	\$23.53	\$15.36	\$7.19	\$0.00	\$0.00
\$942.00	-	\$949.99	\$40.21	\$32.04	\$23.87	\$15.70	\$7.53	\$0.00	\$0.00
\$950.00	-	\$957.99	\$40.55	\$32.38	\$24.21	\$16.04	\$7.87	\$0.00	\$0.00
\$958.00	-	\$965.99	\$40.89	\$32.72	\$24.55	\$16.38	\$8.21	\$0.04	\$0.00
\$966.00	-	\$973.99	\$41.23	\$33.06	\$24.89	\$16.72	\$8.55	\$0.38	\$0.00
\$974.00	-	\$981.99	\$41.57	\$33.40	\$25.23	\$17.06	\$8.89	\$0.72	\$0.00

\$982.00 -	\$989.99	\$41.91	\$33.74	\$25.57	\$17.40	\$9.23	\$1.06	\$0.00
\$990.00 -	\$997.99	\$42.25	\$34.08	\$25.91	\$17.74	\$9.57	\$1.40	\$0.00
\$998.00 -	\$1,005.99	\$42.59	\$34.42	\$26.25	\$18.08	\$9.91	\$1.74	\$0.00
\$1,006.00 -	\$1,013.99	\$42.93	\$34.76	\$26.59	\$18.42	\$10.25	\$2.08	\$0.00
\$1,014.00 -	\$1,021.99	\$43.27	\$35.10	\$26.93	\$18.76	\$10.59	\$2.42	\$0.00
\$1,022.00 -	\$1,029.99	\$43.61	\$35.44	\$27.27	\$19.10	\$10.93	\$2.76	\$0.00
\$1,030.00 -	\$1,037.99	\$43.95	\$35.78	\$27.61	\$19.44	\$11.27	\$3.10	\$0.00
\$1,038.00 -	\$1,045.99	\$44.29	\$36.12	\$27.95	\$19.78	\$11.61	\$3.44	\$0.00
\$1,046.00 -	\$1,053.99	\$44.63	\$36.46	\$28.29	\$20.12	\$11.95	\$3.78	\$0.00
\$1,054.00 -	\$1,061.99	\$44.97	\$36.80	\$28.63	\$20.46	\$12.29	\$4.12	\$0.00
\$1,062.00 -	\$1,069.99	\$45.31	\$37.14	\$28.97	\$20.80	\$12.63	\$4.46	\$0.00
\$1,070.00 -	\$1,077.99	\$45.65	\$37.48	\$29.31	\$21.14	\$12.97	\$4.80	\$0.00
\$1,078.00 -	\$1,085.99	\$45.99	\$37.82	\$29.65	\$21.48	\$13.31	\$5.14	\$0.00
\$1,086.00 -	\$1,093.99	\$46.33	\$38.16	\$29.99	\$21.82	\$13.65	\$5.48	\$0.00
\$1,094.00 -	\$1,101.99	\$46.67	\$38.50	\$30.33	\$22.16	\$13.99	\$5.82	\$0.00
\$1,102.00 -	\$1,109.99	\$47.01	\$38.84	\$30.67	\$22.50	\$14.33	\$6.16	\$0.00
\$1,110.00 -	\$1,117.99	\$47.35	\$39.18	\$31.01	\$22.84	\$14.67	\$6.50	\$0.00
\$1,118.00 -	\$1,125.99	\$47.69	\$39.52	\$31.35	\$23.18	\$15.01	\$6.84	\$0.00
\$1,126.00 -	\$1,133.99	\$48.03	\$39.86	\$31.69	\$23.52	\$15.35	\$7.18	\$0.00
\$1,134.00 -	\$1,141.99	\$48.37	\$40.20	\$32.03	\$23.86	\$15.69	\$7.52	\$0.00
\$1,142.00 -	\$1,149.99	\$48.71	\$40.54	\$32.37	\$24.20	\$16.03	\$7.86	\$0.00
\$1,150.00 -	\$1,157.99	\$49.05	\$40.88	\$32.71	\$24.54	\$16.37	\$8.20	\$0.03
\$1,158.00 -	\$1,165.99	\$49.39	\$41.22	\$33.05	\$24.88	\$16.71	\$8.54	\$0.37
\$1,166.00 -	\$1,173.99	\$49.73	\$41.56	\$33.39	\$25.22	\$17.05	\$8.88	\$0.71
\$1,174.00 -	\$1,181.99	\$50.07	\$41.90	\$33.73	\$25.56	\$17.39	\$9.22	\$1.05
\$1,182.00 -	\$1,189.99	\$50.41	\$42.24	\$34.07	\$25.90	\$17.73	\$9.56	\$1.39
\$1,190.00 -	\$1,197.99	\$50.75	\$42.58	\$34.41	\$26.24	\$18.07	\$9.90	\$1.73
\$1,198.00 -	\$1,205.99	\$51.09	\$42.92	\$34.75	\$26.58	\$18.41	\$10.24	\$2.07
4.25% of excess over \$1,206.00								
\$1,206.00 -	\$9,999.00	\$51.26	\$43.09	\$34.92	\$26.75	\$18.58	\$10.41	\$2.24

Note: If greater than \$1,206, multiply the excess over \$1,206 by 4.25% and add to the last line on the chart.

Example: If the employee wage was \$1,306 with zero claimed, take the excess \$100 x 4.25% (\$4.25) and add to the last line on the chart.

\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00

\$0.00

rt.

d to \$51.26. Total to withhold would be \$55.51.