

Appendix C

Federal Income Tax Tables*

The following is information about federal income tax withholding for 2020 using Publication 15-T. Specific questions about federal income taxes and business situations may be directed to the Internal Revenue Service via the IRS website at <https://www.irs.gov/businesses>.

**Note:* Appendix C is derived from IRS Publication 15-T. A comment to refer to pages 44 and 47 exists at the section end for wage-bracket tables when the taxable wages exceed the table. These page references are for Publication 15-T itself and not to pages within this text.

Internal Revenue Service

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 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.

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

Keep for Your Records 

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 **Adjusted Wage Amount** 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 **Tentative Withholding Amount** 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. **This is the amount to withhold from the employee's wages this pay period** 4b \$ _____

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
		The Tentative Withholding Amount is:					
\$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	\$14
\$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	\$20
\$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	\$17	\$11	\$25
\$350	\$360	\$0	\$12	\$0	\$18	\$12	\$26
\$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	\$23	\$16	\$31
\$400	\$410	\$0	\$17	\$5	\$24	\$17	\$32
\$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	\$21	\$9	\$29	\$21	\$37
\$450	\$460	\$0	\$22	\$10	\$30	\$22	\$38
\$460	\$470	\$0	\$23	\$11	\$32	\$23	\$40
\$470	\$480	\$0	\$25	\$12	\$33	\$25	\$41
\$480	\$490	\$1	\$26	\$13	\$34	\$26	\$42
\$490	\$500	\$2	\$27	\$14	\$35	\$27	\$43
\$500	\$510	\$3	\$28	\$15	\$36	\$28	\$44
\$510	\$520	\$4	\$29	\$16	\$38	\$29	\$47
\$520	\$530	\$5	\$31	\$17	\$39	\$31	\$49
\$530	\$540	\$6	\$32	\$18	\$40	\$32	\$51
\$540	\$550	\$7	\$33	\$19	\$41	\$33	\$53
\$550	\$560	\$8	\$34	\$20	\$42	\$34	\$55
\$560	\$570	\$9	\$35	\$21	\$44	\$35	\$58
\$570	\$580	\$10	\$37	\$22	\$45	\$37	\$60
\$580	\$590	\$11	\$38	\$23	\$46	\$38	\$62
\$590	\$600	\$12	\$39	\$24	\$47	\$39	\$64
\$600	\$610	\$13	\$40	\$25	\$48	\$40	\$66
\$610	\$620	\$14	\$41	\$26	\$50	\$41	\$69
\$620	\$630	\$15	\$43	\$27	\$51	\$43	\$71
\$630	\$640	\$16	\$44	\$28	\$52	\$44	\$73
\$640	\$650	\$17	\$45	\$29	\$53	\$45	\$75
\$650	\$660	\$18	\$46	\$30	\$54	\$46	\$77
\$660	\$670	\$19	\$47	\$31	\$56	\$47	\$80
\$670	\$680	\$20	\$49	\$33	\$57	\$49	\$82
\$680	\$690	\$21	\$50	\$34	\$58	\$50	\$84
\$690	\$700	\$22	\$51	\$35	\$59	\$51	\$86
\$700	\$710	\$23	\$52	\$36	\$61	\$52	\$88
\$710	\$720	\$24	\$53	\$37	\$64	\$53	\$91
\$720	\$730	\$25	\$55	\$39	\$66	\$55	\$93
\$730	\$740	\$26	\$56	\$40	\$68	\$56	\$95
\$740	\$750	\$27	\$57	\$41	\$70	\$57	\$97
\$750	\$760	\$28	\$58	\$42	\$72	\$58	\$99

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
		The Tentative Withholding Amount is:					
\$760	\$770	\$29	\$59	\$43	\$75	\$59	\$102
\$770	\$780	\$30	\$61	\$45	\$77	\$61	\$104
\$780	\$790	\$31	\$62	\$46	\$79	\$62	\$106
\$790	\$800	\$32	\$63	\$47	\$81	\$63	\$108
\$800	\$810	\$33	\$64	\$48	\$83	\$64	\$110
\$810	\$820	\$34	\$65	\$49	\$86	\$65	\$113
\$820	\$830	\$35	\$67	\$51	\$88	\$67	\$115
\$830	\$840	\$36	\$68	\$52	\$90	\$68	\$117
\$840	\$850	\$37	\$69	\$53	\$92	\$69	\$119
\$850	\$860	\$38	\$70	\$54	\$94	\$70	\$121
\$860	\$870	\$39	\$71	\$55	\$97	\$71	\$124
\$870	\$880	\$40	\$73	\$57	\$99	\$73	\$126
\$880	\$890	\$41	\$74	\$58	\$101	\$74	\$128
\$890	\$900	\$43	\$75	\$59	\$103	\$75	\$130
\$900	\$910	\$44	\$76	\$60	\$105	\$76	\$132
\$910	\$920	\$45	\$77	\$61	\$108	\$77	\$135
\$920	\$930	\$46	\$79	\$63	\$110	\$79	\$137
\$930	\$940	\$47	\$80	\$64	\$112	\$80	\$139
\$940	\$950	\$49	\$81	\$65	\$114	\$81	\$141
\$950	\$960	\$50	\$82	\$66	\$116	\$82	\$144
\$960	\$970	\$51	\$83	\$67	\$119	\$83	\$146
\$970	\$980	\$52	\$85	\$69	\$121	\$85	\$148
\$980	\$990	\$53	\$86	\$70	\$123	\$86	\$151
\$990	\$1,000	\$55	\$87	\$71	\$125	\$87	\$153
\$1,000	\$1,010	\$56	\$88	\$72	\$127	\$88	\$156
\$1,010	\$1,020	\$57	\$90	\$73	\$130	\$90	\$158
\$1,020	\$1,030	\$58	\$92	\$75	\$132	\$92	\$160
\$1,030	\$1,040	\$59	\$94	\$76	\$135	\$94	\$163
\$1,040	\$1,050	\$61	\$96	\$77	\$137	\$96	\$165
\$1,050	\$1,060	\$62	\$99	\$78	\$139	\$99	\$168
\$1,060	\$1,070	\$63	\$101	\$79	\$142	\$101	\$170
\$1,070	\$1,080	\$64	\$103	\$81	\$144	\$103	\$172
\$1,080	\$1,090	\$65	\$105	\$82	\$147	\$105	\$175
\$1,090	\$1,100	\$67	\$107	\$83	\$149	\$107	\$177
\$1,100	\$1,110	\$68	\$110	\$84	\$151	\$110	\$180
\$1,110	\$1,120	\$69	\$112	\$85	\$154	\$112	\$182
\$1,120	\$1,130	\$70	\$114	\$87	\$156	\$114	\$184
\$1,130	\$1,140	\$71	\$116	\$88	\$159	\$116	\$187
\$1,140	\$1,150	\$73	\$118	\$89	\$161	\$118	\$189
\$1,150	\$1,160	\$74	\$121	\$90	\$163	\$121	\$192
\$1,160	\$1,170	\$75	\$123	\$91	\$166	\$123	\$194
\$1,170	\$1,180	\$76	\$125	\$93	\$168	\$125	\$196
\$1,180	\$1,190	\$77	\$127	\$94	\$171	\$127	\$199
\$1,190	\$1,200	\$79	\$129	\$95	\$173	\$129	\$201
\$1,200	\$1,210	\$80	\$132	\$96	\$175	\$132	\$204
\$1,210	\$1,220	\$81	\$134	\$97	\$178	\$134	\$206
\$1,220	\$1,230	\$82	\$136	\$99	\$180	\$136	\$208
\$1,230	\$1,240	\$83	\$138	\$100	\$183	\$138	\$211
\$1,240	\$1,250	\$85	\$140	\$101	\$185	\$140	\$213
\$1,250	\$1,260	\$86	\$143	\$102	\$187	\$143	\$216
\$1,260	\$1,270	\$87	\$145	\$103	\$190	\$145	\$218
\$1,270	\$1,280	\$88	\$147	\$105	\$192	\$147	\$220
\$1,280	\$1,290	\$89	\$149	\$106	\$195	\$149	\$223
\$1,290	\$1,300	\$91	\$151	\$107	\$197	\$151	\$225
\$1,300	\$1,310	\$92	\$154	\$108	\$199	\$154	\$228
\$1,310	\$1,320	\$93	\$156	\$109	\$202	\$156	\$230
\$1,320	\$1,330	\$94	\$158	\$111	\$204	\$158	\$232
\$1,330	\$1,340	\$95	\$160	\$112	\$207	\$160	\$235
\$1,340	\$1,350	\$97	\$162	\$113	\$209	\$162	\$237
\$1,350	\$1,360	\$98	\$165	\$114	\$211	\$165	\$240
\$1,360	\$1,370	\$99	\$167	\$115	\$214	\$167	\$242
\$1,370	\$1,380	\$100	\$169	\$117	\$216	\$169	\$244
\$1,380	\$1,390	\$101	\$171	\$118	\$219	\$171	\$247
\$1,390	\$1,400	\$103	\$173	\$119	\$221	\$173	\$249
\$1,400	\$1,410	\$104	\$176	\$122	\$223	\$176	\$252

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
		The Tentative Withholding Amount is:					
\$1,410	\$1,420	\$105	\$178	\$124	\$226	\$178	\$254
\$1,420	\$1,430	\$106	\$180	\$126	\$228	\$180	\$256
\$1,430	\$1,440	\$107	\$182	\$128	\$231	\$182	\$259
\$1,440	\$1,450	\$109	\$184	\$130	\$233	\$184	\$261
\$1,450	\$1,460	\$110	\$187	\$133	\$235	\$187	\$264
\$1,460	\$1,470	\$111	\$189	\$135	\$238	\$189	\$266
\$1,470	\$1,480	\$112	\$191	\$137	\$240	\$191	\$268
\$1,480	\$1,490	\$113	\$193	\$139	\$243	\$193	\$271
\$1,490	\$1,500	\$115	\$195	\$141	\$245	\$195	\$273
\$1,500	\$1,510	\$116	\$198	\$144	\$247	\$198	\$276
\$1,510	\$1,520	\$117	\$200	\$146	\$250	\$200	\$278
\$1,520	\$1,530	\$118	\$202	\$148	\$252	\$202	\$280
\$1,530	\$1,540	\$119	\$204	\$150	\$255	\$204	\$283
\$1,540	\$1,550	\$121	\$206	\$152	\$257	\$206	\$285
\$1,550	\$1,560	\$122	\$209	\$155	\$259	\$209	\$288
\$1,560	\$1,570	\$123	\$211	\$157	\$262	\$211	\$290
\$1,570	\$1,580	\$124	\$213	\$159	\$264	\$213	\$292
\$1,580	\$1,590	\$125	\$215	\$161	\$267	\$215	\$295
\$1,590	\$1,600	\$127	\$217	\$163	\$269	\$217	\$297
\$1,600	\$1,610	\$128	\$220	\$166	\$271	\$220	\$300
\$1,610	\$1,620	\$129	\$222	\$168	\$274	\$222	\$302
\$1,620	\$1,630	\$130	\$224	\$170	\$276	\$224	\$304
\$1,630	\$1,640	\$131	\$226	\$172	\$279	\$226	\$307
\$1,640	\$1,650	\$133	\$228	\$174	\$281	\$228	\$309
\$1,650	\$1,660	\$134	\$231	\$177	\$283	\$231	\$312
\$1,660	\$1,670	\$135	\$233	\$179	\$286	\$233	\$314
\$1,670	\$1,680	\$136	\$235	\$181	\$288	\$235	\$316
\$1,680	\$1,690	\$137	\$237	\$183	\$291	\$237	\$319
\$1,690	\$1,700	\$139	\$239	\$185	\$293	\$239	\$322
\$1,700	\$1,710	\$140	\$242	\$188	\$295	\$242	\$325
\$1,710	\$1,720	\$141	\$244	\$190	\$298	\$244	\$328
\$1,720	\$1,730	\$142	\$246	\$192	\$300	\$246	\$331
\$1,730	\$1,740	\$143	\$248	\$194	\$303	\$248	\$335
\$1,740	\$1,750	\$145	\$250	\$196	\$305	\$250	\$338
\$1,750	\$1,760	\$146	\$253	\$199	\$308	\$253	\$341
\$1,760	\$1,770	\$147	\$255	\$201	\$311	\$255	\$344
\$1,770	\$1,780	\$148	\$257	\$203	\$314	\$257	\$347
\$1,780	\$1,790	\$149	\$259	\$205	\$317	\$259	\$351
\$1,790	\$1,800	\$151	\$261	\$207	\$321	\$261	\$354
\$1,800	\$1,810	\$152	\$264	\$210	\$324	\$264	\$357
\$1,810	\$1,820	\$153	\$266	\$212	\$327	\$266	\$360
\$1,820	\$1,830	\$154	\$268	\$214	\$330	\$268	\$363
\$1,830	\$1,840	\$155	\$270	\$216	\$333	\$270	\$367
\$1,840	\$1,850	\$157	\$272	\$218	\$337	\$272	\$370
\$1,850	\$1,860	\$158	\$275	\$221	\$340	\$275	\$373
\$1,860	\$1,870	\$159	\$277	\$223	\$343	\$277	\$376
\$1,870	\$1,880	\$160	\$279	\$225	\$346	\$279	\$379
\$1,880	\$1,890	\$161	\$281	\$227	\$349	\$281	\$383
\$1,890	\$1,900	\$163	\$284	\$229	\$353	\$284	\$386
\$1,900	\$1,910	\$164	\$286	\$232	\$356	\$286	\$389
\$1,910	\$1,920	\$165	\$289	\$234	\$359	\$289	\$392
\$1,920	\$1,930	\$166	\$291	\$236	\$362	\$291	\$395

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
		The Tentative Withholding Amount is:					
\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0
\$240	\$250	\$0	\$0	\$0	\$0	\$0	\$1
\$250	\$260	\$0	\$0	\$0	\$0	\$0	\$2
\$260	\$270	\$0	\$0	\$0	\$0	\$0	\$3
\$270	\$280	\$0	\$0	\$0	\$0	\$0	\$4
\$280	\$290	\$0	\$0	\$0	\$0	\$0	\$5
\$290	\$300	\$0	\$0	\$0	\$0	\$0	\$6
\$300	\$310	\$0	\$0	\$0	\$0	\$0	\$7
\$310	\$320	\$0	\$0	\$0	\$0	\$0	\$8
\$320	\$330	\$0	\$0	\$0	\$0	\$0	\$9
\$330	\$340	\$0	\$0	\$0	\$0	\$0	\$10
\$340	\$350	\$0	\$0	\$0	\$0	\$0	\$11
\$350	\$360	\$0	\$0	\$0	\$0	\$0	\$12
\$360	\$370	\$0	\$0	\$0	\$1	\$0	\$13
\$370	\$380	\$0	\$0	\$0	\$2	\$0	\$14
\$380	\$390	\$0	\$0	\$0	\$3	\$0	\$15
\$390	\$400	\$0	\$0	\$0	\$4	\$0	\$16
\$400	\$410	\$0	\$0	\$0	\$5	\$0	\$17
\$410	\$420	\$0	\$0	\$0	\$6	\$0	\$18
\$420	\$430	\$0	\$0	\$0	\$7	\$0	\$19
\$430	\$445	\$0	\$0	\$0	\$8	\$0	\$20
\$445	\$460	\$0	\$0	\$0	\$9	\$0	\$22
\$460	\$475	\$0	\$0	\$0	\$11	\$0	\$24
\$475	\$490	\$0	\$1	\$0	\$12	\$1	\$25
\$490	\$505	\$0	\$2	\$0	\$14	\$2	\$27
\$505	\$520	\$0	\$4	\$0	\$15	\$4	\$29
\$520	\$535	\$0	\$5	\$0	\$17	\$5	\$31
\$535	\$550	\$0	\$7	\$0	\$18	\$7	\$33
\$550	\$565	\$0	\$8	\$0	\$20	\$8	\$34
\$565	\$580	\$0	\$10	\$0	\$21	\$10	\$36
\$580	\$595	\$0	\$11	\$0	\$23	\$11	\$38
\$595	\$610	\$0	\$13	\$0	\$24	\$13	\$40
\$610	\$625	\$0	\$14	\$0	\$26	\$14	\$42
\$625	\$640	\$0	\$16	\$0	\$27	\$16	\$43
\$640	\$655	\$0	\$17	\$0	\$29	\$17	\$45
\$655	\$670	\$0	\$19	\$0	\$31	\$19	\$47
\$670	\$685	\$0	\$20	\$0	\$33	\$20	\$49
\$685	\$700	\$0	\$22	\$0	\$35	\$22	\$51
\$700	\$715	\$0	\$23	\$0	\$36	\$23	\$52
\$715	\$730	\$0	\$25	\$1	\$38	\$25	\$54
\$730	\$745	\$0	\$26	\$2	\$40	\$26	\$56
\$745	\$760	\$0	\$28	\$4	\$42	\$28	\$58
\$760	\$775	\$0	\$29	\$5	\$44	\$29	\$60
\$775	\$790	\$0	\$31	\$7	\$45	\$31	\$61
\$790	\$805	\$0	\$32	\$8	\$47	\$32	\$63
\$805	\$820	\$0	\$34	\$10	\$49	\$34	\$65
\$820	\$835	\$0	\$35	\$11	\$51	\$35	\$67
\$835	\$850	\$0	\$37	\$13	\$53	\$37	\$69
\$850	\$865	\$0	\$38	\$14	\$54	\$38	\$70
\$865	\$880	\$0	\$40	\$16	\$56	\$40	\$72
\$880	\$895	\$0	\$42	\$17	\$58	\$42	\$74
\$895	\$910	\$0	\$43	\$19	\$60	\$43	\$76
\$910	\$925	\$0	\$45	\$20	\$62	\$45	\$78
\$925	\$940	\$0	\$47	\$22	\$63	\$47	\$79
\$940	\$955	\$0	\$49	\$23	\$65	\$49	\$81
\$955	\$970	\$1	\$51	\$25	\$67	\$51	\$83
\$970	\$985	\$2	\$52	\$26	\$69	\$52	\$85
\$985	\$1,000	\$4	\$54	\$28	\$71	\$54	\$87
\$1,000	\$1,015	\$5	\$56	\$29	\$72	\$56	\$88
\$1,015	\$1,035	\$7	\$58	\$31	\$75	\$58	\$92
\$1,035	\$1,055	\$9	\$61	\$33	\$77	\$61	\$96
\$1,055	\$1,075	\$11	\$63	\$35	\$79	\$63	\$101
\$1,075	\$1,095	\$13	\$65	\$37	\$82	\$65	\$105
\$1,095	\$1,115	\$15	\$68	\$39	\$84	\$68	\$110
\$1,115	\$1,135	\$17	\$70	\$41	\$87	\$70	\$114

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
		The Tentative Withholding Amount is:					
\$1,135	\$1,155	\$19	\$73	\$43	\$89	\$73	\$118
\$1,155	\$1,175	\$21	\$75	\$45	\$91	\$75	\$123
\$1,175	\$1,195	\$23	\$77	\$47	\$94	\$77	\$127
\$1,195	\$1,215	\$25	\$80	\$49	\$96	\$80	\$132
\$1,215	\$1,235	\$27	\$82	\$51	\$99	\$82	\$136
\$1,235	\$1,255	\$29	\$85	\$53	\$101	\$85	\$140
\$1,255	\$1,275	\$31	\$87	\$55	\$103	\$87	\$145
\$1,275	\$1,295	\$33	\$89	\$57	\$106	\$89	\$149
\$1,295	\$1,315	\$35	\$92	\$60	\$108	\$92	\$154
\$1,315	\$1,335	\$37	\$94	\$62	\$111	\$94	\$158
\$1,335	\$1,355	\$39	\$97	\$64	\$113	\$97	\$162
\$1,355	\$1,375	\$41	\$99	\$67	\$115	\$99	\$167
\$1,375	\$1,395	\$43	\$101	\$69	\$118	\$101	\$171
\$1,395	\$1,415	\$45	\$104	\$72	\$122	\$104	\$176
\$1,415	\$1,435	\$47	\$106	\$74	\$126	\$106	\$180
\$1,435	\$1,455	\$49	\$109	\$76	\$130	\$109	\$184
\$1,455	\$1,475	\$51	\$111	\$79	\$135	\$111	\$189
\$1,475	\$1,495	\$53	\$113	\$81	\$139	\$113	\$193
\$1,495	\$1,515	\$55	\$116	\$84	\$144	\$116	\$198
\$1,515	\$1,535	\$57	\$118	\$86	\$148	\$118	\$202
\$1,535	\$1,555	\$59	\$121	\$88	\$152	\$121	\$206
\$1,555	\$1,575	\$61	\$123	\$91	\$157	\$123	\$211
\$1,575	\$1,595	\$63	\$125	\$93	\$161	\$125	\$215
\$1,595	\$1,615	\$65	\$128	\$96	\$166	\$128	\$220
\$1,615	\$1,635	\$67	\$130	\$98	\$170	\$130	\$224
\$1,635	\$1,655	\$69	\$133	\$100	\$174	\$133	\$228
\$1,655	\$1,675	\$71	\$135	\$103	\$179	\$135	\$233
\$1,675	\$1,695	\$73	\$137	\$105	\$183	\$137	\$237
\$1,695	\$1,715	\$75	\$140	\$108	\$188	\$140	\$242
\$1,715	\$1,735	\$77	\$142	\$110	\$192	\$142	\$246
\$1,735	\$1,755	\$80	\$145	\$112	\$196	\$145	\$250
\$1,755	\$1,775	\$82	\$147	\$115	\$201	\$147	\$255
\$1,775	\$1,795	\$85	\$149	\$117	\$205	\$149	\$259
\$1,795	\$1,815	\$87	\$152	\$120	\$210	\$152	\$264
\$1,815	\$1,835	\$89	\$154	\$122	\$214	\$154	\$268
\$1,835	\$1,855	\$92	\$157	\$124	\$218	\$157	\$272
\$1,855	\$1,875	\$94	\$159	\$127	\$223	\$159	\$277
\$1,875	\$1,895	\$97	\$161	\$129	\$227	\$161	\$281
\$1,895	\$1,925	\$100	\$164	\$132	\$233	\$164	\$287
\$1,925	\$1,955	\$103	\$168	\$136	\$239	\$168	\$295
\$1,955	\$1,985	\$107	\$172	\$139	\$246	\$172	\$302
\$1,985	\$2,015	\$110	\$175	\$143	\$252	\$175	\$309
\$2,015	\$2,045	\$114	\$180	\$147	\$260	\$180	\$316
\$2,045	\$2,075	\$118	\$186	\$150	\$267	\$186	\$323
\$2,075	\$2,105	\$121	\$193	\$154	\$274	\$193	\$331
\$2,105	\$2,135	\$125	\$200	\$157	\$281	\$200	\$338
\$2,135	\$2,165	\$128	\$206	\$161	\$288	\$206	\$345
\$2,165	\$2,195	\$132	\$213	\$165	\$296	\$213	\$352
\$2,195	\$2,225	\$136	\$219	\$168	\$303	\$219	\$359
\$2,225	\$2,255	\$139	\$226	\$172	\$310	\$226	\$367
\$2,255	\$2,285	\$143	\$233	\$175	\$317	\$233	\$374
\$2,285	\$2,315	\$146	\$239	\$179	\$324	\$239	\$381
\$2,315	\$2,345	\$150	\$246	\$183	\$332	\$246	\$388
\$2,345	\$2,375	\$154	\$252	\$186	\$339	\$252	\$395
\$2,375	\$2,405	\$157	\$259	\$190	\$346	\$259	\$403
\$2,405	\$2,435	\$161	\$266	\$193	\$353	\$266	\$410
\$2,435	\$2,465	\$164	\$272	\$197	\$360	\$272	\$417
\$2,465	\$2,495	\$168	\$279	\$201	\$368	\$279	\$424
\$2,495	\$2,525	\$172	\$285	\$204	\$375	\$285	\$431
\$2,525	\$2,555	\$175	\$292	\$208	\$382	\$292	\$439
\$2,555	\$2,585	\$179	\$299	\$211	\$389	\$299	\$446
\$2,585	\$2,615	\$182	\$305	\$215	\$396	\$305	\$453
\$2,615	\$2,645	\$186	\$312	\$219	\$404	\$312	\$460
\$2,645	\$2,675	\$190	\$318	\$222	\$411	\$318	\$467
\$2,675	\$2,705	\$193	\$325	\$226	\$418	\$325	\$475

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$2,705	\$2,735	\$197	\$332	\$229	\$425	\$332	\$482
\$2,735	\$2,765	\$200	\$338	\$233	\$432	\$338	\$489
\$2,765	\$2,795	\$204	\$345	\$237	\$440	\$345	\$496
\$2,795	\$2,825	\$208	\$351	\$243	\$447	\$351	\$503
\$2,825	\$2,855	\$211	\$358	\$250	\$454	\$358	\$511
\$2,855	\$2,885	\$215	\$365	\$256	\$461	\$365	\$518
\$2,885	\$2,915	\$218	\$371	\$263	\$468	\$371	\$525
\$2,915	\$2,945	\$222	\$378	\$269	\$476	\$378	\$532
\$2,945	\$2,975	\$226	\$384	\$276	\$483	\$384	\$539
\$2,975	\$3,005	\$229	\$391	\$283	\$490	\$391	\$547
\$3,005	\$3,035	\$233	\$398	\$289	\$497	\$398	\$554
\$3,035	\$3,065	\$236	\$404	\$296	\$504	\$404	\$561
\$3,065	\$3,095	\$240	\$411	\$302	\$512	\$411	\$568
\$3,095	\$3,125	\$244	\$417	\$309	\$519	\$417	\$575
\$3,125	\$3,155	\$247	\$424	\$316	\$526	\$424	\$583
\$3,155	\$3,185	\$251	\$431	\$322	\$533	\$431	\$590
\$3,185	\$3,215	\$254	\$437	\$329	\$540	\$437	\$597
\$3,215	\$3,245	\$258	\$444	\$335	\$548	\$444	\$604
\$3,245	\$3,275	\$262	\$450	\$342	\$555	\$450	\$611
\$3,275	\$3,305	\$265	\$457	\$349	\$562	\$457	\$619
\$3,305	\$3,335	\$269	\$464	\$355	\$569	\$464	\$626
\$3,335	\$3,365	\$272	\$470	\$362	\$576	\$470	\$633
\$3,365	\$3,395	\$276	\$477	\$368	\$584	\$477	\$640
\$3,395	\$3,435	\$280	\$484	\$376	\$592	\$484	\$651
\$3,435	\$3,475	\$285	\$493	\$385	\$602	\$493	\$664
\$3,475	\$3,515	\$290	\$502	\$394	\$611	\$502	\$677
\$3,515	\$3,555	\$295	\$511	\$403	\$624	\$511	\$690
\$3,555	\$3,595	\$299	\$520	\$411	\$636	\$520	\$703
\$3,595	\$3,635	\$304	\$528	\$420	\$649	\$528	\$715
\$3,635	\$3,675	\$309	\$537	\$429	\$662	\$537	\$728
\$3,675	\$3,715	\$314	\$546	\$438	\$675	\$546	\$741
\$3,715	\$3,755	\$319	\$555	\$447	\$688	\$555	\$754
\$3,755	\$3,795	\$323	\$564	\$455	\$700	\$564	\$767
\$3,795	\$3,835	\$328	\$573	\$464	\$713	\$573	\$779
\$3,835	\$3,875	\$333	\$583	\$473	\$726	\$583	\$792

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		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 Tentative Withholding Amount is:					
\$0	\$260	\$0	\$0	\$0	\$0	\$0	\$0
\$260	\$270	\$0	\$0	\$0	\$0	\$0	\$1
\$270	\$280	\$0	\$0	\$0	\$0	\$0	\$2
\$280	\$290	\$0	\$0	\$0	\$0	\$0	\$3
\$290	\$300	\$0	\$0	\$0	\$0	\$0	\$4
\$300	\$310	\$0	\$0	\$0	\$0	\$0	\$5
\$310	\$320	\$0	\$0	\$0	\$0	\$0	\$6
\$320	\$330	\$0	\$0	\$0	\$0	\$0	\$7
\$330	\$340	\$0	\$0	\$0	\$0	\$0	\$8
\$340	\$350	\$0	\$0	\$0	\$0	\$0	\$9
\$350	\$360	\$0	\$0	\$0	\$0	\$0	\$10
\$360	\$370	\$0	\$0	\$0	\$0	\$0	\$11
\$370	\$380	\$0	\$0	\$0	\$0	\$0	\$12
\$380	\$390	\$0	\$0	\$0	\$0	\$0	\$13
\$390	\$400	\$0	\$0	\$0	\$1	\$0	\$14
\$400	\$410	\$0	\$0	\$0	\$2	\$0	\$15
\$410	\$420	\$0	\$0	\$0	\$3	\$0	\$16
\$420	\$430	\$0	\$0	\$0	\$4	\$0	\$17
\$430	\$440	\$0	\$0	\$0	\$5	\$0	\$18
\$440	\$450	\$0	\$0	\$0	\$6	\$0	\$19
\$450	\$460	\$0	\$0	\$0	\$7	\$0	\$20
\$460	\$475	\$0	\$0	\$0	\$8	\$0	\$21
\$475	\$490	\$0	\$0	\$0	\$9	\$0	\$23
\$490	\$505	\$0	\$0	\$0	\$11	\$0	\$25
\$505	\$520	\$0	\$0	\$0	\$12	\$0	\$26
\$520	\$535	\$0	\$1	\$0	\$14	\$1	\$28
\$535	\$550	\$0	\$3	\$0	\$15	\$3	\$30
\$550	\$565	\$0	\$4	\$0	\$17	\$4	\$32
\$565	\$580	\$0	\$6	\$0	\$18	\$6	\$34
\$580	\$595	\$0	\$7	\$0	\$20	\$7	\$35
\$595	\$610	\$0	\$9	\$0	\$21	\$9	\$37
\$610	\$625	\$0	\$10	\$0	\$23	\$10	\$39
\$625	\$640	\$0	\$12	\$0	\$24	\$12	\$41
\$640	\$655	\$0	\$13	\$0	\$26	\$13	\$43
\$655	\$670	\$0	\$15	\$0	\$27	\$15	\$44
\$670	\$685	\$0	\$16	\$0	\$29	\$16	\$46
\$685	\$700	\$0	\$18	\$0	\$31	\$18	\$48
\$700	\$715	\$0	\$19	\$0	\$32	\$19	\$50
\$715	\$730	\$0	\$21	\$0	\$34	\$21	\$52
\$730	\$745	\$0	\$22	\$0	\$36	\$22	\$53
\$745	\$760	\$0	\$24	\$0	\$38	\$24	\$55
\$760	\$775	\$0	\$25	\$0	\$40	\$25	\$57
\$775	\$790	\$0	\$27	\$1	\$41	\$27	\$59
\$790	\$805	\$0	\$28	\$2	\$43	\$28	\$61
\$805	\$820	\$0	\$30	\$4	\$45	\$30	\$62
\$820	\$835	\$0	\$31	\$5	\$47	\$31	\$64
\$835	\$850	\$0	\$33	\$7	\$49	\$33	\$66
\$850	\$865	\$0	\$34	\$8	\$50	\$34	\$68
\$865	\$880	\$0	\$36	\$10	\$52	\$36	\$70
\$880	\$895	\$0	\$37	\$11	\$54	\$37	\$71
\$895	\$910	\$0	\$39	\$13	\$56	\$39	\$73
\$910	\$925	\$0	\$40	\$14	\$58	\$40	\$75
\$925	\$940	\$0	\$42	\$16	\$59	\$42	\$77
\$940	\$955	\$0	\$43	\$17	\$61	\$43	\$79
\$955	\$970	\$0	\$45	\$19	\$63	\$45	\$80
\$970	\$985	\$0	\$47	\$20	\$65	\$47	\$82
\$985	\$1,000	\$0	\$49	\$22	\$67	\$49	\$84
\$1,000	\$1,015	\$0	\$51	\$23	\$68	\$51	\$86
\$1,015	\$1,030	\$0	\$52	\$25	\$70	\$52	\$88
\$1,030	\$1,045	\$0	\$54	\$26	\$72	\$54	\$89
\$1,045	\$1,060	\$2	\$56	\$28	\$74	\$56	\$91
\$1,060	\$1,075	\$3	\$58	\$29	\$76	\$58	\$93
\$1,075	\$1,090	\$5	\$60	\$31	\$77	\$60	\$95
\$1,090	\$1,110	\$7	\$62	\$32	\$80	\$62	\$97
\$1,110	\$1,130	\$9	\$64	\$34	\$82	\$64	\$102

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		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 Tentative Withholding Amount is:					
\$1,130	\$1,150	\$11	\$67	\$36	\$84	\$67	\$106
\$1,150	\$1,170	\$13	\$69	\$38	\$87	\$69	\$111
\$1,170	\$1,190	\$15	\$71	\$40	\$89	\$71	\$115
\$1,190	\$1,210	\$17	\$74	\$42	\$92	\$74	\$119
\$1,210	\$1,230	\$19	\$76	\$44	\$94	\$76	\$124
\$1,230	\$1,250	\$21	\$79	\$46	\$96	\$79	\$128
\$1,250	\$1,270	\$23	\$81	\$48	\$99	\$81	\$133
\$1,270	\$1,290	\$25	\$83	\$50	\$101	\$83	\$137
\$1,290	\$1,310	\$27	\$86	\$52	\$104	\$86	\$141
\$1,310	\$1,330	\$29	\$88	\$54	\$106	\$88	\$146
\$1,330	\$1,350	\$31	\$91	\$56	\$108	\$91	\$150
\$1,350	\$1,370	\$33	\$93	\$58	\$111	\$93	\$155
\$1,370	\$1,390	\$35	\$95	\$61	\$113	\$95	\$159
\$1,390	\$1,410	\$37	\$98	\$63	\$116	\$98	\$163
\$1,410	\$1,430	\$39	\$100	\$65	\$118	\$100	\$168
\$1,430	\$1,450	\$41	\$103	\$68	\$120	\$103	\$172
\$1,450	\$1,470	\$43	\$105	\$70	\$123	\$105	\$177
\$1,470	\$1,490	\$45	\$107	\$73	\$125	\$107	\$181
\$1,490	\$1,510	\$47	\$110	\$75	\$128	\$110	\$185
\$1,510	\$1,530	\$49	\$112	\$77	\$131	\$112	\$190
\$1,530	\$1,550	\$51	\$115	\$80	\$136	\$115	\$194
\$1,550	\$1,570	\$53	\$117	\$82	\$140	\$117	\$199
\$1,570	\$1,590	\$55	\$119	\$85	\$144	\$119	\$203
\$1,590	\$1,610	\$57	\$122	\$87	\$149	\$122	\$207
\$1,610	\$1,630	\$59	\$124	\$89	\$153	\$124	\$212
\$1,630	\$1,650	\$61	\$127	\$92	\$158	\$127	\$216
\$1,650	\$1,670	\$63	\$129	\$94	\$162	\$129	\$221
\$1,670	\$1,690	\$65	\$131	\$97	\$166	\$131	\$225
\$1,690	\$1,710	\$67	\$134	\$99	\$171	\$134	\$229
\$1,710	\$1,730	\$69	\$136	\$101	\$175	\$136	\$234
\$1,730	\$1,750	\$71	\$139	\$104	\$180	\$139	\$238
\$1,750	\$1,770	\$73	\$141	\$106	\$184	\$141	\$243
\$1,770	\$1,790	\$75	\$143	\$109	\$188	\$143	\$247
\$1,790	\$1,810	\$77	\$146	\$111	\$193	\$146	\$251
\$1,810	\$1,830	\$79	\$148	\$113	\$197	\$148	\$256
\$1,830	\$1,850	\$81	\$151	\$116	\$202	\$151	\$260
\$1,850	\$1,870	\$83	\$153	\$118	\$206	\$153	\$265
\$1,870	\$1,890	\$85	\$155	\$121	\$210	\$155	\$269
\$1,890	\$1,910	\$88	\$158	\$123	\$215	\$158	\$273
\$1,910	\$1,930	\$90	\$160	\$125	\$219	\$160	\$278
\$1,930	\$1,950	\$92	\$163	\$128	\$224	\$163	\$282
\$1,950	\$1,970	\$95	\$165	\$130	\$228	\$165	\$287
\$1,970	\$1,990	\$97	\$167	\$133	\$232	\$167	\$291
\$1,990	\$2,010	\$100	\$170	\$135	\$237	\$170	\$295
\$2,010	\$2,030	\$102	\$172	\$137	\$241	\$172	\$300
\$2,030	\$2,050	\$104	\$175	\$140	\$246	\$175	\$304
\$2,050	\$2,080	\$107	\$178	\$143	\$251	\$178	\$310
\$2,080	\$2,110	\$111	\$181	\$146	\$258	\$181	\$317
\$2,110	\$2,140	\$115	\$185	\$150	\$264	\$185	\$325
\$2,140	\$2,170	\$118	\$188	\$154	\$271	\$188	\$332
\$2,170	\$2,200	\$122	\$192	\$157	\$278	\$192	\$339
\$2,200	\$2,230	\$125	\$198	\$161	\$285	\$198	\$346
\$2,230	\$2,260	\$129	\$205	\$164	\$292	\$205	\$353
\$2,260	\$2,290	\$133	\$211	\$168	\$299	\$211	\$361
\$2,290	\$2,320	\$136	\$218	\$172	\$307	\$218	\$368
\$2,320	\$2,350	\$140	\$225	\$175	\$314	\$225	\$375
\$2,350	\$2,380	\$143	\$231	\$179	\$321	\$231	\$382
\$2,380	\$2,410	\$147	\$238	\$182	\$328	\$238	\$389
\$2,410	\$2,440	\$151	\$244	\$186	\$335	\$244	\$397
\$2,440	\$2,470	\$154	\$251	\$190	\$343	\$251	\$404
\$2,470	\$2,500	\$158	\$258	\$193	\$350	\$258	\$411
\$2,500	\$2,530	\$161	\$264	\$197	\$357	\$264	\$418
\$2,530	\$2,560	\$165	\$271	\$200	\$364	\$271	\$425
\$2,560	\$2,590	\$169	\$277	\$204	\$371	\$277	\$433
\$2,590	\$2,620	\$172	\$284	\$208	\$379	\$284	\$440

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
		The Tentative Withholding Amount is:					
\$2,620	\$2,650	\$176	\$291	\$211	\$386	\$291	\$447
\$2,650	\$2,680	\$179	\$297	\$215	\$393	\$297	\$454
\$2,680	\$2,710	\$183	\$304	\$218	\$400	\$304	\$461
\$2,710	\$2,740	\$187	\$310	\$222	\$407	\$310	\$469
\$2,740	\$2,770	\$190	\$317	\$226	\$415	\$317	\$476
\$2,770	\$2,800	\$194	\$324	\$229	\$422	\$324	\$483
\$2,800	\$2,830	\$197	\$330	\$233	\$429	\$330	\$490
\$2,830	\$2,860	\$201	\$337	\$236	\$436	\$337	\$497
\$2,860	\$2,890	\$205	\$343	\$240	\$443	\$343	\$505
\$2,890	\$2,920	\$208	\$350	\$244	\$451	\$350	\$512
\$2,920	\$2,950	\$212	\$357	\$247	\$458	\$357	\$519
\$2,950	\$2,980	\$215	\$363	\$251	\$465	\$363	\$526
\$2,980	\$3,010	\$219	\$370	\$254	\$472	\$370	\$533
\$3,010	\$3,040	\$223	\$376	\$259	\$479	\$376	\$541
\$3,040	\$3,070	\$226	\$383	\$266	\$487	\$383	\$548
\$3,070	\$3,100	\$230	\$390	\$272	\$494	\$390	\$555
\$3,100	\$3,130	\$233	\$396	\$279	\$501	\$396	\$562
\$3,130	\$3,160	\$237	\$403	\$285	\$508	\$403	\$569
\$3,160	\$3,190	\$241	\$409	\$292	\$515	\$409	\$577
\$3,190	\$3,220	\$244	\$416	\$299	\$523	\$416	\$584
\$3,220	\$3,250	\$248	\$423	\$305	\$530	\$423	\$591
\$3,250	\$3,280	\$251	\$429	\$312	\$537	\$429	\$598
\$3,280	\$3,310	\$255	\$436	\$318	\$544	\$436	\$605
\$3,310	\$3,340	\$259	\$442	\$325	\$551	\$442	\$613
\$3,340	\$3,370	\$262	\$449	\$332	\$559	\$449	\$620
\$3,370	\$3,400	\$266	\$456	\$338	\$566	\$456	\$627
\$3,400	\$3,430	\$269	\$462	\$345	\$573	\$462	\$634
\$3,430	\$3,460	\$273	\$469	\$351	\$580	\$469	\$641
\$3,460	\$3,490	\$277	\$475	\$358	\$587	\$475	\$649
\$3,490	\$3,520	\$280	\$482	\$365	\$595	\$482	\$656
\$3,520	\$3,550	\$284	\$489	\$371	\$602	\$489	\$663
\$3,550	\$3,580	\$287	\$495	\$378	\$609	\$495	\$670
\$3,580	\$3,610	\$291	\$502	\$384	\$616	\$502	\$677
\$3,610	\$3,640	\$295	\$508	\$391	\$623	\$508	\$685
\$3,640	\$3,670	\$298	\$515	\$398	\$631	\$515	\$692
\$3,670	\$3,710	\$302	\$523	\$405	\$639	\$523	\$703
\$3,710	\$3,750	\$307	\$532	\$414	\$649	\$532	\$715
\$3,750	\$3,790	\$312	\$540	\$423	\$658	\$540	\$728
\$3,790	\$3,830	\$317	\$549	\$432	\$669	\$549	\$741
\$3,830	\$3,870	\$322	\$558	\$441	\$682	\$558	\$754
\$3,870	\$3,910	\$326	\$567	\$449	\$695	\$567	\$767
\$3,910	\$3,950	\$331	\$576	\$458	\$708	\$576	\$779
\$3,950	\$3,990	\$336	\$584	\$467	\$721	\$584	\$792
\$3,990	\$4,030	\$341	\$593	\$476	\$733	\$593	\$805
\$4,030	\$4,070	\$346	\$602	\$485	\$746	\$602	\$818
\$4,070	\$4,110	\$350	\$611	\$493	\$759	\$611	\$831
\$4,110	\$4,150	\$355	\$621	\$502	\$772	\$621	\$843
\$4,150	\$4,190	\$360	\$630	\$511	\$785	\$630	\$856

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
The Tentative Withholding Amount is:							
\$0	\$520	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$0	\$0	\$0	\$0	\$0	\$1
\$530	\$540	\$0	\$0	\$0	\$0	\$0	\$2
\$540	\$550	\$0	\$0	\$0	\$0	\$0	\$3
\$550	\$560	\$0	\$0	\$0	\$0	\$0	\$4
\$560	\$570	\$0	\$0	\$0	\$0	\$0	\$5
\$570	\$580	\$0	\$0	\$0	\$0	\$0	\$6
\$580	\$590	\$0	\$0	\$0	\$0	\$0	\$7
\$590	\$600	\$0	\$0	\$0	\$0	\$0	\$8
\$600	\$610	\$0	\$0	\$0	\$0	\$0	\$9
\$610	\$620	\$0	\$0	\$0	\$0	\$0	\$10
\$620	\$630	\$0	\$0	\$0	\$0	\$0	\$11
\$630	\$640	\$0	\$0	\$0	\$0	\$0	\$12
\$640	\$650	\$0	\$0	\$0	\$0	\$0	\$13
\$650	\$660	\$0	\$0	\$0	\$0	\$0	\$14
\$660	\$670	\$0	\$0	\$0	\$0	\$0	\$15
\$670	\$680	\$0	\$0	\$0	\$0	\$0	\$16
\$680	\$690	\$0	\$0	\$0	\$0	\$0	\$17
\$690	\$700	\$0	\$0	\$0	\$0	\$0	\$18
\$700	\$710	\$0	\$0	\$0	\$0	\$0	\$19
\$710	\$720	\$0	\$0	\$0	\$0	\$0	\$20
\$720	\$730	\$0	\$0	\$0	\$0	\$0	\$21
\$730	\$740	\$0	\$0	\$0	\$0	\$0	\$22
\$740	\$750	\$0	\$0	\$0	\$0	\$0	\$23
\$750	\$760	\$0	\$0	\$0	\$0	\$0	\$24
\$760	\$770	\$0	\$0	\$0	\$0	\$0	\$25
\$770	\$780	\$0	\$0	\$0	\$0	\$0	\$26
\$780	\$790	\$0	\$0	\$0	\$1	\$0	\$27
\$790	\$800	\$0	\$0	\$0	\$2	\$0	\$28
\$800	\$810	\$0	\$0	\$0	\$3	\$0	\$29
\$810	\$820	\$0	\$0	\$0	\$4	\$0	\$30
\$820	\$830	\$0	\$0	\$0	\$5	\$0	\$31
\$830	\$840	\$0	\$0	\$0	\$6	\$0	\$32
\$840	\$850	\$0	\$0	\$0	\$7	\$0	\$33
\$850	\$860	\$0	\$0	\$0	\$8	\$0	\$34
\$860	\$870	\$0	\$0	\$0	\$9	\$0	\$35
\$870	\$880	\$0	\$0	\$0	\$10	\$0	\$36
\$880	\$890	\$0	\$0	\$0	\$11	\$0	\$37
\$890	\$900	\$0	\$0	\$0	\$12	\$0	\$38
\$900	\$910	\$0	\$0	\$0	\$13	\$0	\$39
\$910	\$920	\$0	\$0	\$0	\$14	\$0	\$40
\$920	\$930	\$0	\$0	\$0	\$15	\$0	\$41
\$930	\$955	\$0	\$0	\$0	\$17	\$0	\$43
\$955	\$980	\$0	\$0	\$0	\$19	\$0	\$46
\$980	\$1,005	\$0	\$0	\$0	\$22	\$0	\$49
\$1,005	\$1,030	\$0	\$0	\$0	\$24	\$0	\$52
\$1,030	\$1,055	\$0	\$1	\$0	\$27	\$1	\$55
\$1,055	\$1,080	\$0	\$3	\$0	\$29	\$3	\$58
\$1,080	\$1,105	\$0	\$6	\$0	\$32	\$6	\$61
\$1,105	\$1,130	\$0	\$8	\$0	\$34	\$8	\$64
\$1,130	\$1,155	\$0	\$11	\$0	\$37	\$11	\$67
\$1,155	\$1,180	\$0	\$13	\$0	\$39	\$13	\$70
\$1,180	\$1,205	\$0	\$16	\$0	\$42	\$16	\$73
\$1,205	\$1,230	\$0	\$18	\$0	\$44	\$18	\$76
\$1,230	\$1,255	\$0	\$21	\$0	\$47	\$21	\$79
\$1,255	\$1,280	\$0	\$23	\$0	\$49	\$23	\$82
\$1,280	\$1,305	\$0	\$26	\$0	\$52	\$26	\$85
\$1,305	\$1,330	\$0	\$28	\$0	\$54	\$28	\$88
\$1,330	\$1,355	\$0	\$31	\$0	\$57	\$31	\$91
\$1,355	\$1,380	\$0	\$33	\$0	\$59	\$33	\$94
\$1,380	\$1,405	\$0	\$36	\$0	\$62	\$36	\$97
\$1,405	\$1,430	\$0	\$38	\$0	\$65	\$38	\$100
\$1,430	\$1,455	\$0	\$41	\$0	\$68	\$41	\$103
\$1,455	\$1,480	\$0	\$43	\$0	\$71	\$43	\$106
\$1,480	\$1,505	\$0	\$46	\$0	\$74	\$46	\$109

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		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 Tentative Withholding Amount is:					
\$1,505	\$1,530	\$0	\$48	\$0	\$77	\$48	\$112
\$1,530	\$1,555	\$0	\$51	\$0	\$80	\$51	\$115
\$1,555	\$1,580	\$0	\$53	\$1	\$83	\$53	\$118
\$1,580	\$1,605	\$0	\$56	\$4	\$86	\$56	\$121
\$1,605	\$1,630	\$0	\$58	\$6	\$89	\$58	\$124
\$1,630	\$1,655	\$0	\$61	\$9	\$92	\$61	\$127
\$1,655	\$1,680	\$0	\$63	\$11	\$95	\$63	\$130
\$1,680	\$1,705	\$0	\$66	\$14	\$98	\$66	\$133
\$1,705	\$1,730	\$0	\$68	\$16	\$101	\$68	\$136
\$1,730	\$1,755	\$0	\$71	\$19	\$104	\$71	\$139
\$1,755	\$1,780	\$0	\$73	\$21	\$107	\$73	\$142
\$1,780	\$1,805	\$0	\$76	\$24	\$110	\$76	\$145
\$1,805	\$1,830	\$0	\$78	\$26	\$113	\$78	\$148
\$1,830	\$1,855	\$0	\$81	\$29	\$116	\$81	\$151
\$1,855	\$1,880	\$0	\$84	\$31	\$119	\$84	\$154
\$1,880	\$1,905	\$0	\$87	\$34	\$122	\$87	\$157
\$1,905	\$1,930	\$0	\$90	\$36	\$125	\$90	\$160
\$1,930	\$1,955	\$0	\$93	\$39	\$128	\$93	\$163
\$1,955	\$1,980	\$0	\$96	\$41	\$131	\$96	\$166
\$1,980	\$2,005	\$0	\$99	\$44	\$134	\$99	\$169
\$2,005	\$2,030	\$0	\$102	\$46	\$137	\$102	\$172
\$2,030	\$2,055	\$0	\$105	\$49	\$140	\$105	\$175
\$2,055	\$2,080	\$0	\$108	\$51	\$143	\$108	\$178
\$2,080	\$2,105	\$3	\$111	\$54	\$146	\$111	\$181
\$2,105	\$2,130	\$5	\$114	\$56	\$149	\$114	\$184
\$2,130	\$2,155	\$8	\$117	\$59	\$152	\$117	\$187
\$2,155	\$2,180	\$10	\$120	\$61	\$155	\$120	\$190
\$2,180	\$2,205	\$13	\$123	\$64	\$158	\$123	\$193
\$2,205	\$2,255	\$16	\$127	\$68	\$163	\$127	\$202
\$2,255	\$2,305	\$21	\$133	\$73	\$169	\$133	\$213
\$2,305	\$2,355	\$26	\$139	\$78	\$175	\$139	\$224
\$2,355	\$2,405	\$31	\$145	\$83	\$181	\$145	\$235
\$2,405	\$2,455	\$36	\$151	\$88	\$187	\$151	\$246
\$2,455	\$2,505	\$41	\$157	\$93	\$193	\$157	\$257
\$2,505	\$2,555	\$46	\$163	\$98	\$199	\$163	\$268
\$2,555	\$2,605	\$51	\$169	\$103	\$205	\$169	\$279
\$2,605	\$2,655	\$56	\$175	\$108	\$211	\$175	\$290
\$2,655	\$2,705	\$61	\$181	\$113	\$217	\$181	\$301
\$2,705	\$2,755	\$66	\$187	\$118	\$223	\$187	\$312
\$2,755	\$2,805	\$71	\$193	\$124	\$229	\$193	\$323
\$2,805	\$2,855	\$76	\$199	\$130	\$235	\$199	\$334
\$2,855	\$2,905	\$81	\$205	\$136	\$241	\$205	\$345
\$2,905	\$2,955	\$86	\$211	\$142	\$247	\$211	\$356
\$2,955	\$3,005	\$91	\$217	\$148	\$253	\$217	\$367
\$3,005	\$3,055	\$96	\$223	\$154	\$260	\$223	\$378
\$3,055	\$3,105	\$101	\$229	\$160	\$271	\$229	\$389
\$3,105	\$3,155	\$106	\$235	\$166	\$282	\$235	\$400
\$3,155	\$3,205	\$111	\$241	\$172	\$293	\$241	\$411
\$3,205	\$3,255	\$116	\$247	\$178	\$304	\$247	\$422
\$3,255	\$3,305	\$121	\$253	\$184	\$315	\$253	\$433
\$3,305	\$3,355	\$126	\$259	\$190	\$326	\$259	\$444
\$3,355	\$3,405	\$131	\$265	\$196	\$337	\$265	\$455
\$3,405	\$3,455	\$136	\$271	\$202	\$348	\$271	\$466
\$3,455	\$3,505	\$141	\$277	\$208	\$359	\$277	\$477
\$3,505	\$3,555	\$146	\$283	\$214	\$370	\$283	\$488
\$3,555	\$3,605	\$151	\$289	\$220	\$381	\$289	\$499
\$3,605	\$3,655	\$156	\$295	\$226	\$392	\$295	\$510
\$3,655	\$3,705	\$161	\$301	\$232	\$403	\$301	\$521
\$3,705	\$3,755	\$167	\$307	\$238	\$414	\$307	\$532
\$3,755	\$3,805	\$173	\$313	\$244	\$425	\$313	\$543
\$3,805	\$3,855	\$179	\$319	\$250	\$436	\$319	\$554
\$3,855	\$3,905	\$185	\$325	\$256	\$447	\$325	\$565
\$3,905	\$3,955	\$191	\$331	\$262	\$458	\$331	\$576
\$3,955	\$4,005	\$197	\$337	\$268	\$469	\$337	\$587
\$4,005	\$4,055	\$203	\$343	\$274	\$480	\$343	\$598

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
		The Tentative Withholding Amount is:					
\$4,055	\$4,105	\$209	\$349	\$280	\$491	\$349	\$609
\$4,105	\$4,180	\$216	\$357	\$287	\$505	\$357	\$624
\$4,180	\$4,255	\$225	\$366	\$296	\$521	\$366	\$642
\$4,255	\$4,330	\$234	\$375	\$305	\$538	\$375	\$660
\$4,330	\$4,405	\$243	\$384	\$314	\$555	\$384	\$678
\$4,405	\$4,480	\$252	\$399	\$323	\$573	\$399	\$696
\$4,480	\$4,555	\$261	\$416	\$332	\$591	\$416	\$714
\$4,555	\$4,630	\$270	\$432	\$341	\$609	\$432	\$732
\$4,630	\$4,705	\$279	\$449	\$350	\$627	\$449	\$750
\$4,705	\$4,780	\$288	\$465	\$359	\$645	\$465	\$768
\$4,780	\$4,855	\$297	\$482	\$368	\$663	\$482	\$786
\$4,855	\$4,930	\$306	\$498	\$377	\$681	\$498	\$804
\$4,930	\$5,005	\$315	\$515	\$386	\$699	\$515	\$822
\$5,005	\$5,080	\$324	\$531	\$395	\$717	\$531	\$840
\$5,080	\$5,155	\$333	\$548	\$404	\$735	\$548	\$858
\$5,155	\$5,230	\$342	\$564	\$413	\$753	\$564	\$876
\$5,230	\$5,305	\$351	\$581	\$422	\$771	\$581	\$894
\$5,305	\$5,380	\$360	\$597	\$431	\$789	\$597	\$912
\$5,380	\$5,455	\$369	\$614	\$440	\$807	\$614	\$930
\$5,455	\$5,530	\$378	\$630	\$449	\$825	\$630	\$948
\$5,530	\$5,605	\$387	\$647	\$458	\$843	\$647	\$966
\$5,605	\$5,680	\$396	\$663	\$467	\$861	\$663	\$984
\$5,680	\$5,755	\$405	\$680	\$476	\$879	\$680	\$1,002
\$5,755	\$5,830	\$414	\$696	\$485	\$897	\$696	\$1,020
\$5,830	\$5,905	\$423	\$713	\$494	\$915	\$713	\$1,038
\$5,905	\$5,980	\$432	\$729	\$503	\$933	\$729	\$1,056
\$5,980	\$6,055	\$441	\$746	\$512	\$951	\$746	\$1,074
\$6,055	\$6,130	\$450	\$762	\$527	\$969	\$762	\$1,092
\$6,130	\$6,205	\$459	\$779	\$544	\$987	\$779	\$1,110
\$6,205	\$6,280	\$468	\$795	\$560	\$1,005	\$795	\$1,128
\$6,280	\$6,355	\$477	\$812	\$577	\$1,023	\$812	\$1,146
\$6,355	\$6,430	\$486	\$828	\$593	\$1,041	\$828	\$1,164
\$6,430	\$6,505	\$495	\$845	\$610	\$1,059	\$845	\$1,182
\$6,505	\$6,580	\$504	\$861	\$626	\$1,077	\$861	\$1,200
\$6,580	\$6,655	\$513	\$878	\$643	\$1,095	\$878	\$1,218
\$6,655	\$6,730	\$522	\$894	\$659	\$1,113	\$894	\$1,236
\$6,730	\$6,805	\$531	\$911	\$676	\$1,131	\$911	\$1,254
\$6,805	\$6,880	\$540	\$927	\$692	\$1,149	\$927	\$1,272
\$6,880	\$6,955	\$549	\$944	\$709	\$1,167	\$944	\$1,290
\$6,955	\$7,030	\$558	\$960	\$725	\$1,185	\$960	\$1,308
\$7,030	\$7,105	\$567	\$977	\$742	\$1,203	\$977	\$1,326
\$7,105	\$7,180	\$576	\$993	\$758	\$1,221	\$993	\$1,344
\$7,180	\$7,255	\$585	\$1,010	\$775	\$1,239	\$1,010	\$1,362
\$7,255	\$7,330	\$594	\$1,026	\$791	\$1,257	\$1,026	\$1,380
\$7,330	\$7,430	\$605	\$1,045	\$811	\$1,278	\$1,045	\$1,405
\$7,430	\$7,530	\$617	\$1,067	\$833	\$1,302	\$1,067	\$1,437
\$7,530	\$7,630	\$629	\$1,089	\$855	\$1,326	\$1,089	\$1,469
\$7,630	\$7,730	\$641	\$1,111	\$877	\$1,358	\$1,111	\$1,501
\$7,730	\$7,830	\$653	\$1,133	\$899	\$1,390	\$1,133	\$1,533
\$7,830	\$7,930	\$665	\$1,155	\$921	\$1,422	\$1,155	\$1,565
\$7,930	\$8,030	\$677	\$1,177	\$943	\$1,454	\$1,177	\$1,597
\$8,030	\$8,130	\$689	\$1,199	\$965	\$1,486	\$1,199	\$1,629
\$8,130	\$8,230	\$701	\$1,222	\$987	\$1,518	\$1,222	\$1,661
\$8,230	\$8,330	\$713	\$1,246	\$1,009	\$1,550	\$1,246	\$1,693

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding
		The Tentative Withholding Amount is:					
\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0
\$25	\$35	\$0	\$0	\$0	\$0	\$0	\$1
\$35	\$45	\$0	\$0	\$0	\$0	\$0	\$2
\$45	\$55	\$0	\$0	\$0	\$1	\$0	\$3
\$55	\$65	\$0	\$1	\$0	\$2	\$1	\$4
\$65	\$75	\$0	\$2	\$0	\$4	\$2	\$5
\$75	\$85	\$0	\$3	\$1	\$5	\$3	\$6
\$85	\$95	\$0	\$4	\$2	\$6	\$4	\$8
\$95	\$105	\$0	\$6	\$3	\$7	\$6	\$9
\$105	\$115	\$1	\$7	\$4	\$8	\$7	\$11
\$115	\$125	\$2	\$8	\$5	\$10	\$8	\$13
\$125	\$135	\$3	\$9	\$6	\$11	\$9	\$15
\$135	\$145	\$4	\$10	\$7	\$12	\$10	\$17
\$145	\$155	\$5	\$12	\$8	\$14	\$12	\$20
\$155	\$165	\$6	\$13	\$10	\$16	\$13	\$22
\$165	\$175	\$7	\$14	\$11	\$19	\$14	\$24
\$175	\$185	\$9	\$15	\$12	\$21	\$15	\$26
\$185	\$195	\$10	\$16	\$13	\$23	\$16	\$28
\$195	\$205	\$11	\$18	\$14	\$25	\$18	\$31
\$205	\$215	\$12	\$20	\$16	\$28	\$20	\$33
\$215	\$225	\$13	\$22	\$17	\$30	\$22	\$36
\$225	\$235	\$15	\$24	\$18	\$32	\$24	\$38
\$235	\$245	\$16	\$26	\$19	\$35	\$26	\$40
\$245	\$255	\$17	\$28	\$20	\$37	\$28	\$43
\$255	\$265	\$18	\$31	\$22	\$40	\$31	\$45
\$265	\$275	\$19	\$33	\$23	\$42	\$33	\$48
\$275	\$285	\$21	\$35	\$24	\$44	\$35	\$50
\$285	\$295	\$22	\$37	\$26	\$47	\$37	\$52
\$295	\$305	\$23	\$39	\$28	\$49	\$39	\$55
\$305	\$315	\$24	\$42	\$31	\$52	\$42	\$57
\$315	\$325	\$25	\$44	\$33	\$54	\$44	\$60
\$325	\$335	\$27	\$46	\$35	\$56	\$46	\$62
\$335	\$345	\$28	\$48	\$37	\$59	\$48	\$65
\$345	\$355	\$29	\$50	\$39	\$61	\$50	\$68
\$355	\$365	\$30	\$53	\$42	\$64	\$53	\$71
\$365	\$375	\$31	\$55	\$44	\$68	\$55	\$74
\$375	\$385	\$33	\$57	\$46	\$71	\$57	\$77
\$385	\$395	\$34	\$59	\$48	\$74	\$59	\$81
\$395	\$405	\$35	\$62	\$50	\$77	\$62	\$84
\$405	\$415	\$37	\$64	\$53	\$80	\$64	\$87
\$415	\$425	\$39	\$67	\$55	\$84	\$67	\$90
\$425	\$435	\$41	\$69	\$58	\$87	\$69	\$94
\$435	\$445	\$43	\$71	\$60	\$90	\$71	\$97
\$445	\$455	\$46	\$74	\$62	\$94	\$74	\$101
\$455	\$465	\$48	\$76	\$65	\$97	\$76	\$104
\$465	\$475	\$50	\$79	\$67	\$101	\$79	\$108
\$475	\$485	\$52	\$81	\$70	\$104	\$81	\$111
\$485	\$495	\$54	\$83	\$72	\$108	\$83	\$115
\$495	\$505	\$57	\$86	\$74	\$111	\$86	\$118
\$505	\$515	\$59	\$88	\$77	\$115	\$88	\$122

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

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		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 Tentative Withholding Amount is:					
\$515	\$525	\$61	\$91	\$79	\$118	\$91	\$125
\$525	\$535	\$63	\$93	\$82	\$122	\$93	\$129
\$535	\$545	\$65	\$95	\$84	\$125	\$95	\$132
\$545	\$555	\$68	\$98	\$86	\$129	\$98	\$136
\$555	\$565	\$70	\$100	\$89	\$132	\$100	\$139
\$565	\$575	\$72	\$103	\$91	\$136	\$103	\$143
\$575	\$585	\$74	\$105	\$94	\$139	\$105	\$146
\$585	\$595	\$76	\$107	\$96	\$143	\$107	\$150
\$595	\$605	\$79	\$110	\$98	\$146	\$110	\$153
\$605	\$615	\$81	\$112	\$101	\$150	\$112	\$157
\$615	\$625	\$83	\$115	\$103	\$153	\$115	\$160
\$625	\$635	\$85	\$117	\$106	\$157	\$117	\$164
\$635	\$645	\$87	\$119	\$108	\$160	\$119	\$167
\$645	\$655	\$90	\$122	\$110	\$164	\$122	\$171
\$655	\$665	\$92	\$124	\$113	\$167	\$124	\$174
\$665	\$675	\$94	\$127	\$115	\$171	\$127	\$178
\$675	\$685	\$96	\$129	\$118	\$174	\$129	\$181
\$685	\$695	\$98	\$133	\$120	\$178	\$133	\$185
\$695	\$705	\$101	\$136	\$122	\$181	\$136	\$188
\$705	\$715	\$103	\$139	\$126	\$185	\$139	\$192
\$715	\$725	\$105	\$142	\$129	\$188	\$142	\$195
\$725	\$735	\$107	\$145	\$132	\$192	\$145	\$199
\$735	\$745	\$109	\$149	\$135	\$195	\$149	\$202
\$745	\$755	\$112	\$152	\$138	\$199	\$152	\$206
\$755	\$765	\$114	\$155	\$142	\$202	\$155	\$209
\$765	\$775	\$116	\$158	\$145	\$206	\$158	\$213

3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

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 marital status and pay period) or the employee claimed more than 10 allowances, use the Percentage Method tables in section 5.

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.

Worksheet 3. Employer's Withholding Worksheet for Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Keep for Your Records 

Step 1. Figure the tentative withholding amount			
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 Tentative Withholding Amount	1b	\$ _____
Step 2. Figure the final amount to withhold			
2a	Enter the additional amount to withhold from line 6 of the employee's Form W-4	2a	\$ _____
2b	Add lines 1 b and 2a. This is the amount to withhold from the employee's wages this pay period	2b	\$ _____

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$230	\$240	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$240	\$250	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$250	\$260	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$260	\$270	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$270	\$280	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$280	\$290	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$290	\$300	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$300	\$310	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$320	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320	\$330	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$330	\$340	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$340	\$350	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$350	\$360	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$370	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370	\$380	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$380	\$390	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$390	\$400	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$410	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$410	\$420	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420	\$430	\$20	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$440	\$21	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$440	\$450	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$450	\$460	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$470	\$24	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$480	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$480	\$490	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$500	\$27	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$510	\$28	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$520	\$29	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$30	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$32	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$560	\$33	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$570	\$34	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$580	\$35	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$590	\$36	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$600	\$37	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$600	\$610	\$38	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$610	\$625	\$39	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$640	\$41	\$32	\$24	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$640	\$655	\$43	\$34	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0
\$655	\$670	\$44	\$35	\$27	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0
\$670	\$685	\$46	\$37	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0
\$685	\$700	\$48	\$38	\$30	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0
\$700	\$715	\$50	\$40	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0
\$715	\$730	\$52	\$42	\$33	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0
\$730	\$745	\$53	\$44	\$34	\$26	\$18	\$10	\$1	\$0	\$0	\$0	\$0
\$745	\$760	\$55	\$45	\$36	\$28	\$19	\$11	\$3	\$0	\$0	\$0	\$0
\$760	\$775	\$57	\$47	\$37	\$29	\$21	\$13	\$4	\$0	\$0	\$0	\$0
\$775	\$790	\$59	\$49	\$39	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$790	\$805	\$61	\$51	\$41	\$32	\$24	\$16	\$7	\$0	\$0	\$0	\$0
\$805	\$820	\$62	\$53	\$43	\$34	\$25	\$17	\$9	\$0	\$0	\$0	\$0
\$820	\$835	\$64	\$54	\$44	\$35	\$27	\$19	\$10	\$2	\$0	\$0	\$0
\$835	\$850	\$66	\$56	\$46	\$37	\$28	\$20	\$12	\$3	\$0	\$0	\$0
\$850	\$865	\$68	\$58	\$48	\$38	\$30	\$22	\$13	\$5	\$0	\$0	\$0
\$865	\$880	\$70	\$60	\$50	\$40	\$31	\$23	\$15	\$6	\$0	\$0	\$0
\$880	\$895	\$71	\$62	\$52	\$42	\$33	\$25	\$16	\$8	\$0	\$0	\$0
\$895	\$910	\$73	\$63	\$53	\$43	\$34	\$26	\$18	\$9	\$1	\$0	\$0
\$910	\$925	\$75	\$65	\$55	\$45	\$36	\$28	\$19	\$11	\$3	\$0	\$0
\$925	\$940	\$77	\$67	\$57	\$47	\$37	\$29	\$21	\$12	\$4	\$0	\$0
\$940	\$955	\$79	\$69	\$59	\$49	\$39	\$31	\$22	\$14	\$6	\$0	\$0
\$955	\$970	\$80	\$71	\$61	\$51	\$41	\$32	\$24	\$15	\$7	\$0	\$0
\$970	\$985	\$82	\$72	\$62	\$52	\$43	\$34	\$25	\$17	\$9	\$0	\$0
\$985	\$1,000	\$84	\$74	\$64	\$54	\$44	\$35	\$27	\$18	\$10	\$2	\$0
\$1,000	\$1,015	\$86	\$76	\$66	\$56	\$46	\$37	\$28	\$20	\$12	\$3	\$0
\$1,015	\$1,030	\$88	\$78	\$68	\$58	\$48	\$38	\$30	\$21	\$13	\$5	\$0
\$1,030	\$1,045	\$89	\$80	\$70	\$60	\$50	\$40	\$31	\$23	\$15	\$6	\$0
\$1,045	\$1,060	\$91	\$81	\$71	\$61	\$52	\$42	\$33	\$24	\$16	\$8	\$0
\$1,060	\$1,075	\$93	\$83	\$73	\$63	\$53	\$43	\$34	\$26	\$18	\$9	\$1
\$1,075	\$1,090	\$95	\$85	\$75	\$65	\$55	\$45	\$36	\$27	\$19	\$11	\$3
\$1,090	\$1,105	\$97	\$87	\$77	\$67	\$57	\$47	\$37	\$29	\$21	\$12	\$4
\$1,105	\$1,120	\$98	\$89	\$79	\$69	\$59	\$49	\$39	\$30	\$22	\$14	\$6
\$1,120	\$1,135	\$100	\$90	\$80	\$70	\$61	\$51	\$41	\$32	\$24	\$15	\$7
\$1,135	\$1,150	\$102	\$92	\$82	\$72	\$62	\$52	\$43	\$33	\$25	\$17	\$9
\$1,150	\$1,165	\$104	\$94	\$84	\$74	\$64	\$54	\$44	\$35	\$27	\$18	\$10
\$1,165	\$1,180	\$106	\$96	\$86	\$76	\$66	\$56	\$46	\$36	\$28	\$20	\$12
\$1,180	\$1,195	\$107	\$98	\$88	\$78	\$68	\$58	\$48	\$38	\$30	\$21	\$13
\$1,195	\$1,210	\$109	\$99	\$89	\$79	\$70	\$60	\$50	\$40	\$31	\$23	\$15
\$1,210	\$1,225	\$111	\$101	\$91	\$81	\$71	\$61	\$52	\$42	\$33	\$24	\$16
\$1,225	\$1,240	\$113	\$103	\$93	\$83	\$73	\$63	\$53	\$43	\$34	\$26	\$18
\$1,240	\$1,255	\$115	\$105	\$95	\$85	\$75	\$65	\$55	\$45	\$36	\$27	\$19
\$1,255	\$1,270	\$116	\$107	\$97	\$87	\$77	\$67	\$57	\$47	\$37	\$29	\$21
\$1,270	\$1,285	\$118	\$108	\$98	\$88	\$79	\$69	\$59	\$49	\$39	\$30	\$22
\$1,285	\$1,300	\$120	\$110	\$100	\$90	\$80	\$70	\$61	\$51	\$41	\$32	\$24
\$1,300	\$1,315	\$122	\$112	\$102	\$92	\$82	\$72	\$62	\$52	\$42	\$33	\$25
\$1,315	\$1,330	\$124	\$114	\$104	\$94	\$84	\$74	\$64	\$54	\$44	\$35	\$27
\$1,330	\$1,345	\$125	\$116	\$106	\$96	\$86	\$76	\$66	\$56	\$46	\$36	\$28
\$1,345	\$1,360	\$127	\$117	\$107	\$97	\$88	\$78	\$68	\$58	\$48	\$38	\$30
\$1,360	\$1,375	\$129	\$119	\$109	\$99	\$89	\$79	\$70	\$60	\$50	\$40	\$31
\$1,375	\$1,390	\$131	\$121	\$111	\$101	\$91	\$81	\$71	\$61	\$51	\$42	\$33
\$1,390	\$1,405	\$133	\$123	\$113	\$103	\$93	\$83	\$73	\$63	\$53	\$43	\$34
\$1,405	\$1,420	\$134	\$125	\$115	\$105	\$95	\$85	\$75	\$65	\$55	\$45	\$36
\$1,420	\$1,435	\$136	\$126	\$116	\$106	\$97	\$87	\$77	\$67	\$57	\$47	\$37
\$1,435	\$1,450	\$138	\$128	\$118	\$108	\$98	\$88	\$79	\$69	\$59	\$49	\$39
\$1,450	\$1,465	\$140	\$130	\$120	\$110	\$100	\$90	\$80	\$70	\$60	\$51	\$41
\$1,465	\$1,480	\$142	\$132	\$122	\$112	\$102	\$92	\$82	\$72	\$62	\$52	\$42
\$1,480	\$1,495	\$143	\$134	\$124	\$114	\$104	\$94	\$84	\$74	\$64	\$54	\$44
\$1,495	\$1,510	\$145	\$135	\$125	\$115	\$106	\$96	\$86	\$76	\$66	\$56	\$46
\$1,510	\$1,525	\$147	\$137	\$127	\$117	\$107	\$97	\$88	\$78	\$68	\$58	\$48
\$1,525	\$1,540	\$149	\$139	\$129	\$119	\$109	\$99	\$89	\$79	\$69	\$60	\$50
\$1,540	\$1,555	\$151	\$141	\$131	\$121	\$111	\$101	\$91	\$81	\$71	\$61	\$51

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$1,555	\$1,570	\$152	\$143	\$133	\$123	\$113	\$103	\$93	\$83	\$73	\$63	\$53
\$1,570	\$1,585	\$154	\$144	\$134	\$124	\$115	\$105	\$95	\$85	\$75	\$65	\$55
\$1,585	\$1,600	\$156	\$146	\$136	\$126	\$116	\$106	\$97	\$87	\$77	\$67	\$57
\$1,600	\$1,615	\$158	\$148	\$138	\$128	\$118	\$108	\$98	\$88	\$78	\$69	\$59
\$1,615	\$1,630	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$90	\$80	\$70	\$60
\$1,630	\$1,645	\$161	\$152	\$142	\$132	\$122	\$112	\$102	\$92	\$82	\$72	\$62
\$1,645	\$1,660	\$163	\$153	\$143	\$133	\$124	\$114	\$104	\$94	\$84	\$74	\$64
\$1,660	\$1,675	\$165	\$155	\$145	\$135	\$125	\$115	\$106	\$96	\$86	\$76	\$66
\$1,675	\$1,690	\$167	\$157	\$147	\$137	\$127	\$117	\$107	\$97	\$87	\$78	\$68
\$1,690	\$1,705	\$169	\$159	\$149	\$139	\$129	\$119	\$109	\$99	\$89	\$79	\$69
\$1,705	\$1,720	\$170	\$161	\$151	\$141	\$131	\$121	\$111	\$101	\$91	\$81	\$71
\$1,720	\$1,735	\$172	\$162	\$152	\$142	\$133	\$123	\$113	\$103	\$93	\$83	\$73
\$1,735	\$1,750	\$174	\$164	\$154	\$144	\$134	\$124	\$115	\$105	\$95	\$85	\$75
\$1,750	\$1,765	\$176	\$166	\$156	\$146	\$136	\$126	\$116	\$106	\$96	\$87	\$77
\$1,765	\$1,780	\$178	\$168	\$158	\$148	\$138	\$128	\$118	\$108	\$98	\$88	\$78
\$1,780	\$1,800	\$182	\$170	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$90	\$81
\$1,800	\$1,820	\$186	\$172	\$162	\$152	\$142	\$133	\$123	\$113	\$103	\$93	\$83
\$1,820	\$1,840	\$190	\$175	\$165	\$155	\$145	\$135	\$125	\$115	\$105	\$95	\$85
\$1,840	\$1,860	\$195	\$177	\$167	\$157	\$147	\$137	\$127	\$117	\$108	\$98	\$88
\$1,860	\$1,880	\$199	\$181	\$169	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$90
\$1,880	\$1,900	\$204	\$185	\$172	\$162	\$152	\$142	\$132	\$122	\$112	\$102	\$93
\$1,900	\$1,920	\$208	\$190	\$174	\$164	\$154	\$145	\$135	\$125	\$115	\$105	\$95
\$1,920	\$1,940	\$212	\$194	\$177	\$167	\$157	\$147	\$137	\$127	\$117	\$107	\$97

Internal Revenue Service

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$75	\$85	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$85	\$95	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$95	\$105	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$105	\$115	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$115	\$125	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$125	\$135	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$135	\$145	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$145	\$155	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$155	\$165	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$165	\$175	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$175	\$185	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$185	\$195	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$195	\$205	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$205	\$215	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$215	\$225	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$225	\$235	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$235	\$245	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$245	\$255	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$255	\$265	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$265	\$280	\$20	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$280	\$295	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$295	\$310	\$24	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$325	\$26	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$325	\$340	\$27	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$340	\$355	\$29	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$355	\$370	\$31	\$21	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370	\$385	\$33	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$400	\$35	\$25	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$415	\$36	\$26	\$17	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$430	\$38	\$28	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$445	\$40	\$30	\$20	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$460	\$42	\$32	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$475	\$44	\$34	\$24	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$490	\$45	\$35	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$505	\$47	\$37	\$27	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0
\$505	\$520	\$49	\$39	\$29	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0
\$520	\$535	\$51	\$41	\$31	\$21	\$12	\$4	\$0	\$0	\$0	\$0	\$0
\$535	\$550	\$53	\$43	\$33	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0
\$550	\$565	\$54	\$44	\$34	\$25	\$15	\$7	\$0	\$0	\$0	\$0	\$0
\$565	\$580	\$56	\$46	\$36	\$26	\$17	\$9	\$0	\$0	\$0	\$0	\$0
\$580	\$595	\$58	\$48	\$38	\$28	\$18	\$10	\$2	\$0	\$0	\$0	\$0
\$595	\$610	\$60	\$50	\$40	\$30	\$20	\$12	\$3	\$0	\$0	\$0	\$0
\$610	\$625	\$62	\$52	\$42	\$32	\$22	\$13	\$5	\$0	\$0	\$0	\$0
\$625	\$640	\$63	\$53	\$43	\$34	\$24	\$15	\$6	\$0	\$0	\$0	\$0
\$640	\$655	\$65	\$55	\$45	\$35	\$25	\$16	\$8	\$0	\$0	\$0	\$0
\$655	\$670	\$67	\$57	\$47	\$37	\$27	\$18	\$9	\$1	\$0	\$0	\$0
\$670	\$685	\$69	\$59	\$49	\$39	\$29	\$19	\$11	\$3	\$0	\$0	\$0
\$685	\$700	\$71	\$61	\$51	\$41	\$31	\$21	\$12	\$4	\$0	\$0	\$0
\$700	\$715	\$72	\$62	\$52	\$43	\$33	\$23	\$14	\$6	\$0	\$0	\$0
\$715	\$730	\$74	\$64	\$54	\$44	\$34	\$25	\$15	\$7	\$0	\$0	\$0

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$730	\$745	\$76	\$66	\$56	\$46	\$36	\$26	\$17	\$9	\$0	\$0	\$0
\$745	\$760	\$78	\$68	\$58	\$48	\$38	\$28	\$18	\$10	\$2	\$0	\$0
\$760	\$775	\$80	\$70	\$60	\$50	\$40	\$30	\$20	\$12	\$3	\$0	\$0
\$775	\$790	\$81	\$71	\$61	\$52	\$42	\$32	\$22	\$13	\$5	\$0	\$0
\$790	\$805	\$83	\$73	\$63	\$53	\$43	\$34	\$24	\$15	\$6	\$0	\$0
\$805	\$820	\$85	\$75	\$65	\$55	\$45	\$35	\$25	\$16	\$8	\$0	\$0
\$820	\$835	\$87	\$77	\$67	\$57	\$47	\$37	\$27	\$18	\$9	\$1	\$0
\$835	\$850	\$89	\$79	\$69	\$59	\$49	\$39	\$29	\$19	\$11	\$3	\$0
\$850	\$870	\$92	\$81	\$71	\$61	\$51	\$41	\$31	\$21	\$13	\$4	\$0
\$870	\$890	\$97	\$83	\$73	\$63	\$53	\$43	\$33	\$24	\$15	\$6	\$0
\$890	\$910	\$101	\$86	\$76	\$66	\$56	\$46	\$36	\$26	\$17	\$8	\$0
\$910	\$930	\$105	\$88	\$78	\$68	\$58	\$48	\$38	\$28	\$19	\$10	\$2
\$930	\$950	\$110	\$92	\$80	\$70	\$61	\$51	\$41	\$31	\$21	\$12	\$4
\$950	\$970	\$114	\$96	\$83	\$73	\$63	\$53	\$43	\$33	\$23	\$14	\$6
\$970	\$990	\$119	\$100	\$85	\$75	\$65	\$55	\$45	\$36	\$26	\$16	\$8
\$990	\$1,010	\$123	\$105	\$88	\$78	\$68	\$58	\$48	\$38	\$28	\$18	\$10
\$1,010	\$1,030	\$127	\$109	\$91	\$80	\$70	\$60	\$50	\$40	\$30	\$21	\$12
\$1,030	\$1,050	\$132	\$114	\$95	\$82	\$73	\$63	\$53	\$43	\$33	\$23	\$14
\$1,050	\$1,070	\$136	\$118	\$100	\$85	\$75	\$65	\$55	\$45	\$35	\$25	\$16
\$1,070	\$1,090	\$141	\$122	\$104	\$87	\$77	\$67	\$57	\$48	\$38	\$28	\$18
\$1,090	\$1,110	\$145	\$127	\$109	\$90	\$80	\$70	\$60	\$50	\$40	\$30	\$20
\$1,110	\$1,130	\$149	\$131	\$113	\$95	\$82	\$72	\$62	\$52	\$42	\$33	\$23
\$1,130	\$1,150	\$154	\$136	\$117	\$99	\$85	\$75	\$65	\$55	\$45	\$35	\$25
\$1,150	\$1,170	\$158	\$140	\$122	\$104	\$87	\$77	\$67	\$57	\$47	\$37	\$27
\$1,170	\$1,190	\$163	\$144	\$126	\$108	\$90	\$79	\$69	\$60	\$50	\$40	\$30
\$1,190	\$1,210	\$167	\$149	\$131	\$112	\$94	\$82	\$72	\$62	\$52	\$42	\$32
\$1,210	\$1,230	\$171	\$153	\$135	\$117	\$99	\$84	\$74	\$64	\$54	\$45	\$35
\$1,230	\$1,250	\$176	\$158	\$139	\$121	\$103	\$87	\$77	\$67	\$57	\$47	\$37
\$1,250	\$1,270	\$180	\$162	\$144	\$126	\$107	\$89	\$79	\$69	\$59	\$49	\$39
\$1,270	\$1,290	\$185	\$166	\$148	\$130	\$112	\$94	\$81	\$72	\$62	\$52	\$42
\$1,290	\$1,310	\$189	\$171	\$153	\$134	\$116	\$98	\$84	\$74	\$64	\$54	\$44
\$1,310	\$1,330	\$193	\$175	\$157	\$139	\$121	\$102	\$86	\$76	\$66	\$57	\$47
\$1,330	\$1,350	\$198	\$180	\$161	\$143	\$125	\$107	\$89	\$79	\$69	\$59	\$49
\$1,350	\$1,370	\$202	\$184	\$166	\$148	\$129	\$111	\$93	\$81	\$71	\$61	\$51
\$1,370	\$1,390	\$207	\$188	\$170	\$152	\$134	\$116	\$97	\$84	\$74	\$64	\$54
\$1,390	\$1,410	\$211	\$193	\$175	\$156	\$138	\$120	\$102	\$86	\$76	\$66	\$56
\$1,410	\$1,430	\$215	\$197	\$179	\$161	\$143	\$124	\$106	\$88	\$78	\$69	\$59
\$1,430	\$1,450	\$220	\$202	\$183	\$165	\$147	\$129	\$111	\$92	\$81	\$71	\$61
\$1,450	\$1,470	\$224	\$206	\$188	\$170	\$151	\$133	\$115	\$97	\$83	\$73	\$63
\$1,470	\$1,490	\$229	\$210	\$192	\$174	\$156	\$138	\$119	\$101	\$86	\$76	\$66
\$1,490	\$1,510	\$233	\$215	\$197	\$178	\$160	\$142	\$124	\$106	\$88	\$78	\$68
\$1,510	\$1,530	\$237	\$219	\$201	\$183	\$165	\$146	\$128	\$110	\$92	\$81	\$71
\$1,530	\$1,550	\$242	\$224	\$205	\$187	\$169	\$151	\$133	\$114	\$96	\$83	\$73
\$1,550	\$1,570	\$246	\$228	\$210	\$192	\$173	\$155	\$137	\$119	\$101	\$85	\$75
\$1,570	\$1,590	\$251	\$232	\$214	\$196	\$178	\$160	\$141	\$123	\$105	\$88	\$78
\$1,590	\$1,610	\$255	\$237	\$219	\$200	\$182	\$164	\$146	\$128	\$109	\$91	\$80
\$1,610	\$1,630	\$259	\$241	\$223	\$205	\$187	\$168	\$150	\$132	\$114	\$96	\$83
\$1,630	\$1,650	\$264	\$246	\$227	\$209	\$191	\$173	\$155	\$136	\$118	\$100	\$85
\$1,650	\$1,670	\$268	\$250	\$232	\$214	\$195	\$177	\$159	\$141	\$123	\$104	\$87
\$1,670	\$1,690	\$273	\$254	\$236	\$218	\$200	\$182	\$163	\$145	\$127	\$109	\$91
\$1,690	\$1,710	\$277	\$259	\$241	\$222	\$204	\$186	\$168	\$150	\$131	\$113	\$95

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$1,710	\$1,730	\$281	\$263	\$245	\$227	\$209	\$190	\$172	\$154	\$136	\$118	\$99
\$1,730	\$1,750	\$286	\$268	\$249	\$231	\$213	\$195	\$177	\$158	\$140	\$122	\$104
\$1,750	\$1,770	\$291	\$272	\$254	\$236	\$217	\$199	\$181	\$163	\$145	\$126	\$108
\$1,770	\$1,790	\$296	\$276	\$258	\$240	\$222	\$204	\$185	\$167	\$149	\$131	\$113
\$1,790	\$1,810	\$301	\$281	\$263	\$244	\$226	\$208	\$190	\$172	\$153	\$135	\$117
\$1,810	\$1,830	\$305	\$286	\$267	\$249	\$231	\$212	\$194	\$176	\$158	\$140	\$121
\$1,830	\$1,850	\$310	\$290	\$271	\$253	\$235	\$217	\$199	\$180	\$162	\$144	\$126
\$1,850	\$1,870	\$315	\$295	\$276	\$258	\$239	\$221	\$203	\$185	\$167	\$148	\$130
\$1,870	\$1,890	\$320	\$300	\$280	\$262	\$244	\$226	\$207	\$189	\$171	\$153	\$135
\$1,890	\$1,910	\$325	\$305	\$285	\$266	\$248	\$230	\$212	\$194	\$175	\$157	\$139
\$1,910	\$1,930	\$329	\$310	\$290	\$271	\$253	\$234	\$216	\$198	\$180	\$162	\$143

Internal Revenue Service

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$470	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$480	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$480	\$490	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$500	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$510	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$520	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$560	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$580	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$600	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$600	\$620	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$620	\$640	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$640	\$660	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$660	\$680	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$680	\$700	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$700	\$720	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$740	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$740	\$760	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$760	\$780	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$780	\$800	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$820	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$820	\$840	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$840	\$860	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$860	\$880	\$41	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$880	\$900	\$43	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$900	\$920	\$45	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$940	\$47	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$940	\$960	\$49	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$960	\$980	\$51	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$980	\$1,000	\$53	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,000	\$1,020	\$55	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,020	\$1,040	\$57	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,040	\$1,060	\$59	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,060	\$1,080	\$61	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,080	\$1,100	\$63	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,100	\$1,120	\$65	\$49	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,120	\$1,140	\$67	\$51	\$34	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,140	\$1,160	\$69	\$53	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,160	\$1,180	\$71	\$55	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,180	\$1,200	\$73	\$57	\$40	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,200	\$1,220	\$75	\$59	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$1,220	\$1,250	\$78	\$61	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0
\$1,250	\$1,280	\$82	\$64	\$48	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$1,280	\$1,310	\$85	\$67	\$51	\$34	\$18	\$1	\$0	\$0	\$0	\$0	\$0
\$1,310	\$1,340	\$89	\$70	\$54	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0
\$1,340	\$1,370	\$92	\$73	\$57	\$40	\$24	\$7	\$0	\$0	\$0	\$0	\$0
\$1,370	\$1,400	\$96	\$76	\$60	\$43	\$27	\$10	\$0	\$0	\$0	\$0	\$0
\$1,400	\$1,430	\$100	\$80	\$63	\$46	\$30	\$13	\$0	\$0	\$0	\$0	\$0

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$1,430	\$1,460	\$103	\$83	\$66	\$49	\$33	\$16	\$0	\$0	\$0	\$0	\$0
\$1,460	\$1,490	\$107	\$87	\$69	\$52	\$36	\$19	\$3	\$0	\$0	\$0	\$0
\$1,490	\$1,520	\$110	\$91	\$72	\$55	\$39	\$22	\$6	\$0	\$0	\$0	\$0
\$1,520	\$1,550	\$114	\$94	\$75	\$58	\$42	\$25	\$9	\$0	\$0	\$0	\$0
\$1,550	\$1,580	\$118	\$98	\$78	\$61	\$45	\$28	\$12	\$0	\$0	\$0	\$0
\$1,580	\$1,610	\$121	\$101	\$82	\$64	\$48	\$31	\$15	\$0	\$0	\$0	\$0
\$1,610	\$1,640	\$125	\$105	\$85	\$67	\$51	\$34	\$18	\$1	\$0	\$0	\$0
\$1,640	\$1,670	\$128	\$109	\$89	\$70	\$54	\$37	\$21	\$4	\$0	\$0	\$0
\$1,670	\$1,700	\$132	\$112	\$92	\$73	\$57	\$40	\$24	\$7	\$0	\$0	\$0
\$1,700	\$1,730	\$136	\$116	\$96	\$76	\$60	\$43	\$27	\$10	\$0	\$0	\$0
\$1,730	\$1,760	\$139	\$119	\$100	\$80	\$63	\$46	\$30	\$13	\$0	\$0	\$0
\$1,760	\$1,790	\$143	\$123	\$103	\$83	\$66	\$49	\$33	\$16	\$0	\$0	\$0
\$1,790	\$1,820	\$146	\$127	\$107	\$87	\$69	\$52	\$36	\$19	\$2	\$0	\$0
\$1,820	\$1,850	\$150	\$130	\$110	\$91	\$72	\$55	\$39	\$22	\$5	\$0	\$0
\$1,850	\$1,880	\$154	\$134	\$114	\$94	\$75	\$58	\$42	\$25	\$8	\$0	\$0
\$1,880	\$1,910	\$157	\$137	\$118	\$98	\$78	\$61	\$45	\$28	\$11	\$0	\$0
\$1,910	\$1,940	\$161	\$141	\$121	\$101	\$82	\$64	\$48	\$31	\$14	\$0	\$0
\$1,940	\$1,970	\$164	\$145	\$125	\$105	\$85	\$67	\$51	\$34	\$17	\$1	\$0
\$1,970	\$2,000	\$168	\$148	\$128	\$109	\$89	\$70	\$54	\$37	\$20	\$4	\$0
\$2,000	\$2,030	\$172	\$152	\$132	\$112	\$92	\$73	\$57	\$40	\$23	\$7	\$0
\$2,030	\$2,060	\$175	\$155	\$136	\$116	\$96	\$76	\$60	\$43	\$26	\$10	\$0
\$2,060	\$2,090	\$179	\$159	\$139	\$119	\$100	\$80	\$63	\$46	\$29	\$13	\$0
\$2,090	\$2,120	\$182	\$163	\$143	\$123	\$103	\$83	\$66	\$49	\$32	\$16	\$0
\$2,120	\$2,150	\$186	\$166	\$146	\$127	\$107	\$87	\$69	\$52	\$35	\$19	\$2
\$2,150	\$2,180	\$190	\$170	\$150	\$130	\$110	\$90	\$72	\$55	\$38	\$22	\$5
\$2,180	\$2,210	\$193	\$173	\$154	\$134	\$114	\$94	\$75	\$58	\$41	\$25	\$8
\$2,210	\$2,240	\$197	\$177	\$157	\$137	\$118	\$98	\$78	\$61	\$44	\$28	\$11
\$2,240	\$2,270	\$200	\$181	\$161	\$141	\$121	\$101	\$81	\$64	\$47	\$31	\$14
\$2,270	\$2,300	\$204	\$184	\$164	\$145	\$125	\$105	\$85	\$67	\$50	\$34	\$17
\$2,300	\$2,330	\$208	\$188	\$168	\$148	\$128	\$108	\$89	\$70	\$53	\$37	\$20
\$2,330	\$2,360	\$211	\$191	\$172	\$152	\$132	\$112	\$92	\$73	\$56	\$40	\$23
\$2,360	\$2,390	\$215	\$195	\$175	\$155	\$136	\$116	\$96	\$76	\$59	\$43	\$26
\$2,390	\$2,420	\$218	\$199	\$179	\$159	\$139	\$119	\$99	\$80	\$62	\$46	\$29
\$2,420	\$2,450	\$222	\$202	\$182	\$163	\$143	\$123	\$103	\$83	\$65	\$49	\$32
\$2,450	\$2,480	\$226	\$206	\$186	\$166	\$146	\$126	\$107	\$87	\$68	\$52	\$35
\$2,480	\$2,510	\$229	\$209	\$190	\$170	\$150	\$130	\$110	\$90	\$71	\$55	\$38
\$2,510	\$2,540	\$233	\$213	\$193	\$173	\$154	\$134	\$114	\$94	\$74	\$58	\$41
\$2,540	\$2,570	\$236	\$217	\$197	\$177	\$157	\$137	\$117	\$98	\$78	\$61	\$44
\$2,570	\$2,600	\$240	\$220	\$200	\$181	\$161	\$141	\$121	\$101	\$81	\$64	\$47
\$2,600	\$2,630	\$244	\$224	\$204	\$184	\$164	\$144	\$125	\$105	\$85	\$67	\$50
\$2,630	\$2,660	\$247	\$227	\$208	\$188	\$168	\$148	\$128	\$108	\$89	\$70	\$53
\$2,660	\$2,690	\$251	\$231	\$211	\$191	\$172	\$152	\$132	\$112	\$92	\$73	\$56
\$2,690	\$2,720	\$254	\$235	\$215	\$195	\$175	\$155	\$135	\$116	\$96	\$76	\$59
\$2,720	\$2,750	\$258	\$238	\$218	\$199	\$179	\$159	\$139	\$119	\$99	\$79	\$62
\$2,750	\$2,780	\$262	\$242	\$222	\$202	\$182	\$162	\$143	\$123	\$103	\$83	\$65
\$2,780	\$2,810	\$265	\$245	\$226	\$206	\$186	\$166	\$146	\$126	\$107	\$87	\$68
\$2,810	\$2,840	\$269	\$249	\$229	\$209	\$190	\$170	\$150	\$130	\$110	\$90	\$71
\$2,840	\$2,870	\$272	\$253	\$233	\$213	\$193	\$173	\$153	\$134	\$114	\$94	\$74
\$2,870	\$2,900	\$276	\$256	\$236	\$217	\$197	\$177	\$157	\$137	\$117	\$97	\$78
\$2,900	\$2,930	\$280	\$260	\$240	\$220	\$200	\$180	\$161	\$141	\$121	\$101	\$81
\$2,930	\$2,960	\$283	\$263	\$244	\$224	\$204	\$184	\$164	\$144	\$125	\$105	\$85

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$2,960	\$2,990	\$287	\$267	\$247	\$227	\$208	\$188	\$168	\$148	\$128	\$108	\$88
\$2,990	\$3,020	\$290	\$271	\$251	\$231	\$211	\$191	\$171	\$152	\$132	\$112	\$92
\$3,020	\$3,050	\$294	\$274	\$254	\$235	\$215	\$195	\$175	\$155	\$135	\$115	\$96
\$3,050	\$3,080	\$298	\$278	\$258	\$238	\$218	\$198	\$179	\$159	\$139	\$119	\$99
\$3,080	\$3,110	\$301	\$281	\$262	\$242	\$222	\$202	\$182	\$162	\$143	\$123	\$103
\$3,110	\$3,140	\$305	\$285	\$265	\$245	\$226	\$206	\$186	\$166	\$146	\$126	\$106
\$3,140	\$3,170	\$308	\$289	\$269	\$249	\$229	\$209	\$189	\$170	\$150	\$130	\$110
\$3,170	\$3,200	\$312	\$292	\$272	\$253	\$233	\$213	\$193	\$173	\$153	\$133	\$114
\$3,200	\$3,230	\$316	\$296	\$276	\$256	\$236	\$216	\$197	\$177	\$157	\$137	\$117
\$3,230	\$3,260	\$319	\$299	\$280	\$260	\$240	\$220	\$200	\$180	\$161	\$141	\$121
\$3,260	\$3,290	\$323	\$303	\$283	\$263	\$244	\$224	\$204	\$184	\$164	\$144	\$124
\$3,290	\$3,320	\$326	\$307	\$287	\$267	\$247	\$227	\$207	\$188	\$168	\$148	\$128
\$3,320	\$3,350	\$330	\$310	\$290	\$271	\$251	\$231	\$211	\$191	\$171	\$151	\$132
\$3,350	\$3,380	\$334	\$314	\$294	\$274	\$254	\$234	\$215	\$195	\$175	\$155	\$135
\$3,380	\$3,410	\$337	\$317	\$298	\$278	\$258	\$238	\$218	\$198	\$179	\$159	\$139
\$3,410	\$3,440	\$341	\$321	\$301	\$281	\$262	\$242	\$222	\$202	\$182	\$162	\$142
\$3,440	\$3,470	\$344	\$325	\$305	\$285	\$265	\$245	\$225	\$206	\$186	\$166	\$146
\$3,470	\$3,500	\$348	\$328	\$308	\$289	\$269	\$249	\$229	\$209	\$189	\$169	\$150
\$3,500	\$3,530	\$352	\$332	\$312	\$292	\$272	\$252	\$233	\$213	\$193	\$173	\$153
\$3,530	\$3,560	\$355	\$335	\$316	\$296	\$276	\$256	\$236	\$216	\$197	\$177	\$157
\$3,560	\$3,600	\$363	\$340	\$320	\$300	\$280	\$260	\$240	\$221	\$201	\$181	\$161
\$3,600	\$3,640	\$372	\$344	\$325	\$305	\$285	\$265	\$245	\$225	\$206	\$186	\$166
\$3,640	\$3,680	\$381	\$349	\$329	\$310	\$290	\$270	\$250	\$230	\$210	\$190	\$171
\$3,680	\$3,720	\$389	\$354	\$334	\$314	\$295	\$275	\$255	\$235	\$215	\$195	\$175
\$3,720	\$3,760	\$398	\$362	\$339	\$319	\$299	\$279	\$260	\$240	\$220	\$200	\$180
\$3,760	\$3,800	\$407	\$371	\$344	\$324	\$304	\$284	\$264	\$245	\$225	\$205	\$185
\$3,800	\$3,840	\$416	\$379	\$349	\$329	\$309	\$289	\$269	\$249	\$230	\$210	\$190
\$3,840	\$3,880	\$425	\$388	\$353	\$334	\$314	\$294	\$274	\$254	\$234	\$214	\$195

Internal Revenue Service

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$150	\$160	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$160	\$170	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$170	\$180	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$180	\$190	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$190	\$200	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$200	\$210	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$210	\$220	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$220	\$230	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$230	\$240	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$240	\$250	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$250	\$270	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$270	\$290	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$290	\$310	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$330	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$330	\$350	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$350	\$370	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370	\$390	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$390	\$410	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$410	\$430	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$450	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$450	\$470	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$490	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$510	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$530	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$560	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$590	\$44	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$620	\$47	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$620	\$650	\$51	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$650	\$680	\$55	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$680	\$710	\$58	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$710	\$740	\$62	\$42	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$740	\$770	\$65	\$46	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$770	\$800	\$69	\$49	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$830	\$73	\$53	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$830	\$860	\$76	\$56	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$860	\$890	\$80	\$60	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$890	\$920	\$83	\$64	\$44	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$950	\$87	\$67	\$47	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$950	\$980	\$91	\$71	\$51	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$980	\$1,010	\$94	\$74	\$55	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0
\$1,010	\$1,040	\$98	\$78	\$58	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0
\$1,040	\$1,070	\$101	\$82	\$62	\$42	\$25	\$8	\$0	\$0	\$0	\$0	\$0
\$1,070	\$1,100	\$105	\$85	\$65	\$46	\$28	\$11	\$0	\$0	\$0	\$0	\$0
\$1,100	\$1,130	\$109	\$89	\$69	\$49	\$31	\$14	\$0	\$0	\$0	\$0	\$0
\$1,130	\$1,160	\$112	\$92	\$73	\$53	\$34	\$17	\$1	\$0	\$0	\$0	\$0
\$1,160	\$1,190	\$116	\$96	\$76	\$56	\$37	\$20	\$4	\$0	\$0	\$0	\$0
\$1,190	\$1,220	\$119	\$100	\$80	\$60	\$40	\$23	\$7	\$0	\$0	\$0	\$0
\$1,220	\$1,250	\$123	\$103	\$83	\$64	\$44	\$26	\$10	\$0	\$0	\$0	\$0
\$1,250	\$1,280	\$127	\$107	\$87	\$67	\$47	\$29	\$13	\$0	\$0	\$0	\$0
\$1,280	\$1,310	\$130	\$110	\$91	\$71	\$51	\$32	\$16	\$0	\$0	\$0	\$0

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$1,310	\$1,340	\$134	\$114	\$94	\$74	\$54	\$35	\$19	\$2	\$0	\$0	\$0
\$1,340	\$1,370	\$137	\$118	\$98	\$78	\$58	\$38	\$22	\$5	\$0	\$0	\$0
\$1,370	\$1,400	\$141	\$121	\$101	\$82	\$62	\$42	\$25	\$8	\$0	\$0	\$0
\$1,400	\$1,430	\$145	\$125	\$105	\$85	\$65	\$45	\$28	\$11	\$0	\$0	\$0
\$1,430	\$1,460	\$148	\$128	\$109	\$89	\$69	\$49	\$31	\$14	\$0	\$0	\$0
\$1,460	\$1,490	\$152	\$132	\$112	\$92	\$72	\$53	\$34	\$17	\$1	\$0	\$0
\$1,490	\$1,520	\$155	\$136	\$116	\$96	\$76	\$56	\$37	\$20	\$4	\$0	\$0
\$1,520	\$1,550	\$159	\$139	\$119	\$100	\$80	\$60	\$40	\$23	\$7	\$0	\$0
\$1,550	\$1,580	\$163	\$143	\$123	\$103	\$83	\$63	\$44	\$26	\$10	\$0	\$0
\$1,580	\$1,610	\$166	\$146	\$127	\$107	\$87	\$67	\$47	\$29	\$13	\$0	\$0
\$1,610	\$1,640	\$170	\$150	\$130	\$110	\$90	\$71	\$51	\$32	\$16	\$0	\$0
\$1,640	\$1,670	\$173	\$154	\$134	\$114	\$94	\$74	\$54	\$35	\$19	\$2	\$0
\$1,670	\$1,700	\$177	\$157	\$137	\$118	\$98	\$78	\$58	\$38	\$22	\$5	\$0
\$1,700	\$1,740	\$184	\$161	\$142	\$122	\$102	\$82	\$62	\$42	\$25	\$9	\$0
\$1,740	\$1,780	\$193	\$166	\$146	\$127	\$107	\$87	\$67	\$47	\$29	\$13	\$0
\$1,780	\$1,820	\$202	\$171	\$151	\$131	\$111	\$92	\$72	\$52	\$33	\$17	\$0
\$1,820	\$1,860	\$211	\$176	\$156	\$136	\$116	\$96	\$77	\$57	\$37	\$21	\$4
\$1,860	\$1,900	\$220	\$183	\$161	\$141	\$121	\$101	\$81	\$62	\$42	\$25	\$8
\$1,900	\$1,940	\$228	\$192	\$166	\$146	\$126	\$106	\$86	\$66	\$46	\$29	\$12
\$1,940	\$1,980	\$237	\$201	\$170	\$151	\$131	\$111	\$91	\$71	\$51	\$33	\$16
\$1,980	\$2,020	\$246	\$210	\$175	\$155	\$135	\$116	\$96	\$76	\$56	\$37	\$20
\$2,020	\$2,060	\$255	\$218	\$182	\$160	\$140	\$120	\$101	\$81	\$61	\$41	\$24
\$2,060	\$2,100	\$264	\$227	\$191	\$165	\$145	\$125	\$105	\$86	\$66	\$46	\$28
\$2,100	\$2,140	\$272	\$236	\$200	\$170	\$150	\$130	\$110	\$90	\$70	\$51	\$32
\$2,140	\$2,180	\$281	\$245	\$208	\$175	\$155	\$135	\$115	\$95	\$75	\$55	\$36
\$2,180	\$2,220	\$290	\$254	\$217	\$181	\$159	\$140	\$120	\$100	\$80	\$60	\$40
\$2,220	\$2,260	\$299	\$262	\$226	\$190	\$164	\$144	\$125	\$105	\$85	\$65	\$45
\$2,260	\$2,300	\$308	\$271	\$235	\$198	\$169	\$149	\$129	\$110	\$90	\$70	\$50
\$2,300	\$2,340	\$316	\$280	\$244	\$207	\$174	\$154	\$134	\$114	\$94	\$75	\$55
\$2,340	\$2,380	\$325	\$289	\$252	\$216	\$180	\$159	\$139	\$119	\$99	\$79	\$60
\$2,380	\$2,420	\$334	\$298	\$261	\$225	\$188	\$164	\$144	\$124	\$104	\$84	\$64
\$2,420	\$2,460	\$343	\$306	\$270	\$234	\$197	\$168	\$149	\$129	\$109	\$89	\$69
\$2,460	\$2,500	\$352	\$315	\$279	\$242	\$206	\$173	\$153	\$134	\$114	\$94	\$74
\$2,500	\$2,540	\$360	\$324	\$288	\$251	\$215	\$178	\$158	\$138	\$118	\$99	\$79
\$2,540	\$2,580	\$369	\$333	\$296	\$260	\$224	\$187	\$163	\$143	\$123	\$103	\$84
\$2,580	\$2,620	\$378	\$342	\$305	\$269	\$232	\$196	\$168	\$148	\$128	\$108	\$88
\$2,620	\$2,660	\$387	\$350	\$314	\$278	\$241	\$205	\$173	\$153	\$133	\$113	\$93
\$2,660	\$2,700	\$396	\$359	\$323	\$286	\$250	\$214	\$177	\$158	\$138	\$118	\$98
\$2,700	\$2,740	\$404	\$368	\$332	\$295	\$259	\$222	\$186	\$162	\$142	\$123	\$103
\$2,740	\$2,780	\$413	\$377	\$340	\$304	\$268	\$231	\$195	\$167	\$147	\$127	\$108
\$2,780	\$2,820	\$422	\$386	\$349	\$313	\$276	\$240	\$204	\$172	\$152	\$132	\$112
\$2,820	\$2,860	\$431	\$394	\$358	\$322	\$285	\$249	\$212	\$177	\$157	\$137	\$117
\$2,860	\$2,900	\$440	\$403	\$367	\$330	\$294	\$258	\$221	\$185	\$162	\$142	\$122
\$2,900	\$2,940	\$448	\$412	\$376	\$339	\$303	\$266	\$230	\$194	\$166	\$147	\$127
\$2,940	\$2,980	\$457	\$421	\$384	\$348	\$312	\$275	\$239	\$202	\$171	\$151	\$132
\$2,980	\$3,020	\$466	\$430	\$393	\$357	\$320	\$284	\$248	\$211	\$176	\$156	\$136
\$3,020	\$3,060	\$475	\$438	\$402	\$366	\$329	\$293	\$256	\$220	\$184	\$161	\$141
\$3,060	\$3,100	\$484	\$447	\$411	\$374	\$338	\$302	\$265	\$229	\$192	\$166	\$146
\$3,100	\$3,140	\$492	\$456	\$420	\$383	\$347	\$310	\$274	\$238	\$201	\$171	\$151
\$3,140	\$3,180	\$501	\$465	\$428	\$392	\$356	\$319	\$283	\$246	\$210	\$175	\$156
\$3,180	\$3,220	\$510	\$474	\$437	\$401	\$364	\$328	\$292	\$255	\$219	\$182	\$160

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$3,220	\$3,260	\$519	\$482	\$446	\$410	\$373	\$337	\$300	\$264	\$228	\$191	\$165
\$3,260	\$3,300	\$528	\$491	\$455	\$418	\$382	\$346	\$309	\$273	\$236	\$200	\$170
\$3,300	\$3,340	\$536	\$500	\$464	\$427	\$391	\$354	\$318	\$282	\$245	\$209	\$175
\$3,340	\$3,380	\$545	\$509	\$472	\$436	\$400	\$363	\$327	\$290	\$254	\$218	\$181
\$3,380	\$3,420	\$554	\$518	\$481	\$445	\$408	\$372	\$336	\$299	\$263	\$226	\$190
\$3,420	\$3,460	\$563	\$526	\$490	\$454	\$417	\$381	\$344	\$308	\$272	\$235	\$199
\$3,460	\$3,500	\$572	\$535	\$499	\$462	\$426	\$390	\$353	\$317	\$280	\$244	\$208
\$3,500	\$3,540	\$582	\$544	\$508	\$471	\$435	\$398	\$362	\$326	\$289	\$253	\$216
\$3,540	\$3,580	\$592	\$553	\$516	\$480	\$444	\$407	\$371	\$334	\$298	\$262	\$225
\$3,580	\$3,620	\$601	\$562	\$525	\$489	\$452	\$416	\$380	\$343	\$307	\$270	\$234
\$3,620	\$3,660	\$611	\$571	\$534	\$498	\$461	\$425	\$388	\$352	\$316	\$279	\$243
\$3,660	\$3,700	\$620	\$581	\$543	\$506	\$470	\$434	\$397	\$361	\$324	\$288	\$252
\$3,700	\$3,740	\$630	\$590	\$552	\$515	\$479	\$442	\$406	\$370	\$333	\$297	\$260
\$3,740	\$3,780	\$640	\$600	\$560	\$524	\$488	\$451	\$415	\$378	\$342	\$306	\$269
\$3,780	\$3,820	\$649	\$610	\$570	\$533	\$496	\$460	\$424	\$387	\$351	\$314	\$278
\$3,820	\$3,860	\$659	\$619	\$579	\$542	\$505	\$469	\$432	\$396	\$360	\$323	\$287

Internal Revenue Service

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
SEMI-MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$510	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$520	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$560	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$570	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$580	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$590	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$600	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$600	\$625	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$650	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$650	\$675	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$675	\$700	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$700	\$725	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$725	\$750	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$750	\$775	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$775	\$800	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$825	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$825	\$850	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$850	\$875	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$875	\$900	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$900	\$925	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$925	\$950	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$950	\$975	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$975	\$1,000	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,000	\$1,025	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,025	\$1,050	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,050	\$1,075	\$57	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,075	\$1,100	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,100	\$1,125	\$62	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,125	\$1,150	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,150	\$1,175	\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,175	\$1,200	\$69	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,200	\$1,225	\$72	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,225	\$1,250	\$74	\$56	\$38	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,250	\$1,275	\$77	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,275	\$1,300	\$79	\$61	\$43	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,300	\$1,325	\$82	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$1,325	\$1,355	\$85	\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$1,355	\$1,385	\$88	\$70	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$1,385	\$1,415	\$92	\$73	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0
\$1,415	\$1,445	\$96	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0
\$1,445	\$1,475	\$99	\$79	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0
\$1,475	\$1,505	\$103	\$82	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0
\$1,505	\$1,535	\$106	\$85	\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0
\$1,535	\$1,565	\$110	\$89	\$70	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0
\$1,565	\$1,595	\$114	\$92	\$73	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0
\$1,595	\$1,625	\$117	\$96	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0
\$1,625	\$1,655	\$121	\$99	\$79	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
SEMIMONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$1,655	\$1,685	\$124	\$103	\$82	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0
\$1,685	\$1,715	\$128	\$107	\$85	\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0
\$1,715	\$1,745	\$132	\$110	\$89	\$70	\$52	\$34	\$16	\$0	\$0	\$0	\$0
\$1,745	\$1,775	\$135	\$114	\$92	\$73	\$55	\$37	\$19	\$1	\$0	\$0	\$0
\$1,775	\$1,805	\$139	\$117	\$96	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0
\$1,805	\$1,835	\$142	\$121	\$99	\$79	\$61	\$43	\$25	\$7	\$0	\$0	\$0
\$1,835	\$1,865	\$146	\$125	\$103	\$82	\$64	\$46	\$28	\$10	\$0	\$0	\$0
\$1,865	\$1,895	\$150	\$128	\$107	\$85	\$67	\$49	\$31	\$13	\$0	\$0	\$0
\$1,895	\$1,925	\$153	\$132	\$110	\$89	\$70	\$52	\$34	\$16	\$0	\$0	\$0
\$1,925	\$1,955	\$157	\$135	\$114	\$92	\$73	\$55	\$37	\$19	\$1	\$0	\$0
\$1,955	\$1,985	\$160	\$139	\$117	\$96	\$76	\$58	\$40	\$22	\$4	\$0	\$0
\$1,985	\$2,015	\$164	\$143	\$121	\$100	\$79	\$61	\$43	\$25	\$7	\$0	\$0
\$2,015	\$2,045	\$168	\$146	\$125	\$103	\$82	\$64	\$46	\$28	\$10	\$0	\$0
\$2,045	\$2,075	\$171	\$150	\$128	\$107	\$85	\$67	\$49	\$31	\$13	\$0	\$0
\$2,075	\$2,105	\$175	\$153	\$132	\$110	\$89	\$70	\$52	\$34	\$16	\$0	\$0
\$2,105	\$2,135	\$178	\$157	\$135	\$114	\$92	\$73	\$55	\$37	\$19	\$1	\$0
\$2,135	\$2,165	\$182	\$161	\$139	\$118	\$96	\$76	\$58	\$40	\$22	\$4	\$0
\$2,165	\$2,195	\$186	\$164	\$143	\$121	\$100	\$79	\$61	\$43	\$25	\$7	\$0
\$2,195	\$2,225	\$189	\$168	\$146	\$125	\$103	\$82	\$64	\$46	\$28	\$10	\$0
\$2,225	\$2,255	\$193	\$171	\$150	\$128	\$107	\$85	\$67	\$49	\$31	\$13	\$0
\$2,255	\$2,285	\$196	\$175	\$153	\$132	\$110	\$89	\$70	\$52	\$34	\$16	\$0
\$2,285	\$2,315	\$200	\$179	\$157	\$136	\$114	\$93	\$73	\$55	\$37	\$19	\$1
\$2,315	\$2,345	\$204	\$182	\$161	\$139	\$118	\$96	\$76	\$58	\$40	\$22	\$4
\$2,345	\$2,375	\$207	\$186	\$164	\$143	\$121	\$100	\$79	\$61	\$43	\$25	\$7
\$2,375	\$2,405	\$211	\$189	\$168	\$146	\$125	\$103	\$82	\$64	\$46	\$28	\$10
\$2,405	\$2,435	\$214	\$193	\$171	\$150	\$128	\$107	\$85	\$67	\$49	\$31	\$13
\$2,435	\$2,465	\$218	\$197	\$175	\$154	\$132	\$111	\$89	\$70	\$52	\$34	\$16
\$2,465	\$2,495	\$222	\$200	\$179	\$157	\$136	\$114	\$93	\$73	\$55	\$37	\$19
\$2,495	\$2,525	\$225	\$204	\$182	\$161	\$139	\$118	\$96	\$76	\$58	\$40	\$22
\$2,525	\$2,555	\$229	\$207	\$186	\$164	\$143	\$121	\$100	\$79	\$61	\$43	\$25
\$2,555	\$2,585	\$232	\$211	\$189	\$168	\$146	\$125	\$103	\$82	\$64	\$46	\$28
\$2,585	\$2,615	\$236	\$215	\$193	\$172	\$150	\$129	\$107	\$86	\$67	\$49	\$31
\$2,615	\$2,645	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89	\$70	\$52	\$34
\$2,645	\$2,675	\$243	\$222	\$200	\$179	\$157	\$136	\$114	\$93	\$73	\$55	\$37
\$2,675	\$2,705	\$247	\$225	\$204	\$182	\$161	\$139	\$118	\$96	\$76	\$58	\$40
\$2,705	\$2,735	\$250	\$229	\$207	\$186	\$164	\$143	\$121	\$100	\$79	\$61	\$43
\$2,735	\$2,765	\$254	\$233	\$211	\$190	\$168	\$147	\$125	\$104	\$82	\$64	\$46
\$2,765	\$2,795	\$258	\$236	\$215	\$193	\$172	\$150	\$129	\$107	\$86	\$67	\$49
\$2,795	\$2,825	\$261	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89	\$70	\$52
\$2,825	\$2,855	\$265	\$243	\$222	\$200	\$179	\$157	\$136	\$114	\$93	\$73	\$55
\$2,855	\$2,885	\$268	\$247	\$225	\$204	\$182	\$161	\$139	\$118	\$96	\$76	\$58
\$2,885	\$2,915	\$272	\$251	\$229	\$208	\$186	\$165	\$143	\$122	\$100	\$79	\$61
\$2,915	\$2,945	\$276	\$254	\$233	\$211	\$190	\$168	\$147	\$125	\$104	\$82	\$64
\$2,945	\$2,975	\$279	\$258	\$236	\$215	\$193	\$172	\$150	\$129	\$107	\$86	\$67
\$2,975	\$3,005	\$283	\$261	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89	\$70
\$3,005	\$3,035	\$286	\$265	\$243	\$222	\$200	\$179	\$157	\$136	\$114	\$93	\$73
\$3,035	\$3,065	\$290	\$269	\$247	\$226	\$204	\$183	\$161	\$140	\$118	\$97	\$76
\$3,065	\$3,095	\$294	\$272	\$251	\$229	\$208	\$186	\$165	\$143	\$122	\$100	\$79
\$3,095	\$3,125	\$297	\$276	\$254	\$233	\$211	\$190	\$168	\$147	\$125	\$104	\$82
\$3,125	\$3,155	\$301	\$279	\$258	\$236	\$215	\$193	\$172	\$150	\$129	\$107	\$86
\$3,155	\$3,185	\$304	\$283	\$261	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
SEMIMONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$3,185	\$3,215	\$308	\$287	\$265	\$244	\$222	\$201	\$179	\$158	\$136	\$115	\$93
\$3,215	\$3,245	\$312	\$290	\$269	\$247	\$226	\$204	\$183	\$161	\$140	\$118	\$97
\$3,245	\$3,275	\$315	\$294	\$272	\$251	\$229	\$208	\$186	\$165	\$143	\$122	\$100
\$3,275	\$3,305	\$319	\$297	\$276	\$254	\$233	\$211	\$190	\$168	\$147	\$125	\$104
\$3,305	\$3,335	\$322	\$301	\$279	\$258	\$236	\$215	\$193	\$172	\$150	\$129	\$107
\$3,335	\$3,365	\$326	\$305	\$283	\$262	\$240	\$219	\$197	\$176	\$154	\$133	\$111
\$3,365	\$3,395	\$330	\$308	\$287	\$265	\$244	\$222	\$201	\$179	\$158	\$136	\$115
\$3,395	\$3,425	\$333	\$312	\$290	\$269	\$247	\$226	\$204	\$183	\$161	\$140	\$118
\$3,425	\$3,455	\$337	\$315	\$294	\$272	\$251	\$229	\$208	\$186	\$165	\$143	\$122
\$3,455	\$3,485	\$340	\$319	\$297	\$276	\$254	\$233	\$211	\$190	\$168	\$147	\$125
\$3,485	\$3,515	\$344	\$323	\$301	\$280	\$258	\$237	\$215	\$194	\$172	\$151	\$129
\$3,515	\$3,545	\$348	\$326	\$305	\$283	\$262	\$240	\$219	\$197	\$176	\$154	\$133
\$3,545	\$3,575	\$351	\$330	\$308	\$287	\$265	\$244	\$222	\$201	\$179	\$158	\$136
\$3,575	\$3,605	\$355	\$333	\$312	\$290	\$269	\$247	\$226	\$204	\$183	\$161	\$140
\$3,605	\$3,635	\$358	\$337	\$315	\$294	\$272	\$251	\$229	\$208	\$186	\$165	\$143
\$3,635	\$3,665	\$362	\$341	\$319	\$298	\$276	\$255	\$233	\$212	\$190	\$169	\$147
\$3,665	\$3,695	\$366	\$344	\$323	\$301	\$280	\$258	\$237	\$215	\$194	\$172	\$151
\$3,695	\$3,725	\$369	\$348	\$326	\$305	\$283	\$262	\$240	\$219	\$197	\$176	\$154
\$3,725	\$3,755	\$373	\$351	\$330	\$308	\$287	\$265	\$244	\$222	\$201	\$179	\$158
\$3,755	\$3,785	\$376	\$355	\$333	\$312	\$290	\$269	\$247	\$226	\$204	\$183	\$161
\$3,785	\$3,815	\$380	\$359	\$337	\$316	\$294	\$273	\$251	\$230	\$208	\$187	\$165
\$3,815	\$3,845	\$384	\$362	\$341	\$319	\$298	\$276	\$255	\$233	\$212	\$190	\$169
\$3,845	\$3,885	\$390	\$366	\$345	\$323	\$302	\$280	\$259	\$237	\$216	\$194	\$173
\$3,885	\$3,925	\$399	\$371	\$350	\$328	\$307	\$285	\$264	\$242	\$221	\$199	\$178
\$3,925	\$3,965	\$408	\$376	\$354	\$333	\$311	\$290	\$268	\$247	\$225	\$204	\$182
\$3,965	\$4,005	\$417	\$381	\$359	\$338	\$316	\$295	\$273	\$252	\$230	\$209	\$187
\$4,005	\$4,045	\$426	\$386	\$364	\$343	\$321	\$300	\$278	\$257	\$235	\$214	\$192
\$4,045	\$4,085	\$434	\$395	\$369	\$347	\$326	\$304	\$283	\$261	\$240	\$218	\$197
\$4,085	\$4,125	\$443	\$404	\$374	\$352	\$331	\$309	\$288	\$266	\$245	\$223	\$202
\$4,125	\$4,165	\$452	\$413	\$378	\$357	\$335	\$314	\$292	\$271	\$249	\$228	\$206
\$4,165	\$4,205	\$461	\$421	\$383	\$362	\$340	\$319	\$297	\$276	\$254	\$233	\$211

Internal Revenue Service

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
SEMI-MONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$0	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$160	\$170	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$170	\$180	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$180	\$190	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$190	\$200	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$200	\$210	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$210	\$220	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$220	\$230	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$230	\$240	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$240	\$250	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$250	\$260	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$260	\$285	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$285	\$310	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$335	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$335	\$360	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$385	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$410	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$410	\$435	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$460	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$485	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485	\$510	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$535	\$36	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$535	\$560	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$585	\$41	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$585	\$615	\$45	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$615	\$645	\$48	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$645	\$675	\$52	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$675	\$705	\$56	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$705	\$735	\$59	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$735	\$765	\$63	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$765	\$795	\$66	\$45	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$795	\$825	\$70	\$48	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$825	\$855	\$74	\$52	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$855	\$885	\$77	\$56	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$885	\$915	\$81	\$59	\$38	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$915	\$945	\$84	\$63	\$41	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$945	\$975	\$88	\$66	\$45	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$975	\$1,005	\$92	\$70	\$49	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0
\$1,005	\$1,035	\$95	\$74	\$52	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$1,035	\$1,065	\$99	\$77	\$56	\$35	\$18	\$0	\$0	\$0	\$0	\$0	\$0
\$1,065	\$1,095	\$102	\$81	\$59	\$38	\$21	\$3	\$0	\$0	\$0	\$0	\$0
\$1,095	\$1,125	\$106	\$84	\$63	\$41	\$24	\$6	\$0	\$0	\$0	\$0	\$0
\$1,125	\$1,155	\$110	\$88	\$67	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0
\$1,155	\$1,185	\$113	\$92	\$70	\$49	\$30	\$12	\$0	\$0	\$0	\$0	\$0
\$1,185	\$1,215	\$117	\$95	\$74	\$52	\$33	\$15	\$0	\$0	\$0	\$0	\$0
\$1,215	\$1,245	\$120	\$99	\$77	\$56	\$36	\$18	\$0	\$0	\$0	\$0	\$0
\$1,245	\$1,275	\$124	\$102	\$81	\$59	\$39	\$21	\$3	\$0	\$0	\$0	\$0
\$1,275	\$1,305	\$128	\$106	\$85	\$63	\$42	\$24	\$6	\$0	\$0	\$0	\$0
\$1,305	\$1,335	\$131	\$110	\$88	\$67	\$45	\$27	\$9	\$0	\$0	\$0	\$0
\$1,335	\$1,365	\$135	\$113	\$92	\$70	\$49	\$30	\$12	\$0	\$0	\$0	\$0
\$1,365	\$1,395	\$138	\$117	\$95	\$74	\$52	\$33	\$15	\$0	\$0	\$0	\$0

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
SEMI-MONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$1,395	\$1,425	\$142	\$120	\$99	\$77	\$56	\$36	\$18	\$0	\$0	\$0	\$0
\$1,425	\$1,455	\$146	\$124	\$103	\$81	\$60	\$39	\$21	\$3	\$0	\$0	\$0
\$1,455	\$1,485	\$149	\$128	\$106	\$85	\$63	\$42	\$24	\$6	\$0	\$0	\$0
\$1,485	\$1,515	\$153	\$131	\$110	\$88	\$67	\$45	\$27	\$9	\$0	\$0	\$0
\$1,515	\$1,545	\$156	\$135	\$113	\$92	\$70	\$49	\$30	\$12	\$0	\$0	\$0
\$1,545	\$1,575	\$160	\$138	\$117	\$95	\$74	\$52	\$33	\$15	\$0	\$0	\$0
\$1,575	\$1,605	\$164	\$142	\$121	\$99	\$78	\$56	\$36	\$18	\$0	\$0	\$0
\$1,605	\$1,635	\$167	\$146	\$124	\$103	\$81	\$60	\$39	\$21	\$3	\$0	\$0
\$1,635	\$1,665	\$171	\$149	\$128	\$106	\$85	\$63	\$42	\$24	\$6	\$0	\$0
\$1,665	\$1,695	\$174	\$153	\$131	\$110	\$88	\$67	\$45	\$27	\$9	\$0	\$0
\$1,695	\$1,725	\$178	\$156	\$135	\$113	\$92	\$70	\$49	\$30	\$12	\$0	\$0
\$1,725	\$1,755	\$182	\$160	\$139	\$117	\$96	\$74	\$53	\$33	\$15	\$0	\$0
\$1,755	\$1,785	\$185	\$164	\$142	\$121	\$99	\$78	\$56	\$36	\$18	\$0	\$0
\$1,785	\$1,815	\$189	\$167	\$146	\$124	\$103	\$81	\$60	\$39	\$21	\$3	\$0
\$1,815	\$1,845	\$192	\$171	\$149	\$128	\$106	\$85	\$63	\$42	\$24	\$6	\$0
\$1,845	\$1,885	\$200	\$175	\$154	\$132	\$111	\$89	\$68	\$46	\$27	\$9	\$0
\$1,885	\$1,925	\$209	\$180	\$158	\$137	\$115	\$94	\$72	\$51	\$31	\$13	\$0
\$1,925	\$1,965	\$218	\$185	\$163	\$142	\$120	\$99	\$77	\$56	\$35	\$17	\$0
\$1,965	\$2,005	\$226	\$189	\$168	\$146	\$125	\$103	\$82	\$60	\$39	\$21	\$4
\$2,005	\$2,045	\$235	\$196	\$173	\$151	\$130	\$108	\$87	\$65	\$44	\$25	\$8
\$2,045	\$2,085	\$244	\$205	\$178	\$156	\$135	\$113	\$92	\$70	\$49	\$29	\$12
\$2,085	\$2,125	\$253	\$213	\$182	\$161	\$139	\$118	\$96	\$75	\$53	\$33	\$16
\$2,125	\$2,165	\$262	\$222	\$187	\$166	\$144	\$123	\$101	\$80	\$58	\$37	\$20
\$2,165	\$2,205	\$270	\$231	\$192	\$170	\$149	\$127	\$106	\$84	\$63	\$41	\$24
\$2,205	\$2,245	\$279	\$240	\$200	\$175	\$154	\$132	\$111	\$89	\$68	\$46	\$28
\$2,245	\$2,285	\$288	\$249	\$209	\$180	\$159	\$137	\$116	\$94	\$73	\$51	\$32
\$2,285	\$2,325	\$297	\$257	\$218	\$185	\$163	\$142	\$120	\$99	\$77	\$56	\$36
\$2,325	\$2,365	\$306	\$266	\$227	\$190	\$168	\$147	\$125	\$104	\$82	\$61	\$40
\$2,365	\$2,405	\$314	\$275	\$236	\$196	\$173	\$151	\$130	\$108	\$87	\$65	\$44
\$2,405	\$2,445	\$323	\$284	\$244	\$205	\$178	\$156	\$135	\$113	\$92	\$70	\$49
\$2,445	\$2,485	\$332	\$293	\$253	\$214	\$183	\$161	\$140	\$118	\$97	\$75	\$54
\$2,485	\$2,525	\$341	\$301	\$262	\$223	\$187	\$166	\$144	\$123	\$101	\$80	\$58
\$2,525	\$2,565	\$350	\$310	\$271	\$231	\$192	\$171	\$149	\$128	\$106	\$85	\$63
\$2,565	\$2,605	\$358	\$319	\$280	\$240	\$201	\$175	\$154	\$132	\$111	\$89	\$68
\$2,605	\$2,645	\$367	\$328	\$288	\$249	\$210	\$180	\$159	\$137	\$116	\$94	\$73
\$2,645	\$2,685	\$376	\$337	\$297	\$258	\$218	\$185	\$164	\$142	\$121	\$99	\$78
\$2,685	\$2,725	\$385	\$345	\$306	\$267	\$227	\$190	\$168	\$147	\$125	\$104	\$82
\$2,725	\$2,765	\$394	\$354	\$315	\$275	\$236	\$197	\$173	\$152	\$130	\$109	\$87
\$2,765	\$2,805	\$402	\$363	\$324	\$284	\$245	\$205	\$178	\$156	\$135	\$113	\$92
\$2,805	\$2,845	\$411	\$372	\$332	\$293	\$254	\$214	\$183	\$161	\$140	\$118	\$97
\$2,845	\$2,885	\$420	\$381	\$341	\$302	\$262	\$223	\$188	\$166	\$145	\$123	\$102
\$2,885	\$2,925	\$429	\$389	\$350	\$311	\$271	\$232	\$192	\$171	\$149	\$128	\$106
\$2,925	\$2,965	\$438	\$398	\$359	\$319	\$280	\$241	\$201	\$176	\$154	\$133	\$111
\$2,965	\$3,005	\$446	\$407	\$368	\$328	\$289	\$249	\$210	\$180	\$159	\$137	\$116
\$3,005	\$3,045	\$455	\$416	\$376	\$337	\$298	\$258	\$219	\$185	\$164	\$142	\$121
\$3,045	\$3,085	\$464	\$425	\$385	\$346	\$306	\$267	\$228	\$190	\$169	\$147	\$126
\$3,085	\$3,125	\$473	\$433	\$394	\$355	\$315	\$276	\$236	\$197	\$173	\$152	\$130
\$3,125	\$3,165	\$482	\$442	\$403	\$363	\$324	\$285	\$245	\$206	\$178	\$157	\$135
\$3,165	\$3,205	\$490	\$451	\$412	\$372	\$333	\$293	\$254	\$215	\$183	\$161	\$140
\$3,205	\$3,245	\$499	\$460	\$420	\$381	\$342	\$302	\$263	\$223	\$188	\$166	\$145
\$3,245	\$3,285	\$508	\$469	\$429	\$390	\$350	\$311	\$272	\$232	\$193	\$171	\$150

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
SEMIMONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$3,285	\$3,325	\$517	\$477	\$438	\$399	\$359	\$320	\$280	\$241	\$202	\$176	\$154
\$3,325	\$3,365	\$526	\$486	\$447	\$407	\$368	\$329	\$289	\$250	\$210	\$181	\$159
\$3,365	\$3,405	\$534	\$495	\$456	\$416	\$377	\$337	\$298	\$259	\$219	\$185	\$164
\$3,405	\$3,445	\$543	\$504	\$464	\$425	\$386	\$346	\$307	\$267	\$228	\$190	\$169
\$3,445	\$3,485	\$552	\$513	\$473	\$434	\$394	\$355	\$316	\$276	\$237	\$197	\$174
\$3,485	\$3,525	\$561	\$521	\$482	\$443	\$403	\$364	\$324	\$285	\$246	\$206	\$178
\$3,525	\$3,565	\$570	\$530	\$491	\$451	\$412	\$373	\$333	\$294	\$254	\$215	\$183
\$3,565	\$3,605	\$578	\$539	\$500	\$460	\$421	\$381	\$342	\$303	\$263	\$224	\$188
\$3,605	\$3,645	\$587	\$548	\$508	\$469	\$430	\$390	\$351	\$311	\$272	\$233	\$193
\$3,645	\$3,685	\$596	\$557	\$517	\$478	\$438	\$399	\$360	\$320	\$281	\$241	\$202
\$3,685	\$3,725	\$605	\$565	\$526	\$487	\$447	\$408	\$368	\$329	\$290	\$250	\$211
\$3,725	\$3,765	\$614	\$574	\$535	\$495	\$456	\$417	\$377	\$338	\$298	\$259	\$219
\$3,765	\$3,805	\$624	\$583	\$544	\$504	\$465	\$425	\$386	\$347	\$307	\$268	\$228
\$3,805	\$3,845	\$633	\$592	\$552	\$513	\$474	\$434	\$395	\$355	\$316	\$277	\$237
\$3,845	\$3,885	\$643	\$601	\$561	\$522	\$482	\$443	\$404	\$364	\$325	\$285	\$246
\$3,885	\$3,925	\$653	\$610	\$570	\$531	\$491	\$452	\$412	\$373	\$334	\$294	\$255
\$3,925	\$3,965	\$662	\$619	\$579	\$539	\$500	\$461	\$421	\$382	\$342	\$303	\$263
\$3,965	\$4,005	\$672	\$629	\$588	\$548	\$509	\$469	\$430	\$391	\$351	\$312	\$272
\$4,005	\$4,045	\$681	\$638	\$596	\$557	\$518	\$478	\$439	\$399	\$360	\$321	\$281
\$4,045	\$4,085	\$691	\$648	\$605	\$566	\$526	\$487	\$448	\$408	\$369	\$329	\$290
\$4,085	\$4,125	\$701	\$658	\$615	\$575	\$535	\$496	\$456	\$417	\$378	\$338	\$299
\$4,125	\$4,165	\$710	\$667	\$624	\$583	\$544	\$505	\$465	\$426	\$386	\$347	\$307
\$4,165	\$4,205	\$720	\$677	\$634	\$592	\$553	\$513	\$474	\$435	\$395	\$356	\$316

Internal Revenue Service

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$995	\$1,015	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,015	\$1,035	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,035	\$1,055	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,055	\$1,075	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,075	\$1,095	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,095	\$1,145	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,145	\$1,195	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,195	\$1,245	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,245	\$1,295	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,295	\$1,345	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,345	\$1,395	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,395	\$1,445	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,445	\$1,495	\$48	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,495	\$1,545	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,545	\$1,595	\$58	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,595	\$1,645	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,645	\$1,695	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,695	\$1,745	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,745	\$1,795	\$78	\$42	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,795	\$1,845	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,845	\$1,895	\$88	\$52	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,895	\$1,945	\$93	\$57	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,945	\$1,995	\$98	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,995	\$2,045	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,045	\$2,095	\$108	\$72	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,095	\$2,145	\$113	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,145	\$2,195	\$118	\$82	\$46	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,195	\$2,245	\$123	\$87	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,245	\$2,295	\$128	\$92	\$56	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,295	\$2,345	\$133	\$97	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,345	\$2,395	\$138	\$102	\$66	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,395	\$2,445	\$143	\$107	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,445	\$2,495	\$148	\$112	\$76	\$40	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$2,495	\$2,545	\$153	\$117	\$81	\$45	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$2,545	\$2,595	\$158	\$122	\$86	\$50	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$2,595	\$2,645	\$163	\$127	\$91	\$55	\$20	\$0	\$0	\$0	\$0	\$0	\$0
\$2,645	\$2,705	\$169	\$133	\$97	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0
\$2,705	\$2,765	\$176	\$139	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0
\$2,765	\$2,825	\$183	\$145	\$109	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0
\$2,825	\$2,885	\$191	\$151	\$115	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0
\$2,885	\$2,945	\$198	\$157	\$121	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0
\$2,945	\$3,005	\$205	\$163	\$127	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0
\$3,005	\$3,065	\$212	\$169	\$133	\$97	\$61	\$25	\$0	\$0	\$0	\$0	\$0
\$3,065	\$3,125	\$219	\$176	\$139	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0
\$3,125	\$3,185	\$227	\$184	\$145	\$109	\$73	\$37	\$1	\$0	\$0	\$0	\$0
\$3,185	\$3,245	\$234	\$191	\$151	\$115	\$79	\$43	\$7	\$0	\$0	\$0	\$0
\$3,245	\$3,305	\$241	\$198	\$157	\$121	\$85	\$49	\$13	\$0	\$0	\$0	\$0
\$3,305	\$3,365	\$248	\$205	\$163	\$127	\$91	\$55	\$19	\$0	\$0	\$0	\$0
\$3,365	\$3,425	\$255	\$212	\$169	\$133	\$97	\$61	\$25	\$0	\$0	\$0	\$0
\$3,425	\$3,485	\$263	\$220	\$177	\$139	\$103	\$67	\$31	\$0	\$0	\$0	\$0

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$3,485	\$3,545	\$270	\$227	\$184	\$145	\$109	\$73	\$37	\$2	\$0	\$0	\$0
\$3,545	\$3,605	\$277	\$234	\$191	\$151	\$115	\$79	\$43	\$8	\$0	\$0	\$0
\$3,605	\$3,665	\$284	\$241	\$198	\$157	\$121	\$85	\$49	\$14	\$0	\$0	\$0
\$3,665	\$3,725	\$291	\$248	\$205	\$163	\$127	\$91	\$55	\$20	\$0	\$0	\$0
\$3,725	\$3,785	\$299	\$256	\$213	\$170	\$133	\$97	\$61	\$26	\$0	\$0	\$0
\$3,785	\$3,845	\$306	\$263	\$220	\$177	\$139	\$103	\$67	\$32	\$0	\$0	\$0
\$3,845	\$3,905	\$313	\$270	\$227	\$184	\$145	\$109	\$73	\$38	\$2	\$0	\$0
\$3,905	\$3,965	\$320	\$277	\$234	\$191	\$151	\$115	\$79	\$44	\$8	\$0	\$0
\$3,965	\$4,025	\$327	\$284	\$241	\$198	\$157	\$121	\$85	\$50	\$14	\$0	\$0
\$4,025	\$4,085	\$335	\$292	\$249	\$206	\$163	\$127	\$91	\$56	\$20	\$0	\$0
\$4,085	\$4,145	\$342	\$299	\$256	\$213	\$170	\$133	\$97	\$62	\$26	\$0	\$0
\$4,145	\$4,205	\$349	\$306	\$263	\$220	\$177	\$139	\$103	\$68	\$32	\$0	\$0
\$4,205	\$4,265	\$356	\$313	\$270	\$227	\$184	\$145	\$109	\$74	\$38	\$2	\$0
\$4,265	\$4,325	\$363	\$320	\$277	\$234	\$191	\$151	\$115	\$80	\$44	\$8	\$0
\$4,325	\$4,385	\$371	\$328	\$285	\$242	\$199	\$157	\$121	\$86	\$50	\$14	\$0
\$4,385	\$4,445	\$378	\$335	\$292	\$249	\$206	\$163	\$127	\$92	\$56	\$20	\$0
\$4,445	\$4,505	\$385	\$342	\$299	\$256	\$213	\$170	\$133	\$98	\$62	\$26	\$0
\$4,505	\$4,565	\$392	\$349	\$306	\$263	\$220	\$177	\$139	\$104	\$68	\$32	\$0
\$4,565	\$4,625	\$399	\$356	\$313	\$270	\$227	\$184	\$145	\$110	\$74	\$38	\$2
\$4,625	\$4,685	\$407	\$364	\$321	\$278	\$235	\$192	\$151	\$116	\$80	\$44	\$8
\$4,685	\$4,745	\$414	\$371	\$328	\$285	\$242	\$199	\$157	\$122	\$86	\$50	\$14
\$4,745	\$4,805	\$421	\$378	\$335	\$292	\$249	\$206	\$163	\$128	\$92	\$56	\$20
\$4,805	\$4,865	\$428	\$385	\$342	\$299	\$256	\$213	\$170	\$134	\$98	\$62	\$26
\$4,865	\$4,925	\$435	\$392	\$349	\$306	\$263	\$220	\$177	\$140	\$104	\$68	\$32
\$4,925	\$4,985	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$146	\$110	\$74	\$38
\$4,985	\$5,045	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$152	\$116	\$80	\$44
\$5,045	\$5,105	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$122	\$86	\$50
\$5,105	\$5,165	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$164	\$128	\$92	\$56
\$5,165	\$5,225	\$471	\$428	\$385	\$342	\$299	\$256	\$213	\$170	\$134	\$98	\$62
\$5,225	\$5,285	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178	\$140	\$104	\$68
\$5,285	\$5,345	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$146	\$110	\$74
\$5,345	\$5,405	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$152	\$116	\$80
\$5,405	\$5,465	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$122	\$86
\$5,465	\$5,525	\$507	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$164	\$128	\$92
\$5,525	\$5,585	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$171	\$134	\$98
\$5,585	\$5,645	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178	\$140	\$104
\$5,645	\$5,705	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$146	\$110
\$5,705	\$5,765	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$152	\$116
\$5,765	\$5,825	\$543	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$122
\$5,825	\$5,885	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207	\$164	\$128
\$5,885	\$5,945	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$171	\$134
\$5,945	\$6,005	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178	\$140
\$6,005	\$6,065	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$146
\$6,065	\$6,125	\$579	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$152
\$6,125	\$6,185	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243	\$200	\$158
\$6,185	\$6,245	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207	\$164
\$6,245	\$6,305	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$171
\$6,305	\$6,365	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178
\$6,365	\$6,425	\$615	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185
\$6,425	\$6,485	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279	\$236	\$193
\$6,485	\$6,545	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243	\$200

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$6,545	\$6,605	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207
\$6,605	\$6,665	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214
\$6,665	\$6,725	\$651	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221
\$6,725	\$6,785	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315	\$272	\$229
\$6,785	\$6,845	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279	\$236
\$6,845	\$6,905	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243
\$6,905	\$6,965	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250
\$6,965	\$7,025	\$687	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257
\$7,025	\$7,085	\$695	\$652	\$609	\$566	\$523	\$480	\$437	\$394	\$351	\$308	\$265
\$7,085	\$7,145	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315	\$272
\$7,145	\$7,205	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279
\$7,205	\$7,265	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286
\$7,265	\$7,325	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293
\$7,325	\$7,385	\$731	\$688	\$645	\$602	\$559	\$516	\$473	\$430	\$387	\$344	\$301
\$7,385	\$7,445	\$738	\$695	\$652	\$609	\$566	\$523	\$480	\$437	\$394	\$351	\$308
\$7,445	\$7,505	\$745	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315
\$7,505	\$7,565	\$752	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322
\$7,565	\$7,625	\$759	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329
\$7,625	\$7,685	\$767	\$724	\$681	\$638	\$595	\$552	\$509	\$466	\$423	\$380	\$337
\$7,685	\$7,765	\$780	\$732	\$689	\$646	\$603	\$560	\$517	\$474	\$431	\$388	\$345
\$7,765	\$7,845	\$797	\$742	\$699	\$656	\$613	\$570	\$527	\$484	\$441	\$398	\$355
\$7,845	\$7,925	\$815	\$751	\$708	\$665	\$622	\$579	\$536	\$493	\$450	\$407	\$364
\$7,925	\$8,005	\$832	\$761	\$718	\$675	\$632	\$589	\$546	\$503	\$460	\$417	\$374
\$8,005	\$8,085	\$850	\$771	\$727	\$684	\$641	\$598	\$555	\$512	\$469	\$426	\$383
\$8,085	\$8,165	\$868	\$789	\$737	\$694	\$651	\$608	\$565	\$522	\$479	\$436	\$393
\$8,165	\$8,245	\$885	\$806	\$747	\$704	\$661	\$618	\$575	\$532	\$489	\$446	\$403
\$8,245	\$8,325	\$903	\$824	\$756	\$713	\$670	\$627	\$584	\$541	\$498	\$455	\$412
\$8,325	\$8,405	\$920	\$842	\$766	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422

Internal Revenue Service

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
MONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320	\$340	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$340	\$360	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$380	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$380	\$400	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$420	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420	\$470	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$520	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$570	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$620	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$620	\$670	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$670	\$720	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$770	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$770	\$820	\$48	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$820	\$870	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$870	\$920	\$58	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$970	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$970	\$1,020	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,020	\$1,070	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,070	\$1,120	\$78	\$42	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,120	\$1,170	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,170	\$1,230	\$90	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,230	\$1,290	\$97	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,290	\$1,350	\$104	\$65	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,350	\$1,410	\$111	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,410	\$1,470	\$118	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,470	\$1,530	\$126	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,530	\$1,590	\$133	\$90	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,590	\$1,650	\$140	\$97	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,650	\$1,710	\$147	\$104	\$65	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,710	\$1,770	\$154	\$111	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,770	\$1,830	\$162	\$119	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,830	\$1,890	\$169	\$126	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$1,890	\$1,950	\$176	\$133	\$90	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0
\$1,950	\$2,010	\$183	\$140	\$97	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0
\$2,010	\$2,070	\$190	\$147	\$104	\$65	\$29	\$0	\$0	\$0	\$0	\$0	\$0
\$2,070	\$2,130	\$198	\$155	\$112	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0
\$2,130	\$2,190	\$205	\$162	\$119	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0
\$2,190	\$2,250	\$212	\$169	\$126	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0
\$2,250	\$2,310	\$219	\$176	\$133	\$90	\$53	\$17	\$0	\$0	\$0	\$0	\$0
\$2,310	\$2,370	\$226	\$183	\$140	\$97	\$59	\$23	\$0	\$0	\$0	\$0	\$0
\$2,370	\$2,430	\$234	\$191	\$148	\$105	\$65	\$29	\$0	\$0	\$0	\$0	\$0
\$2,430	\$2,490	\$241	\$198	\$155	\$112	\$71	\$35	\$0	\$0	\$0	\$0	\$0
\$2,490	\$2,550	\$248	\$205	\$162	\$119	\$77	\$41	\$5	\$0	\$0	\$0	\$0
\$2,550	\$2,610	\$255	\$212	\$169	\$126	\$83	\$47	\$11	\$0	\$0	\$0	\$0
\$2,610	\$2,670	\$262	\$219	\$176	\$133	\$90	\$53	\$17	\$0	\$0	\$0	\$0
\$2,670	\$2,730	\$270	\$227	\$184	\$141	\$98	\$59	\$23	\$0	\$0	\$0	\$0
\$2,730	\$2,790	\$277	\$234	\$191	\$148	\$105	\$65	\$29	\$0	\$0	\$0	\$0
\$2,790	\$2,850	\$284	\$241	\$198	\$155	\$112	\$71	\$35	\$0	\$0	\$0	\$0
\$2,850	\$2,910	\$291	\$248	\$205	\$162	\$119	\$77	\$41	\$6	\$0	\$0	\$0
\$2,910	\$2,970	\$298	\$255	\$212	\$169	\$126	\$83	\$47	\$12	\$0	\$0	\$0

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
MOTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$2,970	\$3,030	\$306	\$263	\$220	\$177	\$134	\$91	\$53	\$18	\$0	\$0	\$0
\$3,030	\$3,090	\$313	\$270	\$227	\$184	\$141	\$98	\$59	\$24	\$0	\$0	\$0
\$3,090	\$3,150	\$320	\$277	\$234	\$191	\$148	\$105	\$65	\$30	\$0	\$0	\$0
\$3,150	\$3,210	\$327	\$284	\$241	\$198	\$155	\$112	\$71	\$36	\$0	\$0	\$0
\$3,210	\$3,270	\$334	\$291	\$248	\$205	\$162	\$119	\$77	\$42	\$6	\$0	\$0
\$3,270	\$3,330	\$342	\$299	\$256	\$213	\$170	\$127	\$84	\$48	\$12	\$0	\$0
\$3,330	\$3,390	\$349	\$306	\$263	\$220	\$177	\$134	\$91	\$54	\$18	\$0	\$0
\$3,390	\$3,450	\$356	\$313	\$270	\$227	\$184	\$141	\$98	\$60	\$24	\$0	\$0
\$3,450	\$3,510	\$363	\$320	\$277	\$234	\$191	\$148	\$105	\$66	\$30	\$0	\$0
\$3,510	\$3,570	\$370	\$327	\$284	\$241	\$198	\$155	\$112	\$72	\$36	\$0	\$0
\$3,570	\$3,630	\$378	\$335	\$292	\$249	\$206	\$163	\$120	\$78	\$42	\$6	\$0
\$3,630	\$3,690	\$385	\$342	\$299	\$256	\$213	\$170	\$127	\$84	\$48	\$12	\$0
\$3,690	\$3,770	\$400	\$350	\$307	\$264	\$221	\$178	\$135	\$92	\$55	\$19	\$0
\$3,770	\$3,850	\$418	\$360	\$317	\$274	\$231	\$188	\$145	\$102	\$63	\$27	\$0
\$3,850	\$3,930	\$435	\$369	\$326	\$283	\$240	\$197	\$154	\$111	\$71	\$35	\$0
\$3,930	\$4,010	\$453	\$379	\$336	\$293	\$250	\$207	\$164	\$121	\$79	\$43	\$7
\$4,010	\$4,090	\$471	\$392	\$346	\$303	\$260	\$217	\$174	\$131	\$88	\$51	\$15
\$4,090	\$4,170	\$488	\$409	\$355	\$312	\$269	\$226	\$183	\$140	\$97	\$59	\$23
\$4,170	\$4,250	\$506	\$427	\$365	\$322	\$279	\$236	\$193	\$150	\$107	\$67	\$31
\$4,250	\$4,330	\$523	\$444	\$374	\$331	\$288	\$245	\$202	\$159	\$116	\$75	\$39
\$4,330	\$4,410	\$541	\$462	\$384	\$341	\$298	\$255	\$212	\$169	\$126	\$83	\$47
\$4,410	\$4,490	\$559	\$480	\$401	\$351	\$308	\$265	\$222	\$179	\$136	\$93	\$55
\$4,490	\$4,570	\$576	\$497	\$418	\$360	\$317	\$274	\$231	\$188	\$145	\$102	\$63
\$4,570	\$4,650	\$594	\$515	\$436	\$370	\$327	\$284	\$241	\$198	\$155	\$112	\$71
\$4,650	\$4,730	\$611	\$532	\$454	\$379	\$336	\$293	\$250	\$207	\$164	\$121	\$79
\$4,730	\$4,810	\$629	\$550	\$471	\$392	\$346	\$303	\$260	\$217	\$174	\$131	\$88
\$4,810	\$4,890	\$647	\$568	\$489	\$410	\$356	\$313	\$270	\$227	\$184	\$141	\$98
\$4,890	\$4,970	\$664	\$585	\$506	\$428	\$365	\$322	\$279	\$236	\$193	\$150	\$107
\$4,970	\$5,050	\$682	\$603	\$524	\$445	\$375	\$332	\$289	\$246	\$203	\$160	\$117
\$5,050	\$5,130	\$699	\$620	\$542	\$463	\$384	\$341	\$298	\$255	\$212	\$169	\$126
\$5,130	\$5,210	\$717	\$638	\$559	\$480	\$402	\$351	\$308	\$265	\$222	\$179	\$136
\$5,210	\$5,290	\$735	\$656	\$577	\$498	\$419	\$361	\$318	\$275	\$232	\$189	\$146
\$5,290	\$5,370	\$752	\$673	\$594	\$516	\$437	\$370	\$327	\$284	\$241	\$198	\$155
\$5,370	\$5,450	\$770	\$691	\$612	\$533	\$454	\$380	\$337	\$294	\$251	\$208	\$165
\$5,450	\$5,530	\$787	\$708	\$630	\$551	\$472	\$393	\$346	\$303	\$260	\$217	\$174
\$5,530	\$5,610	\$805	\$726	\$647	\$568	\$490	\$411	\$356	\$313	\$270	\$227	\$184
\$5,610	\$5,690	\$823	\$744	\$665	\$586	\$507	\$428	\$366	\$323	\$280	\$237	\$194
\$5,690	\$5,770	\$840	\$761	\$682	\$604	\$525	\$446	\$375	\$332	\$289	\$246	\$203
\$5,770	\$5,850	\$858	\$779	\$700	\$621	\$542	\$464	\$385	\$342	\$299	\$256	\$213
\$5,850	\$5,930	\$875	\$796	\$718	\$639	\$560	\$481	\$402	\$351	\$308	\$265	\$222
\$5,930	\$6,010	\$893	\$814	\$735	\$656	\$578	\$499	\$420	\$361	\$318	\$275	\$232
\$6,010	\$6,090	\$911	\$832	\$753	\$674	\$595	\$516	\$438	\$371	\$328	\$285	\$242
\$6,090	\$6,170	\$928	\$849	\$770	\$692	\$613	\$534	\$455	\$380	\$337	\$294	\$251
\$6,170	\$6,250	\$946	\$867	\$788	\$709	\$630	\$552	\$473	\$394	\$347	\$304	\$261
\$6,250	\$6,330	\$963	\$884	\$806	\$727	\$648	\$569	\$490	\$411	\$356	\$313	\$270
\$6,330	\$6,410	\$981	\$902	\$823	\$744	\$666	\$587	\$508	\$429	\$366	\$323	\$280
\$6,410	\$6,490	\$999	\$920	\$841	\$762	\$683	\$604	\$526	\$447	\$376	\$333	\$290
\$6,490	\$6,570	\$1,016	\$937	\$858	\$780	\$701	\$622	\$543	\$464	\$385	\$342	\$299
\$6,570	\$6,650	\$1,034	\$955	\$876	\$797	\$718	\$640	\$561	\$482	\$403	\$352	\$309
\$6,650	\$6,730	\$1,051	\$972	\$894	\$815	\$736	\$657	\$578	\$499	\$421	\$361	\$318
\$6,730	\$6,810	\$1,069	\$990	\$911	\$832	\$754	\$675	\$596	\$517	\$438	\$371	\$328

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
MOTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$6,810	\$6,890	\$1,087	\$1,008	\$929	\$850	\$771	\$692	\$614	\$535	\$456	\$381	\$338
\$6,890	\$6,970	\$1,104	\$1,025	\$946	\$868	\$789	\$710	\$631	\$552	\$473	\$395	\$347
\$6,970	\$7,050	\$1,122	\$1,043	\$964	\$885	\$806	\$728	\$649	\$570	\$491	\$412	\$357
\$7,050	\$7,130	\$1,139	\$1,060	\$982	\$903	\$824	\$745	\$666	\$587	\$509	\$430	\$366
\$7,130	\$7,210	\$1,157	\$1,078	\$999	\$920	\$842	\$763	\$684	\$605	\$526	\$447	\$376
\$7,210	\$7,290	\$1,175	\$1,096	\$1,017	\$938	\$859	\$780	\$702	\$623	\$544	\$465	\$386
\$7,290	\$7,370	\$1,192	\$1,113	\$1,034	\$956	\$877	\$798	\$719	\$640	\$561	\$483	\$404
\$7,370	\$7,450	\$1,210	\$1,131	\$1,052	\$973	\$894	\$816	\$737	\$658	\$579	\$500	\$421
\$7,450	\$7,530	\$1,228	\$1,148	\$1,070	\$991	\$912	\$833	\$754	\$675	\$597	\$518	\$439
\$7,530	\$7,610	\$1,247	\$1,166	\$1,087	\$1,008	\$930	\$851	\$772	\$693	\$614	\$535	\$457
\$7,610	\$7,690	\$1,267	\$1,184	\$1,105	\$1,026	\$947	\$868	\$790	\$711	\$632	\$553	\$474
\$7,690	\$7,770	\$1,286	\$1,201	\$1,122	\$1,044	\$965	\$886	\$807	\$728	\$649	\$571	\$492
\$7,770	\$7,850	\$1,305	\$1,219	\$1,140	\$1,061	\$982	\$904	\$825	\$746	\$667	\$588	\$509
\$7,850	\$7,930	\$1,324	\$1,238	\$1,158	\$1,079	\$1,000	\$921	\$842	\$763	\$685	\$606	\$527
\$7,930	\$8,010	\$1,343	\$1,257	\$1,175	\$1,096	\$1,018	\$939	\$860	\$781	\$702	\$623	\$545
\$8,010	\$8,090	\$1,363	\$1,277	\$1,193	\$1,114	\$1,035	\$956	\$878	\$799	\$720	\$641	\$562
\$8,090	\$8,170	\$1,382	\$1,296	\$1,210	\$1,132	\$1,053	\$974	\$895	\$816	\$737	\$659	\$580
\$8,170	\$8,250	\$1,401	\$1,315	\$1,229	\$1,149	\$1,070	\$992	\$913	\$834	\$755	\$676	\$597
\$8,250	\$8,330	\$1,420	\$1,334	\$1,248	\$1,167	\$1,088	\$1,009	\$930	\$851	\$773	\$694	\$615
\$8,330	\$8,410	\$1,439	\$1,353	\$1,267	\$1,184	\$1,106	\$1,027	\$948	\$869	\$790	\$711	\$633

Internal Revenue Service

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
DAILY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$50	\$60	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60	\$70	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$70	\$80	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80	\$90	\$4	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$90	\$100	\$5	\$3	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$100	\$110	\$6	\$4	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$110	\$120	\$7	\$5	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$120	\$130	\$8	\$6	\$5	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$130	\$140	\$9	\$7	\$6	\$4	\$2	\$1	\$0	\$0	\$0	\$0	\$0
\$140	\$150	\$10	\$8	\$7	\$5	\$3	\$2	\$0	\$0	\$0	\$0	\$0
\$150	\$160	\$12	\$10	\$8	\$6	\$4	\$3	\$1	\$0	\$0	\$0	\$0
\$160	\$170	\$13	\$11	\$9	\$7	\$5	\$4	\$2	\$0	\$0	\$0	\$0
\$170	\$180	\$14	\$12	\$10	\$8	\$6	\$5	\$3	\$1	\$0	\$0	\$0
\$180	\$190	\$15	\$13	\$11	\$9	\$7	\$6	\$4	\$2	\$1	\$0	\$0
\$190	\$200	\$16	\$14	\$12	\$10	\$9	\$7	\$5	\$3	\$2	\$0	\$0
\$200	\$210	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$4	\$3	\$1	\$0
\$210	\$220	\$19	\$17	\$15	\$13	\$11	\$9	\$7	\$5	\$4	\$2	\$0
\$220	\$230	\$20	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$5	\$3	\$1
\$230	\$240	\$21	\$19	\$17	\$15	\$13	\$11	\$9	\$7	\$6	\$4	\$2
\$240	\$250	\$22	\$20	\$18	\$16	\$15	\$13	\$11	\$9	\$7	\$5	\$3
\$250	\$260	\$24	\$22	\$20	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$4
\$260	\$270	\$25	\$23	\$21	\$19	\$17	\$15	\$13	\$11	\$9	\$7	\$5
\$270	\$280	\$26	\$24	\$22	\$20	\$18	\$16	\$14	\$12	\$10	\$8	\$6
\$280	\$290	\$27	\$25	\$23	\$21	\$19	\$17	\$15	\$13	\$11	\$9	\$7
\$290	\$300	\$28	\$26	\$24	\$22	\$21	\$19	\$17	\$15	\$13	\$11	\$9
\$300	\$310	\$30	\$28	\$26	\$24	\$22	\$20	\$18	\$16	\$14	\$12	\$10
\$310	\$320	\$31	\$29	\$27	\$25	\$23	\$21	\$19	\$17	\$15	\$13	\$11
\$320	\$330	\$32	\$30	\$28	\$26	\$24	\$22	\$20	\$18	\$16	\$14	\$12
\$330	\$340	\$33	\$31	\$29	\$27	\$25	\$23	\$21	\$19	\$17	\$15	\$13
\$340	\$350	\$34	\$32	\$30	\$28	\$27	\$25	\$23	\$21	\$19	\$17	\$15
\$350	\$360	\$36	\$34	\$32	\$30	\$28	\$26	\$24	\$22	\$20	\$18	\$16
\$360	\$370	\$38	\$35	\$33	\$31	\$29	\$27	\$25	\$23	\$21	\$19	\$17
\$370	\$380	\$40	\$36	\$34	\$32	\$30	\$28	\$26	\$24	\$22	\$20	\$18
\$380	\$390	\$42	\$39	\$35	\$33	\$31	\$29	\$27	\$25	\$23	\$21	\$19
\$390	\$400	\$44	\$41	\$37	\$34	\$33	\$31	\$29	\$27	\$25	\$23	\$21
\$400	\$410	\$47	\$43	\$39	\$36	\$34	\$32	\$30	\$28	\$26	\$24	\$22
\$410	\$420	\$49	\$45	\$42	\$38	\$35	\$33	\$31	\$29	\$27	\$25	\$23
\$420	\$430	\$51	\$47	\$44	\$40	\$37	\$34	\$32	\$30	\$28	\$26	\$24
\$430	\$440	\$53	\$50	\$46	\$42	\$39	\$35	\$33	\$31	\$29	\$27	\$25
\$440	\$450	\$55	\$52	\$48	\$45	\$41	\$37	\$35	\$33	\$31	\$29	\$27
\$450	\$460	\$58	\$54	\$50	\$47	\$43	\$40	\$36	\$34	\$32	\$30	\$28
\$460	\$470	\$60	\$56	\$53	\$49	\$45	\$42	\$38	\$35	\$33	\$31	\$29
\$470	\$480	\$62	\$58	\$55	\$51	\$48	\$44	\$40	\$37	\$34	\$32	\$30
\$480	\$490	\$64	\$61	\$57	\$53	\$50	\$46	\$42	\$39	\$35	\$33	\$31
\$490	\$500	\$66	\$63	\$59	\$56	\$52	\$48	\$45	\$41	\$37	\$35	\$33
\$500	\$510	\$69	\$65	\$61	\$58	\$54	\$51	\$47	\$43	\$40	\$36	\$34
\$510	\$520	\$71	\$67	\$64	\$60	\$56	\$53	\$49	\$45	\$42	\$38	\$35
\$520	\$530	\$73	\$69	\$66	\$62	\$59	\$55	\$51	\$48	\$44	\$40	\$37
\$530	\$540	\$75	\$72	\$68	\$64	\$61	\$57	\$53	\$50	\$46	\$43	\$39
\$540	\$550	\$77	\$74	\$70	\$67	\$63	\$59	\$56	\$52	\$48	\$45	\$41

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
DAILY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$550	\$560	\$80	\$76	\$72	\$69	\$65	\$62	\$58	\$54	\$51	\$47	\$43
\$560	\$570	\$82	\$78	\$75	\$71	\$67	\$64	\$60	\$56	\$53	\$49	\$46
\$570	\$580	\$84	\$80	\$77	\$73	\$70	\$66	\$62	\$59	\$55	\$51	\$48
\$580	\$590	\$86	\$83	\$79	\$75	\$72	\$68	\$64	\$61	\$57	\$54	\$50
\$590	\$600	\$88	\$85	\$81	\$78	\$74	\$70	\$67	\$63	\$59	\$56	\$52
\$600	\$610	\$91	\$87	\$83	\$80	\$76	\$73	\$69	\$65	\$62	\$58	\$54
\$610	\$620	\$93	\$89	\$86	\$82	\$78	\$75	\$71	\$67	\$64	\$60	\$57
\$620	\$630	\$95	\$91	\$88	\$84	\$81	\$77	\$73	\$70	\$66	\$62	\$59
\$630	\$640	\$97	\$94	\$90	\$86	\$83	\$79	\$75	\$72	\$68	\$65	\$61
\$640	\$650	\$99	\$96	\$92	\$89	\$85	\$81	\$78	\$74	\$70	\$67	\$63
\$650	\$660	\$102	\$98	\$94	\$91	\$87	\$84	\$80	\$76	\$73	\$69	\$65
\$660	\$670	\$104	\$100	\$97	\$93	\$89	\$86	\$82	\$78	\$75	\$71	\$68
\$670	\$680	\$106	\$102	\$99	\$95	\$92	\$88	\$84	\$81	\$77	\$73	\$70
\$680	\$690	\$108	\$105	\$101	\$97	\$94	\$90	\$86	\$83	\$79	\$76	\$72
\$690	\$700	\$110	\$107	\$103	\$100	\$96	\$92	\$89	\$85	\$81	\$78	\$74
\$700	\$710	\$113	\$109	\$105	\$102	\$98	\$95	\$91	\$87	\$84	\$80	\$76
\$710	\$720	\$115	\$111	\$108	\$104	\$100	\$97	\$93	\$89	\$86	\$82	\$79
\$720	\$730	\$118	\$114	\$110	\$106	\$103	\$99	\$95	\$92	\$88	\$84	\$81
\$730	\$740	\$120	\$116	\$112	\$108	\$105	\$101	\$97	\$94	\$90	\$87	\$83
\$740	\$750	\$122	\$118	\$114	\$111	\$107	\$103	\$100	\$96	\$92	\$89	\$85
\$750	\$760	\$125	\$121	\$117	\$113	\$109	\$106	\$102	\$98	\$95	\$91	\$87
\$760	\$770	\$127	\$123	\$119	\$115	\$111	\$108	\$104	\$100	\$97	\$93	\$90

Internal Revenue Service

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
DAILY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$15	\$25	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$25	\$35	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$35	\$45	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$45	\$55	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$55	\$65	\$5	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$65	\$75	\$6	\$4	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$75	\$85	\$7	\$5	\$3	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$85	\$95	\$8	\$6	\$4	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$95	\$105	\$10	\$8	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$105	\$115	\$11	\$9	\$7	\$5	\$3	\$1	\$0	\$0	\$0	\$0	\$0
\$115	\$125	\$12	\$10	\$8	\$6	\$4	\$2	\$1	\$0	\$0	\$0	\$0
\$125	\$135	\$13	\$11	\$9	\$7	\$5	\$3	\$2	\$0	\$0	\$0	\$0
\$135	\$145	\$14	\$12	\$10	\$8	\$6	\$4	\$3	\$1	\$0	\$0	\$0
\$145	\$155	\$16	\$14	\$12	\$10	\$8	\$6	\$4	\$2	\$0	\$0	\$0
\$155	\$165	\$17	\$15	\$13	\$11	\$9	\$7	\$5	\$3	\$1	\$0	\$0
\$165	\$175	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$4	\$2	\$1	\$0
\$175	\$185	\$20	\$17	\$15	\$13	\$11	\$9	\$7	\$5	\$3	\$2	\$0
\$185	\$195	\$22	\$19	\$16	\$14	\$12	\$10	\$8	\$6	\$4	\$3	\$1
\$195	\$205	\$25	\$21	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$4	\$2
\$205	\$215	\$27	\$23	\$20	\$17	\$15	\$13	\$11	\$9	\$7	\$5	\$3
\$215	\$225	\$29	\$25	\$22	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$4
\$225	\$235	\$31	\$28	\$24	\$20	\$17	\$15	\$13	\$11	\$9	\$7	\$5
\$235	\$245	\$33	\$30	\$26	\$23	\$19	\$16	\$14	\$12	\$10	\$8	\$6
\$245	\$255	\$36	\$32	\$28	\$25	\$21	\$18	\$16	\$14	\$12	\$10	\$8
\$255	\$265	\$38	\$34	\$31	\$27	\$23	\$20	\$17	\$15	\$13	\$11	\$9
\$265	\$275	\$40	\$36	\$33	\$29	\$25	\$22	\$18	\$16	\$14	\$12	\$10
\$275	\$285	\$42	\$39	\$35	\$31	\$28	\$24	\$20	\$17	\$15	\$13	\$11
\$285	\$295	\$44	\$41	\$37	\$34	\$30	\$26	\$23	\$19	\$16	\$14	\$12
\$295	\$305	\$47	\$43	\$39	\$36	\$32	\$28	\$25	\$21	\$18	\$16	\$14
\$305	\$315	\$49	\$45	\$42	\$38	\$34	\$31	\$27	\$23	\$20	\$17	\$15
\$315	\$325	\$51	\$47	\$44	\$40	\$36	\$33	\$29	\$26	\$22	\$18	\$16
\$325	\$335	\$53	\$50	\$46	\$42	\$39	\$35	\$31	\$28	\$24	\$20	\$17
\$335	\$345	\$55	\$52	\$48	\$45	\$41	\$37	\$34	\$30	\$26	\$23	\$19
\$345	\$355	\$58	\$54	\$50	\$47	\$43	\$39	\$36	\$32	\$29	\$25	\$21
\$355	\$365	\$60	\$56	\$53	\$49	\$45	\$42	\$38	\$34	\$31	\$27	\$23
\$365	\$375	\$63	\$59	\$55	\$51	\$47	\$44	\$40	\$37	\$33	\$29	\$26
\$375	\$385	\$65	\$61	\$57	\$53	\$50	\$46	\$42	\$39	\$35	\$31	\$28
\$385	\$395	\$67	\$63	\$59	\$56	\$52	\$48	\$45	\$41	\$37	\$34	\$30
\$395	\$405	\$70	\$66	\$62	\$58	\$54	\$50	\$47	\$43	\$40	\$36	\$32
\$405	\$415	\$72	\$68	\$64	\$60	\$56	\$53	\$49	\$45	\$42	\$38	\$34
\$415	\$425	\$75	\$71	\$67	\$63	\$59	\$55	\$51	\$48	\$44	\$40	\$37
\$425	\$435	\$77	\$73	\$69	\$65	\$61	\$57	\$53	\$50	\$46	\$42	\$39
\$435	\$445	\$79	\$75	\$71	\$67	\$63	\$60	\$56	\$52	\$48	\$45	\$41
\$445	\$455	\$82	\$78	\$74	\$70	\$66	\$62	\$58	\$54	\$51	\$47	\$43
\$455	\$465	\$84	\$80	\$76	\$72	\$68	\$64	\$60	\$56	\$53	\$49	\$45
\$465	\$475	\$87	\$83	\$79	\$75	\$71	\$67	\$63	\$59	\$55	\$51	\$48
\$475	\$485	\$89	\$85	\$81	\$77	\$73	\$69	\$65	\$61	\$57	\$53	\$50
\$485	\$495	\$91	\$87	\$83	\$79	\$75	\$72	\$68	\$64	\$60	\$56	\$52
\$495	\$505	\$94	\$90	\$86	\$82	\$78	\$74	\$70	\$66	\$62	\$58	\$54
\$505	\$515	\$96	\$92	\$88	\$84	\$80	\$76	\$72	\$68	\$64	\$60	\$56

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier
DAILY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$515	\$525	\$99	\$95	\$91	\$87	\$83	\$79	\$75	\$71	\$67	\$63	\$59
\$525	\$535	\$101	\$97	\$93	\$89	\$85	\$81	\$77	\$73	\$69	\$65	\$61
\$535	\$545	\$103	\$99	\$95	\$91	\$87	\$84	\$80	\$76	\$72	\$68	\$64
\$545	\$555	\$106	\$102	\$98	\$94	\$90	\$86	\$82	\$78	\$74	\$70	\$66
\$555	\$565	\$108	\$104	\$100	\$96	\$92	\$88	\$84	\$80	\$76	\$72	\$68
\$565	\$575	\$111	\$107	\$103	\$99	\$95	\$91	\$87	\$83	\$79	\$75	\$71
\$575	\$585	\$113	\$109	\$105	\$101	\$97	\$93	\$89	\$85	\$81	\$77	\$73
\$585	\$595	\$115	\$111	\$107	\$103	\$99	\$96	\$92	\$88	\$84	\$80	\$76
\$595	\$605	\$118	\$114	\$110	\$106	\$102	\$98	\$94	\$90	\$86	\$82	\$78
\$605	\$615	\$120	\$116	\$112	\$108	\$104	\$100	\$96	\$92	\$88	\$84	\$80
\$615	\$625	\$123	\$119	\$115	\$111	\$107	\$103	\$99	\$95	\$91	\$87	\$83
\$625	\$635	\$125	\$121	\$117	\$113	\$109	\$105	\$101	\$97	\$93	\$89	\$85
\$635	\$645	\$127	\$123	\$119	\$115	\$111	\$108	\$104	\$100	\$96	\$92	\$88
\$645	\$655	\$130	\$126	\$122	\$118	\$114	\$110	\$106	\$102	\$98	\$94	\$90
\$655	\$665	\$134	\$128	\$124	\$120	\$116	\$112	\$108	\$104	\$100	\$96	\$92
\$665	\$675	\$137	\$131	\$127	\$123	\$119	\$115	\$111	\$107	\$103	\$99	\$95
\$675	\$685	\$140	\$135	\$129	\$125	\$121	\$117	\$113	\$109	\$105	\$101	\$97
\$685	\$695	\$143	\$138	\$133	\$127	\$123	\$120	\$116	\$112	\$108	\$104	\$100
\$695	\$705	\$146	\$141	\$136	\$130	\$126	\$122	\$118	\$114	\$110	\$106	\$102
\$705	\$715	\$150	\$144	\$139	\$134	\$128	\$124	\$120	\$116	\$112	\$108	\$104
\$715	\$725	\$153	\$147	\$142	\$137	\$132	\$127	\$123	\$119	\$115	\$111	\$107
\$725	\$735	\$156	\$151	\$145	\$140	\$135	\$129	\$125	\$121	\$117	\$113	\$109
\$735	\$745	\$159	\$154	\$149	\$143	\$138	\$133	\$128	\$124	\$120	\$116	\$112
\$745	\$755	\$162	\$157	\$152	\$146	\$141	\$136	\$131	\$126	\$122	\$118	\$114
\$755	\$765	\$166	\$160	\$155	\$150	\$144	\$139	\$134	\$129	\$124	\$120	\$116
\$765	\$775	\$169	\$163	\$158	\$153	\$148	\$142	\$137	\$132	\$127	\$123	\$119

Internal Revenue Service

4. Percentage 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 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.

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



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 <i>STANDARD Withholding Rate Schedules</i> (if the box in Step 2 of Form W-4 is NOT checked) or the <i>Form W-4, Step 2, Checkbox, Withholding Rate Schedules</i> (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 lines 2b and 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

WEEKLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS 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	\$477	\$0.00	0%	\$0	\$0	\$238	\$0.00	0%	\$0
\$477	\$857	\$0.00	10%	\$477	\$238	\$428	\$0.00	10%	\$238
\$857	\$2,020	\$38.00	12%	\$857	\$428	\$1,010	\$19.00	12%	\$428
\$2,020	\$3,766	\$177.56	22%	\$2,020	\$1,010	\$1,883	\$88.84	22%	\$1,010
\$3,766	\$6,758	\$561.68	24%	\$3,766	\$1,883	\$3,379	\$280.90	24%	\$1,883
\$6,758	\$8,452	\$1,279.76	32%	\$6,758	\$3,379	\$4,226	\$639.94	32%	\$3,379
\$8,452	\$12,439	\$1,821.84	35%	\$8,452	\$4,226	\$6,220	\$910.98	35%	\$4,226
\$12,439		\$3,217.29	37%	\$12,439	\$6,220		\$1,608.88	37%	\$6,220
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$238	\$0.00	0%	\$0	\$0	\$119	\$0.00	0%	\$0
\$238	\$428	\$0.00	10%	\$238	\$119	\$214	\$0.00	10%	\$119
\$428	\$1,010	\$19.00	12%	\$428	\$214	\$505	\$9.50	12%	\$214
\$1,010	\$1,883	\$88.84	22%	\$1,010	\$505	\$942	\$44.42	22%	\$505
\$1,883	\$3,379	\$280.90	24%	\$1,883	\$942	\$1,689	\$140.56	24%	\$942
\$3,379	\$4,226	\$639.94	32%	\$3,379	\$1,689	\$2,113	\$319.84	32%	\$1,689
\$4,226	\$10,208	\$910.98	35%	\$4,226	\$2,113	\$5,104	\$455.52	35%	\$2,113
\$10,208		\$3,004.68	37%	\$10,208	\$5,104		\$1,502.37	37%	\$5,104
Head of Household					Head of Household				
\$0	\$359	\$0.00	0%	\$0	\$0	\$179	\$0.00	0%	\$0
\$359	\$630	\$0.00	10%	\$359	\$179	\$315	\$0.00	10%	\$179
\$630	\$1,391	\$27.10	12%	\$630	\$315	\$696	\$13.60	12%	\$315
\$1,391	\$2,003	\$118.42	22%	\$1,391	\$696	\$1,001	\$59.32	22%	\$696
\$2,003	\$3,499	\$253.06	24%	\$2,003	\$1,001	\$1,750	\$126.42	24%	\$1,001
\$3,499	\$4,346	\$612.10	32%	\$3,499	\$1,750	\$2,173	\$306.18	32%	\$1,750
\$4,346	\$10,328	\$883.14	35%	\$4,346	\$2,173	\$5,164	\$441.54	35%	\$2,173
\$10,328		\$2,976.84	37%	\$10,328	\$5,164		\$1,488.39	37%	\$5,164

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

BIWEEKLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS 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	\$954	\$0.00	0%	\$0	\$0	\$477	\$0.00	0%	\$0
\$954	\$1,713	\$0.00	10%	\$954	\$477	\$857	\$0.00	10%	\$477
\$1,713	\$4,040	\$75.90	12%	\$1,713	\$857	\$2,020	\$38.00	12%	\$857
\$4,040	\$7,533	\$355.14	22%	\$4,040	\$2,020	\$3,766	\$177.56	22%	\$2,020
\$7,533	\$13,515	\$1,123.60	24%	\$7,533	\$3,766	\$6,758	\$561.68	24%	\$3,766
\$13,515	\$16,904	\$2,559.28	32%	\$13,515	\$6,758	\$8,452	\$1,279.76	32%	\$6,758
\$16,904	\$24,879	\$3,643.76	35%	\$16,904	\$8,452	\$12,439	\$1,821.84	35%	\$8,452
\$24,879		\$6,435.01	37%	\$24,879	\$12,439		\$3,217.29	37%	\$12,439
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$477	\$0.00	0%	\$0	\$0	\$238	\$0.00	0%	\$0
\$477	\$857	\$0.00	10%	\$477	\$238	\$428	\$0.00	10%	\$238
\$857	\$2,020	\$38.00	12%	\$857	\$428	\$1,010	\$19.00	12%	\$428
\$2,020	\$3,766	\$177.56	22%	\$2,020	\$1,010	\$1,883	\$88.84	22%	\$1,010
\$3,766	\$6,758	\$561.68	24%	\$3,766	\$1,883	\$3,379	\$280.90	24%	\$1,883
\$6,758	\$8,452	\$1,279.76	32%	\$6,758	\$3,379	\$4,226	\$639.94	32%	\$3,379
\$8,452	\$20,415	\$1,821.84	35%	\$8,452	\$4,226	\$10,208	\$910.98	35%	\$4,226
\$20,415		\$6,008.89	37%	\$20,415	\$10,208		\$3,004.68	37%	\$10,208
Head of Household					Head of Household				
\$0	\$717	\$0.00	0%	\$0	\$0	\$359	\$0.00	0%	\$0
\$717	\$1,260	\$0.00	10%	\$717	\$359	\$630	\$0.00	10%	\$359
\$1,260	\$2,783	\$54.30	12%	\$1,260	\$630	\$1,391	\$27.10	12%	\$630
\$2,783	\$4,006	\$237.06	22%	\$2,783	\$1,391	\$2,003	\$118.42	22%	\$1,391
\$4,006	\$6,998	\$506.12	24%	\$4,006	\$2,003	\$3,499	\$253.06	24%	\$2,003
\$6,998	\$8,692	\$1,224.20	32%	\$6,998	\$3,499	\$4,346	\$612.10	32%	\$3,499
\$8,692	\$20,656	\$1,766.28	35%	\$8,692	\$4,346	\$10,328	\$883.14	35%	\$4,346
\$20,656		\$5,953.68	37%	\$20,656	\$10,328		\$2,976.84	37%	\$10,328

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

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS 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	\$1,033	\$0.00	0%	\$0	\$0	\$517	\$0.00	0%	\$0
\$1,033	\$1,856	\$0.00	10%	\$1,033	\$517	\$928	\$0.00	10%	\$517
\$1,856	\$4,377	\$82.30	12%	\$1,856	\$928	\$2,189	\$41.10	12%	\$928
\$4,377	\$8,160	\$384.82	22%	\$4,377	\$2,189	\$4,080	\$192.42	22%	\$2,189
\$8,160	\$14,642	\$1,217.08	24%	\$8,160	\$4,080	\$7,321	\$608.44	24%	\$4,080
\$14,642	\$18,313	\$2,772.76	32%	\$14,642	\$7,321	\$9,156	\$1,386.28	32%	\$7,321
\$18,313	\$26,952	\$3,947.48	35%	\$18,313	\$9,156	\$13,476	\$1,973.48	35%	\$9,156
\$26,952		\$6,971.13	37%	\$26,952	\$13,476		\$3,485.48	37%	\$13,476
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$517	\$0.00	0%	\$0	\$0	\$258	\$0.00	0%	\$0
\$517	\$928	\$0.00	10%	\$517	\$258	\$464	\$0.00	10%	\$258
\$928	\$2,189	\$41.10	12%	\$928	\$464	\$1,094	\$20.60	12%	\$464
\$2,189	\$4,080	\$192.42	22%	\$2,189	\$1,094	\$2,040	\$96.20	22%	\$1,094
\$4,080	\$7,321	\$608.44	24%	\$4,080	\$2,040	\$3,660	\$304.32	24%	\$2,040
\$7,321	\$9,156	\$1,386.28	32%	\$7,321	\$3,660	\$4,578	\$693.12	32%	\$3,660
\$9,156	\$22,117	\$1,973.48	35%	\$9,156	\$4,578	\$11,058	\$986.88	35%	\$4,578
\$22,117		\$6,509.83	37%	\$22,117	\$11,058		\$3,254.88	37%	\$11,058
Head of Household					Head of Household				
\$0	\$777	\$0.00	0%	\$0	\$0	\$389	\$0.00	0%	\$0
\$777	\$1,365	\$0.00	10%	\$777	\$389	\$682	\$0.00	10%	\$389
\$1,365	\$3,015	\$58.80	12%	\$1,365	\$682	\$1,507	\$29.30	12%	\$682
\$3,015	\$4,340	\$256.80	22%	\$3,015	\$1,507	\$2,170	\$128.30	22%	\$1,507
\$4,340	\$7,581	\$548.30	24%	\$4,340	\$2,170	\$3,791	\$274.16	24%	\$2,170
\$7,581	\$9,417	\$1,326.14	32%	\$7,581	\$3,791	\$4,708	\$663.20	32%	\$3,791
\$9,417	\$22,377	\$1,913.66	35%	\$9,417	\$4,708	\$11,189	\$956.64	35%	\$4,708
\$22,377		\$6,449.66	37%	\$22,377	\$11,189		\$3,224.99	37%	\$11,189

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

MONTHLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS 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	\$2,067	\$0.00	0%	\$0	\$0	\$1,033	\$0.00	0%	\$0
\$2,067	\$3,713	\$0.00	10%	\$2,067	\$1,033	\$1,856	\$0.00	10%	\$1,033
\$3,713	\$8,754	\$164.60	12%	\$3,713	\$1,856	\$4,377	\$82.30	12%	\$1,856
\$8,754	\$16,321	\$769.52	22%	\$8,754	\$4,377	\$8,160	\$384.82	22%	\$4,377
\$16,321	\$29,283	\$2,434.26	24%	\$16,321	\$8,160	\$14,642	\$1,217.08	24%	\$8,160
\$29,283	\$36,625	\$5,545.14	32%	\$29,283	\$14,642	\$18,313	\$2,772.76	32%	\$14,642
\$36,625	\$53,904	\$7,894.58	35%	\$36,625	\$18,313	\$26,952	\$3,947.48	35%	\$18,313
\$53,904		\$13,942.23	37%	\$53,904	\$26,952		\$6,971.13	37%	\$26,952
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$1,033	\$0.00	0%	\$0	\$0	\$517	\$0.00	0%	\$0
\$1,033	\$1,856	\$0.00	10%	\$1,033	\$517	\$928	\$0.00	10%	\$517
\$1,856	\$4,377	\$82.30	12%	\$1,856	\$928	\$2,189	\$41.10	12%	\$928
\$4,377	\$8,160	\$384.82	22%	\$4,377	\$2,189	\$4,080	\$192.42	22%	\$2,189
\$8,160	\$14,642	\$1,217.08	24%	\$8,160	\$4,080	\$7,321	\$608.44	24%	\$4,080
\$14,642	\$18,313	\$2,772.76	32%	\$14,642	\$7,321	\$9,156	\$1,386.28	32%	\$7,321
\$18,313	\$44,233	\$3,947.48	35%	\$18,313	\$9,156	\$22,117	\$1,973.48	35%	\$9,156
\$44,233		\$13,019.48	37%	\$44,233	\$22,117		\$6,509.83	37%	\$22,117
Head of Household					Head of Household				
\$0	\$1,554	\$0.00	0%	\$0	\$0	\$777	\$0.00	0%	\$0
\$1,554	\$2,729	\$0.00	10%	\$1,554	\$777	\$1,365	\$0.00	10%	\$777
\$2,729	\$6,029	\$117.50	12%	\$2,729	\$1,365	\$3,015	\$58.80	12%	\$1,365
\$6,029	\$8,679	\$513.50	22%	\$6,029	\$3,015	\$4,340	\$256.80	22%	\$3,015
\$8,679	\$15,163	\$1,096.50	24%	\$8,679	\$4,340	\$7,581	\$548.30	24%	\$4,340
\$15,163	\$18,833	\$2,652.66	32%	\$15,163	\$7,581	\$9,417	\$1,326.14	32%	\$7,581
\$18,833	\$44,754	\$3,827.06	35%	\$18,833	\$9,417	\$22,377	\$1,913.66	35%	\$9,417
\$44,754		\$12,899.41	37%	\$44,754	\$22,377		\$6,449.66	37%	\$22,377

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

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS 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				
\$0.00	\$95.40	\$0.00	0%	\$0.00	\$0.00	\$47.70	\$0.00	0%	\$0.00
\$95.40	\$171.30	\$0.00	10%	\$95.40	\$47.70	\$85.70	\$0.00	10%	\$47.70
\$171.30	\$404.00	\$7.59	12%	\$171.30	\$85.70	\$202.00	\$3.80	12%	\$85.70
\$404.00	\$753.30	\$35.51	22%	\$404.00	\$202.00	\$376.60	\$17.76	22%	\$202.00
\$753.30	\$1,351.50	\$112.36	24%	\$753.30	\$376.60	\$675.80	\$56.17	24%	\$376.60
\$1,351.50	\$1,690.40	\$255.93	32%	\$1,351.50	\$675.80	\$845.20	\$127.98	32%	\$675.80
\$1,690.40	\$2,487.90	\$364.38	35%	\$1,690.40	\$845.20	\$1,243.90	\$182.18	35%	\$845.20
\$2,487.90		\$643.50	37%	\$2,487.90	\$1,243.90		\$321.73	37%	\$1,243.90
Single or Married Filing Separately					Single or Married Filing Separately				
\$0.00	\$47.70	\$0.00	0%	\$0.00	\$0.00	\$23.80	\$0.00	0%	\$0.00
\$47.70	\$85.70	\$0.00	10%	\$47.70	\$23.80	\$42.80	\$0.00	10%	\$23.80
\$85.70	\$202.00	\$3.80	12%	\$85.70	\$42.80	\$101.00	\$1.90	12%	\$42.80
\$202.00	\$376.60	\$17.76	22%	\$202.00	\$101.00	\$188.30	\$8.88	22%	\$101.00
\$376.60	\$675.80	\$56.17	24%	\$376.60	\$188.30	\$337.90	\$28.09	24%	\$188.30
\$675.80	\$845.20	\$127.98	32%	\$675.80	\$337.90	\$422.60	\$63.99	32%	\$337.90
\$845.20	\$2,041.50	\$182.18	35%	\$845.20	\$422.60	\$1,020.80	\$91.10	35%	\$422.60
\$2,041.50		\$600.89	37%	\$2,041.50	\$1,020.80		\$300.47	37%	\$1,020.80
Head of Household					Head of Household				
\$0.00	\$71.70	\$0.00	0%	\$0.00	\$0.00	\$35.90	\$0.00	0%	\$0.00
\$71.70	\$126.00	\$0.00	10%	\$71.70	\$35.90	\$63.00	\$0.00	10%	\$35.90
\$126.00	\$278.30	\$5.43	12%	\$126.00	\$63.00	\$139.10	\$2.71	12%	\$63.00
\$278.30	\$400.60	\$23.71	22%	\$278.30	\$139.10	\$200.30	\$11.84	22%	\$139.10
\$400.60	\$699.80	\$50.61	24%	\$400.60	\$200.30	\$349.90	\$25.31	24%	\$200.30
\$699.80	\$869.20	\$122.42	32%	\$699.80	\$349.90	\$434.60	\$61.21	32%	\$349.90
\$869.20	\$2,065.60	\$176.63	35%	\$869.20	\$434.60	\$1,032.80	\$88.31	35%	\$434.60
\$2,065.60		\$595.37	37%	\$2,065.60	\$1,032.80		\$297.68	37%	\$1,032.80

5. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

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.

Periodic payments of pensions or annuities. Periodic payments are those made in installments at regular intervals over a period of more than 1 year. They may be paid annually, quarterly, monthly, etc. Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages, except that it doesn't matter if the Form W-4P is from 2019 or earlier or a 2020 Form W-4P. Use Worksheet 5 and the Percentage Method tables in this section to figure federal income tax withholding on periodic payments of pensions or annuities. However, if you prefer to use the Wage Bracket Method of withholding, you may use Worksheet 3 and the Wage Bracket Method tables in section 3 to figure federal income tax withholding on periodic payments of pensions or annuities. If the recipient doesn't submit Form W-4P, you must withhold on periodic payments as if the recipient were married claiming three withholding allowances.

Worksheet 5. Employer's Withholding Worksheet for Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Keep for Your Records



Table 6

Annually	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily
\$4,300	\$2,150	\$1,075	\$358	\$179	\$165	\$83	\$17

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 lines 2b and 2e. This is the **Tentative Withholding Amount** 2f \$ _____

Step 3. Figure the final amount to withhold

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

2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period									
MARRIED Persons					SINGLE Persons				
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	\$229	\$0.00	0%	\$0	\$0	\$73	\$0.00	0%	\$0
\$229	\$609	\$0.00	10%	\$229	\$73	\$263	\$0.00	10%	\$73
\$609	\$1,772	\$38.00	12%	\$609	\$263	\$845	\$19.00	12%	\$263
\$1,772	\$3,518	\$177.56	22%	\$1,772	\$845	\$1,718	\$88.84	22%	\$845
\$3,518	\$6,510	\$561.68	24%	\$3,518	\$1,718	\$3,213	\$280.90	24%	\$1,718
\$6,510	\$8,204	\$1,279.76	32%	\$6,510	\$3,213	\$4,061	\$639.70	32%	\$3,213
\$8,204	\$12,191	\$1,821.84	35%	\$8,204	\$4,061	\$10,042	\$911.06	35%	\$4,061
\$12,191		\$3,217.29	37%	\$12,191	\$10,042		\$3,004.41	37%	\$10,042

BIWEEKLY Payroll Period									
MARRIED Persons					SINGLE Persons				
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	\$458	\$0.00	0%	\$0	\$0	\$146	\$0.00	0%	\$0
\$458	\$1,217	\$0.00	10%	\$458	\$146	\$526	\$0.00	10%	\$146
\$1,217	\$3,544	\$75.90	12%	\$1,217	\$526	\$1,689	\$38.00	12%	\$526
\$3,544	\$7,037	\$355.14	22%	\$3,544	\$1,689	\$3,436	\$177.56	22%	\$1,689
\$7,037	\$13,019	\$1,123.60	24%	\$7,037	\$3,436	\$6,427	\$561.90	24%	\$3,436
\$13,019	\$16,408	\$2,559.28	32%	\$13,019	\$6,427	\$8,121	\$1,279.74	32%	\$6,427
\$16,408	\$24,383	\$3,643.76	35%	\$16,408	\$8,121	\$20,085	\$1,821.82	35%	\$8,121
\$24,383		\$6,435.01	37%	\$24,383	\$20,085		\$6,009.22	37%	\$20,085

SEMIMONTHLY Payroll Period									
MARRIED Persons					SINGLE Persons				
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	\$496	\$0.00	0%	\$0	\$0	\$158	\$0.00	0%	\$0
\$496	\$1,319	\$0.00	10%	\$496	\$158	\$570	\$0.00	10%	\$158
\$1,319	\$3,840	\$82.30	12%	\$1,319	\$570	\$1,830	\$41.20	12%	\$570
\$3,840	\$7,623	\$384.82	22%	\$3,840	\$1,830	\$3,722	\$192.40	22%	\$1,830
\$7,623	\$14,104	\$1,217.08	24%	\$7,623	\$3,722	\$6,963	\$608.64	24%	\$3,722
\$14,104	\$17,775	\$2,772.52	32%	\$14,104	\$6,963	\$8,798	\$1,386.48	32%	\$6,963
\$17,775	\$26,415	\$3,947.24	35%	\$17,775	\$8,798	\$21,758	\$1,973.68	35%	\$8,798
\$26,415		\$6,971.24	37%	\$26,415	\$21,758		\$6,509.68	37%	\$21,758

2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period									
MARRIED Persons					SINGLE Persons				
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	\$992	\$0.00	0%	\$0	\$0	\$317	\$0.00	0%	\$0
\$992	\$2,638	\$0.00	10%	\$992	\$317	\$1,140	\$0.00	10%	\$317
\$2,638	\$7,679	\$164.60	12%	\$2,638	\$1,140	\$3,660	\$82.30	12%	\$1,140
\$7,679	\$15,246	\$769.52	22%	\$7,679	\$3,660	\$7,444	\$384.70	22%	\$3,660
\$15,246	\$28,208	\$2,434.26	24%	\$15,246	\$7,444	\$13,925	\$1,217.18	24%	\$7,444
\$28,208	\$35,550	\$5,545.14	32%	\$28,208	\$13,925	\$17,596	\$2,772.62	32%	\$13,925
\$35,550	\$52,829	\$7,894.58	35%	\$35,550	\$17,596	\$43,517	\$3,947.34	35%	\$17,596
\$52,829		\$13,942.23	37%	\$52,829	\$43,517		\$13,019.69	37%	\$43,517

QUARTERLY Payroll Period									
MARRIED Persons					SINGLE Persons				
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	\$2,975	\$0.00	0%	\$0	\$0	\$950	\$0.00	0%	\$0
\$2,975	\$7,913	\$0.00	10%	\$2,975	\$950	\$3,419	\$0.00	10%	\$950
\$7,913	\$23,038	\$493.80	12%	\$7,913	\$3,419	\$10,981	\$246.90	12%	\$3,419
\$23,038	\$45,738	\$2,308.80	22%	\$23,038	\$10,981	\$22,331	\$1,154.34	22%	\$10,981
\$45,738	\$84,625	\$7,302.80	24%	\$45,738	\$22,331	\$41,775	\$3,651.34	24%	\$22,331
\$84,625	\$106,650	\$16,635.68	32%	\$84,625	\$41,775	\$52,788	\$8,317.90	32%	\$41,775
\$106,650	\$158,488	\$23,683.68	35%	\$106,650	\$52,788	\$130,550	\$11,842.06	35%	\$52,788
\$158,488		\$41,826.98	37%	\$158,488	\$130,550		\$39,058.76	37%	\$130,550

SEMIANNUAL Payroll Period									
MARRIED Persons					SINGLE Persons				
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	\$5,950	\$0.00	0%	\$0	\$0	\$1,900	\$0.00	0%	\$0
\$5,950	\$15,825	\$0.00	10%	\$5,950	\$1,900	\$6,838	\$0.00	10%	\$1,900
\$15,825	\$46,075	\$987.50	12%	\$15,825	\$6,838	\$21,963	\$493.80	12%	\$6,838
\$46,075	\$91,475	\$4,617.50	22%	\$46,075	\$21,963	\$44,663	\$2,308.80	22%	\$21,963
\$91,475	\$169,250	\$14,605.50	24%	\$91,475	\$44,663	\$83,550	\$7,302.80	24%	\$44,663
\$169,250	\$213,300	\$33,271.50	32%	\$169,250	\$83,550	\$105,575	\$16,635.68	32%	\$83,550
\$213,300	\$316,975	\$47,367.50	35%	\$213,300	\$105,575	\$261,100	\$23,683.68	35%	\$105,575
\$316,975		\$83,653.75	37%	\$316,975	\$261,100		\$78,117.43	37%	\$261,100

2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

ANNUAL Payroll Period									
MARRIED Persons					SINGLE Persons				
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	\$11,900	\$0.00	0%	\$0	\$0	\$3,800	\$0.00	0%	\$0
\$11,900	\$31,650	\$0.00	10%	\$11,900	\$3,800	\$13,675	\$0.00	10%	\$3,800
\$31,650	\$92,150	\$1,975.00	12%	\$31,650	\$13,675	\$43,925	\$987.50	12%	\$13,675
\$92,150	\$182,950	\$9,235.00	22%	\$92,150	\$43,925	\$89,325	\$4,617.50	22%	\$43,925
\$182,950	\$338,500	\$29,211.00	24%	\$182,950	\$89,325	\$167,100	\$14,605.50	24%	\$89,325
\$338,500	\$426,600	\$66,543.00	32%	\$338,500	\$167,100	\$211,150	\$33,271.50	32%	\$167,100
\$426,600	\$633,950	\$94,735.00	35%	\$426,600	\$211,150	\$522,200	\$47,367.50	35%	\$211,150
\$633,950		\$167,307.50	37%	\$633,950	\$522,200		\$156,235.00	37%	\$522,200

DAILY Payroll Period									
MARRIED Persons					SINGLE Persons				
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
\$0.00	\$45.80	\$0.00	0%	\$0.00	\$0.00	\$14.60	\$0.00	0%	\$0.00
\$45.80	\$121.70	\$0.00	10%	\$45.80	\$14.60	\$52.60	\$0.00	10%	\$14.60
\$121.70	\$354.40	\$7.59	12%	\$121.70	\$52.60	\$168.90	\$3.80	12%	\$52.60
\$354.40	\$703.70	\$35.51	22%	\$354.40	\$168.90	\$343.60	\$17.76	22%	\$168.90
\$703.70	\$1,301.90	\$112.36	24%	\$703.70	\$343.60	\$642.70	\$56.19	24%	\$343.60
\$1,301.90	\$1,640.80	\$255.93	32%	\$1,301.90	\$642.70	\$812.10	\$127.97	32%	\$642.70
\$1,640.80	\$2,438.30	\$364.38	35%	\$1,640.80	\$812.10	\$2,008.50	\$182.18	35%	\$812.10
\$2,438.30		\$643.50	37%	\$2,438.30	\$2,008.50		\$600.92	37%	\$2,008.50