



## **Caution: *DRAFT—NOT FOR FILING***

This is the second early release draft of the 2020 Publication 15-T, Federal Income Tax Withholding Methods, which the IRS is providing now along with the recently released second draft of the 2020 Form W-4 so that programming of payroll systems can begin.

Note that in this second early release draft of Pub. 15-T, the Percentage Method computation of withholding (as now specified for automated payroll systems) has not changed from the first early release posting. This draft expands on the first draft and includes separate computations based on the method of withholding (Percentage or Wage Bracket Method), payroll system (automated or manual), and whether the Form W-4 is a 2020 form or a form from before 2020.

Although the final Publication 15-T and Form W-4 will not be posted for a few months because some dollar amounts cannot be figured before October, there will be no further substantive changes to the Percentage or Wage Bracket Method.

See [IRS.gov/W4](https://www.irs.gov/W4) for information on the Form W-4, and [IRS.gov/Pub15T](https://www.irs.gov/Pub15T) for the latest information on the employer instructions. The draft of Form W-4-P should post in late September; significant changes are not expected.

Draft forms generally are subject to OMB approval before they can be officially released. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). We plan to issue the final revision of the 2020 Form W-4 and Publication 15-T in late Fall. If you have comments on this draft, you can submit them to [WI.W4.Comments@IRS.gov](mailto:WI.W4.Comments@IRS.gov) by September 9, 2019. We can't respond to all comments due to the high volume we receive.



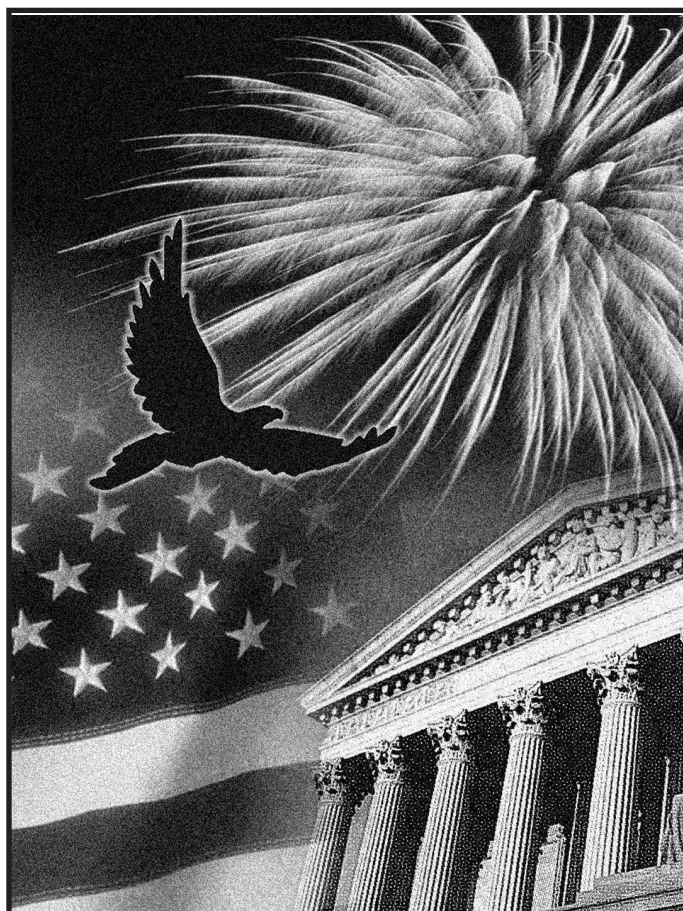
Department of the Treasury  
Internal Revenue Service

## Publication 15-T

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# Federal Income Tax Withholding Methods

For use in **2020**



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## Contents

Introduction	1
1. Percentage Method Tables for Automated Payroll Systems	4
2. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later	6
3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020	11
4. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later	15
5. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020	17

## Future Developments

For the latest information about developments related to Pub. 15-T, such as legislation enacted after it was published, go to [IRS.gov/Pub15T](https://www.irs.gov/pub15t).

## Introduction

The way employers will figure federal income tax withholding for 2020 Form W-4, Employee's Withholding Certificate, is changing to match the changes to the new form. This special draft release of new Pub. 15-T contains a look at the new employer steps to figure federal income tax withholding.

The 2020 Form W-4 has been redesigned to reduce the form's complexity and to increase transparency and accuracy in the withholding system. Beginning with the 2020 Form W-4, employees will no longer be able to request adjustments to their withholding using withholding allowances. Instead, using the new Form W-4, employees will provide employers with amounts to increase or reduce taxes and amounts to increase or decrease the amount of wage income subject to income tax withholding. **The computations described in this publication will allow employers to figure withholding regardless of whether the employee provided a Form W-4 in an earlier year or will provide a new Form W-4 in 2020. This publication also allows employers to figure withholding based on their payroll system (automated or manual) and withholding method of choice.**



*The Percentage Method tables, Wage Bracket Method tables, and amounts to add to the wages of a nonresident alien employee provided in this draft are based on the 2019 inflationary adjustments for purposes of programming and testing. Once the 2020 inflation-adjusted amounts are available, they will be included in this Pub. 15-T.*

## 2020 Form W-4

The 2020 Form W-4 is broken up into steps. Every 2020 Form W-4 employers receive from an employee should show a completed Step 1 (name, address, social security number, and filing status) and a dated signature on Step 5. Employees will complete Steps 2, 3, and/or 4 only if relevant to their personal situation. Steps 2, 3, and 4 show adjustments that will affect withholding calculations.

For employees who don't complete any steps other than Step 1 and Step 5, employers will withhold the amount based on the filing status and wage amounts.

For employees completing one or more of Steps 2, 3, and/or 4 on Form W-4, adjustments are as follows.

**Step 2.** If the employee checks the box in Step 2, the employer will figure withholding from the "Form W-4, Step 2, Checkbox" column in the Percentage Method or Wage Bracket Method tables. This will mean higher withholding for the employee. If the employee chooses one of the other two alternatives from this step, the additional withholding will be included with any other additional tax amounts **per pay period** in Step 4(c).

**Step 3.** Employers will use the amount on this line as an **annual** reduction in the amount of withholding. Employers should use the amount that the employee entered as the total in Step 3 of Form W-4 even if it is not equal to the sum of any amounts entered on the left in Step 3 because the total may take into account other tax credits. If the Step 3 total is blank, but there are amounts entered on the left in Step 3, the employer should consider asking the employee if leaving the line blank was intended.

**Steps 4(a) and 4(b).** Employers will increase the annual amount of wages subject to income tax withholding by the **annual** amount shown on Step 4(a) and reduce the annual amount of wages subject to income tax withholding by the **annual** amount shown on Step 4(b).

**Step 4(c).** Employers will increase withholding by the **per pay period** tax amount on Step 4(c).

**Additional information.** See the Frequently Asked Questions (FAQs), available at [IRS.gov/Pub15T](https://www.irs.gov/pub15t), for answers to questions employers and employees may have about the changes in the Form W-4 and figuring withholding.

**Exemption from withholding.** Employees who write "Exempt" on Form W-4 in the space below Step 4(c) shall have no federal income tax withheld from their paychecks.

**Electronic system to receive Form W-4.** If you maintain an electronic Form W-4 system, you should provide a field for employees who are eligible and want to claim an exemption from withholding to certify that they are exempt instead of writing "Exempt" below Step 4(c). You should also include the two conditions that taxpayers are certifying that they meet: "you had no federal income tax liability

in 2019 and you expect to have no federal income tax liability in 2020". Additionally, you should continue to provide a field for nonresident aliens to enter nonresident alien status.

## Withholding Adjustment for Nonresident Alien Employees

Apply the procedure discussed next to figure the amount of federal income tax to withhold from the wages of nonresident alien employees performing services within the United States.

This procedure only applies to nonresident alien employees who have wages subject to income tax withholding.



*Nonresident alien students from India and business apprentices from India aren't subject to this procedure.*

**Instructions.** To figure how much federal income tax to withhold from the wages paid to a nonresident alien employee performing services in the United States, use the following steps.

**Step 1.** Determine if the nonresident alien employee has submitted a 2020 Form W-4 or an earlier Form W-4. Then add to the wages paid to the nonresident alien employee for the payroll period the amount for the applicable type of Form W-4 and payroll period.

If the nonresident alien employee started before 2020 and **has not** submitted a Form W-4 for 2020 or later, add the amount shown in Table 1 to their wages for calculating federal income tax withholding.

Table 1

Payroll Period	Add Additional
Weekly . . . . .	\$153.80
Biweekly . . . . .	307.70
Semimonthly . . . . .	333.30
Monthly . . . . .	666.70
Quarterly . . . . .	2,000.00
Semiannually . . . . .	4,000.00
Annually . . . . .	8,000.00
Daily or Miscellaneous (each day of the payroll period) . . . . .	30.80

If the nonresident alien employee has submitted a Form W-4 for **2020 or later** or started in 2020 or later, add the amount shown in Table 2 to their wages for calculating federal income tax withholding.



**Table 2**

Payroll Period	Add Additional
Weekly . . . . .	\$234.60
Biweekly . . . . .	461.50
Semimonthly . . . . .	500.00
Monthly . . . . .	1,016.70
Quarterly . . . . .	3,050.00
Semiannually . . . . .	6,100.00
Annually . . . . .	12,200.00
Daily or Miscellaneous (each day of the payroll period) . . . . .	46.90

**Step 2.** Enter the amount figured in *Step 1* above as the total taxable wages on line 1a of the withholding worksheet that you use to figure federal income tax withholding.

The amounts from Tables 1 and 2 are added to wages solely for calculating income tax withholding on the wages of the nonresident alien employee. The amounts from the tables shouldn't be included in any box on the employee's Form W-2 and don't increase the income tax liability of the employee. Also, the amounts from the tables don't increase the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

**Example.** An employer pays wages of \$300 for a weekly payroll period to a married nonresident alien employee. The nonresident alien has a properly completed 2019 Form W-4 on file with the employer that shows marital status as "single" with one withholding allowance and indicated status as a nonresident alien on Form W-4, line 6 (see *Nonresident alien employee's Form W-4*, in section 9 of Pub. 15). The employer determines the wages to be used in the withholding tables by adding to the \$300 amount of wages paid the amount of \$153.80 from

Table 1 under *Step 1* (\$453.80 total). The employer has a manual payroll system and prefers to use the Wage Bracket Method tables to figure withholding. The employer will use Worksheet 3 and the withholding tables in section 3 to determine the income tax withholding for the nonresident alien employee. In this example, the employer would withhold \$xx in federal income tax from the weekly wages of the nonresident alien employee.

The \$153.80 added to wages for calculating income tax withholding isn't reported on Form W-2, and doesn't increase the income tax liability of the employee. Also, the \$153.80 added to wages doesn't affect the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

**Supplemental wage payment.** This procedure for determining the amount of federal income tax withholding doesn't apply to a supplemental wage payment (see section 7 in Pub. 15) if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is being used to calculate income tax withholding on the supplemental wage payment.

## Rounding

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar. You may also round the tax for the pay period to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next dollar. For example, \$2.30 becomes \$2 and \$2.50 becomes \$3. This rounding meets the tolerances under section 3402(h)(4).

# 1. Percentage Method Tables for Automated Payroll Systems

If you have an automated payroll system, use the worksheet below and the Percentage Method tables that follow

## Worksheet 1. Employer's Withholding Worksheet for Percentage Method Tables for Automated Payroll Systems

Keep for Your Records



**Note.** This illustrates what the 2020 procedure could look like by using the 2019 tax parameters. There would be just one procedure for both the Form W-4 from before 2020 and new Form W-4. The formatting will change, and some of the details may need to be modified slightly to conform to the final Form W-4.

Table 3	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily
	2	4	12	24	26	52	260

### Step 1. Adjust the employee's wage amount

- 1a Enter the employee's total taxable wages this payroll period ..... 1a \$ \_\_\_\_\_
- 1b Enter the number of pay periods you have per year (see Table 3) ..... 1b \_\_\_\_\_
- 1c Multiply the amount on line 1a by the number on line 1b ..... 1c \$ \_\_\_\_\_

If the employee **HAS** submitted a Form W-4 for 2020 or later, figure the Adjusted Annual Wage Amount as follows:

- 1d Enter the amount from Step 4(a) of the employee's Form W-4 ..... 1d \$ \_\_\_\_\_
- 1e Add lines 1c and 1d ..... 1e \$ \_\_\_\_\_
- 1f Enter the amount from Step 4(b) of the employee's Form W-4 ..... 1f \$ \_\_\_\_\_
- 1g If the box in Step 2 of Form W-4 is checked, enter -0-. If the box is not checked, enter \$12,600 if the taxpayer is married filing jointly or \$8,400 otherwise ..... 1g \$ \_\_\_\_\_
- 1h Add lines 1f and 1g ..... 1h \$ \_\_\_\_\_
- 1i Subtract line 1h from line 1e. If zero or less, enter -0-. This is the **Adjusted Annual Wage Amount** ..... 1i \$ \_\_\_\_\_

If the employee **HAS NOT** submitted a Form W-4 for 2020 or later, figure the Adjusted Annual Wage Amount as follows:

- 1j Enter the number of allowances claimed on the employee's most recent Form W-4 ..... 1j \_\_\_\_\_
- 1k Multiply line 1j by \$4,200 ..... 1k \$ \_\_\_\_\_
- 1l Subtract line 1k from line 1c. If zero or less, enter -0-. This is the **Adjusted Annual Wage Amount** ..... 1l \$ \_\_\_\_\_

### Step 2. Figure the Tentative Withholding Amount

based on the employee's Adjusted Annual Wage Amount; filing status (Step 1(c) of the 2020 Form W-4) or marital status (line 3 of Form W-4 from before 2020); and whether the box in Step 2 of 2020 Form W-4 is checked.

**Note.** Don't use the Head of Household table if the Form W-4 is from before 2020.

- 2a Enter the employee's **Adjusted Annual Wage Amount** from line 1i or 1l above ..... 2a \$ \_\_\_\_\_
- 2b Find the row in the appropriate **Annual Percentage Method** table in which the amount on line 2a is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row ..... 2b \$ \_\_\_\_\_
- 2c Enter the amount from column C of that row ..... 2c \$ \_\_\_\_\_
- 2d Enter the percentage from column D of that row ..... 2d \_\_\_\_\_ %
- 2e Subtract line 2b from line 2a ..... 2e \$ \_\_\_\_\_
- 2f Multiply the amount on line 2e by the percentage on line 2d ..... 2f \$ \_\_\_\_\_
- 2g Add line 2c and line 2f ..... 2g \$ \_\_\_\_\_
- 2h Divide the amount on line 2g by the number of pay periods on line 1b. This is the **Tentative Withholding Amount** ..... 2h \$ \_\_\_\_\_

### Step 3. Account for tax credits

- 3a If the employee's Form W-4 is from 2020, enter the amount from Step 3 of that form; otherwise enter -0- ..... 3a \$ \_\_\_\_\_
- 3b Divide the amount on line 3a by the number of pay periods on line 1b ..... 3b \$ \_\_\_\_\_
- 3c Subtract line 3b from line 2h. If zero or less, enter -0- ..... 3c \$ \_\_\_\_\_

### Step 4. Figure the final amount to withhold

- 4a Enter the additional amount to withhold from the employee's Form W-4 (Step 4(c) of the 2020 form or line 6 on earlier forms) ..... 4a \$ \_\_\_\_\_
- 4b Add lines 3c and 4a. **This is the amount to withhold from the employee's wages this pay period** ..... 4b \$ \_\_\_\_\_

to figure federal income tax withholding. This method works for Forms W-4 from before 2020 and Forms W-4 from 2020 or later. This method also works for any amount of wages. If the Form W-4 is from before 2020, this method works for any number of withholding allowances claimed.

## Percentage Method Tables for Automated Payroll Systems

*Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.*

STANDARD Withholding Rate Schedules (Use these if the Form W-4 is from before 2020, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is <b>NOT</b> checked.)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 <b>IS</b> checked.)				
If the Adjusted Annual Wage Amount (line 2a) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Annual Wage exceeds—	If the Adjusted Annual Wage Amount (line 2a) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Annual Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
<b>Married Filing Jointly</b>					<b>Married Filing Jointly</b>				
\$0	\$11,800	\$0.00	0%	\$0	\$0	\$12,200	\$0.00	0%	\$0
\$11,800	\$31,200	\$0.00	10%	\$11,800	\$12,200	\$21,900	\$0.00	10%	\$12,200
\$31,200	\$90,750	\$1,940.00	12%	\$31,200	\$21,900	\$51,675	\$970.00	12%	\$21,900
\$90,750	\$180,200	\$9,086.00	22%	\$90,750	\$51,675	\$96,400	\$4,543.00	22%	\$51,675
\$180,200	\$333,250	\$28,765.00	24%	\$180,200	\$96,400	\$172,925	\$14,382.50	24%	\$96,400
\$333,250	\$420,000	\$65,497.00	32%	\$333,250	\$172,925	\$216,300	\$32,748.50	32%	\$172,925
\$420,000	\$624,150	\$93,257.00	35%	\$420,000	\$216,300	\$318,375	\$46,628.50	35%	\$216,300
\$624,150		\$164,709.50	37%	\$624,150	\$318,375		\$82,354.75	37%	\$318,375
<b>Single</b>					<b>Single</b>				
\$0	\$3,800	\$0.00	0%	\$0	\$0	\$6,100	\$0.00	0%	\$0
\$3,800	\$13,500	\$0.00	10%	\$3,800	\$6,100	\$10,950	\$0.00	10%	\$6,100
\$13,500	\$43,275	\$970.00	12%	\$13,500	\$10,950	\$25,838	\$485.00	12%	\$10,950
\$43,275	\$88,000	\$4,543.00	22%	\$43,275	\$25,838	\$48,200	\$2,271.50	22%	\$25,838
\$88,000	\$164,525	\$14,382.50	24%	\$88,000	\$48,200	\$86,463	\$7,191.25	24%	\$48,200
\$164,525	\$207,900	\$32,748.50	32%	\$164,525	\$86,463	\$108,150	\$16,374.25	32%	\$86,463
\$207,900	\$514,100	\$46,628.50	35%	\$207,900	\$108,150	\$261,250	\$23,314.25	35%	\$108,150
\$514,100		\$153,798.50	37%	\$514,100	\$261,250		\$76,899.25	37%	\$261,250
<b>Head of Household</b>					<b>Head of Household</b>				
\$0	\$9,950	\$0.00	0%	\$0	\$0	\$9,175	\$0.00	0%	\$0
\$9,950	\$23,800	\$0.00	10%	\$9,950	\$9,175	\$16,100	\$0.00	10%	\$9,175
\$23,800	\$62,800	\$1,385.00	12%	\$23,800	\$16,100	\$35,600	\$692.50	12%	\$16,100
\$62,800	\$94,150	\$6,065.00	22%	\$62,800	\$35,600	\$51,275	\$3,032.50	22%	\$35,600
\$94,150	\$170,650	\$12,962.00	24%	\$94,150	\$51,275	\$89,525	\$6,481.00	24%	\$51,275
\$170,650	\$214,050	\$31,322.00	32%	\$170,650	\$89,525	\$111,225	\$15,661.00	32%	\$89,525
\$214,050	\$520,250	\$45,210.00	35%	\$214,050	\$111,225	\$264,325	\$22,605.00	35%	\$111,225
\$520,250		\$152,380.00	37%	\$520,250	\$264,325		\$76,190.00	37%	\$264,325

## 2. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use

### Worksheet 2. Employer's Withholding Worksheet for Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

the Wage Bracket method, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

The Wage Bracket Method tables cover only up to approximately \$100,000 in annual wages. If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on filing status and pay period), use the Percentage Method tables in section 4.

Keep for Your Records 

**Note.** This illustrates what the 2020 procedure could look like by using the 2019 tax parameters.

Table 4

Monthly	Semimonthly	Biweekly	Weekly	Daily
12	24	26	52	260

#### Step 1. Adjust the employee's wage amount

- |    |  |    |    |       |
|----|--|----|----|-------|
| 1a | Enter the employee's total taxable wages this payroll period .....                                       | 1a | \$ | _____ |
| 1b | Enter the number of pay periods you have per year (see Table 4) .....                                    | 1b |    | _____ |
| 1c | Enter the amount from Step 4(a) of the employee's Form W-4 .....   | 1c | \$ | _____ |
| 1d | Divide the amount on line 1c by the number of pay periods on line 1b .....                               | 1d | \$ | _____ |
| 1e | Add lines 1a and 1d .....  | 1e | \$ | _____ |
| 1f | Enter the amount from Step 4(b) of the employee's Form W-4 .....   | 1f | \$ | _____ |
| 1g | Divide the amount on line 1f by the number of pay periods on line 1b .....                               | 1g | \$ | _____ |
| 1h | Subtract line 1g from line 1e. If zero or less, enter -0-. This is the <b>Adjusted Wage Amount</b> ..... | 1h | \$ | _____ |

#### Step 2. Figure the Tentative Withholding Amount

- |    |  |    |    |       |
|----|--|----|----|-------|
| 2a | Use the amount on line 1h to look up the tentative amount to withhold in the appropriate Wage Bracket Table in this section for your pay frequency, given the employee's filing status and whether the employee has checked the box in Step 2 of Form W-4. This is the <b>Tentative Withholding Amount</b> ..... | 2a | \$ | _____ |
|----|--|----|----|-------|

#### Step 3. Account for tax credits

- |    |  |    |    |       |
|----|--|----|----|-------|
| 3a | Enter the amount from Step 3 of the employee's Form W-4 .....              | 3a | \$ | _____ |
| 3b | Divide the amount on line 3a by the number of pay periods on line 1b ..... | 3b | \$ | _____ |
| 3c | Subtract line 3b from line 2a. If zero or less, enter -0- .....            | 3c | \$ | _____ |

#### Step 4. Figure the final amount to withhold

- |    |  |    |    |       |
|----|--|----|----|-------|
| 4a | Enter the additional amount to withhold from Step 4(c) of the employee's Form W-4 .....                    | 4a | \$ | _____ |
| 4b | Add lines 3c and 4a. <b>This is the amount to withhold from the employee's wages this pay period</b> ..... | 4b | \$ | ===== |

# 2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

*Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.*

WEEKLY Payroll Period									
If the <b>Adjusted Wage Amount</b> (line 1h) is		Married Filing Jointly		Head of Household		Single			
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,			
		Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding		
At least	But less than	The amount of income tax withheld shall be:							
\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0		
\$120	\$130	\$0	\$0	\$0	\$0	\$0	\$1		
\$130	\$140	\$0	\$0	\$0	\$0	\$0	\$2		
\$140	\$150	\$0	\$0	\$0	\$0	\$0	\$3		
\$150	\$160	\$0	\$0	\$0	\$0	\$0	\$4		
\$160	\$170	\$0	\$0	\$0	\$0	\$0	\$5		
\$170	\$180	\$0	\$0	\$0	\$0	\$0	\$6		
\$180	\$190	\$0	\$0	\$0	\$1	\$0	\$7		
\$190	\$200	\$0	\$0	\$0	\$2	\$0	\$8		
\$200	\$210	\$0	\$0	\$0	\$3	\$0	\$9		
\$210	\$220	\$0	\$0	\$0	\$4	\$0	\$10		
\$220	\$230	\$0	\$0	\$0	\$5	\$0	\$11		
\$230	\$240	\$0	\$0	\$0	\$6	\$0	\$12		
\$240	\$250	\$0	\$1	\$0	\$7	\$1	\$13		
\$250	\$260	\$0	\$2	\$0	\$8	\$2	\$15		
\$260	\$270	\$0	\$3	\$0	\$9	\$3	\$16		
\$270	\$280	\$0	\$4	\$0	\$10	\$4	\$17		
\$280	\$290	\$0	\$5	\$0	\$11	\$5	\$18		
\$290	\$300	\$0	\$6	\$0	\$12	\$6	\$19		
\$300	\$310	\$0	\$7	\$0	\$13	\$7	\$21		
\$310	\$320	\$0	\$8	\$0	\$14	\$8	\$22		
\$320	\$330	\$0	\$9	\$0	\$15	\$9	\$23		
\$330	\$340	\$0	\$10	\$0	\$16	\$10	\$24		
\$340	\$350	\$0	\$11	\$0	\$18	\$11	\$25		
\$350	\$360	\$0	\$12	\$0	\$19	\$12	\$27		
\$360	\$370	\$0	\$13	\$1	\$20	\$13	\$28		
\$370	\$380	\$0	\$14	\$2	\$21	\$14	\$29		
\$380	\$390	\$0	\$15	\$3	\$22	\$15	\$30		
\$390	\$400	\$0	\$16	\$4	\$24	\$16	\$31		
\$400	\$410	\$0	\$17	\$5	\$25	\$17	\$33		
\$410	\$420	\$0	\$18	\$6	\$26	\$18	\$34		
\$420	\$430	\$0	\$19	\$7	\$27	\$19	\$35		
\$430	\$440	\$0	\$20	\$8	\$28	\$20	\$36		
\$440	\$450	\$0	\$22	\$9	\$30	\$22	\$37		
\$450	\$460	\$0	\$23	\$10	\$31	\$23	\$39		
\$460	\$470	\$0	\$24	\$11	\$32	\$24	\$40		
\$470	\$480	\$1	\$25	\$12	\$33	\$25	\$41		
\$480	\$490	\$2	\$26	\$13	\$34	\$26	\$42		
\$490	\$500	\$3	\$28	\$14	\$36	\$28	\$43		
\$500	\$510	\$4	\$29	\$15	\$37	\$29	\$45		
\$510	\$520	\$5	\$30	\$16	\$38	\$30	\$48		
\$520	\$530	\$6	\$31	\$17	\$39	\$31	\$50		
\$530	\$540	\$7	\$32	\$18	\$40	\$32	\$52		
\$540	\$550	\$8	\$34	\$19	\$42	\$34	\$54		



# 2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

*Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.*

WEEKLY Payroll Period									
If the <b>Adjusted Wage Amount</b> (line 1h) is		Married Filing Jointly		Head of Household		Single			
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,			
		Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding		
At least	But less than	The amount of income tax withheld shall be:							
\$550	\$560	\$9	\$35	\$20	\$43	\$35	\$56		
\$560	\$570	\$10	\$36	\$21	\$44	\$36	\$59		
\$570	\$580	\$11	\$37	\$22	\$45	\$37	\$61		
\$580	\$590	\$12	\$38	\$23	\$46	\$38	\$63		
\$590	\$600	\$13	\$40	\$24	\$48	\$40	\$65		
\$600	\$610	\$14	\$41	\$25	\$49	\$41	\$67		
\$610	\$620	\$15	\$42	\$26	\$50	\$42	\$70		
\$620	\$630	\$16	\$43	\$27	\$51	\$43	\$72		
\$630	\$640	\$17	\$44	\$29	\$52	\$44	\$74		
\$640	\$650	\$18	\$46	\$30	\$54	\$46	\$76		
\$650	\$660	\$19	\$47	\$31	\$55	\$47	\$78		
\$660	\$670	\$20	\$48	\$32	\$56	\$48	\$81		
\$670	\$680	\$21	\$49	\$33	\$57	\$49	\$83		
\$680	\$690	\$22	\$50	\$35	\$58	\$50	\$85		
\$690	\$700	\$23	\$52	\$36	\$61	\$52	\$87		
\$700	\$710	\$24	\$53	\$37	\$63	\$53	\$89		
\$710	\$720	\$25	\$54	\$38	\$65	\$54	\$92		
\$720	\$730	\$26	\$55	\$39	\$67	\$55	\$94		
\$730	\$740	\$27	\$56	\$41	\$69	\$56	\$96		
\$740	\$750	\$28	\$58	\$42	\$72	\$58	\$98		
\$750	\$760	\$29	\$59	\$43	\$74	\$59	\$100		
\$760	\$770	\$30	\$60	\$44	\$76	\$60	\$103		
\$770	\$780	\$31	\$61	\$45	\$78	\$61	\$105		
\$780	\$790	\$32	\$62	\$47	\$80	\$62	\$107		
\$790	\$800	\$33	\$64	\$48	\$83	\$64	\$109		
\$800	\$810	\$34	\$65	\$49	\$85	\$65	\$111		
\$810	\$820	\$35	\$66	\$50	\$87	\$66	\$114		
\$820	\$830	\$36	\$67	\$51	\$89	\$67	\$116		
\$830	\$840	\$37	\$68	\$53	\$91	\$68	\$118		
\$840	\$850	\$38	\$70	\$54	\$94	\$70	\$120		
\$850	\$860	\$39	\$71	\$55	\$96	\$71	\$122		
\$860	\$870	\$40	\$72	\$56	\$98	\$72	\$125		
\$870	\$880	\$41	\$73	\$57	\$100	\$73	\$127		
\$880	\$890	\$42	\$74	\$59	\$102	\$74	\$129		
\$890	\$900	\$44	\$76	\$60	\$105	\$76	\$131		
\$900	\$910	\$45	\$77	\$61	\$107	\$77	\$133		
\$910	\$920	\$46	\$78	\$62	\$109	\$78	\$136		
\$920	\$930	\$47	\$79	\$63	\$111	\$79	\$138		
\$930	\$940	\$48	\$80	\$65	\$113	\$80	\$140		
\$940	\$950	\$50	\$82	\$66	\$116	\$82	\$143		
\$950	\$960	\$51	\$83	\$67	\$118	\$83	\$145		
\$960	\$970	\$52	\$84	\$68	\$120	\$84	\$147		
\$970	\$980	\$53	\$85	\$69	\$122	\$85	\$150		
\$980	\$990	\$54	\$86	\$71	\$124	\$86	\$152		
\$990	\$1,000	\$56	\$88	\$72	\$127	\$88	\$155		
\$1,000	\$1,010	\$57	\$90	\$73	\$129	\$90	\$157		
\$1,010	\$1,020	\$58	\$92	\$74	\$132	\$92	\$159		

# 2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

*Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.*

WEEKLY Payroll Period									
If the <b>Adjusted Wage Amount</b> (line 1h) is		Married Filing Jointly		Head of Household		Single			
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,			
		Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding		
At least	But less than	The amount of income tax withheld shall be:							
\$1,020	\$1,030	\$59	\$94	\$75	\$134	\$94	\$162		
\$1,030	\$1,040	\$60	\$96	\$77	\$136	\$96	\$164		
\$1,040	\$1,050	\$62	\$99	\$78	\$139	\$99	\$167		
\$1,050	\$1,060	\$63	\$101	\$79	\$141	\$101	\$169		
\$1,060	\$1,070	\$64	\$103	\$80	\$144	\$103	\$171		
\$1,070	\$1,080	\$65	\$105	\$81	\$146	\$105	\$174		
\$1,080	\$1,090	\$66	\$107	\$83	\$148	\$107	\$176		
\$1,090	\$1,100	\$68	\$110	\$84	\$151	\$110	\$179		
\$1,100	\$1,110	\$69	\$112	\$85	\$153	\$112	\$181		
\$1,110	\$1,120	\$70	\$114	\$86	\$156	\$114	\$183		
\$1,120	\$1,130	\$71	\$116	\$87	\$158	\$116	\$186		
\$1,130	\$1,140	\$72	\$118	\$89	\$160	\$118	\$188		
\$1,140	\$1,150	\$74	\$121	\$90	\$163	\$121	\$191		
\$1,150	\$1,160	\$75	\$123	\$91	\$165	\$123	\$193		
\$1,160	\$1,170	\$76	\$125	\$92	\$168	\$125	\$195		
\$1,170	\$1,180	\$77	\$127	\$93	\$170	\$127	\$198		
\$1,180	\$1,190	\$78	\$129	\$95	\$172	\$129	\$200		
\$1,190	\$1,200	\$80	\$132	\$96	\$175	\$132	\$203		
\$1,200	\$1,210	\$81	\$134	\$97	\$177	\$134	\$205		
\$1,210	\$1,220	\$82	\$136	\$98	\$180	\$136	\$207		
\$1,220	\$1,230	\$83	\$138	\$99	\$182	\$138	\$210		
\$1,230	\$1,240	\$84	\$140	\$101	\$184	\$140	\$212		
\$1,240	\$1,250	\$86	\$143	\$102	\$187	\$143	\$215		
\$1,250	\$1,260	\$87	\$145	\$103	\$189	\$145	\$217		
\$1,260	\$1,270	\$88	\$147	\$104	\$192	\$147	\$219		
\$1,270	\$1,280	\$89	\$149	\$105	\$194	\$149	\$222		
\$1,280	\$1,290	\$90	\$151	\$107	\$196	\$151	\$224		
\$1,290	\$1,300	\$92	\$154	\$108	\$199	\$154	\$227		
\$1,300	\$1,310	\$93	\$156	\$109	\$201	\$156	\$229		
\$1,310	\$1,320	\$94	\$158	\$110	\$204	\$158	\$231		
\$1,320	\$1,330	\$95	\$160	\$111	\$206	\$160	\$234		
\$1,330	\$1,340	\$96	\$162	\$113	\$208	\$162	\$236		
\$1,340	\$1,350	\$98	\$165	\$114	\$211	\$165	\$239		
\$1,350	\$1,360	\$99	\$167	\$115	\$213	\$167	\$241		
\$1,360	\$1,370	\$100	\$169	\$116	\$216	\$169	\$243		
\$1,370	\$1,380	\$101	\$171	\$118	\$218	\$171	\$246		
\$1,380	\$1,390	\$102	\$173	\$120	\$220	\$173	\$248		
\$1,390	\$1,400	\$104	\$176	\$122	\$223	\$176	\$251		
\$1,400	\$1,410	\$105	\$178	\$125	\$225	\$178	\$253		
\$1,410	\$1,420	\$106	\$180	\$127	\$228	\$180	\$255		
\$1,420	\$1,430	\$107	\$182	\$129	\$230	\$182	\$258		
\$1,430	\$1,440	\$108	\$184	\$131	\$232	\$184	\$260		
\$1,440	\$1,450	\$110	\$187	\$133	\$235	\$187	\$263		
\$1,450	\$1,460	\$111	\$189	\$136	\$237	\$189	\$265		
\$1,460	\$1,470	\$112	\$191	\$138	\$240	\$191	\$267		
\$1,470	\$1,480	\$113	\$193	\$140	\$242	\$193	\$270		
\$1,480	\$1,490	\$114	\$195	\$142	\$244	\$195	\$272		

## 2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

*Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.*

		WEEKLY Payroll Period					
If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
		Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
At least	But less than	The amount of income tax withheld shall be:					
\$1,490	\$1,500	\$116	\$198	\$144	\$247	\$198	\$275
\$1,500	\$1,510	\$117	\$200	\$147	\$249	\$200	\$277
\$1,510	\$1,520	\$118	\$202	\$149	\$252	\$202	\$279
\$1,520	\$1,530	\$119	\$204	\$151	\$254	\$204	\$282
\$1,530	\$1,540	\$120	\$206	\$153	\$256	\$206	\$284
\$1,540	\$1,550	\$122	\$209	\$155	\$259	\$209	\$287
\$1,550	\$1,560	\$123	\$211	\$158	\$261	\$211	\$289
\$1,560	\$1,570	\$124	\$213	\$160	\$264	\$213	\$291
\$1,570	\$1,580	\$125	\$215	\$162	\$266	\$215	\$294
\$1,580	\$1,590	\$126	\$217	\$164	\$268	\$217	\$296
\$1,590	\$1,600	\$128	\$220	\$166	\$271	\$220	\$299
\$1,600	\$1,610	\$129	\$222	\$169	\$273	\$222	\$301
\$1,610	\$1,620	\$130	\$224	\$171	\$276	\$224	\$303
\$1,620	\$1,630	\$131	\$226	\$173	\$278	\$226	\$306
\$1,630	\$1,640	\$132	\$228	\$175	\$280	\$228	\$308
\$1,640	\$1,650	\$134	\$231	\$177	\$283	\$231	\$311
\$1,650	\$1,660	\$135	\$233	\$180	\$285	\$233	\$313
\$1,660	\$1,670	\$136	\$235	\$182	\$288	\$235	\$316
\$1,670	\$1,680	\$137	\$237	\$184	\$290	\$237	\$319
\$1,680	\$1,690	\$138	\$239	\$186	\$292	\$239	\$322
\$1,690	\$1,700	\$140	\$242	\$188	\$295	\$242	\$325
\$1,700	\$1,710	\$141	\$244	\$191	\$297	\$244	\$328
\$1,710	\$1,720	\$142	\$246	\$193	\$300	\$246	\$332
\$1,720	\$1,730	\$143	\$248	\$195	\$302	\$248	\$335
\$1,730	\$1,740	\$144	\$250	\$197	\$305	\$250	\$338
\$1,740	\$1,750	\$146	\$253	\$199	\$309	\$253	\$341
\$1,750	\$1,760	\$147	\$255	\$202	\$312	\$255	\$344
\$1,760	\$1,770	\$148	\$257	\$204	\$315	\$257	\$348
\$1,770	\$1,780	\$149	\$259	\$206	\$318	\$259	\$351
\$1,780	\$1,790	\$150	\$261	\$208	\$321	\$261	\$354
\$1,790	\$1,800	\$152	\$264	\$210	\$325	\$264	\$357
\$1,800	\$1,810	\$153	\$266	\$213	\$328	\$266	\$360
\$1,810	\$1,820	\$154	\$268	\$215	\$331	\$268	\$364
\$1,820	\$1,830	\$155	\$270	\$217	\$334	\$270	\$367
\$1,830	\$1,840	\$156	\$272	\$219	\$337	\$272	\$370
\$1,840	\$1,850	\$158	\$275	\$221	\$341	\$275	\$373
\$1,850	\$1,860	\$159	\$277	\$224	\$344	\$277	\$376
\$1,860	\$1,870	\$160	\$279	\$226	\$347	\$279	\$380
\$1,870	\$1,880	\$161	\$282	\$228	\$350	\$282	\$383
\$1,880	\$1,890	\$162	\$284	\$230	\$353	\$284	\$386
\$1,890	\$1,900	\$164	\$286	\$232	\$357	\$286	\$389
\$1,900	\$1,910	\$165	\$289	\$235	\$360	\$289	\$392
\$1,910	\$1,920	\$166	\$291	\$237	\$363	\$291	\$396
\$1,920	\$1,930	\$167	\$294	\$239	\$366	\$294	\$399

### 3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020

If you compute payroll manually and your employee **has not** submitted a Form W-4 for 2020 or later, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

The Wage Bracket Method tables cover only up to approximately \$100,000 in annual wages and up to 10 allowances. If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on filing status and pay period) or the employee claimed more than 10 allowances, use the Percentage Method tables in section 5.

#### Worksheet 3. Employer's Withholding Worksheet for Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020

*Keep for Your Records*



**Note.** This illustrates what the 2020 procedure could look like by using the 2019 tax parameters.

<b>Step 1. Figure the tentative withholding amount</b>	
1a Enter the employee's total taxable wages this payroll period .....	1a \$ _____
1b Use the amount on line 1a to look up the tentative amount to withhold in the appropriate Wage Bracket Table in this section for your pay frequency, given the employee's marital status (line 3 of Form W-4) and number of allowances claimed. This is the <b>Tentative</b>	
<b>Withholding Amount</b> .....	1b \$ _____
<b>Step 2. Figure the Tentative Withholding Amount</b>	
2a Enter the additional amount to withhold from line 6 of the employee's Form W-4 .....	2a \$ _____
2b Add lines 1b and 2a. <b>This is the amount to withhold from the employee's wages this pay period</b> .....	2b \$ _____



# 2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020

*Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.*

## WEEKLY Payroll Period

If the Wage Amount (line 1a) is		Married Person											
		And the number of allowances is:											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
The amount of income tax withheld shall be:													
\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$230	\$240	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$240	\$250	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$250	\$260	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$260	\$270	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$270	\$280	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$280	\$290	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$290	\$300	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$300	\$310	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$320	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320	\$330	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$330	\$340	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$340	\$350	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$350	\$360	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$370	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370	\$380	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$380	\$390	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$390	\$400	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$410	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$410	\$420	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420	\$430	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$440	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$440	\$450	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$450	\$460	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$470	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$480	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$480	\$490	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$500	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$510	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$520	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$32	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$560	\$33	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$570	\$34	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$580	\$35	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$590	\$36	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$600	\$37	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0

# 2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

## WEEKLY Payroll Period

If the Wage Amount (line 1a) is		Married Person											
		And the number of allowances is:											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
The amount of income tax withheld shall be:													
\$600	\$615	\$38	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$615	\$630	\$40	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$630	\$645	\$42	\$33	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$645	\$660	\$44	\$34	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$660	\$675	\$45	\$36	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$675	\$690	\$47	\$38	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$690	\$705	\$49	\$39	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$705	\$720	\$51	\$41	\$32	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$735	\$53	\$43	\$34	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0
\$735	\$750	\$54	\$45	\$35	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0
\$750	\$765	\$56	\$47	\$37	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0
\$765	\$780	\$58	\$48	\$39	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0
\$780	\$795	\$60	\$50	\$40	\$32	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0
\$795	\$810	\$62	\$52	\$42	\$33	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0
\$810	\$825	\$63	\$54	\$44	\$35	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0
\$825	\$840	\$65	\$56	\$46	\$36	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0
\$840	\$855	\$67	\$57	\$48	\$38	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0
\$855	\$870	\$69	\$59	\$49	\$40	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0
\$870	\$885	\$71	\$61	\$51	\$42	\$33	\$25	\$17	\$9	\$0	\$0	\$0	\$0
\$885	\$900	\$72	\$63	\$53	\$43	\$34	\$26	\$18	\$10	\$2	\$0	\$0	\$0
\$900	\$915	\$74	\$65	\$55	\$45	\$36	\$28	\$20	\$12	\$3	\$0	\$0	\$0
\$915	\$930	\$76	\$66	\$57	\$47	\$37	\$29	\$21	\$13	\$5	\$0	\$0	\$0
\$930	\$945	\$78	\$68	\$58	\$49	\$39	\$31	\$23	\$15	\$6	\$0	\$0	\$0
\$945	\$960	\$80	\$70	\$60	\$51	\$41	\$32	\$24	\$16	\$8	\$0	\$0	\$0
\$960	\$975	\$81	\$72	\$62	\$52	\$43	\$34	\$26	\$18	\$9	\$1	\$0	\$0
\$975	\$990	\$83	\$74	\$64	\$54	\$44	\$35	\$27	\$19	\$11	\$3	\$0	\$0
\$990	\$1,005	\$85	\$75	\$66	\$56	\$46	\$37	\$29	\$21	\$12	\$4	\$0	\$0
\$1,005	\$1,020	\$87	\$77	\$67	\$58	\$48	\$38	\$30	\$22	\$14	\$6	\$0	\$0
\$1,020	\$1,035	\$89	\$79	\$69	\$60	\$50	\$40	\$32	\$24	\$15	\$7	\$0	\$0
\$1,035	\$1,050	\$90	\$81	\$71	\$61	\$52	\$42	\$33	\$25	\$17	\$9	\$1	\$1
\$1,050	\$1,065	\$92	\$83	\$73	\$63	\$53	\$44	\$35	\$27	\$18	\$10	\$2	\$2
\$1,065	\$1,080	\$94	\$84	\$75	\$65	\$55	\$46	\$36	\$28	\$20	\$12	\$4	\$4
\$1,080	\$1,095	\$96	\$86	\$76	\$67	\$57	\$47	\$38	\$30	\$21	\$13	\$5	\$5
\$1,095	\$1,110	\$98	\$88	\$78	\$69	\$59	\$49	\$39	\$31	\$23	\$15	\$7	\$7
\$1,110	\$1,125	\$99	\$90	\$80	\$70	\$61	\$51	\$41	\$33	\$24	\$16	\$8	\$8
\$1,125	\$1,140	\$101	\$92	\$82	\$72	\$62	\$53	\$43	\$34	\$26	\$18	\$10	\$10
\$1,140	\$1,155	\$103	\$93	\$84	\$74	\$64	\$55	\$45	\$36	\$27	\$19	\$11	\$11
\$1,155	\$1,170	\$105	\$95	\$85	\$76	\$66	\$56	\$47	\$37	\$29	\$21	\$13	\$13
\$1,170	\$1,185	\$107	\$97	\$87	\$78	\$68	\$58	\$48	\$39	\$30	\$22	\$14	\$14
\$1,185	\$1,200	\$108	\$99	\$89	\$79	\$70	\$60	\$50	\$41	\$32	\$24	\$16	\$16

# 2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

## WEEKLY Payroll Period

If the Wage Amount (line 1a) is		Married Person										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										
\$1,200	\$1,215	\$110	\$101	\$91	\$81	\$71	\$62	\$52	\$42	\$33	\$25	\$17
\$1,215	\$1,230	\$112	\$102	\$93	\$83	\$73	\$64	\$54	\$44	\$35	\$27	\$19
\$1,230	\$1,245	\$114	\$104	\$94	\$85	\$75	\$65	\$56	\$46	\$36	\$28	\$20
\$1,245	\$1,260	\$116	\$106	\$96	\$87	\$77	\$67	\$57	\$48	\$38	\$30	\$22
\$1,260	\$1,275	\$117	\$108	\$98	\$88	\$79	\$69	\$59	\$50	\$40	\$31	\$23
\$1,275	\$1,290	\$119	\$110	\$100	\$90	\$80	\$71	\$61	\$51	\$42	\$33	\$25
\$1,290	\$1,305	\$121	\$111	\$102	\$92	\$82	\$73	\$63	\$53	\$43	\$34	\$26
\$1,305	\$1,320	\$123	\$113	\$103	\$94	\$84	\$74	\$65	\$55	\$45	\$36	\$28
\$1,320	\$1,335	\$125	\$115	\$105	\$96	\$86	\$76	\$66	\$57	\$47	\$37	\$29
\$1,335	\$1,350	\$126	\$117	\$107	\$97	\$88	\$78	\$68	\$59	\$49	\$39	\$31
\$1,350	\$1,365	\$128	\$119	\$109	\$99	\$89	\$80	\$70	\$60	\$51	\$41	\$32
\$1,365	\$1,380	\$130	\$120	\$111	\$101	\$91	\$82	\$72	\$62	\$52	\$43	\$34
\$1,380	\$1,395	\$132	\$122	\$112	\$103	\$93	\$83	\$74	\$64	\$54	\$45	\$35
\$1,395	\$1,410	\$134	\$124	\$114	\$105	\$95	\$85	\$75	\$66	\$56	\$46	\$37
\$1,410	\$1,425	\$135	\$126	\$116	\$106	\$97	\$87	\$77	\$68	\$58	\$48	\$38
\$1,425	\$1,440	\$137	\$128	\$118	\$108	\$98	\$89	\$79	\$69	\$60	\$50	\$40
\$1,440	\$1,455	\$139	\$129	\$120	\$110	\$100	\$91	\$81	\$71	\$61	\$52	\$42
\$1,455	\$1,470	\$141	\$131	\$121	\$112	\$102	\$92	\$83	\$73	\$63	\$54	\$44
\$1,470	\$1,485	\$143	\$133	\$123	\$114	\$104	\$94	\$84	\$75	\$65	\$55	\$46
\$1,485	\$1,500	\$144	\$135	\$125	\$115	\$106	\$96	\$86	\$77	\$67	\$57	\$47
\$1,500	\$1,515	\$146	\$137	\$127	\$117	\$107	\$98	\$88	\$78	\$69	\$59	\$49
\$1,515	\$1,530	\$148	\$138	\$129	\$119	\$109	\$100	\$90	\$80	\$70	\$61	\$51
\$1,530	\$1,545	\$150	\$140	\$130	\$121	\$111	\$101	\$92	\$82	\$72	\$63	\$53
\$1,545	\$1,560	\$152	\$142	\$132	\$123	\$113	\$103	\$93	\$84	\$74	\$64	\$55
\$1,560	\$1,575	\$153	\$144	\$134	\$124	\$115	\$105	\$95	\$86	\$76	\$66	\$56
\$1,575	\$1,590	\$155	\$146	\$136	\$126	\$116	\$107	\$97	\$87	\$78	\$68	\$58
\$1,590	\$1,605	\$157	\$147	\$138	\$128	\$118	\$109	\$99	\$89	\$79	\$70	\$60
\$1,605	\$1,620	\$159	\$149	\$139	\$130	\$120	\$110	\$101	\$91	\$81	\$72	\$62
\$1,620	\$1,635	\$161	\$151	\$141	\$132	\$122	\$112	\$102	\$93	\$83	\$73	\$64
\$1,635	\$1,650	\$162	\$153	\$143	\$133	\$124	\$114	\$104	\$95	\$85	\$75	\$65
\$1,650	\$1,665	\$164	\$155	\$145	\$135	\$125	\$116	\$106	\$96	\$87	\$77	\$67
\$1,665	\$1,680	\$166	\$156	\$147	\$137	\$127	\$118	\$108	\$98	\$88	\$79	\$69
\$1,680	\$1,695	\$168	\$158	\$148	\$139	\$129	\$119	\$110	\$100	\$90	\$81	\$71
\$1,695	\$1,710	\$170	\$160	\$150	\$141	\$131	\$121	\$111	\$102	\$92	\$82	\$73
\$1,710	\$1,725	\$171	\$162	\$152	\$142	\$133	\$123	\$113	\$104	\$94	\$84	\$74
\$1,725	\$1,740	\$173	\$164	\$154	\$144	\$134	\$125	\$115	\$105	\$96	\$86	\$76
\$1,740	\$1,755	\$175	\$165	\$156	\$146	\$136	\$127	\$117	\$107	\$97	\$88	\$78
\$1,755	\$1,775	\$179	\$167	\$158	\$148	\$138	\$129	\$119	\$109	\$100	\$90	\$80
\$1,775	\$1,795	\$183	\$170	\$160	\$150	\$141	\$131	\$121	\$112	\$102	\$92	\$83
\$1,795	\$1,815	\$188	\$172	\$163	\$153	\$143	\$133	\$124	\$114	\$104	\$95	\$85
\$1,815	\$1,835	\$192	\$175	\$165	\$155	\$146	\$136	\$126	\$116	\$107	\$97	\$87
\$1,835	\$1,855	\$197	\$179	\$167	\$158	\$148	\$138	\$129	\$119	\$109	\$99	\$90
\$1,855	\$1,875	\$201	\$183	\$170	\$160	\$150	\$141	\$131	\$121	\$112	\$102	\$92
\$1,875	\$1,895	\$205	\$188	\$172	\$162	\$153	\$143	\$133	\$124	\$114	\$104	\$95
\$1,895	\$1,915	\$210	\$192	\$175	\$165	\$155	\$145	\$136	\$126	\$116	\$107	\$97
\$1,915	\$1,935	\$214	\$197	\$179	\$167	\$158	\$148	\$138	\$128	\$119	\$109	\$99

## 4. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed \$100,000, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any amount of wages.

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use

### Worksheet 4. Employer's Withholding Worksheet for Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

Keep for Your Records 

**Note.** This illustrates what the 2020 procedure could look like by using the 2019 tax parameters.

Table 5

Monthly	Semimonthly	Biweekly	Weekly	Daily
12	24	26	52	260

#### Step 1. Adjust the employee's wage amount

- 1a Enter the employee's total taxable wages this payroll period ..... 1a \$ \_\_\_\_\_
- 1b Enter the number of pay periods you have per year (see Table 5) ..... 1b \_\_\_\_\_
- 1c Enter the amount from Step 4(a) of the employee's Form W-4 ..... 1c \$ \_\_\_\_\_
- 1d Divide line 1c by the number on line 1b ..... 1d \$ \_\_\_\_\_
- 1e Add lines 1a and 1d ..... 1e \$ \_\_\_\_\_
- 1f Enter the amount from Step 4(b) of the employee's Form W-4 ..... 1f \$ \_\_\_\_\_
- 1g Divide line 1f by the number on line 1b ..... 1g \$ \_\_\_\_\_
- 1h Subtract line 1g from line 1e. If zero or less, enter -0-. This is the **Adjusted Wage Amount** ..... 1h \$ \_\_\_\_\_

#### Step 2. Figure the Tentative Withholding Amount

based on your pay frequency, the employee's Adjusted Wage Amount, filing status (Step 1(c) of Form W-4), and whether the box in Step 2 of Form W-4 is checked.

- 2a Find the row in the *STANDARD Withholding Rate Schedules* (if the box in Step 2 of Form W-4 is NOT checked) or the *Form W-4, Step 2, Checkbox, Withholding Rate Schedules* (if it HAS been checked) of the Percentage Method tables in this section in which the amount on line 1h is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row ..... 2a \$ \_\_\_\_\_
- 2b Enter the amount from column C of that row ..... 2b \$ \_\_\_\_\_
- 2c Enter the percentage from column D of that row ..... 2c \_\_\_\_\_ %
- 2d Subtract line 2a from line 1h ..... 2d \$ \_\_\_\_\_
- 2e Multiply the amount on line 2d by the percentage on line 2c ..... 2e \$ \_\_\_\_\_
- 2f Add line 2b and line 2e. This is the **Tentative Withholding Amount** ..... 2f \$ \_\_\_\_\_

#### Step 3. Account for tax credits

- 3a Enter the amount from Step 3 of the employee's Form W-4 ..... 3a \$ \_\_\_\_\_
- 3b Divide the amount on line 3a by the number of pay periods on line 1b ..... 3b \$ \_\_\_\_\_
- 3c Subtract line 3b from line 2f. If zero or less, enter -0- ..... 3c \$ \_\_\_\_\_

#### Step 4. Figure the final amount to withhold

- 4a Enter the additional amount to withhold from Step 4(c) of the employee's Form W-4 ..... 4a \$ \_\_\_\_\_
- 4b Add lines 3c and 4a. **This is the amount to withhold from the employee's wages this pay period** ..... 4b \$ \_\_\_\_\_



# 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

*Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.*

## WEEKLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked.)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS</b> checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$469	\$0.00	0%	\$0	\$0	\$235	\$0.00	0%	\$0
\$469	\$842	\$0.00	10%	\$469	\$235	\$421	\$0.00	10%	\$235
\$842	\$1,988	\$37.30	12%	\$842	\$421	\$994	\$18.60	12%	\$421
\$1,988	\$3,708	\$174.82	22%	\$1,988	\$994	\$1,854	\$87.36	22%	\$994
\$3,708	\$6,651	\$553.22	24%	\$3,708	\$1,854	\$3,325	\$276.56	24%	\$1,854
\$6,651	\$8,319	\$1,259.54	32%	\$6,651	\$3,325	\$4,160	\$629.60	32%	\$3,325
\$8,319	\$12,245	\$1,793.30	35%	\$8,319	\$4,160	\$6,123	\$896.80	35%	\$4,160
\$12,245		\$3,167.40	37%	\$12,245	\$6,123		\$1,583.85	37%	\$6,123
Single					Single				
\$0	\$235	\$0.00	0%	\$0	\$0	\$117	\$0.00	0%	\$0
\$235	\$421	\$0.00	10%	\$235	\$117	\$211	\$0.00	10%	\$117
\$421	\$994	\$18.60	12%	\$421	\$211	\$497	\$9.40	12%	\$211
\$994	\$1,854	\$87.36	22%	\$994	\$497	\$927	\$43.72	22%	\$497
\$1,854	\$3,325	\$276.56	24%	\$1,854	\$927	\$1,663	\$138.32	24%	\$927
\$3,325	\$4,160	\$629.60	32%	\$3,325	\$1,663	\$2,080	\$314.96	32%	\$1,663
\$4,160	\$10,048	\$896.80	35%	\$4,160	\$2,080	\$5,024	\$448.40	35%	\$2,080
\$10,048		\$2,957.60	37%	\$10,048	\$5,024		\$1,478.80	37%	\$5,024
Head of Household					Head of Household				
\$0	\$353	\$0.00	0%	\$0	\$0	\$176	\$0.00	0%	\$0
\$353	\$619	\$0.00	10%	\$353	\$176	\$310	\$0.00	10%	\$176
\$619	\$1,369	\$26.60	12%	\$619	\$310	\$685	\$13.40	12%	\$310
\$1,369	\$1,972	\$116.60	22%	\$1,369	\$685	\$986	\$58.40	22%	\$685
\$1,972	\$3,443	\$249.26	24%	\$1,972	\$986	\$1,722	\$124.62	24%	\$986
\$3,443	\$4,278	\$602.30	32%	\$3,443	\$1,722	\$2,139	\$301.26	32%	\$1,722
\$4,278	\$10,166	\$869.50	35%	\$4,278	\$2,139	\$5,083	\$434.70	35%	\$2,139
\$10,166		\$2,930.30	37%	\$10,166	\$5,083		\$1,465.10	37%	\$5,083

## 5. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020

If you compute payroll manually and your employee **has not** submitted a Form W-4 for 2020 or later, and you prefer to use the Percentage Method or you can't use the

Wage Bracket Method tables because the employee's annual wages exceed \$100,000 or the employee claimed more than 10 allowances, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any number of withholding allowances claimed and any amount of wages.

### Worksheet 5. Employer's Withholding Worksheet for Percentage Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020

Keep for Your Records



**Note.** This illustrates what the 2020 procedure could look like by using the 2019 tax parameters.

Table 6

Monthly	Semimonthly	Biweekly	Weekly	Daily
\$350	\$175	\$162	\$81	\$16

#### Step 1. Adjust the employee's wage amount

- 1a Enter the employee's total taxable wages this payroll period ..... 1a \$ \_\_\_\_\_
- 1b Enter the number of allowances claimed on the employee's most recent Form W-4 ..... 1b \_\_\_\_\_
- 1c Multiply line 1b by the amount in Table 6 for your pay frequency ..... 1c \$ \_\_\_\_\_
- 1d Subtract line 1c from line 1a. If zero or less, enter -0-. This is the **Adjusted Wage Amount** ..... 1d \$ \_\_\_\_\_

#### Step 2. Figure the Tentative Withholding Amount

based on your pay frequency, the employee's Adjusted Wage Amount, and marital status (line 3 of Form W-4).

- 2a Find the row in the Percentage Method table in this section in which the amount on line 1d is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row ..... 2a \$ \_\_\_\_\_
- 2b Enter the amount from column C of that row ..... 2b \$ \_\_\_\_\_
- 2c Enter the percentage from column D of that row ..... 2c \_\_\_\_\_ %
- 2d Subtract line 2a from line 1d ..... 2d \$ \_\_\_\_\_
- 2e Multiply the amount on line 2d by the percentage on line 2c ..... 2e \$ \_\_\_\_\_
- 2f Add line 2b and line 2e ..... 2f \$ \_\_\_\_\_
- 2g Add line 2b and line 2f. This is the **Tentative Withholding Amount** ..... 2g \$ \_\_\_\_\_

#### Step 3. Account for tax credits

- 3a Enter the additional amount to withhold from line 6 of the employee's Form W-4 ..... 3a \$ \_\_\_\_\_
- 3b Add lines 2g and 3a. **This is the amount to withhold from the employee's wage this pay period** ..... 3b \$ \_\_\_\_\_

# 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From Before 2020

*Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.*

## WEEKLY Payroll Period

Married Person					Single Person (including head of household)				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is:	Plus this percentage —	of the amount that the wage exceeds—	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is:	Plus this percentage —	of the amount that the wage exceeds—
at least—	But less than—				at least—	But less than—			
A	B	C	D	E	A	B	C	D	E
\$0	\$227	\$0.00	0%	\$0	\$0	\$73	\$0.00	0%	\$0
\$227	\$600	\$0.00	10%	\$227	\$73	\$260	\$0.00	10%	\$73
\$600	\$1,745	\$37.30	12%	\$600	\$260	\$832	\$18.70	12%	\$260
\$1,745	\$3,465	\$174.70	22%	\$1,745	\$832	\$1,692	\$87.34	22%	\$832
\$3,465	\$6,409	\$553.10	24%	\$3,465	\$1,692	\$3,164	\$276.54	24%	\$1,692
\$6,409	\$8,077	\$1,259.66	32%	\$6,409	\$3,164	\$3,998	\$629.82	32%	\$3,164
\$8,077	\$12,003	\$1,793.42	35%	\$8,077	\$3,998	\$9,887	\$896.70	35%	\$3,998
\$12,003		\$3,167.52	37%	\$12,003	\$9,887		\$2,957.85	37%	\$9,887