



## KENTUCKY WITHHOLDING TAX TABLE SEMI-MONTHLY PAYROLL PERIOD

# 2018

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE												
0	80											
80	100											
100	120	0.09										
120	140	0.49										
140	160	0.89	0.47									
160	180	1.29	0.87									
180	200	1.69	1.27	0.86								
200	220	2.09	1.67	1.26								
220	240	2.49	2.07	1.66	1.24							
240	260	3.09	2.67	2.26	1.84							
260	280	3.69	3.27	2.86	2.44	2.02						
280	300	4.47	4.05	3.64	3.22	2.80	2.39					
300	320	5.27	4.85	4.44	4.02	3.60	3.19	2.77				
320	340	6.23	5.81	5.40	4.98	4.56	4.15	3.73	3.31			
340	360	7.23	6.81	6.40	5.98	5.56	5.15	4.73	4.31	3.90	3.48	
360	380	8.23	7.81	7.40	6.98	6.56	6.15	5.73	5.31	4.90	4.48	4.06
380	400	9.23	8.81	8.40	7.98	7.56	7.15	6.73	6.31	5.90	5.48	5.06
400	420	10.23	9.81	9.40	8.98	8.56	8.15	7.73	7.31	6.90	6.48	6.06
420	440	11.23	10.81	10.40	9.98	9.56	9.15	8.73	8.31	7.90	7.48	7.06
440	460	12.32	11.90	11.49	11.07	10.65	10.24	9.82	9.40	8.99	8.57	8.15
460	480	13.48	13.06	12.65	12.23	11.81	11.40	10.98	10.56	10.15	9.73	9.31
480	500	14.64	14.22	13.81	13.39	12.97	12.56	12.14	11.72	11.31	10.89	10.47
500	520	15.80	15.38	14.97	14.55	14.13	13.72	13.30	12.88	12.47	12.05	11.63
520	540	16.96	16.54	16.13	15.71	15.29	14.88	14.46	14.04	13.63	13.21	12.79
540	560	18.12	17.70	17.29	16.87	16.45	16.04	15.62	15.20	14.79	14.37	13.95
560	580	19.28	18.86	18.45	18.03	17.61	17.20	16.78	16.36	15.95	15.53	15.11
580	600	20.44	20.02	19.61	19.19	18.77	18.36	17.94	17.52	17.11	16.69	16.27
600	620	21.60	21.18	20.77	20.35	19.93	19.52	19.10	18.68	18.27	17.85	17.43
620	640	22.76	22.34	21.93	21.51	21.09	20.68	20.26	19.84	19.43	19.01	18.59
640	660	23.92	23.50	23.09	22.67	22.25	21.84	21.42	21.00	20.59	20.17	19.75
660	680	25.08	24.66	24.25	23.83	23.41	23.00	22.58	22.16	21.75	21.33	20.91
680	700	26.24	25.82	25.41	24.99	24.57	24.16	23.74	23.32	22.91	22.49	22.07
700	720	27.40	26.98	26.57	26.15	25.73	25.32	24.90	24.48	24.07	23.65	23.23
720	740	28.56	28.14	27.73	27.31	26.89	26.48	26.06	25.64	25.23	24.81	24.39
740	760	29.72	29.30	28.89	28.47	28.05	27.64	27.22	26.80	26.39	25.97	25.55
760	780	30.88	30.46	30.05	29.63	29.21	28.80	28.38	27.96	27.55	27.13	26.71
780	800	32.04	31.62	31.21	30.79	30.37	29.96	29.54	29.12	28.71	28.29	27.87
800	820	33.20	32.78	32.37	31.95	31.53	31.12	30.70	30.28	29.87	29.45	29.03
820	840	34.36	33.94	33.53	33.11	32.69	32.28	31.86	31.44	31.03	30.61	30.19
840	860	35.52	35.10	34.69	34.27	33.85	33.44	33.02	32.60	32.19	31.77	31.35



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# 2018

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE										
860	880	36.68	36.26	35.85	35.43	35.01	34.60	34.18	33.76	33.35	32.93	32.51
880	900	37.84	37.42	37.01	36.59	36.17	35.76	35.34	34.92	34.51	34.09	33.67
900	920	39.00	38.58	38.17	37.75	37.33	36.92	36.50	36.08	35.67	35.25	34.83
920	940	40.16	39.74	39.33	38.91	38.49	38.08	37.66	37.24	36.83	36.41	35.99
940	960	41.32	40.90	40.49	40.07	39.65	39.24	38.82	38.40	37.99	37.57	37.15
960	980	42.48	42.06	41.65	41.23	40.81	40.40	39.98	39.56	39.15	38.73	38.31
980	1000	43.64	43.22	42.81	42.39	41.97	41.56	41.14	40.72	40.31	39.89	39.47
1000	1020	44.80	44.38	43.97	43.55	43.13	42.72	42.30	41.88	41.47	41.05	40.63
1020	1040	45.96	45.54	45.13	44.71	44.29	43.88	43.46	43.04	42.63	42.21	41.79
1040	1060	47.12	46.70	46.29	45.87	45.45	45.04	44.62	44.20	43.79	43.37	42.95
1060	1080	48.28	47.86	47.45	47.03	46.61	46.20	45.78	45.36	44.95	44.53	44.11
1080	1100	49.44	49.02	48.61	48.19	47.77	47.36	46.94	46.52	46.11	45.69	45.27
1100	1120	50.60	50.18	49.77	49.35	48.93	48.52	48.10	47.68	47.27	46.85	46.43
1120	1140	51.76	51.34	50.93	50.51	50.09	49.68	49.26	48.84	48.43	48.01	47.59
1140	1160	52.92	52.50	52.09	51.67	51.25	50.84	50.42	50.00	49.59	49.17	48.75
1160	1180	54.08	53.66	53.25	52.83	52.41	52.00	51.58	51.16	50.75	50.33	49.91
1180	1200	55.24	54.82	54.41	53.99	53.57	53.16	52.74	52.32	51.91	51.49	51.07
1200	1220	56.40	55.98	55.57	55.15	54.73	54.32	53.90	53.48	53.07	52.65	52.23
1220	1240	57.56	57.14	56.73	56.31	55.89	55.48	55.06	54.64	54.23	53.81	53.39
1240	1260	58.72	58.30	57.89	57.47	57.05	56.64	56.22	55.80	55.39	54.97	54.55
1260	1280	59.88	59.46	59.05	58.63	58.21	57.80	57.38	56.96	56.55	56.13	55.71
1280	1300	61.04	60.62	60.21	59.79	59.37	58.96	58.54	58.12	57.71	57.29	56.87
1300	1320	62.20	61.78	61.37	60.95	60.53	60.12	59.70	59.28	58.87	58.45	58.03
1320	1340	63.36	62.94	62.53	62.11	61.69	61.28	60.86	60.44	60.03	59.61	59.19
1340	1360	64.52	64.10	63.69	63.27	62.85	62.44	62.02	61.60	61.19	60.77	60.35
1360	1380	65.68	65.26	64.85	64.43	64.01	63.60	63.18	62.76	62.35	61.93	61.51
1380	1400	66.84	66.42	66.01	65.59	65.17	64.76	64.34	63.92	63.51	63.09	62.67
1400	1420	68.00	67.58	67.17	66.75	66.33	65.92	65.50	65.08	64.67	64.25	63.83
1420	1440	69.16	68.74	68.33	67.91	67.49	67.08	66.66	66.24	65.83	65.41	64.99
1440	1460	70.32	69.90	69.49	69.07	68.65	68.24	67.82	67.40	66.99	66.57	66.15
1460	1480	71.48	71.06	70.65	70.23	69.81	69.40	68.98	68.56	68.15	67.73	67.31
1480	1500	72.64	72.22	71.81	71.39	70.97	70.56	70.14	69.72	69.31	68.89	68.47
1500	1520	73.80	73.38	72.97	72.55	72.13	71.72	71.30	70.88	70.47	70.05	69.63
1520	1540	74.96	74.54	74.13	73.71	73.29	72.88	72.46	72.04	71.63	71.21	70.79
1540	1560	76.12	75.70	75.29	74.87	74.45	74.04	73.62	73.20	72.79	72.37	71.95
1560	1580	77.28	76.86	76.45	76.03	75.61	75.20	74.78	74.36	73.95	73.53	73.11
1580	1600	78.44	78.02	77.61	77.19	76.77	76.36	75.94	75.52	75.11	74.69	74.27
1600	1620	79.60	79.18	78.77	78.35	77.93	77.52	77.10	76.68	76.27	75.85	75.43
1620	1640	80.76	80.34	79.93	79.51	79.09	78.68	78.26	77.84	77.43	77.01	76.59
1640	1660	81.92	81.50	81.09	80.67	80.25	79.84	79.42	79.00	78.59	78.17	77.75



**KENTUCKY WITHHOLDING TAX TABLE**  
**SEMI-MONTHLY PAYROLL PERIOD**

**2018**

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE										
1660	1680	83.08	82.66	82.25	81.83	81.41	81.00	80.58	80.16	79.75	79.33	78.91
1680	1700	84.24	83.82	83.41	82.99	82.57	82.16	81.74	81.32	80.91	80.49	80.07
1700	1720	85.40	84.98	84.57	84.15	83.73	83.32	82.90	82.48	82.07	81.65	81.23
1720	1740	86.56	86.14	85.73	85.31	84.89	84.48	84.06	83.64	83.23	82.81	82.39
1740	1760	87.72	87.30	86.89	86.47	86.05	85.64	85.22	84.80	84.39	83.97	83.55
1760	1780	88.88	88.46	88.05	87.63	87.21	86.80	86.38	85.96	85.55	85.13	84.71
1780	1800	90.04	89.62	89.21	88.79	88.37	87.96	87.54	87.12	86.71	86.29	85.87
1800	1820	91.20	90.78	90.37	89.95	89.53	89.12	88.70	88.28	87.87	87.45	87.03
1820	1840	92.36	91.94	91.53	91.11	90.69	90.28	89.86	89.44	89.03	88.61	88.19
1840	1860	93.52	93.10	92.69	92.27	91.85	91.44	91.02	90.60	90.19	89.77	89.35
1860	1880	94.68	94.26	93.85	93.43	93.01	92.60	92.18	91.76	91.35	90.93	90.51
1880	1900	95.84	95.42	95.01	94.59	94.17	93.76	93.34	92.92	92.51	92.09	91.67
1900	1920	97.00	96.58	96.17	95.75	95.33	94.92	94.50	94.08	93.67	93.25	92.83
1920	1940	98.16	97.74	97.33	96.91	96.49	96.08	95.66	95.24	94.83	94.41	93.99
1940	1960	99.32	98.90	98.49	98.07	97.65	97.24	96.82	96.40	95.99	95.57	95.15
1960	1980	100.48	100.06	99.65	99.23	98.81	98.40	97.98	97.56	97.15	96.73	96.31
1980	2000	101.64	101.22	100.81	100.39	99.97	99.56	99.14	98.72	98.31	97.89	97.47
2000	2020	102.80	102.38	101.97	101.55	101.13	100.72	100.30	99.88	99.47	99.05	98.63
2020	2040	103.96	103.54	103.13	102.71	102.29	101.88	101.46	101.04	100.63	100.21	99.79
2040	2060	105.12	104.70	104.29	103.87	103.45	103.04	102.62	102.20	101.79	101.37	100.95
2060	2080	106.28	105.86	105.45	105.03	104.61	104.20	103.78	103.36	102.95	102.53	102.11
2080	2100	107.44	107.02	106.61	106.19	105.77	105.36	104.94	104.52	104.11	103.69	103.27
2100	2120	108.60	108.18	107.77	107.35	106.93	106.52	106.10	105.68	105.27	104.85	104.43
2120	2140	109.76	109.34	108.93	108.51	108.09	107.68	107.26	106.84	106.43	106.01	105.59
2140	2160	110.92	110.50	110.09	109.67	109.25	108.84	108.42	108.00	107.59	107.17	106.75
2160	2180	112.08	111.66	111.25	110.83	110.41	110.00	109.58	109.16	108.75	108.33	107.91
2180	2200	113.24	112.82	112.41	111.99	111.57	111.16	110.74	110.32	109.91	109.49	109.07
2200	2220	114.40	113.98	113.57	113.15	112.73	112.32	111.90	111.48	111.07	110.65	110.23
2220	2240	115.56	115.14	114.73	114.31	113.89	113.48	113.06	112.64	112.23	111.81	111.39
2240	2260	116.72	116.30	115.89	115.47	115.05	114.64	114.22	113.80	113.39	112.97	112.55
2260	2280	117.88	117.46	117.05	116.63	116.21	115.80	115.38	114.96	114.55	114.13	113.71
2280	2300	119.04	118.62	118.21	117.79	117.37	116.96	116.54	116.12	115.71	115.29	114.87
2300	2320	120.20	119.78	119.37	118.95	118.53	118.12	117.70	117.28	116.87	116.45	116.03
2320	2340	121.36	120.94	120.53	120.11	119.69	119.28	118.86	118.44	118.03	117.61	117.19
2340	2360	122.52	122.10	121.69	121.27	120.85	120.44	120.02	119.60	119.19	118.77	118.35
2360	2380	123.68	123.26	122.85	122.43	122.01	121.60	121.18	120.76	120.35	119.93	119.51
2380	2400	124.84	124.42	124.01	123.59	123.17	122.76	122.34	121.92	121.51	121.09	120.67
2400	2420	126.00	125.58	125.17	124.75	124.33	123.92	123.50	123.08	122.67	122.25	121.83
2420	2440	127.16	126.74	126.33	125.91	125.49	125.08	124.66	124.24	123.83	123.41	122.99
2440	2460	128.32	127.90	127.49	127.07	126.65	126.24	125.82	125.40	124.99	124.57	124.15



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# 2018

IF THE WAGES ARE-		AND THE NUMBER OF EXEMPTIONS CLAIMED IS-										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE										
2460	2480	129.48	129.06	128.65	128.23	127.81	127.40	126.98	126.56	126.15	125.73	125.31
2480	2500	130.64	130.22	129.81	129.39	128.97	128.56	128.14	127.72	127.31	126.89	126.47
2500	2520	131.80	131.38	130.97	130.55	130.13	129.72	129.30	128.88	128.47	128.05	127.63
2520	2540	132.96	132.54	132.13	131.71	131.29	130.88	130.46	130.04	129.63	129.21	128.79
2540	2560	134.12	133.70	133.29	132.87	132.45	132.04	131.62	131.20	130.79	130.37	129.95
2560	2580	135.28	134.86	134.45	134.03	133.61	133.20	132.78	132.36	131.95	131.53	131.11
2580	2600	136.44	136.02	135.61	135.19	134.77	134.36	133.94	133.52	133.11	132.69	132.27
2600	2620	137.60	137.18	136.77	136.35	135.93	135.52	135.10	134.68	134.27	133.85	133.43
2620	2640	138.76	138.34	137.93	137.51	137.09	136.68	136.26	135.84	135.43	135.01	134.59
2640	2660	139.92	139.50	139.09	138.67	138.25	137.84	137.42	137.00	136.59	136.17	135.75
2660	2680	141.08	140.66	140.25	139.83	139.41	139.00	138.58	138.16	137.75	137.33	136.91
2680	2700	142.24	141.82	141.41	140.99	140.57	140.16	139.74	139.32	138.91	138.49	138.07
2700	2720	143.40	142.98	142.57	142.15	141.73	141.32	140.90	140.48	140.07	139.65	139.23
2720	2740	144.56	144.14	143.73	143.31	142.89	142.48	142.06	141.64	141.23	140.81	140.39
2740	2760	145.72	145.30	144.89	144.47	144.05	143.64	143.22	142.80	142.39	141.97	141.55
2760	2780	146.88	146.46	146.05	145.63	145.21	144.80	144.38	143.96	143.55	143.13	142.71
2780	2800	148.04	147.62	147.21	146.79	146.37	145.96	145.54	145.12	144.71	144.29	143.87
2800	2820	149.20	148.78	148.37	147.95	147.53	147.12	146.70	146.28	145.87	145.45	145.03
2820	2840	150.36	149.94	149.53	149.11	148.69	148.28	147.86	147.44	147.03	146.61	146.19
2840	2860	151.52	151.10	150.69	150.27	149.85	149.44	149.02	148.60	148.19	147.77	147.35
2860	2880	152.68	152.26	151.85	151.43	151.01	150.60	150.18	149.76	149.35	148.93	148.51
2880	2900	153.84	153.42	153.01	152.59	152.17	151.76	151.34	150.92	150.51	150.09	149.67
2900	2920	155.00	154.58	154.17	153.75	153.33	152.92	152.50	152.08	151.67	151.25	150.83
2920	2940	156.16	155.74	155.33	154.91	154.49	154.08	153.66	153.24	152.83	152.41	151.99
2940	2960	157.32	156.90	156.49	156.07	155.65	155.24	154.82	154.40	153.99	153.57	153.15
2960	2980	158.48	158.06	157.65	157.23	156.81	156.40	155.98	155.56	155.15	154.73	154.31
2980	3000	159.64	159.22	158.81	158.39	157.97	157.56	157.14	156.72	156.31	155.89	155.47
3000	3020	160.80	160.38	159.97	159.55	159.13	158.72	158.30	157.88	157.47	157.05	156.63
3020	3040	161.96	161.54	161.13	160.71	160.29	159.88	159.46	159.04	158.63	158.21	157.79
3040	3060	163.12	162.70	162.29	161.87	161.45	161.04	160.62	160.20	159.79	159.37	158.95
3060	3080	164.28	163.86	163.45	163.03	162.61	162.20	161.78	161.36	160.95	160.53	160.11
3080	3100	165.44	165.02	164.61	164.19	163.77	163.36	162.94	162.52	162.11	161.69	161.27
3100	3120	166.60	166.18	165.77	165.35	164.93	164.52	164.10	163.68	163.27	162.85	162.43
3120	3140	167.76	167.34	166.93	166.51	166.09	165.68	165.26	164.84	164.43	164.01	163.59
3140	3160	168.92	168.50	168.09	167.67	167.25	166.84	166.42	166.00	165.59	165.17	164.75
3160	3180	170.08	169.66	169.25	168.83	168.41	168.00	167.58	167.16	166.75	166.33	165.91
3180	3200	171.24	170.82	170.41	169.99	169.57	169.16	168.74	168.32	167.91	167.49	167.07
3200	3220	172.40	171.98	171.57	171.15	170.73	170.32	169.90	169.48	169.07	168.65	168.23
3220	3240	173.56	173.14	172.73	172.31	171.89	171.48	171.06	170.64	170.23	169.81	169.39
3240	3260	174.76	174.34	173.93	173.51	173.09	172.68	172.26	171.84	171.43	171.01	170.59
<b>\$3,260 &amp; Over</b>		<b>6% of All Over \$3,260 Plus</b>										
		174.76	174.34	173.93	173.51	173.09	172.68	172.26	171.84	171.43	171.01	170.59