# 2020 North Dakota Income Tax Withholding

## Rates & Instructions

for Wages Paid in 2020

ND Tax
NORTH DAKOTA

Ryan Rauschenberger
Tax Commissioner

**Go to www.nd.gov/tax for**
tax forms, guidelines, FAQs and more.

**Email additional tax Questions to**
withhold@nd.gov

# Contents

Changes for 2020 ..... 1
Introduction ..... 1
Section 1 – Withholding Methods for Forms W-4 Before 2020 ..... 2
Section 2 – Withholding Methods for Forms W-4 For 2020 And After ..... 46
Section 3 - Supplemental Wages ..... 58

# Changes for 2020

The methods for withholding North Dakota income tax from employees' wages generally have been similar to the methods used for federal income tax withholding purposes. This includes reliance upon the federal Form W-4.

The Internal Revenue Service made significant changes to the federal withholding methods, including a complete revision of Form W-4, for 2020. Changes have been made to North Dakota's income tax withholding methods and tables for 2020 that conform in certain respects to the federal changes. The changes made to these instructions and associated withholding tables accommodate the use of older versions of Form W-4 as well as the new 2020 Form W-4.

# Introduction

These instructions explain how to calculate the amount of North Dakota income tax to withhold from employee wages for the 2020 calendar year. They are set out in the following three sections:

- **Section 1—Withholding Methods For Forms W-4 Before 2020**
  If withholding is based on a Form W-4 (Employee's Withholding Allowance Certificate) from before 2020, use the methods and tables in Section 1 of this booklet. The methods in Section 1 are the same as the methods used in 2019. The withholding allowance amount and the withholding tables have been updated to reflect the inflation-adjusted amounts for 2020. See page 2.
- **Section 2—Withholding Methods For Forms W-4 For 2020 And After**
  If withholding is based on the new 2020 Form W-4 (Employee's Withholding Certificate), or if a newly hired employee has not submitted a Form W-4, use the methods and tables in Section 2 of this booklet. The methods in Section 2 are set up to accommodate the use of the new Form W-4 and are different from the methods used in 2019. See page 46.
- **Section 3—Supplemental Wages**
  This section provides information on withholding from supplemental wages, which may be used in conjunction with the methods in either Section 1 or Section 2, whichever applies.

**Registration and reporting requirements**
For information on employer registration, reporting, and payment requirements for North Dakota wage withholding purposes, see the separate guideline *Income Tax Withholding*.

**Other Types of Withholding**

**Passthrough entity withholding.** The information in this booklet does not apply to passthrough entities that are required to withhold income tax from the year-end North Dakota distributive share of income of certain nonresident beneficiaries and owners. See the instructions to Form 38 (trusts), Form 58 (partnerships), or Form 60 (S corporations) for more information.

**Oil and gas royalty payment withholding.** The information in this booklet does not apply to remitters required to withhold income tax from oil and gas royalty payments made to certain nonresident royalty owners. Information for withholding from these payments can be found on the Office of State Tax Commissioner's website at www.nd.gov/tax.

# Need help?

Download forms and find other information on the Office of State Tax Commissioner's website at: www.nd.gov/tax.

Email— withhold@nd.gov

| | | |
|---|---|---|
| Phone— | Local Bismarck-Mandan area | 701.328.1248 |
| | Toll free | 1.877.328.7088 |
| | TDD | 1.800.366.6888 |

Address— Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Walk-in service— State Capitol, 16th Floor
Monday through Friday
8:00 a.m. to 5:00 p.m.

# Section 1
## Withholding Methods For Forms W-4 Before 2020

***Note: The methods in Section 1 are the same as the methods used in calendar year 2019. The withholding allowance amount and withholding tables have been updated to reflect the inflation-adjusted amounts for 2020.***

If an employee ***has not*** submitted a 2020 Form W-4, and a Form W-4 ***from before 2020*** is being used to calculate the amount to withhold, use the methods in this Section 1. For a new employee who has not submitted a Form W-4, use the methods in Section 2. The methods in this section are as follows:

- **Percentage Method (Forms W-4 before 2020)**
  This method is generally recommended for use by all employers, particularly those with an automated payroll system. See below.
- **Wage Bracket Method (Forms W-4 before 2020)**
  This method is generally useful for employers having both a manual payroll system and a small number of employees with wages below certain thresholds. See page 5.

## Percentage Method
### (Forms W-4 before 2020)

This method is the same as the Percentage Method used in 2019. This method works for any number of withholding allowances claimed by an employee and any amount of wages.

Under this method, determine the amount to withhold in the following steps:

**Step 1 -** Using the table below, find the amount of one withholding allowance for the applicable payroll period.

| Payroll Period | Amount of One Withholding Allowance |
|---|---|
| Weekly | $ 83.00 |
| Biweekly | 165.00 |
| Semimonthly | 179.00 |
| Monthly | 358.00 |
| Quarterly | 1,075.00 |
| Semiannually | 2,150.00 |
| Annually | 4,300.00 |
| Daily or Miscellaneous | 17.00 |

**Step 2 -** Multiply the amount (from step 1) by the number of withholding allowances claimed on Form W-4.

**Step 3 -** Subtract the result (in step 2) from the employee's gross wages for the payroll period.

**Step 4 -** Find the table on pages 3 and 4 for the applicable payroll period and calculate the amount to withhold on the result (in step 3) using the Single Person or Married Person table, whichever applies. Round the result to the nearest whole dollar amount.

**Example.** An employee has not submitted a new Form W-4 for 2020 and the employer is calculating the withholding based on an older Form W-4. The employee checked the Single marital status and is claiming two withholding allowances. The employee is paid wages of $700 for a weekly pay period. The amount to withhold is calculated as follows:

| | | |
|---|---|---|
| 1. Wage payment | | $ 700.00 |
| 2. One withholding allowance—Weekly | $ 83.00 | |
| 3. Number of allowances from Form W-4 | 2 | |
| 4. Total allowance amount (Line 2 x Line 3) | | (166.00) |
| 5. Net wage for table purposes (Line 1 - Line 4) | | $ 534.00 |
| 6. Amount from Table 1, Single Person, rounded to nearest whole dollar amount | | $ 5.00 |

**Minimum withholding amount.** If the withholding amount is less than $1.00, it does not have to be withheld.

**Additional Withholding.** If an employee requests additional North Dakota income tax to be withheld (over the amount calculated using the table), the employer is asked to accommodate the employee's request, if possible. There is no special form or procedure provided for this purpose.

**Supplemental wages.** See page 58.

# 2020 Percentage Method Tables

## (Forms W-4 Before 2020)

### Table 1- Weekly Payroll Period

**(a) SINGLE** person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $119 $0

| Over- | But not over- | | | | | of excess over- |
|---|---|---|---|---|---|---|
| $119 | $891 | | | 1.10% | - | $119 |
| $891 | $1,988 | $8.49 | plus | 2.04% | - | $891 |
| $1,988 | $4,016 | $30.87 | plus | 2.27% | - | $1,988 |
| $4,016 | $8,592 | $76.91 | plus | 2.64% | - | $4,016 |
| $8,592 | -- | $197.71 | plus | 2.90% | - | $8,592 |

**(b) MARRIED** person-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $238 $0

| Over- | But not over- | | | | | of excess over- |
|---|---|---|---|---|---|---|
| $238 | $883 | | | 1.10% | - | $238 |
| $883 | $1,796 | $7.10 | plus | 2.04% | - | $883 |
| $1,796 | $2,611 | $25.72 | plus | 2.27% | - | $1,796 |
| $2,611 | $4,475 | $44.22 | plus | 2.64% | - | $2,611 |
| $4,475 | -- | $93.43 | plus | 2.90% | - | $4,475 |

### Table 2- Biweekly Payroll Period

**(a) SINGLE** person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $238 $0

| Over- | But not over- | | | | | of excess over- |
|---|---|---|---|---|---|---|
| $238 | $1,782 | | | 1.10% | - | $238 |
| $1,782 | $3,975 | $16.98 | plus | 2.04% | - | $1,782 |
| $3,975 | $8,033 | $61.72 | plus | 2.27% | - | $3,975 |
| $8,033 | $17,185 | $153.84 | plus | 2.64% | - | $8,033 |
| $17,185 | -- | $395.45 | plus | 2.90% | - | $17,185 |

**(b) MARRIED** person-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $477 $0

| Over- | But not over- | | | | | of excess over- |
|---|---|---|---|---|---|---|
| $477 | $1,766 | | | 1.10% | - | $477 |
| $1,766 | $3,591 | $14.18 | plus | 2.04% | - | $1,766 |
| $3,591 | $5,221 | $51.41 | plus | 2.27% | - | $3,591 |
| $5,221 | $8,950 | $88.41 | plus | 2.64% | - | $5,221 |
| $8,950 | -- | $186.86 | plus | 2.90% | - | $8,950 |

### Table 3- Semimonthly Payroll Period

**(a) SINGLE** person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $258 $0

| Over- | But not over- | | | | | of excess over- |
|---|---|---|---|---|---|---|
| $258 | $1,930 | | | 1.10% | - | $258 |
| $1,930 | $4,306 | $18.39 | plus | 2.04% | - | $1,930 |
| $4,306 | $8,702 | $66.86 | plus | 2.27% | - | $4,306 |
| $8,702 | $18,617 | $166.65 | plus | 2.64% | - | $8,702 |
| $18,617 | -- | $428.41 | plus | 2.90% | - | $18,617 |

**(b) MARRIED** person-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $517 $0

| Over- | But not over- | | | | | of excess over- |
|---|---|---|---|---|---|---|
| $517 | $1,914 | | | 1.10% | - | $517 |
| $1,914 | $3,891 | $15.37 | plus | 2.04% | - | $1,914 |
| $3,891 | $5,656 | $55.70 | plus | 2.27% | - | $3,891 |
| $5,656 | $9,696 | $95.76 | plus | 2.64% | - | $5,656 |
| $9,696 | -- | $202.42 | plus | 2.90% | - | $9,696 |

### Table 4- Monthly Payroll Period

**(a) SINGLE** person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $517 $0

| Over- | But not over- | | | | | of excess over- |
|---|---|---|---|---|---|---|
| $517 | $3,860 | | | 1.10% | - | $517 |
| $3,860 | $8,613 | $36.77 | plus | 2.04% | - | $3,860 |
| $8,613 | $17,404 | $133.73 | plus | 2.27% | - | $8,613 |
| $17,404 | $37,233 | $333.29 | plus | 2.64% | - | $17,404 |
| $37,233 | -- | $856.78 | plus | 2.90% | - | $37,233 |

**(b) MARRIED** person-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $1,033 $0

| Over- | But not over- | | | | | of excess over- |
|---|---|---|---|---|---|---|
| $1,033 | $3,827 | | | 1.10% | - | $1,033 |
| $3,827 | $7,781 | $30.73 | plus | 2.04% | - | $3,827 |
| $7,781 | $11,313 | $111.40 | plus | 2.27% | - | $7,781 |
| $11,313 | $19,392 | $191.57 | plus | 2.64% | - | $11,313 |
| $19,392 | -- | $404.86 | plus | 2.90% | - | $19,392 |

# 2020 Percentage Method Tables

## (Forms W-4 Before 2020)

### Table 5- Quarterly Payroll Period

**(a) SINGLE** person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

| Not over | $1,550 | $0 | | | | |
|---|---|---|---|---|---|---|
| Over- | But not over- | | | | | of excess over- |
| $1,550 | $11,581 | | | 1.10% | - | $1,550 |
| $11,581 | $25,838 | $110.34 | plus | 2.04% | - | $11,581 |
| $25,838 | $52,213 | $401.18 | plus | 2.27% | - | $25,838 |
| $52,213 | $111,700 | $999.90 | plus | 2.64% | - | $52,213 |
| $111,700 | -- | $2,570.35 | plus | 2.90% | - | $111,700 |

**(b) MARRIED** person-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

| Not over | $3,100 | $0 | | | | |
|---|---|---|---|---|---|---|
| Over- | But not over- | | | | | of excess over- |
| $3,100 | $11,481 | | | 1.10% | - | $3,100 |
| $11,481 | $23,344 | $92.19 | plus | 2.04% | - | $11,481 |
| $23,344 | $33,938 | $334.20 | plus | 2.27% | - | $23,344 |
| $33,938 | $58,175 | $574.68 | plus | 2.64% | - | $33,938 |
| $58,175 | -- | $1,214.54 | plus | 2.90% | - | $58,175 |

### Table 6- Semiannual Payroll Period

**(a) SINGLE** person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

| Not over | $3,100 | $0 | | | | |
|---|---|---|---|---|---|---|
| Over- | But not over- | | | | | of excess over- |
| $3,100 | $23,163 | | | 1.10% | - | $3,100 |
| $23,163 | $51,675 | $220.69 | plus | 2.04% | - | $23,163 |
| $51,675 | $104,425 | $802.34 | plus | 2.27% | - | $51,675 |
| $104,425 | $223,400 | $1,999.76 | plus | 2.64% | - | $104,425 |
| $223,400 | -- | $5,140.70 | plus | 2.90% | - | $223,400 |

**(b) MARRIED** person-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

| Not over | $6,200 | $0 | | | | |
|---|---|---|---|---|---|---|
| Over- | But not over- | | | | | of excess over- |
| $6,200 | $22,963 | | | 1.10% | - | $6,200 |
| $22,963 | $46,688 | $184.39 | plus | 2.04% | - | $22,963 |
| $46,688 | $67,875 | $668.38 | plus | 2.27% | - | $46,688 |
| $67,875 | $116,350 | $1,149.33 | plus | 2.64% | - | $67,875 |
| $116,350 | -- | $2,429.07 | plus | 2.90% | - | $116,350 |

### Table 7- Annual Payroll Period

**(a) SINGLE** person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

| Not over- | $ 6,200 | $0 | | | | |
|---|---|---|---|---|---|---|
| Over- | But not over- | | | | | of excess over- |
| $6,200 | $46,325 | | | 1.10% | - | $6,200 |
| $46,325 | $103,350 | $441.38 | plus | 2.04% | - | $46,325 |
| $103,350 | $208,850 | $1,604.69 | plus | 2.27% | - | $103,350 |
| $208,850 | $446,800 | $3,999.54 | plus | 2.64% | - | $208,850 |
| $446,800 | -- | $10,281.42 | plus | 2.90% | - | $446,800 |

**(b) MARRIED** person-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

| Not over- | $ 12,400 | $0 | | | | |
|---|---|---|---|---|---|---|
| Over- | But not over- | | | | | of excess over- |
| $12,400 | $45,925 | | | 1.10% | - | $12,400 |
| $45,925 | $93,375 | $368.78 | plus | 2.04% | - | $45,925 |
| $93,375 | $135,750 | $1,336.76 | plus | 2.27% | - | $93,375 |
| $135,750 | $232,700 | $2,298.67 | plus | 2.64% | - | $135,750 |
| $232,700 | -- | $4,858.15 | plus | 2.90% | - | $232,700 |

### Table 8- Daily or Miscellaneous Payroll Period

**(a) SINGLE** person (including head of household)-

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: The amount of income tax to withhold is:

| Not over | $24.00 | $0 | | | | |
|---|---|---|---|---|---|---|
| Over- | But not over- | | | | | of excess over- |
| $24 | $178 | | | 1.10% | - | $24 |
| $178 | $398 | $1.69 | plus | 2.04% | - | $178 |
| $398 | $803 | $6.18 | plus | 2.27% | - | $398 |
| $803 | $1,718 | $15.37 | plus | 2.64% | - | $803 |
| $1,718 | -- | $39.53 | plus | 2.90% | - | $1,718 |

**(b) MARRIED** person-

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: The amount of income tax to withhold is:

| Not over | $48.00 | $0 | | | | |
|---|---|---|---|---|---|---|
| Over- | But not over- | | | | | of excess over- |
| $48 | $177 | | | 1.10% | - | $48 |
| $177 | $359 | $1.42 | plus | 2.04% | - | $177 |
| $359 | $522 | $5.13 | plus | 2.27% | - | $359 |
| $522 | $895 | $8.83 | plus | 2.64% | - | $522 |
| $895 | -- | $18.68 | plus | 2.90% | - | $895 |

## Wage Bracket Method
### (Forms W-4 Before 2020)

This method is the same as the Wage Bracket Method used in 2019. It is generally recommended for employers with a manual payroll system and a small number of employees.

Under this method, determine the amount to withhold in the following steps:

**Step 1 -** On pages 6 through 45, find the table for the payroll period and the employee's marital status from Form W-4.

**Step 2 -** On the left side of the table in the wage column, find the wage line on which the employee's wage amount for the payroll period falls.

***Note:*** *If an employee's wages exceed the last wage line in the table, do not use this method to calculate the withholding amount; instead, use the Percentage Method on page 2.*

**Step 3 -** At the top of the table, find the number of withholding allowances claimed by the employee on Form W-4.

***Note:*** *If the employee is claiming more than 10 withholding allowances, see "Over 10 withholding allowances" on this page for additional instructions.*

**Step 4 -** The amount to withhold is the amount shown in the table where the wage line and withholding allowance column meet.

**Over 10 withholding allowances.** If an employee claims more than 10 withholding allowances on Form W-4, this method may still be used as follows:

1. Multiply the number of withholding allowances over 10 by the amount of one withholding allowance for the payroll period from the table on page 2 of this booklet (under the Percentage Method).
2. Subtract the result from the employee's wages for the payroll period.
3. Use the reduced wage amount to find the withholding amount in the column for 10 allowances in the table.

**Additional withholding.** If an employee requests additional North Dakota income tax to be withheld (over the amount using the table), the employer is asked to accommodate the employee's request, if possible. There is no special form or procedure provided for this purpose.

**Supplemental wages.** See page 58.

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**WEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 150 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 150 | 155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 255 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 255 | 260 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 265 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265 | 270 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 275 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | 280 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 285 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 285 | 290 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 295 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 295 | 300 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 305 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 305 | 310 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 315 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | 320 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 325 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 | 330 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 335 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 335 | 340 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 345 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | 350 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 355 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 355 | 360 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 365 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 365 | 370 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**WEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 370 | $ 375 | $ 3 | $ 3 | $ 3 | $ 3 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 375 | 380 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 385 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | 390 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 395 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 395 | 400 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 405 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 405 | 410 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 415 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | 420 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 425 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 425 | 430 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 435 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 435 | 440 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 445 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 445 | 450 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 455 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 455 | 460 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 465 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 465 | 470 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 475 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 475 | 480 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 485 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 485 | 490 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 495 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495 | 500 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 505 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 505 | 510 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | 515 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 515 | 520 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 525 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 525 | 530 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 | 535 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 535 | 540 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 540 | 545 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 545 | 550 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 550 | 555 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 555 | 560 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 560 | 565 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 565 | 570 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 570 | 575 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 575 | 580 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 580 | 585 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 585 | 590 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 590 | 595 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**WEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 595 | $ 600 | $ 5 | $ 5 | $ 5 | $ 5 | $ 5 | $ 5 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 600 | 605 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 605 | 620 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 620 | 635 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 635 | 650 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 650 | 665 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 665 | 680 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 680 | 695 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 695 | 710 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 |
| 710 | 725 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 |
| 725 | 740 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 |
| 740 | 755 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 |
| 755 | 770 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 |
| 770 | 785 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 |
| 785 | 800 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 |
| 800 | 815 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 | 0 |
| 815 | 830 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 | 0 |
| 830 | 845 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 | 0 |
| 845 | 860 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 | 0 |
| 860 | 875 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 |
| 875 | 890 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 |
| 890 | 905 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 0 |
| 905 | 920 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 0 |
| 920 | 935 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 0 |
| 935 | 950 | 10 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 0 |
| 950 | 965 | 10 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| 965 | 980 | 10 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| 980 | 995 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 995 | 1,010 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,010 | 1,025 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,025 | 1,040 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,040 | 1,055 | 12 | 12 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,055 | 1,070 | 12 | 12 | 12 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,070 | 1,085 | 12 | 12 | 12 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,085 | 1,100 | 13 | 13 | 13 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,100 | 1,115 | 13 | 13 | 13 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,115 | 1,130 | 13 | 13 | 13 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,130 | 1,145 | 14 | 14 | 14 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,145 | 1,160 | 14 | 14 | 14 | 14 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,160 | 1,175 | 14 | 14 | 14 | 14 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 1,175 | 1,190 | 14 | 14 | 14 | 14 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 1,190 | 1,205 | 15 | 15 | 15 | 15 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 1,205 | 1,220 | 15 | 15 | 15 | 15 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 1,220 | 1,235 | 15 | 15 | 15 | 15 | 15 | 12 | 12 | 12 | 12 | 12 | 12 |
| 1,235 | 1,250 | 16 | 16 | 16 | 16 | 16 | 12 | 12 | 12 | 12 | 12 | 12 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**WEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 1,250 | $ 1,265 | $ 16 | $ 16 | $ 16 | $ 16 | $ 16 | $ 13 | $ 13 | $ 13 | $ 13 | $ 13 | $ 13 |
| 1,265 | 1,280 | 16 | 16 | 16 | 16 | 16 | 13 | 13 | 13 | 13 | 13 | 13 |
| 1,280 | 1,295 | 17 | 17 | 17 | 17 | 17 | 13 | 13 | 13 | 13 | 13 | 13 |
| 1,295 | 1,310 | 17 | 17 | 17 | 17 | 17 | 13 | 13 | 13 | 13 | 13 | 13 |
| 1,310 | 1,325 | 17 | 17 | 17 | 17 | 17 | 17 | 13 | 13 | 13 | 13 | 13 |
| 1,325 | 1,340 | 17 | 17 | 17 | 17 | 17 | 17 | 13 | 13 | 13 | 13 | 13 |
| 1,340 | 1,355 | 18 | 18 | 18 | 18 | 18 | 18 | 14 | 14 | 14 | 14 | 14 |
| 1,355 | 1,370 | 18 | 18 | 18 | 18 | 18 | 18 | 14 | 14 | 14 | 14 | 14 |
| 1,370 | 1,385 | 18 | 18 | 18 | 18 | 18 | 18 | 14 | 14 | 14 | 14 | 14 |
| 1,385 | 1,400 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 14 | 14 | 14 | 14 |
| 1,400 | 1,415 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 14 | 14 | 14 | 14 |
| 1,415 | 1,430 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 14 | 14 | 14 | 14 |
| 1,430 | 1,445 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 15 | 15 | 15 | 15 |
| 1,445 | 1,460 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 15 | 15 | 15 | 15 |
| 1,460 | 1,475 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 15 | 15 | 15 | 15 |
| 1,475 | 1,490 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 15 | 15 | 15 |
| 1,490 | 1,505 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 15 | 15 | 15 |
| 1,505 | 1,520 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 15 | 15 | 15 |
| 1,520 | 1,535 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 15 | 15 | 15 |
| 1,535 | 1,550 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 16 | 16 | 16 |
| 1,550 | 1,565 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 16 | 16 |
| 1,565 | 1,580 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 16 | 16 |
| 1,580 | 1,595 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 16 | 16 |
| 1,595 | 1,610 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 16 | 16 |
| 1,610 | 1,625 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 16 | 16 |
| 1,625 | 1,640 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 17 | 17 |
| 1,640 | 1,655 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 17 |
| 1,655 | 1,670 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 17 |
| 1,670 | 1,685 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 17 |
| 1,685 | 1,700 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 17 |
| 1,700 | 1,715 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 17 |
| 1,715 | 1,730 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 1,730 | 1,745 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 1,745 | 1,760 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 1,760 | 1,775 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 1,775 | 1,790 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 1,790 | 1,805 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 1,805 | 1,820 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 1,820 | 1,835 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| 1,835 | 1,850 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| 1,850 | 1,865 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| 1,865 | 1,880 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| 1,880 | 1,895 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| 1,895 | 1,910 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| 1,910 | 1,925 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**WEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 275 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 275 | 280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 285 | 290 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 295 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 295 | 300 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 305 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 305 | 310 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 315 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | 320 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 325 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 | 330 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 335 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 335 | 340 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 345 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | 350 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 355 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 355 | 360 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 365 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 365 | 370 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 375 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 375 | 380 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 385 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | 390 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 395 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 395 | 400 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 405 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 405 | 410 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 415 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | 420 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 425 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 425 | 430 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 435 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 435 | 440 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 445 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 445 | 450 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 455 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 455 | 460 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 465 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 465 | 470 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 475 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 475 | 480 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 485 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 485 | 490 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 495 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**WEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 495 | $ 500 | $ 3 | $ 3 | $ 3 | $ 3 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 500 | 505 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 505 | 510 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | 515 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 515 | 520 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 525 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 525 | 530 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 | 535 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 535 | 540 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 545 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 545 | 550 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 550 | 555 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 555 | 560 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 565 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 565 | 570 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 570 | 575 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 575 | 580 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 585 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 585 | 590 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | 595 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 595 | 600 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 605 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 605 | 610 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | 615 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 615 | 620 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 625 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 625 | 630 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | 635 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 635 | 640 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 645 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 645 | 650 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 650 | 655 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 655 | 660 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 660 | 665 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 665 | 670 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 670 | 675 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 675 | 680 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 680 | 685 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 685 | 690 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 690 | 695 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 695 | 700 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 700 | 705 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 705 | 710 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 710 | 715 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 715 | 720 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**WEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 720 | $ 725 | $ 5 | $ 5 | $ 5 | $ 5 | $ 5 | $ 5 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 725 | 730 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 730 | 735 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 735 | 740 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 |
| 740 | 745 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 745 | 750 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 750 | 755 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 755 | 760 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 760 | 765 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 765 | 770 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 770 | 775 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 775 | 780 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 780 | 785 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 785 | 790 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 790 | 805 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 805 | 820 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| 820 | 835 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0 | 0 |
| 835 | 850 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 |
| 850 | 865 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 |
| 865 | 880 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 |
| 880 | 895 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 |
| 895 | 910 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 |
| 910 | 925 | 8 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0 |
| 925 | 940 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 | 0 |
| 940 | 955 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 | 0 |
| 955 | 970 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 | 0 |
| 970 | 985 | 9 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 | 0 |
| 985 | 1,000 | 9 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 |
| 1,000 | 1,015 | 10 | 10 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 0 |
| 1,015 | 1,030 | 10 | 10 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 0 |
| 1,030 | 1,045 | 10 | 10 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 0 |
| 1,045 | 1,060 | 11 | 11 | 11 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 0 |
| 1,060 | 1,075 | 11 | 11 | 11 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| 1,075 | 1,090 | 11 | 11 | 11 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| 1,090 | 1,105 | 11 | 11 | 11 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| 1,105 | 1,120 | 12 | 12 | 12 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,120 | 1,135 | 12 | 12 | 12 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,135 | 1,150 | 12 | 12 | 12 | 12 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,150 | 1,165 | 13 | 13 | 13 | 13 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,165 | 1,180 | 13 | 13 | 13 | 13 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,180 | 1,195 | 13 | 13 | 13 | 13 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1,195 | 1,210 | 14 | 14 | 14 | 14 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,210 | 1,225 | 14 | 14 | 14 | 14 | 14 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,225 | 1,240 | 14 | 14 | 14 | 14 | 14 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,240 | 1,255 | 15 | 15 | 15 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**WEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 1,255 | $ 1,270 | $ 15 | $ 15 | $ 15 | $ 15 | $ 15 | $ 11 | $ 11 | $ 11 | $ 11 | $ 11 | $ 11 |
| 1,270 | 1,285 | 15 | 15 | 15 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 |
| 1,285 | 1,300 | 15 | 15 | 15 | 15 | 15 | 12 | 12 | 12 | 12 | 12 | 12 |
| 1,300 | 1,315 | 16 | 16 | 16 | 16 | 16 | 16 | 12 | 12 | 12 | 12 | 12 |
| 1,315 | 1,330 | 16 | 16 | 16 | 16 | 16 | 16 | 12 | 12 | 12 | 12 | 12 |
| 1,330 | 1,345 | 16 | 16 | 16 | 16 | 16 | 16 | 12 | 12 | 12 | 12 | 12 |
| 1,345 | 1,360 | 17 | 17 | 17 | 17 | 17 | 17 | 12 | 12 | 12 | 12 | 12 |
| 1,360 | 1,375 | 17 | 17 | 17 | 17 | 17 | 17 | 12 | 12 | 12 | 12 | 12 |
| 1,375 | 1,390 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 13 | 13 | 13 | 13 |
| 1,390 | 1,405 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 13 | 13 | 13 | 13 |
| 1,405 | 1,420 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 13 | 13 | 13 | 13 |
| 1,420 | 1,435 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 13 | 13 | 13 | 13 |
| 1,435 | 1,450 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 13 | 13 | 13 | 13 |
| 1,450 | 1,465 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 13 | 13 | 13 | 13 |
| 1,465 | 1,480 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 14 | 14 | 14 |
| 1,480 | 1,495 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 14 | 14 | 14 |
| 1,495 | 1,510 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 14 | 14 | 14 |
| 1,510 | 1,525 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 14 | 14 | 14 |
| 1,525 | 1,540 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 14 | 14 | 14 |
| 1,540 | 1,555 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 14 | 14 |
| 1,555 | 1,570 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 15 | 15 |
| 1,570 | 1,585 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 15 | 15 |
| 1,585 | 1,600 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 15 | 15 |
| 1,600 | 1,615 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 15 | 15 |
| 1,615 | 1,630 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 15 | 15 |
| 1,630 | 1,645 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 15 |
| 1,645 | 1,660 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 16 |
| 1,660 | 1,675 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 16 |
| 1,675 | 1,690 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 16 |
| 1,690 | 1,705 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 16 |
| 1,705 | 1,720 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| 1,720 | 1,735 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| 1,735 | 1,750 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 1,750 | 1,765 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 1,765 | 1,780 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 1,780 | 1,795 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 1,795 | 1,810 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 1,810 | 1,825 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 1,825 | 1,840 | 27 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 1,840 | 1,855 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 1,855 | 1,870 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 1,870 | 1,885 | 28 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 1,885 | 1,900 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| 1,900 | 1,915 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| 1,915 | 1,930 | 29 | 29 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**BIWEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 275 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 275 | 280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 285 | 290 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 295 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 295 | 300 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 305 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 305 | 310 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 315 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | 320 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 325 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 | 330 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 335 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 335 | 340 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 345 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | 350 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 355 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 355 | 360 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 365 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 365 | 370 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 375 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 375 | 380 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 385 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | 390 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 395 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 395 | 400 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 405 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 405 | 410 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 415 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | 420 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 425 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 425 | 430 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 435 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 435 | 440 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 445 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 445 | 450 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 455 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 455 | 460 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 465 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 465 | 470 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 475 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 475 | 480 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 485 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 485 | 490 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 495 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**BIWEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 495 | $ 500 | $ 3 | $ 3 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 500 | 505 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 505 | 510 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | 515 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 515 | 520 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 525 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 525 | 530 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 | 545 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 545 | 560 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 575 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 575 | 590 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | 605 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 605 | 620 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 635 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 635 | 650 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 650 | 665 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 665 | 680 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 695 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 695 | 710 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 710 | 725 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 725 | 740 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 755 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 755 | 770 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 770 | 785 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 785 | 800 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 815 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 815 | 830 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 830 | 845 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 845 | 860 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 875 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 875 | 890 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 890 | 905 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 905 | 920 | 7 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 935 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 935 | 950 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 950 | 965 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 965 | 980 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 995 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 995 | 1,010 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,010 | 1,025 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,025 | 1,040 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,055 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,055 | 1,085 | 9 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,085 | 1,115 | 9 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,115 | 1,145 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**BIWEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 1,145 | $ 1,175 | $ 10 | $ 10 | $ 10 | $ 10 | $ 10 | $ 10 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 1,175 | 1,205 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,205 | 1,235 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,235 | 1,265 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 |
| 1,265 | 1,295 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 |
| 1,295 | 1,325 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |
| 1,325 | 1,355 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |
| 1,355 | 1,385 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |
| 1,385 | 1,415 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 |
| 1,415 | 1,445 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 |
| 1,445 | 1,475 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 |
| 1,475 | 1,505 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,505 | 1,535 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,535 | 1,565 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,565 | 1,595 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 |
| 1,595 | 1,625 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 |
| 1,625 | 1,655 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 |
| 1,655 | 1,685 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,685 | 1,715 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,715 | 1,745 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 |
| 1,745 | 1,775 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 |
| 1,775 | 1,805 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 |
| 1,805 | 1,835 | 18 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 |
| 1,835 | 1,865 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 |
| 1,865 | 1,895 | 19 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 |
| 1,895 | 1,925 | 20 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| 1,925 | 1,955 | 20 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 1,955 | 1,985 | 21 | 21 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 1,985 | 2,015 | 21 | 21 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 2,015 | 2,045 | 22 | 22 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,045 | 2,075 | 23 | 23 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,075 | 2,105 | 23 | 23 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,105 | 2,135 | 24 | 24 | 24 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,135 | 2,165 | 24 | 24 | 24 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,165 | 2,195 | 25 | 25 | 25 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,195 | 2,225 | 26 | 26 | 26 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,225 | 2,255 | 26 | 26 | 26 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,255 | 2,285 | 27 | 27 | 27 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,285 | 2,315 | 28 | 28 | 28 | 28 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,315 | 2,345 | 28 | 28 | 28 | 28 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,345 | 2,375 | 29 | 29 | 29 | 29 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,375 | 2,405 | 29 | 29 | 29 | 29 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| 2,405 | 2,435 | 30 | 30 | 30 | 30 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| 2,435 | 2,465 | 31 | 31 | 31 | 31 | 31 | 24 | 24 | 24 | 24 | 24 | 24 |
| 2,465 | 2,495 | 31 | 31 | 31 | 31 | 31 | 25 | 25 | 25 | 25 | 25 | 25 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**BIWEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 2,495 | $ 2,525 | $ 32 | $ 32 | $ 32 | $ 32 | $ 32 | $ 25 | $ 25 | $ 25 | $ 25 | $ 25 | $ 25 |
| 2,525 | 2,555 | 32 | 32 | 32 | 32 | 32 | 25 | 25 | 25 | 25 | 25 | 25 |
| 2,555 | 2,585 | 33 | 33 | 33 | 33 | 33 | 26 | 26 | 26 | 26 | 26 | 26 |
| 2,585 | 2,615 | 34 | 34 | 34 | 34 | 34 | 26 | 26 | 26 | 26 | 26 | 26 |
| 2,615 | 2,645 | 34 | 34 | 34 | 34 | 34 | 34 | 26 | 26 | 26 | 26 | 26 |
| 2,645 | 2,675 | 35 | 35 | 35 | 35 | 35 | 35 | 27 | 27 | 27 | 27 | 27 |
| 2,675 | 2,705 | 36 | 36 | 36 | 36 | 36 | 36 | 27 | 27 | 27 | 27 | 27 |
| 2,705 | 2,735 | 36 | 36 | 36 | 36 | 36 | 36 | 27 | 27 | 27 | 27 | 27 |
| 2,735 | 2,765 | 37 | 37 | 37 | 37 | 37 | 37 | 28 | 28 | 28 | 28 | 28 |
| 2,765 | 2,795 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 28 | 28 | 28 | 28 |
| 2,795 | 2,825 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 28 | 28 | 28 | 28 |
| 2,825 | 2,855 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 29 | 29 | 29 | 29 |
| 2,855 | 2,885 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 29 | 29 | 29 | 29 |
| 2,885 | 2,915 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 29 | 29 | 29 | 29 |
| 2,915 | 2,945 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 30 | 30 | 30 | 30 |
| 2,945 | 2,975 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 30 | 30 | 30 |
| 2,975 | 3,005 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 30 | 30 | 30 |
| 3,005 | 3,035 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 31 | 31 | 31 |
| 3,035 | 3,065 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 31 | 31 | 31 |
| 3,065 | 3,095 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 31 | 31 | 31 |
| 3,095 | 3,125 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 32 | 32 |
| 3,125 | 3,155 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 32 | 32 |
| 3,155 | 3,185 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 32 | 32 |
| 3,185 | 3,215 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 33 | 33 |
| 3,215 | 3,245 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 33 | 33 |
| 3,245 | 3,275 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 33 | 33 |
| 3,275 | 3,305 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 34 |
| 3,305 | 3,335 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 34 |
| 3,335 | 3,365 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 34 |
| 3,365 | 3,395 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 35 |
| 3,395 | 3,425 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 35 |
| 3,425 | 3,455 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 |
| 3,455 | 3,485 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 |
| 3,485 | 3,515 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| 3,515 | 3,545 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| 3,545 | 3,575 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| 3,575 | 3,605 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| 3,605 | 3,635 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| 3,635 | 3,665 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 |
| 3,665 | 3,695 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 |
| 3,695 | 3,725 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 |
| 3,725 | 3,755 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 |
| 3,755 | 3,785 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| 3,785 | 3,815 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| 3,815 | 3,845 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**BIWEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 525 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 525 | 530 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 | 535 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 535 | 540 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 545 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 545 | 550 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 550 | 555 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 555 | 560 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 565 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 565 | 570 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 570 | 575 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 575 | 580 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 585 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 585 | 590 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | 595 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 595 | 600 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 605 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 605 | 610 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | 615 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 615 | 620 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 625 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 625 | 630 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | 635 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 635 | 640 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 645 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 645 | 650 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 650 | 655 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 655 | 660 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 665 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 665 | 670 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670 | 675 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 675 | 680 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 685 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 685 | 690 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 690 | 695 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 695 | 700 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 705 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 705 | 710 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 710 | 715 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 715 | 720 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 725 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 725 | 730 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 730 | 735 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 735 | 740 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 745 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**BIWEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 745 | $ 750 | $ 3 | $ 3 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 750 | 755 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 755 | 770 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 770 | 785 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 785 | 800 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 815 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 815 | 830 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 830 | 845 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 845 | 860 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 875 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 875 | 890 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 890 | 905 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 905 | 920 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 935 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 935 | 950 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 950 | 965 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 965 | 980 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 995 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 995 | 1,010 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,010 | 1,025 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,025 | 1,040 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,055 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,055 | 1,070 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,070 | 1,085 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,085 | 1,100 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,125 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,125 | 1,150 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,150 | 1,175 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,175 | 1,200 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,225 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,225 | 1,250 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,250 | 1,275 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,275 | 1,300 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,300 | 1,325 | 9 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,325 | 1,350 | 9 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,350 | 1,375 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,375 | 1,400 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,425 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,425 | 1,450 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,450 | 1,475 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,475 | 1,500 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 |
| 1,500 | 1,525 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 |
| 1,525 | 1,550 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |
| 1,550 | 1,575 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |
| 1,575 | 1,600 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**BIWEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 1,600 | $ 1,625 | $ 12 | $ 12 | $ 12 | $ 12 | $ 12 | $ 12 | $ 12 | $ 0 | $ 0 | $ 0 | $ 0 |
| 1,625 | 1,650 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 |
| 1,650 | 1,675 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 |
| 1,675 | 1,700 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 |
| 1,700 | 1,725 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,725 | 1,750 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,750 | 1,775 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,775 | 1,800 | 15 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,800 | 1,825 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 |
| 1,825 | 1,850 | 16 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 |
| 1,850 | 1,875 | 16 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 |
| 1,875 | 1,900 | 17 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,900 | 1,925 | 17 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,925 | 1,950 | 18 | 18 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,950 | 1,975 | 18 | 18 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,975 | 2,000 | 19 | 19 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 |
| 2,000 | 2,025 | 19 | 19 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 |
| 2,025 | 2,050 | 20 | 20 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 |
| 2,050 | 2,075 | 20 | 20 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 |
| 2,075 | 2,100 | 21 | 21 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 |
| 2,100 | 2,125 | 21 | 21 | 21 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 |
| 2,125 | 2,150 | 22 | 22 | 22 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| 2,150 | 2,175 | 22 | 22 | 22 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 2,175 | 2,200 | 23 | 23 | 23 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 2,200 | 2,225 | 23 | 23 | 23 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 2,225 | 2,250 | 24 | 24 | 24 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 2,250 | 2,275 | 24 | 24 | 24 | 24 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,275 | 2,300 | 25 | 25 | 25 | 25 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,300 | 2,325 | 25 | 25 | 25 | 25 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,325 | 2,350 | 26 | 26 | 26 | 26 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,350 | 2,375 | 26 | 26 | 26 | 26 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,375 | 2,400 | 27 | 27 | 27 | 27 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,400 | 2,425 | 27 | 27 | 27 | 27 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,425 | 2,450 | 28 | 28 | 28 | 28 | 28 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,450 | 2,475 | 28 | 28 | 28 | 28 | 28 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,475 | 2,500 | 29 | 29 | 29 | 29 | 29 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,500 | 2,525 | 29 | 29 | 29 | 29 | 29 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,525 | 2,550 | 30 | 30 | 30 | 30 | 30 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,550 | 2,575 | 30 | 30 | 30 | 30 | 30 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,575 | 2,600 | 31 | 31 | 31 | 31 | 31 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,600 | 2,625 | 31 | 31 | 31 | 31 | 31 | 31 | 23 | 23 | 23 | 23 | 23 |
| 2,625 | 2,650 | 32 | 32 | 32 | 32 | 32 | 32 | 24 | 24 | 24 | 24 | 24 |
| 2,650 | 2,675 | 32 | 32 | 32 | 32 | 32 | 32 | 24 | 24 | 24 | 24 | 24 |
| 2,675 | 2,700 | 33 | 33 | 33 | 33 | 33 | 33 | 24 | 24 | 24 | 24 | 24 |
| 2,700 | 2,725 | 33 | 33 | 33 | 33 | 33 | 33 | 25 | 25 | 25 | 25 | 25 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**BIWEEKLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 2,725 | $ 2,750 | $ 34 | $ 34 | $ 34 | $ 34 | $ 34 | $ 34 | $ 25 | $ 25 | $ 25 | $ 25 | $ 25 |
| 2,750 | 2,775 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 25 | 25 | 25 | 25 |
| 2,775 | 2,800 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 25 | 25 | 25 | 25 |
| 2,800 | 2,825 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 26 | 26 | 26 | 26 |
| 2,825 | 2,850 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 26 | 26 | 26 | 26 |
| 2,850 | 2,875 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 26 | 26 | 26 | 26 |
| 2,875 | 2,900 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 27 | 27 | 27 | 27 |
| 2,900 | 2,925 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 27 | 27 | 27 | 27 |
| 2,925 | 2,950 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 27 | 27 | 27 |
| 2,950 | 2,975 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 27 | 27 | 27 |
| 2,975 | 3,000 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 28 | 28 | 28 |
| 3,000 | 3,025 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 28 | 28 | 28 |
| 3,025 | 3,050 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 28 | 28 | 28 |
| 3,050 | 3,075 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 28 | 28 | 28 |
| 3,075 | 3,100 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 29 | 29 | 29 |
| 3,100 | 3,125 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 29 | 29 |
| 3,125 | 3,150 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 29 | 29 |
| 3,150 | 3,175 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 30 | 30 |
| 3,175 | 3,200 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 30 | 30 |
| 3,200 | 3,225 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 30 | 30 |
| 3,225 | 3,250 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 30 | 30 |
| 3,250 | 3,275 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 31 |
| 3,275 | 3,300 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 31 |
| 3,300 | 3,325 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 31 |
| 3,325 | 3,350 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 31 |
| 3,350 | 3,375 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 32 |
| 3,375 | 3,400 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 32 |
| 3,400 | 3,425 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 32 |
| 3,425 | 3,450 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 |
| 3,450 | 3,475 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 |
| 3,475 | 3,500 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 |
| 3,500 | 3,525 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 3,525 | 3,550 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 3,550 | 3,575 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 |
| 3,575 | 3,600 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 |
| 3,600 | 3,625 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| 3,625 | 3,650 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| 3,650 | 3,675 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| 3,675 | 3,700 | 54 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| 3,700 | 3,725 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| 3,725 | 3,750 | 55 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| 3,750 | 3,775 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 |
| 3,775 | 3,800 | 56 | 56 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 |
| 3,800 | 3,825 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 |
| 3,825 | 3,850 | 57 | 57 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**SEMIMONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 300 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 300 | 305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 305 | 310 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 315 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | 320 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 325 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 | 330 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 335 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 335 | 340 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 345 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | 350 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 355 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 355 | 360 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 365 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 365 | 370 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 375 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 375 | 380 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 385 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | 390 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 395 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 395 | 400 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 405 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 405 | 410 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 415 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | 420 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 425 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 425 | 430 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 435 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 435 | 440 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 445 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 445 | 450 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 465 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 465 | 480 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 495 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495 | 510 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | 525 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 525 | 540 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 555 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 555 | 570 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 570 | 585 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 585 | 600 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 615 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 615 | 630 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | 645 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 645 | 660 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**SEMIMONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 660 | $ 675 | $ 5 | $ 5 | $ 5 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 675 | 690 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 690 | 705 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 705 | 720 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 735 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 735 | 750 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 750 | 765 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 765 | 780 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 795 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 795 | 810 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 810 | 825 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 825 | 840 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 855 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 855 | 870 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 870 | 885 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 885 | 900 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 915 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 915 | 930 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 930 | 945 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 945 | 960 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 975 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 975 | 990 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 990 | 1,005 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,005 | 1,020 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,035 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,035 | 1,050 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,050 | 1,065 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,065 | 1,080 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,095 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,095 | 1,110 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,110 | 1,125 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,125 | 1,140 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,155 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,155 | 1,170 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,170 | 1,185 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,185 | 1,200 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,230 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,230 | 1,260 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,290 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,290 | 1,320 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,350 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |
| 1,350 | 1,380 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |
| 1,380 | 1,410 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 |
| 1,410 | 1,440 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 |
| 1,440 | 1,470 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**SEMIMONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 1,470 | $ 1,500 | $ 13 | $ 13 | $ 13 | $ 13 | $ 13 | $ 13 | $ 13 | $ 0 | $ 0 | $ 0 | $ 0 |
| 1,500 | 1,530 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,530 | 1,560 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,560 | 1,590 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,590 | 1,620 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 | 0 |
| 1,620 | 1,650 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 | 0 |
| 1,650 | 1,680 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 | 0 |
| 1,680 | 1,710 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,710 | 1,740 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,740 | 1,770 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,770 | 1,800 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 | 0 |
| 1,800 | 1,830 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 | 0 |
| 1,830 | 1,860 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 | 0 |
| 1,860 | 1,890 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 |
| 1,890 | 1,920 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 |
| 1,920 | 1,950 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 |
| 1,950 | 1,980 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 0 |
| 1,980 | 2,010 | 20 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 0 |
| 2,010 | 2,040 | 20 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 0 |
| 2,040 | 2,070 | 21 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,070 | 2,100 | 22 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,100 | 2,130 | 22 | 22 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,130 | 2,160 | 23 | 23 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,160 | 2,190 | 23 | 23 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,190 | 2,220 | 24 | 24 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,220 | 2,250 | 25 | 25 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,250 | 2,280 | 25 | 25 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,280 | 2,310 | 26 | 26 | 26 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,310 | 2,340 | 26 | 26 | 26 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,340 | 2,370 | 27 | 27 | 27 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,370 | 2,400 | 28 | 28 | 28 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,400 | 2,430 | 28 | 28 | 28 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| 2,430 | 2,460 | 29 | 29 | 29 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| 2,460 | 2,490 | 30 | 30 | 30 | 30 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| 2,490 | 2,520 | 30 | 30 | 30 | 30 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 2,520 | 2,550 | 31 | 31 | 31 | 31 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 2,550 | 2,580 | 31 | 31 | 31 | 31 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 2,580 | 2,610 | 32 | 32 | 32 | 32 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 2,610 | 2,640 | 33 | 33 | 33 | 33 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 2,640 | 2,670 | 33 | 33 | 33 | 33 | 33 | 26 | 26 | 26 | 26 | 26 | 26 |
| 2,670 | 2,700 | 34 | 34 | 34 | 34 | 34 | 27 | 27 | 27 | 27 | 27 | 27 |
| 2,700 | 2,730 | 34 | 34 | 34 | 34 | 34 | 27 | 27 | 27 | 27 | 27 | 27 |
| 2,730 | 2,760 | 35 | 35 | 35 | 35 | 35 | 27 | 27 | 27 | 27 | 27 | 27 |
| 2,760 | 2,790 | 36 | 36 | 36 | 36 | 36 | 28 | 28 | 28 | 28 | 28 | 28 |
| 2,790 | 2,820 | 36 | 36 | 36 | 36 | 36 | 28 | 28 | 28 | 28 | 28 | 28 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**SEMIMONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 2,820 | $ 2,850 | $ 37 | $ 37 | $ 37 | $ 37 | $ 37 | $ 37 | $ 28 | $ 28 | $ 28 | $ 28 | $ 28 |
| 2,850 | 2,880 | 37 | 37 | 37 | 37 | 37 | 37 | 29 | 29 | 29 | 29 | 29 |
| 2,880 | 2,910 | 38 | 38 | 38 | 38 | 38 | 38 | 29 | 29 | 29 | 29 | 29 |
| 2,910 | 2,940 | 39 | 39 | 39 | 39 | 39 | 39 | 29 | 29 | 29 | 29 | 29 |
| 2,940 | 2,970 | 39 | 39 | 39 | 39 | 39 | 39 | 30 | 30 | 30 | 30 | 30 |
| 2,970 | 3,000 | 40 | 40 | 40 | 40 | 40 | 40 | 30 | 30 | 30 | 30 | 30 |
| 3,000 | 3,030 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 30 | 30 | 30 | 30 |
| 3,030 | 3,060 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 31 | 31 | 31 | 31 |
| 3,060 | 3,090 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 31 | 31 | 31 | 31 |
| 3,090 | 3,120 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 31 | 31 | 31 | 31 |
| 3,120 | 3,150 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 32 | 32 | 32 | 32 |
| 3,150 | 3,180 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 32 | 32 | 32 | 32 |
| 3,180 | 3,210 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 32 | 32 | 32 |
| 3,210 | 3,240 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 33 | 33 | 33 |
| 3,240 | 3,270 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 33 | 33 | 33 |
| 3,270 | 3,300 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 33 | 33 | 33 |
| 3,300 | 3,330 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 34 | 34 | 34 |
| 3,330 | 3,360 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 34 | 34 | 34 |
| 3,360 | 3,390 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 34 | 34 |
| 3,390 | 3,420 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 35 | 35 |
| 3,420 | 3,450 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 35 | 35 |
| 3,450 | 3,480 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 35 | 35 |
| 3,480 | 3,510 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 36 | 36 |
| 3,510 | 3,540 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 36 | 36 |
| 3,540 | 3,570 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 36 |
| 3,570 | 3,600 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 37 |
| 3,600 | 3,630 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 37 |
| 3,630 | 3,660 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 37 |
| 3,660 | 3,690 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 38 |
| 3,690 | 3,720 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 38 |
| 3,720 | 3,750 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 |
| 3,750 | 3,780 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 |
| 3,780 | 3,810 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 |
| 3,810 | 3,840 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 |
| 3,840 | 3,870 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| 3,870 | 3,900 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| 3,900 | 3,930 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 |
| 3,930 | 3,960 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 |
| 3,960 | 3,990 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 3,990 | 4,020 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 |
| 4,020 | 4,050 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 |
| 4,050 | 4,080 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 |
| 4,080 | 4,110 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 |
| 4,110 | 4,140 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 |
| 4,140 | 4,170 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**SEMIMONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 550 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 550 | 555 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 555 | 560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 565 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 565 | 570 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 570 | 575 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 575 | 580 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 585 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 585 | 590 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | 595 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 595 | 600 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 605 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 605 | 610 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | 615 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 615 | 620 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 625 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 625 | 630 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | 635 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 635 | 640 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 645 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 645 | 650 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 650 | 655 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 655 | 660 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 665 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 665 | 670 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670 | 675 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 675 | 680 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 685 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 685 | 690 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 690 | 695 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 695 | 700 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 705 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 705 | 710 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 710 | 715 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 715 | 720 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 725 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 725 | 730 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 730 | 735 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 735 | 740 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 745 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 745 | 750 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 750 | 755 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 755 | 760 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 765 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 765 | 770 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**SEMIMONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 770 | $ 775 | $ 3 | $ 3 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 775 | 780 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 785 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 785 | 790 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 790 | 795 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 795 | 800 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 805 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 805 | 810 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 810 | 815 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 815 | 820 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 825 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 825 | 830 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 830 | 835 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 835 | 840 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 845 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 845 | 850 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 850 | 865 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 865 | 880 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 895 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 895 | 910 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 910 | 925 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 925 | 940 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 955 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 955 | 970 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 970 | 985 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 985 | 1,000 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,015 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,015 | 1,030 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,030 | 1,045 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,045 | 1,060 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,075 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,075 | 1,090 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,090 | 1,105 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,105 | 1,135 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,135 | 1,165 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,165 | 1,195 | 7 | 7 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,195 | 1,225 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,225 | 1,255 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,255 | 1,285 | 8 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,285 | 1,315 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,315 | 1,345 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,345 | 1,375 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,375 | 1,405 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,405 | 1,435 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,435 | 1,465 | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**SEMIMONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 1,465 | $ 1,495 | $ 11 | $ 11 | $ 11 | $ 11 | $ 11 | $ 11 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 1,495 | 1,525 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,525 | 1,555 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,555 | 1,585 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 | 0 |
| 1,585 | 1,615 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |
| 1,615 | 1,645 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 |
| 1,645 | 1,675 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 |
| 1,675 | 1,705 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 |
| 1,705 | 1,735 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 |
| 1,735 | 1,765 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 | 0 |
| 1,765 | 1,795 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,795 | 1,825 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 0 | 0 |
| 1,825 | 1,855 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 | 0 |
| 1,855 | 1,885 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 | 0 |
| 1,885 | 1,915 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 0 | 0 |
| 1,915 | 1,945 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 | 0 |
| 1,945 | 1,975 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 1,975 | 2,005 | 17 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 0 | 0 |
| 2,005 | 2,035 | 18 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 | 0 |
| 2,035 | 2,065 | 18 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 | 0 |
| 2,065 | 2,095 | 19 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 0 | 0 |
| 2,095 | 2,125 | 19 | 19 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 | 0 |
| 2,125 | 2,155 | 20 | 20 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 |
| 2,155 | 2,185 | 21 | 21 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 0 |
| 2,185 | 2,215 | 21 | 21 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 0 |
| 2,215 | 2,245 | 22 | 22 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 0 |
| 2,245 | 2,275 | 22 | 22 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 0 |
| 2,275 | 2,305 | 23 | 23 | 23 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 0 |
| 2,305 | 2,335 | 24 | 24 | 24 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,335 | 2,365 | 24 | 24 | 24 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,365 | 2,395 | 25 | 25 | 25 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 2,395 | 2,425 | 25 | 25 | 25 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,425 | 2,455 | 26 | 26 | 26 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,455 | 2,485 | 27 | 27 | 27 | 27 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 2,485 | 2,515 | 27 | 27 | 27 | 27 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,515 | 2,545 | 28 | 28 | 28 | 28 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,545 | 2,575 | 29 | 29 | 29 | 29 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 2,575 | 2,605 | 29 | 29 | 29 | 29 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,605 | 2,635 | 30 | 30 | 30 | 30 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,635 | 2,665 | 30 | 30 | 30 | 30 | 30 | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,665 | 2,695 | 31 | 31 | 31 | 31 | 31 | 24 | 24 | 24 | 24 | 24 | 24 |
| 2,695 | 2,725 | 32 | 32 | 32 | 32 | 32 | 24 | 24 | 24 | 24 | 24 | 24 |
| 2,725 | 2,755 | 32 | 32 | 32 | 32 | 32 | 24 | 24 | 24 | 24 | 24 | 24 |
| 2,755 | 2,785 | 33 | 33 | 33 | 33 | 33 | 25 | 25 | 25 | 25 | 25 | 25 |
| 2,785 | 2,815 | 33 | 33 | 33 | 33 | 33 | 25 | 25 | 25 | 25 | 25 | 25 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**SEMIMONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 2,815 | $ 2,845 | $ 34 | $ 34 | $ 34 | $ 34 | $ 34 | $ 34 | $ 25 | $ 25 | $ 25 | $ 25 | $ 25 |
| 2,845 | 2,875 | 35 | 35 | 35 | 35 | 35 | 35 | 26 | 26 | 26 | 26 | 26 |
| 2,875 | 2,905 | 35 | 35 | 35 | 35 | 35 | 35 | 26 | 26 | 26 | 26 | 26 |
| 2,905 | 2,935 | 36 | 36 | 36 | 36 | 36 | 36 | 26 | 26 | 26 | 26 | 26 |
| 2,935 | 2,965 | 37 | 37 | 37 | 37 | 37 | 37 | 27 | 27 | 27 | 27 | 27 |
| 2,965 | 2,995 | 37 | 37 | 37 | 37 | 37 | 37 | 27 | 27 | 27 | 27 | 27 |
| 2,995 | 3,025 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 27 | 27 | 27 | 27 |
| 3,025 | 3,055 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 28 | 28 | 28 | 28 |
| 3,055 | 3,085 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 28 | 28 | 28 | 28 |
| 3,085 | 3,115 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 28 | 28 | 28 | 28 |
| 3,115 | 3,145 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 29 | 29 | 29 | 29 |
| 3,145 | 3,175 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 29 | 29 | 29 | 29 |
| 3,175 | 3,205 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 29 | 29 | 29 |
| 3,205 | 3,235 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 30 | 30 | 30 |
| 3,235 | 3,265 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 30 | 30 | 30 |
| 3,265 | 3,295 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 30 | 30 | 30 |
| 3,295 | 3,325 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 31 | 31 | 31 |
| 3,325 | 3,355 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 31 | 31 | 31 |
| 3,355 | 3,385 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 31 | 31 |
| 3,385 | 3,415 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 32 | 32 |
| 3,415 | 3,445 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 32 | 32 |
| 3,445 | 3,475 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 32 | 32 |
| 3,475 | 3,505 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 33 | 33 |
| 3,505 | 3,535 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 33 | 33 |
| 3,535 | 3,565 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 33 |
| 3,565 | 3,595 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 34 |
| 3,595 | 3,625 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 34 |
| 3,625 | 3,655 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 34 |
| 3,655 | 3,685 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 35 |
| 3,685 | 3,715 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 35 |
| 3,715 | 3,745 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| 3,745 | 3,775 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| 3,775 | 3,805 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| 3,805 | 3,835 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| 3,835 | 3,865 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 |
| 3,865 | 3,895 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 |
| 3,895 | 3,925 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 |
| 3,925 | 3,955 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 |
| 3,955 | 3,985 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 |
| 3,985 | 4,015 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| 4,015 | 4,045 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 |
| 4,045 | 4,075 | 60 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 |
| 4,075 | 4,105 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 4,105 | 4,135 | 61 | 61 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 4,135 | 4,165 | 62 | 62 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**MONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 550 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 550 | 560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 570 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 570 | 580 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 590 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | 600 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 610 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | 620 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 630 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | 640 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 650 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 650 | 660 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 670 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670 | 680 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 690 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 690 | 700 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 710 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 710 | 720 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 730 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 730 | 740 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 750 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 750 | 760 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 770 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 770 | 780 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 790 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 790 | 800 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**MONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 1,180 | $ 1,200 | $ 7 | $ 7 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 1,200 | 1,220 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,300 | 1,320 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,340 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,340 | 1,360 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,380 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,380 | 1,400 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,420 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,420 | 1,440 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,460 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,460 | 1,480 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,500 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,500 | 1,540 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,540 | 1,580 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,580 | 1,620 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,620 | 1,660 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,660 | 1,700 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,700 | 1,740 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,740 | 1,780 | 14 | 14 | 14 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,780 | 1,820 | 14 | 14 | 14 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,820 | 1,860 | 15 | 15 | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,860 | 1,900 | 15 | 15 | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,900 | 1,940 | 15 | 15 | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,940 | 1,980 | 16 | 16 | 16 | 16 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,980 | 2,020 | 16 | 16 | 16 | 16 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,020 | 2,060 | 17 | 17 | 17 | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,060 | 2,100 | 17 | 17 | 17 | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,100 | 2,160 | 18 | 18 | 18 | 18 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,160 | 2,220 | 18 | 18 | 18 | 18 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,220 | 2,280 | 19 | 19 | 19 | 19 | 19 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,280 | 2,340 | 20 | 20 | 20 | 20 | 20 | 20 | 0 | 0 | 0 | 0 | 0 |
| 2,340 | 2,400 | 20 | 20 | 20 | 20 | 20 | 20 | 0 | 0 | 0 | 0 | 0 |
| 2,400 | 2,460 | 21 | 21 | 21 | 21 | 21 | 21 | 0 | 0 | 0 | 0 | 0 |
| 2,460 | 2,520 | 22 | 22 | 22 | 22 | 22 | 22 | 0 | 0 | 0 | 0 | 0 |
| 2,520 | 2,580 | 22 | 22 | 22 | 22 | 22 | 22 | 0 | 0 | 0 | 0 | 0 |
| 2,580 | 2,640 | 23 | 23 | 23 | 23 | 23 | 23 | 0 | 0 | 0 | 0 | 0 |
| 2,640 | 2,700 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 0 | 0 | 0 | 0 |
| 2,700 | 2,760 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 0 | 0 | 0 | 0 |
| 2,760 | 2,820 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 0 | 0 | 0 | 0 |
| 2,820 | 2,880 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 0 | 0 | 0 | 0 |
| 2,880 | 2,940 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**MONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 2,940 | $ 3,000 | $ 27 | $ 27 | $ 27 | $ 27 | $ 27 | $ 27 | $ 27 | $ 0 | $ 0 | $ 0 | $ 0 |
| 3,000 | 3,060 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 0 | 0 | 0 |
| 3,060 | 3,120 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 0 | 0 | 0 |
| 3,120 | 3,180 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 0 | 0 | 0 |
| 3,180 | 3,240 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 0 | 0 | 0 |
| 3,240 | 3,300 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 0 | 0 | 0 |
| 3,300 | 3,360 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 0 | 0 | 0 |
| 3,360 | 3,420 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 0 | 0 |
| 3,420 | 3,480 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 0 | 0 |
| 3,480 | 3,540 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 0 | 0 |
| 3,540 | 3,600 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 0 | 0 |
| 3,600 | 3,660 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 0 | 0 |
| 3,660 | 3,720 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 0 | 0 |
| 3,720 | 3,780 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 0 |
| 3,780 | 3,840 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 0 |
| 3,840 | 3,900 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 0 |
| 3,900 | 3,960 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 0 |
| 3,960 | 4,020 | 39 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 0 |
| 4,020 | 4,080 | 41 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 0 |
| 4,080 | 4,140 | 42 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 4,140 | 4,200 | 43 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 4,200 | 4,260 | 44 | 44 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 |
| 4,260 | 4,320 | 46 | 46 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| 4,320 | 4,380 | 47 | 47 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| 4,380 | 4,440 | 48 | 48 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 |
| 4,440 | 4,500 | 49 | 49 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 |
| 4,500 | 4,560 | 50 | 50 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 |
| 4,560 | 4,620 | 52 | 52 | 52 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 4,620 | 4,680 | 53 | 53 | 53 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 4,680 | 4,740 | 54 | 54 | 54 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| 4,740 | 4,800 | 55 | 55 | 55 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 |
| 4,800 | 4,860 | 57 | 57 | 57 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 |
| 4,860 | 4,920 | 58 | 58 | 58 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 |
| 4,920 | 4,980 | 59 | 59 | 59 | 59 | 49 | 49 | 49 | 49 | 49 | 49 | 49 |
| 4,980 | 5,040 | 60 | 60 | 60 | 60 | 49 | 49 | 49 | 49 | 49 | 49 | 49 |
| 5,040 | 5,100 | 61 | 61 | 61 | 61 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 5,100 | 5,160 | 63 | 63 | 63 | 63 | 51 | 51 | 51 | 51 | 51 | 51 | 51 |
| 5,160 | 5,220 | 64 | 64 | 64 | 64 | 51 | 51 | 51 | 51 | 51 | 51 | 51 |
| 5,220 | 5,280 | 65 | 65 | 65 | 65 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| 5,280 | 5,340 | 66 | 66 | 66 | 66 | 66 | 53 | 53 | 53 | 53 | 53 | 53 |
| 5,340 | 5,400 | 68 | 68 | 68 | 68 | 68 | 53 | 53 | 53 | 53 | 53 | 53 |
| 5,400 | 5,460 | 69 | 69 | 69 | 69 | 69 | 54 | 54 | 54 | 54 | 54 | 54 |
| 5,460 | 5,520 | 70 | 70 | 70 | 70 | 70 | 55 | 55 | 55 | 55 | 55 | 55 |
| 5,520 | 5,580 | 71 | 71 | 71 | 71 | 71 | 55 | 55 | 55 | 55 | 55 | 55 |
| 5,580 | 5,640 | 72 | 72 | 72 | 72 | 72 | 56 | 56 | 56 | 56 | 56 | 56 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**MONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 5,640 | $ 5,700 | $ 74 | $ 74 | $ 74 | $ 74 | $ 74 | $ 74 | $ 57 | $ 57 | $ 57 | $ 57 | $ 57 |
| 5,700 | 5,760 | 75 | 75 | 75 | 75 | 75 | 75 | 57 | 57 | 57 | 57 | 57 |
| 5,760 | 5,820 | 76 | 76 | 76 | 76 | 76 | 76 | 58 | 58 | 58 | 58 | 58 |
| 5,820 | 5,880 | 77 | 77 | 77 | 77 | 77 | 77 | 59 | 59 | 59 | 59 | 59 |
| 5,880 | 5,940 | 79 | 79 | 79 | 79 | 79 | 79 | 59 | 59 | 59 | 59 | 59 |
| 5,940 | 6,000 | 80 | 80 | 80 | 80 | 80 | 80 | 60 | 60 | 60 | 60 | 60 |
| 6,000 | 6,060 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 61 | 61 | 61 | 61 |
| 6,060 | 6,120 | 82 | 82 | 82 | 82 | 82 | 82 | 82 | 61 | 61 | 61 | 61 |
| 6,120 | 6,180 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 62 | 62 | 62 | 62 |
| 6,180 | 6,240 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 63 | 63 | 63 | 63 |
| 6,240 | 6,300 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 63 | 63 | 63 | 63 |
| 6,300 | 6,360 | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 64 | 64 | 64 | 64 |
| 6,360 | 6,420 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 65 | 65 | 65 |
| 6,420 | 6,480 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 65 | 65 | 65 |
| 6,480 | 6,540 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 66 | 66 | 66 |
| 6,540 | 6,600 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 67 | 67 | 67 |
| 6,600 | 6,660 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 67 | 67 | 67 |
| 6,660 | 6,720 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 68 | 68 | 68 |
| 6,720 | 6,780 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 69 | 69 |
| 6,780 | 6,840 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 69 | 69 |
| 6,840 | 6,900 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 70 | 70 |
| 6,900 | 6,960 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 71 | 71 |
| 6,960 | 7,020 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 71 | 71 |
| 7,020 | 7,080 | 102 | 102 | 102 | 102 | 102 | 102 | 102 | 102 | 102 | 72 | 72 |
| 7,080 | 7,140 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 73 |
| 7,140 | 7,200 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 73 |
| 7,200 | 7,260 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 74 |
| 7,260 | 7,320 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 75 |
| 7,320 | 7,380 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 75 |
| 7,380 | 7,440 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 76 |
| 7,440 | 7,500 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| 7,500 | 7,560 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 |
| 7,560 | 7,620 | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 113 |
| 7,620 | 7,680 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 |
| 7,680 | 7,740 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 |
| 7,740 | 7,800 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 |
| 7,800 | 7,860 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 |
| 7,860 | 7,920 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 |
| 7,920 | 7,980 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| 7,980 | 8,040 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 |
| 8,040 | 8,100 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 |
| 8,100 | 8,160 | 124 | 124 | 124 | 124 | 124 | 124 | 124 | 124 | 124 | 124 | 124 |
| 8,160 | 8,220 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 |
| 8,220 | 8,280 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| 8,280 | 8,340 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**MONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 1,000 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 1,000 | 1,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,220 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,300 | 1,320 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,340 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,340 | 1,360 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,380 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,380 | 1,400 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,420 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,420 | 1,440 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,460 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,460 | 1,480 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,500 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,500 | 1,520 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,540 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,540 | 1,560 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,580 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,580 | 1,600 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,620 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,620 | 1,640 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,660 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,660 | 1,680 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,700 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,700 | 1,720 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,740 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,740 | 1,760 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,780 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,780 | 1,800 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,820 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,820 | 1,840 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,860 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,860 | 1,880 | 9 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**MONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 1,880 | $ 1,900 | $ 9 | $ 9 | $ 9 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 1,900 | 1,920 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,940 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,940 | 1,960 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 1,980 | 10 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,980 | 2,000 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,020 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,020 | 2,040 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,060 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,060 | 2,090 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,090 | 2,120 | 12 | 12 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,120 | 2,150 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,150 | 2,180 | 12 | 12 | 12 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,180 | 2,210 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,210 | 2,240 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,240 | 2,270 | 13 | 13 | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,270 | 2,300 | 14 | 14 | 14 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,300 | 2,330 | 14 | 14 | 14 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,330 | 2,360 | 14 | 14 | 14 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,360 | 2,390 | 15 | 15 | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,390 | 2,420 | 15 | 15 | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,420 | 2,450 | 15 | 15 | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,450 | 2,480 | 16 | 16 | 16 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,480 | 2,510 | 16 | 16 | 16 | 16 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,510 | 2,540 | 16 | 16 | 16 | 16 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,540 | 2,570 | 17 | 17 | 17 | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,570 | 2,600 | 17 | 17 | 17 | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,600 | 2,630 | 17 | 17 | 17 | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,630 | 2,660 | 18 | 18 | 18 | 18 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,660 | 2,690 | 18 | 18 | 18 | 18 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,690 | 2,720 | 18 | 18 | 18 | 18 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,720 | 2,750 | 19 | 19 | 19 | 19 | 19 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,750 | 2,780 | 19 | 19 | 19 | 19 | 19 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,780 | 2,810 | 19 | 19 | 19 | 19 | 19 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,810 | 2,840 | 20 | 20 | 20 | 20 | 20 | 20 | 0 | 0 | 0 | 0 | 0 |
| 2,840 | 2,870 | 20 | 20 | 20 | 20 | 20 | 20 | 0 | 0 | 0 | 0 | 0 |
| 2,870 | 2,900 | 20 | 20 | 20 | 20 | 20 | 20 | 0 | 0 | 0 | 0 | 0 |
| 2,900 | 2,930 | 21 | 21 | 21 | 21 | 21 | 21 | 0 | 0 | 0 | 0 | 0 |
| 2,930 | 2,960 | 21 | 21 | 21 | 21 | 21 | 21 | 0 | 0 | 0 | 0 | 0 |
| 2,960 | 2,990 | 21 | 21 | 21 | 21 | 21 | 21 | 0 | 0 | 0 | 0 | 0 |
| 2,990 | 3,020 | 22 | 22 | 22 | 22 | 22 | 22 | 0 | 0 | 0 | 0 | 0 |
| 3,020 | 3,060 | 22 | 22 | 22 | 22 | 22 | 22 | 0 | 0 | 0 | 0 | 0 |
| 3,060 | 3,100 | 23 | 23 | 23 | 23 | 23 | 23 | 0 | 0 | 0 | 0 | 0 |
| 3,100 | 3,140 | 23 | 23 | 23 | 23 | 23 | 23 | 0 | 0 | 0 | 0 | 0 |
| 3,140 | 3,180 | 23 | 23 | 23 | 23 | 23 | 23 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**MONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 3,180 | $ 3,220 | $ 24 | $ 24 | $ 24 | $ 24 | $ 24 | $ 24 | $ 24 | $ 0 | $ 0 | $ 0 | $ 0 |
| 3,220 | 3,260 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 0 | 0 | 0 | 0 |
| 3,260 | 3,300 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 0 | 0 | 0 | 0 |
| 3,300 | 3,340 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 0 | 0 | 0 | 0 |
| 3,340 | 3,380 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 0 | 0 | 0 | 0 |
| 3,380 | 3,420 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 0 | 0 | 0 | 0 |
| 3,420 | 3,460 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 0 | 0 | 0 | 0 |
| 3,460 | 3,500 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 0 | 0 | 0 | 0 |
| 3,500 | 3,540 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 0 | 0 | 0 | 0 |
| 3,540 | 3,580 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 0 | 0 | 0 |
| 3,580 | 3,620 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 0 | 0 | 0 |
| 3,620 | 3,660 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 0 | 0 | 0 |
| 3,660 | 3,720 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 0 | 0 | 0 |
| 3,720 | 3,780 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 0 | 0 | 0 |
| 3,780 | 3,840 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 0 | 0 | 0 |
| 3,840 | 3,900 | 32 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 0 | 0 | 0 |
| 3,900 | 3,960 | 33 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 0 | 0 |
| 3,960 | 4,020 | 34 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 0 | 0 |
| 4,020 | 4,080 | 35 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 0 | 0 |
| 4,080 | 4,140 | 37 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 0 | 0 |
| 4,140 | 4,200 | 38 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 0 | 0 |
| 4,200 | 4,260 | 39 | 39 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 0 | 0 |
| 4,260 | 4,320 | 40 | 40 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 0 |
| 4,320 | 4,380 | 41 | 41 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 0 |
| 4,380 | 4,440 | 43 | 43 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 0 |
| 4,440 | 4,500 | 44 | 44 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 0 |
| 4,500 | 4,560 | 45 | 45 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 0 |
| 4,560 | 4,620 | 46 | 46 | 46 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 0 |
| 4,620 | 4,680 | 48 | 48 | 48 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 4,680 | 4,740 | 49 | 49 | 49 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 4,740 | 4,800 | 50 | 50 | 50 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 |
| 4,800 | 4,860 | 51 | 51 | 51 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| 4,860 | 4,920 | 52 | 52 | 52 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| 4,920 | 4,980 | 54 | 54 | 54 | 54 | 43 | 43 | 43 | 43 | 43 | 43 | 43 |
| 4,980 | 5,040 | 55 | 55 | 55 | 55 | 44 | 44 | 44 | 44 | 44 | 44 | 44 |
| 5,040 | 5,100 | 56 | 56 | 56 | 56 | 44 | 44 | 44 | 44 | 44 | 44 | 44 |
| 5,100 | 5,160 | 57 | 57 | 57 | 57 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 5,160 | 5,220 | 59 | 59 | 59 | 59 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| 5,220 | 5,280 | 60 | 60 | 60 | 60 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| 5,280 | 5,340 | 61 | 61 | 61 | 61 | 61 | 47 | 47 | 47 | 47 | 47 | 47 |
| 5,340 | 5,400 | 62 | 62 | 62 | 62 | 62 | 48 | 48 | 48 | 48 | 48 | 48 |
| 5,400 | 5,460 | 63 | 63 | 63 | 63 | 63 | 48 | 48 | 48 | 48 | 48 | 48 |
| 5,460 | 5,520 | 65 | 65 | 65 | 65 | 65 | 49 | 49 | 49 | 49 | 49 | 49 |
| 5,520 | 5,580 | 66 | 66 | 66 | 66 | 66 | 50 | 50 | 50 | 50 | 50 | 50 |
| 5,580 | 5,640 | 67 | 67 | 67 | 67 | 67 | 50 | 50 | 50 | 50 | 50 | 50 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**MONTHLY** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 5,640 | $ 5,700 | $ 68 | $ 68 | $ 68 | $ 68 | $ 68 | $ 68 | $ 51 | $ 51 | $ 51 | $ 51 | $ 51 |
| 5,700 | 5,760 | 70 | 70 | 70 | 70 | 70 | 70 | 52 | 52 | 52 | 52 | 52 |
| 5,760 | 5,820 | 71 | 71 | 71 | 71 | 71 | 71 | 52 | 52 | 52 | 52 | 52 |
| 5,820 | 5,880 | 72 | 72 | 72 | 72 | 72 | 72 | 53 | 53 | 53 | 53 | 53 |
| 5,880 | 5,940 | 73 | 73 | 73 | 73 | 73 | 73 | 54 | 54 | 54 | 54 | 54 |
| 5,940 | 6,000 | 74 | 74 | 74 | 74 | 74 | 74 | 54 | 54 | 54 | 54 | 54 |
| 6,000 | 6,060 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 55 | 55 | 55 | 55 |
| 6,060 | 6,120 | 77 | 77 | 77 | 77 | 77 | 77 | 77 | 56 | 56 | 56 | 56 |
| 6,120 | 6,180 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 56 | 56 | 56 | 56 |
| 6,180 | 6,240 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 57 | 57 | 57 | 57 |
| 6,240 | 6,300 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 58 | 58 | 58 | 58 |
| 6,300 | 6,360 | 82 | 82 | 82 | 82 | 82 | 82 | 82 | 58 | 58 | 58 | 58 |
| 6,360 | 6,420 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 59 | 59 | 59 |
| 6,420 | 6,480 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 60 | 60 | 60 |
| 6,480 | 6,540 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 60 | 60 | 60 |
| 6,540 | 6,600 | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 61 | 61 | 61 |
| 6,600 | 6,660 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 62 | 62 | 62 |
| 6,660 | 6,720 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 62 | 62 | 62 |
| 6,720 | 6,780 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 63 | 63 |
| 6,780 | 6,840 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 64 | 64 |
| 6,840 | 6,900 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 64 | 64 |
| 6,900 | 6,960 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 65 | 65 |
| 6,960 | 7,020 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 66 | 66 |
| 7,020 | 7,080 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 66 | 66 |
| 7,080 | 7,140 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 67 |
| 7,140 | 7,200 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 68 |
| 7,200 | 7,260 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 68 |
| 7,260 | 7,320 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 69 |
| 7,320 | 7,380 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 69 |
| 7,380 | 7,440 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 70 |
| 7,440 | 7,500 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| 7,500 | 7,560 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 |
| 7,560 | 7,620 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 |
| 7,620 | 7,680 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 |
| 7,680 | 7,740 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| 7,740 | 7,800 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 |
| 7,800 | 7,860 | 113 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 |
| 7,860 | 7,920 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 |
| 7,920 | 7,980 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 |
| 7,980 | 8,040 | 117 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| 8,040 | 8,100 | 118 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 |
| 8,100 | 8,160 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 |
| 8,160 | 8,220 | 121 | 121 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| 8,220 | 8,280 | 122 | 122 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 |
| 8,280 | 8,340 | 123 | 123 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 35 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 35 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 57 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | 71 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | 73 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | 75 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | 77 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | 79 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | 81 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | 83 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 83 | 85 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 87 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 | 89 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89 | 91 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 | 93 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 | 95 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | 97 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 99 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 101 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | 103 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | 105 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 107 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 | 109 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 109 | 111 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 111 | 113 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 113 | 115 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 115 | 117 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 117 | 119 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 119 | 121 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 121 | 123 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 123 | $ 125 | $ 1 | $ 1 | $ 1 | $ 1 | $ 1 | $ 1 | $ 1 | $ 0 | $ 0 | $ 0 | $ 0 |
| 125 | 127 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 127 | 129 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 129 | 131 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 131 | 133 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 133 | 135 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 135 | 137 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 137 | 139 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 139 | 141 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 141 | 143 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 143 | 145 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 145 | 147 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 147 | 149 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 149 | 151 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 151 | 153 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 153 | 155 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 155 | 157 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 157 | 159 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| 159 | 161 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| 161 | 163 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 163 | 165 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 165 | 167 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 167 | 169 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 169 | 171 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 171 | 173 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 173 | 175 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 175 | 177 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 177 | 179 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 179 | 181 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 181 | 183 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 183 | 185 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 185 | 187 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 187 | 189 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 189 | 191 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 191 | 193 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 193 | 195 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 195 | 197 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 197 | 199 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 199 | 201 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 201 | 203 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 203 | 205 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 205 | 207 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 207 | 209 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 209 | 211 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 211 | 213 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 213 | $ 215 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 |
| 215 | 217 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 217 | 219 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 219 | 221 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 221 | 223 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 223 | 225 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 225 | 227 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 227 | 229 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 229 | 231 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 231 | 233 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 233 | 235 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 235 | 237 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 237 | 239 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 239 | 241 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 241 | 243 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 243 | 245 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 245 | 247 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 247 | 249 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 249 | 251 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 251 | 253 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 253 | 255 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 255 | 257 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 257 | 259 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 259 | 261 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 261 | 263 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 263 | 265 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 265 | 267 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 267 | 269 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| 269 | 271 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| 271 | 273 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| 273 | 275 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| 275 | 277 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| 277 | 279 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 279 | 281 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 281 | 283 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 283 | 285 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 285 | 287 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 287 | 289 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 289 | 291 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 291 | 293 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 293 | 295 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 295 | 297 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 297 | 299 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 299 | 301 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 301 | 303 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **SINGLE** Person—**DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 303 | $ 305 | $ 4 | $ 4 | $ 4 | $ 4 | $ 4 | $ 4 | $ 4 | $ 4 | $ 3 | $ 3 | $ 3 |
| 305 | 307 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 307 | 309 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 309 | 311 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 311 | 313 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 313 | 315 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 315 | 317 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 |
| 317 | 319 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 |
| 319 | 321 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 |
| 321 | 323 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 |
| 323 | 325 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 |
| 325 | 327 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 |
| 327 | 329 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 329 | 331 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 331 | 333 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 333 | 335 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 335 | 337 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 337 | 339 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 339 | 341 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 341 | 343 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 343 | 345 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 345 | 347 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 347 | 349 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 349 | 351 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 351 | 353 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 353 | 355 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 355 | 357 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 357 | 359 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 359 | 361 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 361 | 363 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 363 | 365 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 365 | 367 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 367 | 369 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 369 | 371 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 371 | 373 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 373 | 375 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 375 | 377 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 377 | 379 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 379 | 381 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 381 | 383 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 383 | 385 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 385 | 387 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 387 | 389 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 389 | 391 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 391 | 393 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 0 | $ 35 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 35 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 57 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | 71 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | 79 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 83 | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89 | 91 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 | 93 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 | 95 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | 97 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 99 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 101 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | 103 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | 105 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 107 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 | 109 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | 111 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | 113 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | 115 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 117 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | 119 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | 121 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | 123 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 123 | $ 125 | $ 1 | $ 1 | $ 1 | $ 1 | $ 1 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 125 | 127 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | 129 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | 131 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | 133 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 133 | 135 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 135 | 137 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 137 | 139 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 139 | 141 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 141 | 143 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 143 | 145 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 145 | 147 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 147 | 149 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 149 | 151 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 151 | 153 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 153 | 155 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 155 | 157 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 157 | 159 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 159 | 161 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 161 | 163 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 163 | 165 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 165 | 167 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 167 | 169 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 169 | 171 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 171 | 173 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 173 | 175 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 175 | 177 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 177 | 179 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 179 | 181 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| 181 | 183 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| 183 | 185 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| 185 | 187 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 187 | 189 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 189 | 191 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 191 | 193 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 193 | 195 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 195 | 197 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 |
| 197 | 199 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 199 | 201 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 201 | 203 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 203 | 205 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 205 | 207 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 207 | 209 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 209 | 211 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| 211 | 213 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 213 | $ 215 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 | $ 2 |
| 215 | 217 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 217 | 219 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 219 | 221 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 221 | 223 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 223 | 225 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 225 | 227 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 227 | 229 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 229 | 231 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 231 | 233 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 233 | 235 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 235 | 237 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 237 | 239 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 239 | 241 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 241 | 243 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 243 | 245 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 245 | 247 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 247 | 249 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 249 | 251 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 251 | 253 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 253 | 255 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 255 | 257 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 257 | 259 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| 259 | 261 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| 261 | 263 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| 263 | 265 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| 265 | 267 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| 267 | 269 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| 269 | 271 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| 271 | 273 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| 273 | 275 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| 275 | 277 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 277 | 279 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 279 | 281 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 281 | 283 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 283 | 285 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 285 | 287 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 287 | 289 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 289 | 291 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 291 | 293 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| 293 | 295 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 295 | 297 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 297 | 299 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 299 | 301 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 301 | 303 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |

**2020 Wage Bracket Method Tables (Forms W-4 Before 2020)**

## **MARRIED** Person—**DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— | | And the number of withholding allowances is— | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount to withhold is: | | | | | | | | | | |
| $ 303 | $ 305 | $ 4 | $ 4 | $ 4 | $ 4 | $ 4 | $ 4 | $ 4 | $ 4 | $ 3 | $ 3 | $ 3 |
| 305 | 307 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 307 | 309 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 309 | 311 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 311 | 313 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 313 | 315 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 315 | 317 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 317 | 319 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 319 | 321 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 321 | 323 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 323 | 325 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 325 | 327 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 |
| 327 | 329 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 329 | 331 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 331 | 333 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 333 | 335 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 335 | 337 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 337 | 339 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 339 | 341 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 341 | 343 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 |
| 343 | 345 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 345 | 347 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 347 | 349 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 349 | 351 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 351 | 353 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 353 | 355 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 355 | 357 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 357 | 359 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 359 | 361 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 361 | 363 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 363 | 365 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 365 | 367 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 367 | 369 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 369 | 371 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 371 | 373 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 373 | 375 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 375 | 377 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 377 | 379 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 379 | 381 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 381 | 383 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 383 | 385 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 385 | 387 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 387 | 389 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 389 | 391 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 391 | 393 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |

# Section 2

## Withholding Methods For Forms W-4 For 2020 And After

***Note: The methods in Section 2 are set up to be used with the new 2020 Form W-4. They are different from the methods used in 2019.***

If an employee has submitted a 2020 Form W-4 (Employee's Withholding Certificate), or if a newly hired employee has not submitted a Form W-4, calculate the amount to withhold using the methods in this Section 2. For a newly hired employee with no Form W-4, treat as a single person for purposes of this section. The methods in this section are as follows:

- **Percentage Method (Forms W-4 for 2020 and after)**
  This method is generally recommended for use by all employers, particularly those with an automated payroll system. See below.
- **Wage Bracket Method (Forms W-4 for 2020 and after)**
  This method is generally useful for employers having both a manual payroll system and a small number of employees with wages below certain thresholds. See page 47.

## Percentage Method
### (Forms W-4 for 2020 and after)

Under this method, determine the amount to withhold using the following Percentage Method Worksheet, Payroll Period Table, and Annual Percentage Method Tables. Use the table for the filing status checked on the 2020 Form W-4, Step 1(c).

### Percentage Method Worksheet (Forms W-4 for 2020 and after)

1. Enter taxable wages paid to employee for pay period .....1 _____
2. Enter number of pay periods for the year from Payroll Period Table.....2 _____
3. Annual taxable wage amount. Multiply line 1 by line 2.....3 _____
4. Calculate the annual withholding amount on the amount on line 3 using the Annual Percentage Method Table for the employee's filing status from the 2020 Form W-4, Step 1(c), and enter result .....4 _____
5. Amount to withhold for pay period. Divide line 4 by line 2.....5 _____

### Payroll Period Table

| If pay period is: | Enter on line 2 of worksheet: |
|---|---|
| Weekly | 52 |
| Biweekly | 26 |
| Semimonthly | 24 |
| Monthly | 12 |
| Quarterly | 4 |
| Semiannually | 2 |
| Daily | 260 |

### Annual Percentage Method Tables (Forms W-4 for 2020 and after)

#### Married Filing Jointly

| If annual taxable wage on line 3 of worksheet is: At least— | But less than— | The amount to enter on line 4 of the worksheet is: | |
|---|---|---|---|
| $ 0 | $ 12,400 | $ 0 | |
| 12,400 | 45,925 | 0 | + 1.10% of excess over $ 12,400 |
| 45,925 | 93,375 | 368.78 | + 2.04% of excess over 45,925 |
| 93,375 | 135,750 | 1,336.76 | + 2.27% of excess over 93,375 |
| 135,750 | 232,700 | 2,298.67 | + 2.64% of excess over 135,750 |
| 232,700 | ..... | 4,858.15 | + 2.90% of excess over 232,700 |

#### Head of Household

| If annual taxable wage on line 3 of worksheet is: At least— | But less than— | The amount to enter on line 4 of the worksheet is: | |
|---|---|---|---|
| $ 0 | $ 9,325 | $ 0 | |
| 9,325 | 63,075 | 0 | + 1.10% of excess over $ 9,325 |
| 63,075 | 148,125 | 591.25 | + 2.04% of excess over 63,075 |
| 148,125 | 234,025 | 2,326.27 | + 2.27% of excess over 148,125 |
| 234,025 | 449,925 | 4,276.20 | + 2.64% of excess over 234,025 |
| 449,925 | ..... | 9,975.96 | + 2.90% of excess over 449,925 |

#### Single

| If annual taxable wage on line 3 of worksheet is: At least— | But less than— | The amount to enter on line 4 of the worksheet is: | |
|---|---|---|---|
| $ 0 | $ 6,200 | $ 0 | |
| 6,200 | 46,325 | 0 | + 1.10% of excess over $ 6,200 |
| 46,325 | 103,350 | 441.38 | + 2.04% of excess over 46,325 |
| 103,350 | 208,850 | 1,604.69 | + 2.27% of excess over 103,350 |
| 208,850 | 446,800 | 3,999.54 | + 2.64% of excess over 208,850 |
| 446,800 | ..... | 10,281.42 | + 2.90% of excess over 446,800 |

**Example.** An employee is paid $700 for a weekly pay period. The employee checked the Single filing status on the 2020 Form W-4, Step 1(c). The amount to withhold is calculated as follows:

| | | |
|---|---|---|
| 1. Taxable wages paid to employee for pay period | 1 | 700.00 |
| 2. Number of pay periods for the year from Payroll Period Table | 2 | 52 |
| 3. Annual taxable wage amount (Line 1 x Line 2) | 3 | 36,400.00 |
| 4. Annual withholding on the amount on line 3 from Annual Percentage Method Table for Single filing status | 4 | 332.20 |
| 5. Amount to withhold for pay period. Divide line 4 by line 2. Round to nearest dollar | 5 | 6.00 |

**Additional withholding.** If an employee requests additional North Dakota income tax to be withheld (over the amount using the table), the employer is asked to accommodate the employee's request, if possible. There is no special form or procedure provided for this purpose.

**Supplemental wages.** See page 58.

## Wage Bracket Method
### (Forms W-4 for 2020 and after)

Under this method, determine the amount to withhold in the following steps:

**Step 1 -** On pages 48 through 57, find the table for the applicable payroll period.

**Step 2 -** In the wage column, find the wage line on which the employee's wage amount for the payroll period falls.

***Note:*** *If an employee's wages for the pay period exceed the last wage line in the table, do not use this method. Instead, use the Percentage Method (Forms W-4 for 2020 and after) on page 46.*

**Step 3 -** In the column corresponding to the employee's filing status from the 2020 Form W-4, Step 1(c), the amount to withhold is the amount shown in the table where the wage line and filing status column meet.

**Additional withholding.** If an employee requests additional North Dakota income tax to be withheld (over the amount using the table), the employer is asked to accommodate the employee's request, if possible. There is no special form or procedure provided for this purpose.

**Supplemental wages.** See page 58.

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **WEEKLY** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single | If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|---|---|---|---|---|
| | | The amount to withhold is: | | | | | The amount to withhold is: | | |
| $ 0 | $ 250 | $ 0 | $ 0 | $ 0 | $ 470 | $ 475 | $ 3 | $ 3 | $ 4 |
| 250 | 255 | 0 | 1 | 1 | 475 | 480 | 3 | 3 | 4 |
| 255 | 260 | 0 | 1 | 2 | 480 | 485 | 3 | 3 | 4 |
| 260 | 265 | 0 | 1 | 2 | 485 | 490 | 3 | 3 | 4 |
| 265 | 270 | 0 | 1 | 2 | 490 | 495 | 3 | 3 | 4 |
| 270 | 275 | 0 | 1 | 2 | 495 | 500 | 3 | 3 | 4 |
| 275 | 280 | 0 | 1 | 2 | 500 | 505 | 3 | 4 | 4 |
| 280 | 285 | 0 | 1 | 2 | 505 | 510 | 3 | 4 | 4 |
| 285 | 290 | 1 | 1 | 2 | 510 | 515 | 3 | 4 | 4 |
| 290 | 295 | 1 | 1 | 2 | 515 | 520 | 3 | 4 | 4 |
| 295 | 300 | 1 | 1 | 2 | 520 | 525 | 3 | 4 | 4 |
| 300 | 305 | 1 | 1 | 2 | 525 | 530 | 3 | 4 | 4 |
| 305 | 310 | 1 | 1 | 2 | 530 | 535 | 3 | 4 | 5 |
| 310 | 315 | 1 | 1 | 2 | 535 | 540 | 3 | 4 | 5 |
| 315 | 320 | 1 | 2 | 2 | 540 | 545 | 3 | 4 | 5 |
| 320 | 325 | 1 | 2 | 2 | 545 | 550 | 3 | 4 | 5 |
| 325 | 330 | 1 | 2 | 2 | 550 | 555 | 3 | 4 | 5 |
| 330 | 335 | 1 | 2 | 2 | 555 | 560 | 4 | 4 | 5 |
| 335 | 340 | 1 | 2 | 2 | 560 | 565 | 4 | 4 | 5 |
| 340 | 345 | 1 | 2 | 2 | 565 | 570 | 4 | 4 | 5 |
| 345 | 350 | 1 | 2 | 3 | 570 | 575 | 4 | 4 | 5 |
| 350 | 355 | 1 | 2 | 3 | 575 | 580 | 4 | 4 | 5 |
| 355 | 360 | 1 | 2 | 3 | 580 | 585 | 4 | 4 | 5 |
| 360 | 365 | 1 | 2 | 3 | 585 | 590 | 4 | 4 | 5 |
| 365 | 370 | 1 | 2 | 3 | 590 | 595 | 4 | 5 | 5 |
| 370 | 375 | 1 | 2 | 3 | 595 | 600 | 4 | 5 | 5 |
| 375 | 380 | 2 | 2 | 3 | 600 | 605 | 4 | 5 | 5 |
| 380 | 385 | 2 | 2 | 3 | 605 | 610 | 4 | 5 | 5 |
| 385 | 390 | 2 | 2 | 3 | 610 | 615 | 4 | 5 | 5 |
| 390 | 395 | 2 | 2 | 3 | 615 | 620 | 4 | 5 | 5 |
| 395 | 400 | 2 | 2 | 3 | 620 | 625 | 4 | 5 | 6 |
| 400 | 405 | 2 | 2 | 3 | 625 | 630 | 4 | 5 | 6 |
| 405 | 410 | 2 | 3 | 3 | 630 | 635 | 4 | 5 | 6 |
| 410 | 415 | 2 | 3 | 3 | 635 | 640 | 4 | 5 | 6 |
| 415 | 420 | 2 | 3 | 3 | 640 | 645 | 4 | 5 | 6 |
| 420 | 425 | 2 | 3 | 3 | 645 | 650 | 4 | 5 | 6 |
| 425 | 430 | 2 | 3 | 3 | 650 | 655 | 5 | 5 | 6 |
| 430 | 435 | 2 | 3 | 3 | 655 | 660 | 5 | 5 | 6 |
| 435 | 440 | 2 | 3 | 4 | 660 | 665 | 5 | 5 | 6 |
| 440 | 445 | 2 | 3 | 4 | 665 | 670 | 5 | 5 | 6 |
| 445 | 450 | 2 | 3 | 4 | 670 | 675 | 5 | 5 | 6 |
| 450 | 455 | 2 | 3 | 4 | 675 | 680 | 5 | 5 | 6 |
| 455 | 460 | 2 | 3 | 4 | 680 | 685 | 5 | 6 | 6 |
| 460 | 465 | 2 | 3 | 4 | 685 | 690 | 5 | 6 | 6 |
| 465 | 470 | 3 | 3 | 4 | 690 | 695 | 5 | 6 | 6 |

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **WEEKLY** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single | If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|---|---|---|---|---|
| | | The amount to withhold is: | | | | | The amount to withhold is: | | |
| $ 695 | $ 700 | $ 5 | $ 6 | $ 6 | $ 1,250 | $ 1,265 | $ 15 | $ 12 | $ 16 |
| 700 | 705 | 5 | 6 | 6 | 1,265 | 1,280 | 15 | 13 | 16 |
| 705 | 710 | 5 | 6 | 6 | 1,280 | 1,295 | 15 | 13 | 17 |
| 710 | 715 | 5 | 6 | 7 | 1,295 | 1,310 | 16 | 13 | 17 |
| 715 | 720 | 5 | 6 | 7 | 1,310 | 1,325 | 16 | 14 | 17 |
| 720 | 725 | 5 | 6 | 7 | 1,325 | 1,340 | 16 | 14 | 17 |
| 725 | 730 | 5 | 6 | 7 | 1,340 | 1,355 | 17 | 14 | 18 |
| 730 | 735 | 5 | 6 | 7 | 1,355 | 1,370 | 17 | 14 | 18 |
| 735 | 740 | 5 | 6 | 7 | 1,370 | 1,385 | 17 | 15 | 18 |
| 740 | 745 | 6 | 6 | 7 | 1,385 | 1,400 | 17 | 15 | 19 |
| 745 | 750 | 6 | 6 | 7 | 1,400 | 1,415 | 18 | 15 | 19 |
| 750 | 755 | 6 | 6 | 7 | 1,415 | 1,430 | 18 | 16 | 19 |
| 755 | 770 | 6 | 6 | 7 | 1,430 | 1,445 | 18 | 16 | 20 |
| 770 | 785 | 6 | 7 | 7 | 1,445 | 1,460 | 19 | 16 | 20 |
| 785 | 800 | 6 | 7 | 7 | 1,460 | 1,475 | 19 | 17 | 20 |
| 800 | 815 | 6 | 7 | 8 | 1,475 | 1,490 | 19 | 17 | 21 |
| 815 | 830 | 6 | 7 | 8 | 1,490 | 1,505 | 20 | 17 | 21 |
| 830 | 845 | 7 | 7 | 8 | 1,505 | 1,520 | 20 | 17 | 21 |
| 845 | 860 | 7 | 7 | 8 | 1,520 | 1,535 | 20 | 18 | 21 |
| 860 | 875 | 7 | 8 | 8 | 1,535 | 1,550 | 21 | 18 | 22 |
| 875 | 890 | 7 | 8 | 8 | 1,550 | 1,565 | 21 | 18 | 22 |
| 890 | 905 | 7 | 8 | 9 | 1,565 | 1,580 | 21 | 19 | 22 |
| 905 | 920 | 8 | 8 | 9 | 1,580 | 1,595 | 21 | 19 | 23 |
| 920 | 935 | 8 | 8 | 9 | 1,595 | 1,610 | 22 | 19 | 23 |
| 935 | 950 | 8 | 8 | 10 | 1,610 | 1,625 | 22 | 20 | 23 |
| 950 | 965 | 9 | 9 | 10 | 1,625 | 1,640 | 22 | 20 | 24 |
| 965 | 980 | 9 | 9 | 10 | 1,640 | 1,655 | 23 | 20 | 24 |
| 980 | 995 | 9 | 9 | 10 | 1,655 | 1,670 | 23 | 21 | 24 |
| 995 | 1,010 | 10 | 9 | 11 | 1,670 | 1,685 | 23 | 21 | 25 |
| 1,010 | 1,025 | 10 | 9 | 11 | 1,685 | 1,700 | 24 | 21 | 25 |
| 1,025 | 1,040 | 10 | 9 | 11 | 1,700 | 1,715 | 24 | 21 | 25 |
| 1,040 | 1,055 | 10 | 10 | 12 | 1,715 | 1,730 | 24 | 22 | 25 |
| 1,055 | 1,070 | 11 | 10 | 12 | 1,730 | 1,745 | 25 | 22 | 26 |
| 1,070 | 1,085 | 11 | 10 | 12 | 1,745 | 1,760 | 25 | 22 | 26 |
| 1,085 | 1,100 | 11 | 10 | 13 | 1,760 | 1,775 | 25 | 23 | 26 |
| 1,100 | 1,115 | 12 | 10 | 13 | 1,775 | 1,790 | 25 | 23 | 27 |
| 1,115 | 1,130 | 12 | 10 | 13 | 1,790 | 1,805 | 26 | 23 | 27 |
| 1,130 | 1,145 | 12 | 11 | 14 | 1,805 | 1,820 | 26 | 24 | 27 |
| 1,145 | 1,160 | 13 | 11 | 14 | 1,820 | 1,835 | 26 | 24 | 28 |
| 1,160 | 1,175 | 13 | 11 | 14 | 1,835 | 1,850 | 27 | 24 | 28 |
| 1,175 | 1,190 | 13 | 11 | 14 | 1,850 | 1,865 | 27 | 25 | 28 |
| 1,190 | 1,205 | 14 | 11 | 15 | 1,865 | 1,880 | 27 | 25 | 29 |
| 1,205 | 1,220 | 14 | 11 | 15 | 1,880 | 1,895 | 28 | 25 | 29 |
| 1,220 | 1,235 | 14 | 12 | 15 | 1,895 | 1,910 | 28 | 25 | 29 |
| 1,235 | 1,250 | 14 | 12 | 16 | 1,910 | 1,925 | 28 | 26 | 29 |

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **BIWEEKLY** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single | If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|---|---|---|---|---|
| | | The amount to withhold is: | | | | | The amount to withhold is: | | |
| $ 0 | $ 275 | $ 0 | $ 0 | $ 0 | $ 495 | $ 500 | $ 0 | $ 2 | $ 3 |
| 275 | 280 | 0 | 0 | 0 | 500 | 505 | 0 | 2 | 3 |
| 280 | 285 | 0 | 0 | 0 | 505 | 510 | 0 | 2 | 3 |
| 285 | 290 | 0 | 0 | 1 | 510 | 515 | 0 | 2 | 3 |
| 290 | 295 | 0 | 0 | 1 | 515 | 520 | 0 | 2 | 3 |
| 295 | 300 | 0 | 0 | 1 | 520 | 525 | 1 | 2 | 3 |
| 300 | 305 | 0 | 0 | 1 | 525 | 530 | 1 | 2 | 3 |
| 305 | 310 | 0 | 0 | 1 | 530 | 535 | 1 | 2 | 3 |
| 310 | 315 | 0 | 0 | 1 | 535 | 540 | 1 | 2 | 3 |
| 315 | 320 | 0 | 0 | 1 | 540 | 545 | 1 | 2 | 3 |
| 320 | 325 | 0 | 0 | 1 | 545 | 550 | 1 | 2 | 3 |
| 325 | 330 | 0 | 0 | 1 | 550 | 565 | 1 | 2 | 4 |
| 330 | 335 | 0 | 0 | 1 | 565 | 580 | 1 | 2 | 4 |
| 335 | 340 | 0 | 0 | 1 | 580 | 595 | 1 | 3 | 4 |
| 340 | 345 | 0 | 0 | 1 | 595 | 610 | 1 | 3 | 4 |
| 345 | 350 | 0 | 0 | 1 | 610 | 625 | 2 | 3 | 4 |
| 350 | 355 | 0 | 0 | 1 | 625 | 640 | 2 | 3 | 4 |
| 355 | 360 | 0 | 0 | 1 | 640 | 655 | 2 | 3 | 4 |
| 360 | 365 | 0 | 0 | 1 | 655 | 670 | 2 | 3 | 5 |
| 365 | 370 | 0 | 0 | 1 | 670 | 685 | 2 | 4 | 5 |
| 370 | 375 | 0 | 0 | 1 | 685 | 700 | 2 | 4 | 5 |
| 375 | 380 | 0 | 0 | 2 | 700 | 715 | 3 | 4 | 5 |
| 380 | 385 | 0 | 0 | 2 | 715 | 730 | 3 | 4 | 5 |
| 385 | 390 | 0 | 0 | 2 | 730 | 745 | 3 | 4 | 5 |
| 390 | 395 | 0 | 0 | 2 | 745 | 760 | 3 | 4 | 6 |
| 395 | 400 | 0 | 0 | 2 | 760 | 775 | 3 | 4 | 6 |
| 400 | 405 | 0 | 0 | 2 | 775 | 790 | 3 | 5 | 6 |
| 405 | 410 | 0 | 1 | 2 | 790 | 805 | 4 | 5 | 6 |
| 410 | 415 | 0 | 1 | 2 | 805 | 820 | 4 | 5 | 6 |
| 415 | 420 | 0 | 1 | 2 | 820 | 835 | 4 | 5 | 6 |
| 420 | 425 | 0 | 1 | 2 | 835 | 850 | 4 | 5 | 7 |
| 425 | 430 | 0 | 1 | 2 | 850 | 865 | 4 | 5 | 7 |
| 430 | 435 | 0 | 1 | 2 | 865 | 880 | 4 | 6 | 7 |
| 435 | 440 | 0 | 1 | 2 | 880 | 895 | 5 | 6 | 7 |
| 440 | 445 | 0 | 1 | 2 | 895 | 910 | 5 | 6 | 7 |
| 445 | 450 | 0 | 1 | 2 | 910 | 925 | 5 | 6 | 7 |
| 450 | 455 | 0 | 1 | 2 | 925 | 940 | 5 | 6 | 8 |
| 455 | 460 | 0 | 1 | 2 | 940 | 955 | 5 | 6 | 8 |
| 460 | 465 | 0 | 1 | 2 | 955 | 970 | 5 | 7 | 8 |
| 465 | 470 | 0 | 1 | 3 | 970 | 1,000 | 6 | 7 | 8 |
| 470 | 475 | 0 | 1 | 3 | 1,000 | 1,030 | 6 | 7 | 9 |
| 475 | 480 | 0 | 1 | 3 | 1,030 | 1,060 | 6 | 8 | 9 |
| 480 | 485 | 0 | 1 | 3 | 1,060 | 1,090 | 7 | 8 | 9 |
| 485 | 490 | 0 | 1 | 3 | 1,090 | 1,120 | 7 | 8 | 10 |
| 490 | 495 | 0 | 1 | 3 | 1,120 | 1,150 | 7 | 9 | 10 |

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **BIWEEKLY** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single | If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|---|---|---|---|---|
| | | The amount to withhold is: | | | | | The amount to withhold is: | | |
| $ 1,150 | $ 1,180 | $ 8 | $ 9 | $ 10 | $ 2,500 | $ 2,530 | $ 29 | $ 25 | $ 32 |
| 1,180 | 1,210 | 8 | 9 | 11 | 2,530 | 2,560 | 30 | 25 | 33 |
| 1,210 | 1,240 | 8 | 10 | 11 | 2,560 | 2,590 | 31 | 26 | 33 |
| 1,240 | 1,270 | 9 | 10 | 11 | 2,590 | 2,620 | 31 | 26 | 34 |
| 1,270 | 1,300 | 9 | 10 | 12 | 2,620 | 2,650 | 32 | 27 | 34 |
| 1,300 | 1,330 | 9 | 11 | 12 | 2,650 | 2,680 | 33 | 28 | 35 |
| 1,330 | 1,360 | 10 | 11 | 12 | 2,680 | 2,710 | 33 | 28 | 36 |
| 1,360 | 1,390 | 10 | 11 | 13 | 2,710 | 2,740 | 34 | 29 | 36 |
| 1,390 | 1,420 | 10 | 12 | 13 | 2,740 | 2,770 | 34 | 29 | 37 |
| 1,420 | 1,450 | 11 | 12 | 13 | 2,770 | 2,800 | 35 | 30 | 37 |
| 1,450 | 1,480 | 11 | 12 | 13 | 2,800 | 2,830 | 36 | 31 | 38 |
| 1,480 | 1,510 | 11 | 12 | 14 | 2,830 | 2,860 | 36 | 31 | 39 |
| 1,510 | 1,540 | 12 | 13 | 14 | 2,860 | 2,890 | 37 | 32 | 39 |
| 1,540 | 1,570 | 12 | 13 | 14 | 2,890 | 2,920 | 37 | 33 | 40 |
| 1,570 | 1,600 | 12 | 13 | 15 | 2,920 | 2,950 | 38 | 33 | 41 |
| 1,600 | 1,630 | 13 | 14 | 15 | 2,950 | 2,980 | 39 | 34 | 41 |
| 1,630 | 1,660 | 13 | 14 | 15 | 2,980 | 3,010 | 39 | 34 | 42 |
| 1,660 | 1,690 | 13 | 14 | 16 | 3,010 | 3,040 | 40 | 35 | 42 |
| 1,690 | 1,720 | 14 | 15 | 16 | 3,040 | 3,070 | 40 | 36 | 43 |
| 1,720 | 1,750 | 14 | 15 | 16 | 3,070 | 3,100 | 41 | 36 | 44 |
| 1,750 | 1,780 | 14 | 15 | 17 | 3,100 | 3,130 | 42 | 37 | 44 |
| 1,780 | 1,810 | 15 | 16 | 17 | 3,130 | 3,160 | 42 | 37 | 45 |
| 1,810 | 1,840 | 15 | 16 | 18 | 3,160 | 3,190 | 43 | 38 | 45 |
| 1,840 | 1,870 | 16 | 16 | 18 | 3,190 | 3,220 | 44 | 39 | 46 |
| 1,870 | 1,900 | 17 | 17 | 19 | 3,220 | 3,250 | 44 | 39 | 47 |
| 1,900 | 1,930 | 17 | 17 | 20 | 3,250 | 3,280 | 45 | 40 | 47 |
| 1,930 | 1,960 | 18 | 17 | 20 | 3,280 | 3,310 | 45 | 40 | 48 |
| 1,960 | 1,990 | 18 | 18 | 21 | 3,310 | 3,340 | 46 | 41 | 48 |
| 1,990 | 2,020 | 19 | 18 | 22 | 3,340 | 3,370 | 47 | 42 | 49 |
| 2,020 | 2,050 | 20 | 18 | 22 | 3,370 | 3,400 | 47 | 42 | 50 |
| 2,050 | 2,080 | 20 | 19 | 23 | 3,400 | 3,430 | 48 | 43 | 50 |
| 2,080 | 2,110 | 21 | 19 | 23 | 3,430 | 3,460 | 48 | 44 | 51 |
| 2,110 | 2,140 | 22 | 19 | 24 | 3,460 | 3,490 | 49 | 44 | 52 |
| 2,140 | 2,170 | 22 | 20 | 25 | 3,490 | 3,520 | 50 | 45 | 52 |
| 2,170 | 2,200 | 23 | 20 | 25 | 3,520 | 3,550 | 50 | 45 | 53 |
| 2,200 | 2,230 | 23 | 20 | 26 | 3,550 | 3,580 | 51 | 46 | 53 |
| 2,230 | 2,260 | 24 | 21 | 26 | 3,580 | 3,610 | 51 | 47 | 54 |
| 2,260 | 2,290 | 25 | 21 | 27 | 3,610 | 3,640 | 52 | 47 | 55 |
| 2,290 | 2,320 | 25 | 21 | 28 | 3,640 | 3,670 | 53 | 48 | 55 |
| 2,320 | 2,350 | 26 | 22 | 28 | 3,670 | 3,700 | 54 | 48 | 56 |
| 2,350 | 2,380 | 26 | 22 | 29 | 3,700 | 3,730 | 54 | 49 | 56 |
| 2,380 | 2,410 | 27 | 22 | 29 | 3,730 | 3,760 | 55 | 50 | 57 |
| 2,410 | 2,440 | 28 | 23 | 30 | 3,760 | 3,790 | 56 | 50 | 58 |
| 2,440 | 2,470 | 28 | 23 | 31 | 3,790 | 3,820 | 56 | 51 | 58 |
| 2,470 | 2,500 | 29 | 24 | 31 | 3,820 | 3,850 | 57 | 51 | 59 |

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **SEMIMONTHLY** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single | If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|---|---|---|---|---|
| | | The amount to withhold is: | | | | | The amount to withhold is: | | |
| $ 0 | $ 450 | $ 0 | $ 0 | $ 0 | $ 670 | $ 675 | $ 2 | $ 3 | $ 5 |
| 450 | 455 | 0 | 1 | 2 | 675 | 680 | 2 | 3 | 5 |
| 455 | 460 | 0 | 1 | 2 | 680 | 685 | 2 | 3 | 5 |
| 460 | 465 | 0 | 1 | 2 | 685 | 690 | 2 | 3 | 5 |
| 465 | 470 | 0 | 1 | 2 | 690 | 695 | 2 | 3 | 5 |
| 470 | 475 | 0 | 1 | 2 | 695 | 700 | 2 | 3 | 5 |
| 475 | 480 | 0 | 1 | 2 | 700 | 705 | 2 | 3 | 5 |
| 480 | 485 | 0 | 1 | 2 | 705 | 710 | 2 | 4 | 5 |
| 485 | 490 | 0 | 1 | 3 | 710 | 715 | 2 | 4 | 5 |
| 490 | 495 | 0 | 1 | 3 | 715 | 720 | 2 | 4 | 5 |
| 495 | 500 | 0 | 1 | 3 | 720 | 725 | 2 | 4 | 5 |
| 500 | 505 | 0 | 1 | 3 | 725 | 730 | 2 | 4 | 5 |
| 505 | 510 | 0 | 1 | 3 | 730 | 735 | 2 | 4 | 5 |
| 510 | 515 | 0 | 1 | 3 | 735 | 740 | 2 | 4 | 5 |
| 515 | 520 | 0 | 1 | 3 | 740 | 745 | 2 | 4 | 5 |
| 520 | 525 | 0 | 1 | 3 | 745 | 750 | 3 | 4 | 5 |
| 525 | 530 | 0 | 2 | 3 | 750 | 765 | 3 | 4 | 5 |
| 530 | 535 | 0 | 2 | 3 | 765 | 780 | 3 | 4 | 6 |
| 535 | 540 | 0 | 2 | 3 | 780 | 795 | 3 | 4 | 6 |
| 540 | 545 | 0 | 2 | 3 | 795 | 810 | 3 | 5 | 6 |
| 545 | 550 | 0 | 2 | 3 | 810 | 825 | 3 | 5 | 6 |
| 550 | 555 | 0 | 2 | 3 | 825 | 840 | 3 | 5 | 6 |
| 555 | 560 | 0 | 2 | 3 | 840 | 855 | 4 | 5 | 6 |
| 560 | 565 | 1 | 2 | 3 | 855 | 870 | 4 | 5 | 7 |
| 565 | 570 | 1 | 2 | 3 | 870 | 885 | 4 | 5 | 7 |
| 570 | 575 | 1 | 2 | 3 | 885 | 900 | 4 | 6 | 7 |
| 575 | 580 | 1 | 2 | 4 | 900 | 930 | 4 | 6 | 7 |
| 580 | 585 | 1 | 2 | 4 | 930 | 960 | 5 | 6 | 8 |
| 585 | 590 | 1 | 2 | 4 | 960 | 990 | 5 | 6 | 8 |
| 590 | 595 | 1 | 2 | 4 | 990 | 1,020 | 5 | 7 | 8 |
| 595 | 600 | 1 | 2 | 4 | 1,020 | 1,050 | 6 | 7 | 9 |
| 600 | 605 | 1 | 2 | 4 | 1,050 | 1,080 | 6 | 7 | 9 |
| 605 | 610 | 1 | 2 | 4 | 1,080 | 1,110 | 6 | 8 | 9 |
| 610 | 615 | 1 | 2 | 4 | 1,110 | 1,140 | 7 | 8 | 10 |
| 615 | 620 | 1 | 3 | 4 | 1,140 | 1,170 | 7 | 8 | 10 |
| 620 | 625 | 1 | 3 | 4 | 1,170 | 1,200 | 7 | 9 | 10 |
| 625 | 630 | 1 | 3 | 4 | 1,200 | 1,230 | 8 | 9 | 11 |
| 630 | 635 | 1 | 3 | 4 | 1,230 | 1,260 | 8 | 9 | 11 |
| 635 | 640 | 1 | 3 | 4 | 1,260 | 1,290 | 8 | 10 | 11 |
| 640 | 645 | 1 | 3 | 4 | 1,290 | 1,320 | 9 | 10 | 12 |
| 645 | 650 | 1 | 3 | 4 | 1,320 | 1,350 | 9 | 10 | 12 |
| 650 | 655 | 1 | 3 | 4 | 1,350 | 1,380 | 9 | 11 | 12 |
| 655 | 660 | 2 | 3 | 4 | 1,380 | 1,410 | 10 | 11 | 13 |
| 660 | 665 | 2 | 3 | 4 | 1,410 | 1,440 | 10 | 11 | 13 |
| 665 | 670 | 2 | 3 | 5 | 1,440 | 1,470 | 10 | 12 | 13 |

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **SEMIMONTHLY** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single | If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|---|---|---|---|---|
| | | The amount to withhold is: | | | | | The amount to withhold is: | | |
| $ 1,470 | $ 1,500 | $ 11 | $ 12 | $ 13 | $ 2,820 | $ 2,850 | $ 34 | $ 29 | $ 37 |
| 1,500 | 1,530 | 11 | 12 | 14 | 2,850 | 2,880 | 35 | 29 | 37 |
| 1,530 | 1,560 | 11 | 13 | 14 | 2,880 | 2,910 | 35 | 30 | 38 |
| 1,560 | 1,590 | 12 | 13 | 14 | 2,910 | 2,940 | 36 | 31 | 39 |
| 1,590 | 1,620 | 12 | 13 | 15 | 2,940 | 2,970 | 37 | 31 | 39 |
| 1,620 | 1,650 | 12 | 14 | 15 | 2,970 | 3,000 | 37 | 32 | 40 |
| 1,650 | 1,680 | 13 | 14 | 15 | 3,000 | 3,030 | 38 | 33 | 41 |
| 1,680 | 1,710 | 13 | 14 | 16 | 3,030 | 3,060 | 38 | 33 | 41 |
| 1,710 | 1,740 | 13 | 15 | 16 | 3,060 | 3,090 | 39 | 34 | 42 |
| 1,740 | 1,770 | 14 | 15 | 16 | 3,090 | 3,120 | 40 | 34 | 42 |
| 1,770 | 1,800 | 14 | 15 | 17 | 3,120 | 3,150 | 40 | 35 | 43 |
| 1,800 | 1,830 | 14 | 16 | 17 | 3,150 | 3,180 | 41 | 36 | 44 |
| 1,830 | 1,860 | 15 | 16 | 17 | 3,180 | 3,210 | 42 | 36 | 44 |
| 1,860 | 1,890 | 15 | 16 | 18 | 3,210 | 3,240 | 42 | 37 | 45 |
| 1,890 | 1,920 | 15 | 17 | 18 | 3,240 | 3,270 | 43 | 37 | 45 |
| 1,920 | 1,950 | 16 | 17 | 18 | 3,270 | 3,300 | 43 | 38 | 46 |
| 1,950 | 1,980 | 16 | 17 | 19 | 3,300 | 3,330 | 44 | 39 | 47 |
| 1,980 | 2,010 | 17 | 18 | 20 | 3,330 | 3,360 | 45 | 39 | 47 |
| 2,010 | 2,040 | 18 | 18 | 20 | 3,360 | 3,390 | 45 | 40 | 48 |
| 2,040 | 2,070 | 18 | 18 | 21 | 3,390 | 3,420 | 46 | 40 | 48 |
| 2,070 | 2,100 | 19 | 19 | 22 | 3,420 | 3,450 | 46 | 41 | 49 |
| 2,100 | 2,130 | 19 | 19 | 22 | 3,450 | 3,480 | 47 | 42 | 50 |
| 2,130 | 2,160 | 20 | 19 | 23 | 3,480 | 3,510 | 48 | 42 | 50 |
| 2,160 | 2,190 | 21 | 20 | 23 | 3,510 | 3,540 | 48 | 43 | 51 |
| 2,190 | 2,220 | 21 | 20 | 24 | 3,540 | 3,570 | 49 | 44 | 52 |
| 2,220 | 2,250 | 22 | 20 | 25 | 3,570 | 3,600 | 49 | 44 | 52 |
| 2,250 | 2,280 | 23 | 21 | 25 | 3,600 | 3,630 | 50 | 45 | 53 |
| 2,280 | 2,310 | 23 | 21 | 26 | 3,630 | 3,660 | 51 | 45 | 53 |
| 2,310 | 2,340 | 24 | 21 | 26 | 3,660 | 3,690 | 51 | 46 | 54 |
| 2,340 | 2,370 | 24 | 22 | 27 | 3,690 | 3,720 | 52 | 47 | 55 |
| 2,370 | 2,400 | 25 | 22 | 28 | 3,720 | 3,750 | 53 | 47 | 55 |
| 2,400 | 2,430 | 26 | 22 | 28 | 3,750 | 3,780 | 53 | 48 | 56 |
| 2,430 | 2,460 | 26 | 23 | 29 | 3,780 | 3,810 | 54 | 48 | 56 |
| 2,460 | 2,490 | 27 | 23 | 30 | 3,810 | 3,840 | 54 | 49 | 57 |
| 2,490 | 2,520 | 27 | 23 | 30 | 3,840 | 3,870 | 55 | 50 | 58 |
| 2,520 | 2,550 | 28 | 24 | 31 | 3,870 | 3,900 | 56 | 50 | 58 |
| 2,550 | 2,580 | 29 | 24 | 31 | 3,900 | 3,930 | 56 | 51 | 59 |
| 2,580 | 2,610 | 29 | 24 | 32 | 3,930 | 3,960 | 57 | 51 | 59 |
| 2,610 | 2,640 | 30 | 25 | 33 | 3,960 | 3,990 | 58 | 52 | 60 |
| 2,640 | 2,670 | 30 | 25 | 33 | 3,990 | 4,020 | 58 | 53 | 61 |
| 2,670 | 2,700 | 31 | 26 | 34 | 4,020 | 4,050 | 59 | 53 | 61 |
| 2,700 | 2,730 | 32 | 26 | 34 | 4,050 | 4,080 | 60 | 54 | 62 |
| 2,730 | 2,760 | 32 | 27 | 35 | 4,080 | 4,110 | 60 | 55 | 63 |
| 2,760 | 2,790 | 33 | 28 | 36 | 4,110 | 4,140 | 61 | 55 | 63 |
| 2,790 | 2,820 | 34 | 28 | 36 | 4,140 | 4,170 | 62 | 56 | 64 |

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **MONTHLY** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single | If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|---|---|---|---|---|
| | | The amount to withhold is: | | | | | The amount to withhold is: | | |
| $ 0 | $ 400 | $ 0 | $ 0 | $ 0 | $ 1,570 | $ 1,600 | $ 6 | $ 9 | $ 12 |
| 400 | 420 | 0 | 0 | 0 | 1,600 | 1,630 | 6 | 9 | 12 |
| 420 | 440 | 0 | 0 | 0 | 1,630 | 1,660 | 7 | 10 | 12 |
| 440 | 460 | 0 | 0 | 0 | 1,660 | 1,690 | 7 | 10 | 13 |
| 460 | 480 | 0 | 0 | 0 | 1,690 | 1,720 | 7 | 10 | 13 |
| 480 | 500 | 0 | 0 | 0 | 1,720 | 1,750 | 8 | 11 | 13 |
| 500 | 520 | 0 | 0 | 0 | 1,750 | 1,780 | 8 | 11 | 14 |
| 520 | 540 | 0 | 0 | 0 | 1,780 | 1,810 | 8 | 11 | 14 |
| 540 | 560 | 0 | 0 | 0 | 1,810 | 1,850 | 9 | 12 | 14 |
| 560 | 580 | 0 | 0 | 1 | 1,850 | 1,890 | 9 | 12 | 15 |
| 580 | 600 | 0 | 0 | 1 | 1,890 | 1,930 | 10 | 12 | 15 |
| 600 | 620 | 0 | 0 | 1 | 1,930 | 1,970 | 10 | 13 | 16 |
| 620 | 640 | 0 | 0 | 1 | 1,970 | 2,010 | 11 | 13 | 16 |
| 640 | 660 | 0 | 0 | 1 | 2,010 | 2,050 | 11 | 14 | 17 |
| 660 | 680 | 0 | 0 | 2 | 2,050 | 2,090 | 11 | 14 | 17 |
| 680 | 700 | 0 | 0 | 2 | 2,090 | 2,130 | 12 | 15 | 18 |
| 700 | 730 | 0 | 0 | 2 | 2,130 | 2,170 | 12 | 15 | 18 |
| 730 | 760 | 0 | 0 | 3 | 2,170 | 2,210 | 13 | 16 | 18 |
| 760 | 790 | 0 | 0 | 3 | 2,210 | 2,250 | 13 | 16 | 19 |
| 790 | 820 | 0 | 0 | 3 | 2,250 | 2,290 | 14 | 16 | 19 |
| 820 | 850 | 0 | 1 | 4 | 2,290 | 2,330 | 14 | 17 | 20 |
| 850 | 880 | 0 | 1 | 4 | 2,330 | 2,370 | 14 | 17 | 20 |
| 880 | 910 | 0 | 1 | 4 | 2,370 | 2,410 | 15 | 18 | 21 |
| 910 | 940 | 0 | 2 | 4 | 2,410 | 2,450 | 15 | 18 | 21 |
| 940 | 970 | 0 | 2 | 5 | 2,450 | 2,490 | 16 | 19 | 21 |
| 970 | 1,000 | 0 | 2 | 5 | 2,490 | 2,530 | 16 | 19 | 22 |
| 1,000 | 1,030 | 0 | 3 | 5 | 2,530 | 2,570 | 17 | 20 | 22 |
| 1,030 | 1,060 | 0 | 3 | 6 | 2,570 | 2,610 | 17 | 20 | 23 |
| 1,060 | 1,090 | 0 | 3 | 6 | 2,610 | 2,650 | 18 | 20 | 23 |
| 1,090 | 1,120 | 1 | 4 | 6 | 2,650 | 2,690 | 18 | 21 | 24 |
| 1,120 | 1,150 | 1 | 4 | 7 | 2,690 | 2,730 | 18 | 21 | 24 |
| 1,150 | 1,180 | 1 | 4 | 7 | 2,730 | 2,770 | 19 | 22 | 25 |
| 1,180 | 1,210 | 2 | 5 | 7 | 2,770 | 2,810 | 19 | 22 | 25 |
| 1,210 | 1,240 | 2 | 5 | 8 | 2,810 | 2,850 | 20 | 23 | 25 |
| 1,240 | 1,270 | 2 | 5 | 8 | 2,850 | 2,890 | 20 | 23 | 26 |
| 1,270 | 1,300 | 3 | 6 | 8 | 2,890 | 2,930 | 21 | 23 | 26 |
| 1,300 | 1,330 | 3 | 6 | 9 | 2,930 | 2,970 | 21 | 24 | 27 |
| 1,330 | 1,360 | 3 | 6 | 9 | 2,970 | 3,010 | 22 | 24 | 27 |
| 1,360 | 1,390 | 4 | 7 | 9 | 3,010 | 3,050 | 22 | 25 | 28 |
| 1,390 | 1,420 | 4 | 7 | 10 | 3,050 | 3,090 | 22 | 25 | 28 |
| 1,420 | 1,450 | 4 | 7 | 10 | 3,090 | 3,130 | 23 | 26 | 29 |
| 1,450 | 1,480 | 5 | 8 | 10 | 3,130 | 3,170 | 23 | 26 | 29 |
| 1,480 | 1,510 | 5 | 8 | 11 | 3,170 | 3,210 | 24 | 27 | 29 |
| 1,510 | 1,540 | 5 | 8 | 11 | 3,210 | 3,250 | 24 | 27 | 30 |
| 1,540 | 1,570 | 6 | 9 | 11 | 3,250 | 3,290 | 25 | 27 | 30 |

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **MONTHLY** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single | If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|---|---|---|---|---|
| | | The amount to withhold is: | | | | | The amount to withhold is: | | |
| $ 3,290 | $ 3,330 | $ 25 | $ 28 | $ 31 | $ 5,630 | $ 5,690 | $ 68 | $ 58 | $ 73 |
| 3,330 | 3,370 | 25 | 28 | 31 | 5,690 | 5,750 | 69 | 59 | 75 |
| 3,370 | 3,410 | 26 | 29 | 32 | 5,750 | 5,810 | 71 | 60 | 76 |
| 3,410 | 3,450 | 26 | 29 | 32 | 5,810 | 5,870 | 72 | 61 | 77 |
| 3,450 | 3,490 | 27 | 30 | 32 | 5,870 | 5,930 | 73 | 62 | 78 |
| 3,490 | 3,530 | 27 | 30 | 33 | 5,930 | 5,990 | 74 | 64 | 80 |
| 3,530 | 3,570 | 28 | 31 | 33 | 5,990 | 6,050 | 75 | 65 | 81 |
| 3,570 | 3,610 | 28 | 31 | 34 | 6,050 | 6,110 | 77 | 66 | 82 |
| 3,610 | 3,650 | 29 | 31 | 34 | 6,110 | 6,170 | 78 | 67 | 83 |
| 3,650 | 3,690 | 29 | 32 | 35 | 6,170 | 6,230 | 79 | 69 | 85 |
| 3,690 | 3,730 | 29 | 32 | 35 | 6,230 | 6,290 | 80 | 70 | 86 |
| 3,730 | 3,770 | 30 | 33 | 36 | 6,290 | 6,350 | 82 | 71 | 87 |
| 3,770 | 3,810 | 30 | 33 | 36 | 6,350 | 6,410 | 83 | 72 | 88 |
| 3,810 | 3,850 | 31 | 34 | 36 | 6,410 | 6,470 | 84 | 73 | 89 |
| 3,850 | 3,890 | 32 | 34 | 37 | 6,470 | 6,530 | 85 | 75 | 91 |
| 3,890 | 3,930 | 32 | 34 | 38 | 6,530 | 6,590 | 86 | 76 | 92 |
| 3,930 | 3,970 | 33 | 35 | 39 | 6,590 | 6,650 | 88 | 77 | 93 |
| 3,970 | 4,010 | 34 | 35 | 39 | 6,650 | 6,710 | 89 | 78 | 94 |
| 4,010 | 4,070 | 35 | 36 | 40 | 6,710 | 6,770 | 90 | 80 | 96 |
| 4,070 | 4,130 | 36 | 37 | 42 | 6,770 | 6,830 | 91 | 81 | 97 |
| 4,130 | 4,190 | 38 | 37 | 43 | 6,830 | 6,890 | 93 | 82 | 98 |
| 4,190 | 4,250 | 39 | 38 | 44 | 6,890 | 6,950 | 94 | 83 | 99 |
| 4,250 | 4,310 | 40 | 39 | 45 | 6,950 | 7,010 | 95 | 84 | 100 |
| 4,310 | 4,370 | 41 | 39 | 47 | 7,010 | 7,070 | 96 | 86 | 102 |
| 4,370 | 4,430 | 42 | 40 | 48 | 7,070 | 7,130 | 97 | 87 | 103 |
| 4,430 | 4,490 | 44 | 41 | 49 | 7,130 | 7,190 | 99 | 88 | 104 |
| 4,490 | 4,550 | 45 | 41 | 50 | 7,190 | 7,250 | 100 | 89 | 105 |
| 4,550 | 4,610 | 46 | 42 | 51 | 7,250 | 7,310 | 101 | 91 | 107 |
| 4,610 | 4,670 | 47 | 42 | 53 | 7,310 | 7,370 | 102 | 92 | 108 |
| 4,670 | 4,730 | 49 | 43 | 54 | 7,370 | 7,430 | 104 | 93 | 109 |
| 4,730 | 4,790 | 50 | 44 | 55 | 7,430 | 7,490 | 105 | 94 | 110 |
| 4,790 | 4,850 | 51 | 44 | 56 | 7,490 | 7,550 | 106 | 95 | 111 |
| 4,850 | 4,910 | 52 | 45 | 58 | 7,550 | 7,610 | 107 | 97 | 113 |
| 4,910 | 4,970 | 53 | 46 | 59 | 7,610 | 7,670 | 109 | 98 | 114 |
| 4,970 | 5,030 | 55 | 46 | 60 | 7,670 | 7,730 | 110 | 99 | 115 |
| 5,030 | 5,090 | 56 | 47 | 61 | 7,730 | 7,790 | 111 | 100 | 116 |
| 5,090 | 5,150 | 57 | 48 | 62 | 7,790 | 7,850 | 112 | 102 | 118 |
| 5,150 | 5,210 | 58 | 48 | 64 | 7,850 | 7,910 | 114 | 103 | 119 |
| 5,210 | 5,270 | 60 | 49 | 65 | 7,910 | 7,970 | 115 | 104 | 120 |
| 5,270 | 5,330 | 61 | 50 | 66 | 7,970 | 8,030 | 116 | 105 | 121 |
| 5,330 | 5,390 | 62 | 51 | 67 | 8,030 | 8,090 | 118 | 106 | 122 |
| 5,390 | 5,450 | 63 | 53 | 69 | 8,090 | 8,150 | 119 | 108 | 124 |
| 5,450 | 5,510 | 64 | 54 | 70 | 8,150 | 8,210 | 120 | 109 | 125 |
| 5,510 | 5,570 | 66 | 55 | 71 | 8,210 | 8,270 | 122 | 110 | 126 |
| 5,570 | 5,630 | 67 | 56 | 72 | 8,270 | 8,330 | 123 | 111 | 127 |

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single | If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|---|---|---|---|---|
| | | The amount to withhold is: | | | | | The amount to withhold is: | | |
| $ 0 | $ 50 | $ 0 | $ 0 | $ 0 | $ 138 | $ 140 | $ 1 | $ 1 | $ 1 |
| 50 | 52 | 0 | 0 | 0 | 140 | 142 | 1 | 1 | 1 |
| 52 | 54 | 0 | 0 | 0 | 142 | 144 | 1 | 1 | 1 |
| 54 | 56 | 0 | 0 | 0 | 144 | 146 | 1 | 1 | 1 |
| 56 | 58 | 0 | 0 | 0 | 146 | 148 | 1 | 1 | 1 |
| 58 | 60 | 0 | 0 | 0 | 148 | 150 | 1 | 1 | 1 |
| 60 | 62 | 0 | 0 | 0 | 150 | 152 | 1 | 1 | 1 |
| 62 | 64 | 0 | 0 | 0 | 152 | 154 | 1 | 1 | 1 |
| 64 | 66 | 0 | 0 | 0 | 154 | 156 | 1 | 1 | 1 |
| 66 | 68 | 0 | 0 | 0 | 156 | 158 | 1 | 1 | 1 |
| 68 | 70 | 0 | 0 | 0 | 158 | 160 | 1 | 1 | 1 |
| 70 | 72 | 0 | 0 | 1 | 160 | 162 | 1 | 1 | 2 |
| 72 | 74 | 0 | 0 | 1 | 162 | 164 | 1 | 1 | 2 |
| 74 | 76 | 0 | 0 | 1 | 164 | 166 | 1 | 1 | 2 |
| 76 | 78 | 0 | 0 | 1 | 166 | 168 | 1 | 1 | 2 |
| 78 | 80 | 0 | 0 | 1 | 168 | 170 | 1 | 1 | 2 |
| 80 | 82 | 0 | 0 | 1 | 170 | 172 | 1 | 1 | 2 |
| 82 | 84 | 0 | 1 | 1 | 172 | 174 | 1 | 2 | 2 |
| 84 | 86 | 0 | 1 | 1 | 174 | 176 | 1 | 2 | 2 |
| 86 | 88 | 0 | 1 | 1 | 176 | 178 | 1 | 2 | 2 |
| 88 | 90 | 0 | 1 | 1 | 178 | 180 | 1 | 2 | 2 |
| 90 | 92 | 0 | 1 | 1 | 180 | 182 | 2 | 2 | 2 |
| 92 | 94 | 0 | 1 | 1 | 182 | 184 | 2 | 2 | 2 |
| 94 | 96 | 1 | 1 | 1 | 184 | 186 | 2 | 2 | 2 |
| 96 | 98 | 1 | 1 | 1 | 186 | 188 | 2 | 2 | 2 |
| 98 | 100 | 1 | 1 | 1 | 188 | 190 | 2 | 2 | 2 |
| 100 | 102 | 1 | 1 | 1 | 190 | 192 | 2 | 2 | 2 |
| 102 | 104 | 1 | 1 | 1 | 192 | 194 | 2 | 2 | 2 |
| 104 | 106 | 1 | 1 | 1 | 194 | 196 | 2 | 2 | 2 |
| 106 | 108 | 1 | 1 | 1 | 196 | 198 | 2 | 2 | 2 |
| 108 | 110 | 1 | 1 | 1 | 198 | 200 | 2 | 2 | 2 |
| 110 | 112 | 1 | 1 | 1 | 200 | 202 | 2 | 2 | 2 |
| 112 | 114 | 1 | 1 | 1 | 202 | 204 | 2 | 2 | 2 |
| 114 | 116 | 1 | 1 | 1 | 204 | 206 | 2 | 2 | 2 |
| 116 | 118 | 1 | 1 | 1 | 206 | 208 | 2 | 2 | 2 |
| 118 | 120 | 1 | 1 | 1 | 208 | 210 | 2 | 2 | 2 |
| 120 | 122 | 1 | 1 | 1 | 210 | 212 | 2 | 2 | 2 |
| 122 | 124 | 1 | 1 | 1 | 212 | 214 | 2 | 2 | 2 |
| 124 | 126 | 1 | 1 | 1 | 214 | 216 | 2 | 2 | 2 |
| 126 | 128 | 1 | 1 | 1 | 216 | 218 | 2 | 2 | 2 |
| 128 | 130 | 1 | 1 | 1 | 218 | 220 | 2 | 2 | 3 |
| 130 | 132 | 1 | 1 | 1 | 220 | 222 | 2 | 2 | 3 |
| 132 | 134 | 1 | 1 | 1 | 222 | 224 | 2 | 2 | 3 |
| 134 | 136 | 1 | 1 | 1 | 224 | 226 | 2 | 2 | 3 |
| 136 | 138 | 1 | 1 | 1 | 226 | 228 | 2 | 2 | 3 |

**2020 Wage Bracket Method Tables (Forms W-4 for 2020 and After)**

## **DAILY or MISCELLANEOUS** Payroll Period

| If the wages are— At least | But less than | Married Filing Jointly | Head of House-hold | Single |
|---|---|---|---|---|
| | | The amount to withhold is: | | |
| $ 228 | $ 230 | $ 2 | $ 2 | $ 3 |
| 230 | 232 | 3 | 2 | 3 |
| 232 | 234 | 3 | 2 | 3 |
| 234 | 236 | 3 | 2 | 3 |
| 236 | 238 | 3 | 2 | 3 |
| 238 | 240 | 3 | 2 | 3 |
| 240 | 242 | 3 | 2 | 3 |
| 242 | 244 | 3 | 2 | 3 |
| 244 | 246 | 3 | 2 | 3 |
| 246 | 248 | 3 | 2 | 3 |
| 248 | 250 | 3 | 2 | 3 |
| 250 | 252 | 3 | 2 | 3 |
| 252 | 254 | 3 | 2 | 3 |
| 254 | 256 | 3 | 3 | 3 |
| 256 | 258 | 3 | 3 | 3 |
| 258 | 260 | 3 | 3 | 3 |
| 260 | 262 | 3 | 3 | 3 |
| 262 | 264 | 3 | 3 | 3 |
| 264 | 266 | 3 | 3 | 3 |
| 266 | 268 | 3 | 3 | 4 |
| 268 | 270 | 3 | 3 | 4 |
| 270 | 272 | 3 | 3 | 4 |
| 272 | 274 | 3 | 3 | 4 |
| 274 | 276 | 3 | 3 | 4 |
| 276 | 278 | 3 | 3 | 4 |
| 278 | 280 | 4 | 3 | 4 |
| 280 | 282 | 4 | 3 | 4 |
| 282 | 284 | 4 | 3 | 4 |
| 284 | 286 | 4 | 3 | 4 |
| 286 | 288 | 4 | 3 | 4 |
| 288 | 290 | 4 | 3 | 4 |
| 290 | 292 | 4 | 3 | 4 |
| 292 | 294 | 4 | 3 | 4 |
| 294 | 296 | 4 | 3 | 4 |
| 296 | 298 | 4 | 3 | 4 |
| 298 | 300 | 4 | 3 | 4 |
| 300 | 302 | 4 | 3 | 4 |
| 302 | 304 | 4 | 4 | 4 |
| 304 | 306 | 4 | 4 | 4 |
| 306 | 308 | 4 | 4 | 4 |
| 308 | 310 | 4 | 4 | 4 |
| 310 | 312 | 4 | 4 | 4 |
| 312 | 314 | 4 | 4 | 4 |
| 314 | 316 | 4 | 4 | 4 |
| 316 | 318 | 4 | 4 | 5 |
| $ 318 | $ 320 | $ 4 | $ 4 | $ 5 |
| 320 | 322 | 4 | 4 | 5 |
| 322 | 324 | 4 | 4 | 5 |
| 324 | 326 | 4 | 4 | 5 |
| 326 | 328 | 4 | 4 | 5 |
| 328 | 330 | 5 | 4 | 5 |
| 330 | 332 | 5 | 4 | 5 |
| 332 | 334 | 5 | 4 | 5 |
| 334 | 336 | 5 | 4 | 5 |
| 336 | 338 | 5 | 4 | 5 |
| 338 | 340 | 5 | 4 | 5 |
| 340 | 342 | 5 | 4 | 5 |
| 342 | 344 | 5 | 4 | 5 |
| 344 | 346 | 5 | 4 | 5 |
| 346 | 348 | 5 | 4 | 5 |
| 348 | 350 | 5 | 4 | 5 |
| 350 | 352 | 5 | 4 | 5 |
| 352 | 354 | 5 | 5 | 5 |
| 354 | 356 | 5 | 5 | 5 |
| 356 | 358 | 5 | 5 | 5 |
| 358 | 360 | 5 | 5 | 5 |
| 360 | 362 | 5 | 5 | 5 |
| 362 | 364 | 5 | 5 | 5 |
| 364 | 366 | 5 | 5 | 6 |
| 366 | 368 | 5 | 5 | 6 |
| 368 | 370 | 5 | 5 | 6 |
| 370 | 372 | 5 | 5 | 6 |
| 372 | 374 | 5 | 5 | 6 |
| 374 | 376 | 6 | 5 | 6 |
| 376 | 378 | 6 | 5 | 6 |
| 378 | 380 | 6 | 5 | 6 |
| 380 | 382 | 6 | 5 | 6 |
| 382 | 384 | 6 | 5 | 6 |

# Section 3

## Supplemental Wages

Wages that are treated as supplemental wages for federal income tax withholding purposes are treated as supplemental wages for North Dakota income tax withholding purposes. They include, but are not limited to, bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay, and taxable fringe benefits.

Calculating the amount of North Dakota income tax to withhold from supplemental wages is similar to the method used for federal income tax withholding purposes, which depends on whether the supplemental wages are separately paid or separately identified from regular wages.

**Supplemental wages not separately paid or identified**

If supplemental wages are combined with regular wages in a single payment and are not separately identified, calculate the amount to withhold from the payment in the usual manner using one of the regular withholding methods prescribed in this booklet.

**Supplemental wages separately paid or identified**

If supplemental wages are paid separately from a regular wage payment, or the supplemental wages and regular wages are combined into one payment but separately identified, calculate the amount to withhold from the supplemental wages under one of the following options:

**Option 1**

Multiply the supplemental wages by 1.84% (.0184).

**Option 2**

If supplemental wages are to be paid at the same time as a regular wage payment, add the supplemental wages to the regular wages. Or, if supplemental wages are to be paid separately from a regular wage payment, add the supplemental wages to the amount of regular wages paid (or to be paid) for the most recent payroll period. Then do the following:

1. Calculate the withholding amount on the combined amount of supplemental and regular wages using either the Percentage Method or the Wage Bracket Method in either Section 1 (Forms W-4 Before 2020) or Section 2 (Forms W-4 For 2020 And After), whichever applies.
2. Subtract the amount of income tax withheld (or to be withheld) from the regular wage payment from the withholding amount calculated on the combined amount. The result is the amount to withhold from the supplemental wages.

**Example 1.** The employer has on file a Form W-4 from before 2020 on which the employee checked the single marital status and claims one withholding allowance. The employee's regular salary, paid on the 1st day of each month, is $3,000. Under the Wage Bracket Method in Section 1 (Forms W-4 Before 2020), $28 is withheld from her July 1 paycheck. On July 15, the employer pays her a bonus of $1,000. Under Option 1, the amount to withhold from the bonus payment is $18.40 ($1,000 x 1.84%).

**Example 2.** Assume the same facts in Example 1, except that Option 2 is used to calculate the withholding from the bonus payment. Add the $1,000 bonus payment to the regular monthly salary of $3,000, for a combined amount of $4,000. Under the Wage Bracket Method in Section 1 (Forms W-4 Before 2020), the withholding amount on the combined amount is $38. From this amount, subtract $28 (the withholding amount on the $3,000 monthly salary). Under Option 2, the amount to withhold from the bonus payment is $10 ($38-$28).