

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

the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed the amount from the last bracket of the table (based on marital status and pay period), use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any amount of wages.

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

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

Keep for Your Records 

Table 6	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 6)	1b		_____
1c	Enter the amount from Step 4(a) of the employee's Form W-4	1c	\$	_____
1d	Divide line 1c by the number on line 1b	1d	\$	_____
1e	Add lines 1a and 1d	1e	\$	_____
1f	Enter the amount from Step 4(b) of the employee's Form W-4	1f	\$	_____
1g	Divide line 1f by the number on line 1b	1g	\$	_____
1h	Subtract line 1g from line 1e. If zero or less, enter -0-. This is the Adjusted Wage Amount	1h	\$	_____

Step 2. Figure the Tentative Withholding Amount

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

2a	Find the row in the STANDARD Withholding Rate Schedules (if the box in Step 2 of Form W-4 is NOT checked) or the Form W-4, Step 2, Checkbox, Withholding Rate Schedules (if it HAS been checked) of the Percentage Method tables in this section in which the amount on line 1h is at least the amount in column A but less than the amount in column B, and 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	\$	_____

2023 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later

WEEKLY Payroll Period

STANDARD Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 is NOT checked)</small>					Form W-4, Step 2, Checkbox, Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 IS checked)</small>				
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	\$533	\$0.00	0%	\$0	\$0	\$266	\$0.00	0%	\$0
\$533	\$956	\$0.00	10%	\$533	\$266	\$478	\$0.00	10%	\$266
\$956	\$2,253	\$42.30	12%	\$956	\$478	\$1,126	\$21.20	12%	\$478
\$2,253	\$4,201	\$197.94	22%	\$2,253	\$1,126	\$2,100	\$98.96	22%	\$1,126
\$4,201	\$7,537	\$626.50	24%	\$4,201	\$2,100	\$3,768	\$313.24	24%	\$2,100
\$7,537	\$9,427	\$1,427.14	32%	\$7,537	\$3,768	\$4,713	\$713.56	32%	\$3,768
\$9,427	\$13,874	\$2,031.94	35%	\$9,427	\$4,713	\$6,937	\$1,015.96	35%	\$4,713
\$13,874		\$3,588.39	37%	\$13,874	\$6,937		\$1,794.36	37%	\$6,937
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$266	\$0.00	0%	\$0	\$0	\$133	\$0.00	0%	\$0
\$266	\$478	\$0.00	10%	\$266	\$133	\$239	\$0.00	10%	\$133
\$478	\$1,126	\$21.20	12%	\$478	\$239	\$563	\$10.60	12%	\$239
\$1,126	\$2,100	\$98.96	22%	\$1,126	\$563	\$1,050	\$49.48	22%	\$563
\$2,100	\$3,768	\$313.24	24%	\$2,100	\$1,050	\$1,884	\$156.62	24%	\$1,050
\$3,768	\$4,713	\$713.56	32%	\$3,768	\$1,884	\$2,357	\$356.78	32%	\$1,884
\$4,713	\$11,384	\$1,015.96	35%	\$4,713	\$2,357	\$5,692	\$508.14	35%	\$2,357
\$11,384		\$3,350.81	37%	\$11,384	\$5,692		\$1,675.39	37%	\$5,692
Head of Household					Head of Household				
\$0	\$400	\$0.00	0%	\$0	\$0	\$200	\$0.00	0%	\$0
\$400	\$702	\$0.00	10%	\$400	\$200	\$351	\$0.00	10%	\$200
\$702	\$1,551	\$30.20	12%	\$702	\$351	\$775	\$15.10	12%	\$351
\$1,551	\$2,234	\$132.08	22%	\$1,551	\$775	\$1,117	\$65.98	22%	\$775
\$2,234	\$3,902	\$282.34	24%	\$2,234	\$1,117	\$1,951	\$141.22	24%	\$1,117
\$3,902	\$4,847	\$682.66	32%	\$3,902	\$1,951	\$2,424	\$341.38	32%	\$1,951
\$4,847	\$11,517	\$985.06	35%	\$4,847	\$2,424	\$5,759	\$492.74	35%	\$2,424
\$11,517		\$3,319.56	37%	\$11,517	\$5,759		\$1,659.99	37%	\$5,759

2023 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	\$1,065	\$0.00	0%	\$0	\$0	\$533	\$0.00	0%	\$0
\$1,065	\$1,912	\$0.00	10%	\$1,065	\$533	\$956	\$0.00	10%	\$533
\$1,912	\$4,506	\$84.70	12%	\$1,912	\$956	\$2,253	\$42.30	12%	\$956
\$4,506	\$8,402	\$395.98	22%	\$4,506	\$2,253	\$4,201	\$197.94	22%	\$2,253
\$8,402	\$15,073	\$1,253.10	24%	\$8,402	\$4,201	\$7,537	\$626.50	24%	\$4,201
\$15,073	\$18,854	\$2,854.14	32%	\$15,073	\$7,537	\$9,427	\$1,427.14	32%	\$7,537
\$18,854	\$27,748	\$4,064.06	35%	\$18,854	\$9,427	\$13,874	\$2,031.94	35%	\$9,427
\$27,748		\$7,176.96	37%	\$27,748	\$13,874		\$3,588.39	37%	\$13,874
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$533	\$0.00	0%	\$0	\$0	\$266	\$0.00	0%	\$0
\$533	\$956	\$0.00	10%	\$533	\$266	\$478	\$0.00	10%	\$266
\$956	\$2,253	\$42.30	12%	\$956	\$478	\$1,126	\$21.20	12%	\$478
\$2,253	\$4,201	\$197.94	22%	\$2,253	\$1,126	\$2,100	\$98.96	22%	\$1,126
\$4,201	\$7,537	\$626.50	24%	\$4,201	\$2,100	\$3,768	\$313.24	24%	\$2,100
\$7,537	\$9,427	\$1,427.14	32%	\$7,537	\$3,768	\$4,713	\$713.56	32%	\$3,768
\$9,427	\$22,768	\$2,031.94	35%	\$9,427	\$4,713	\$11,384	\$1,015.96	35%	\$4,713
\$22,768		\$6,701.29	37%	\$22,768	\$11,384		\$3,350.81	37%	\$11,384
Head of Household					Head of Household				
\$0	\$800	\$0.00	0%	\$0	\$0	\$400	\$0.00	0%	\$0
\$800	\$1,404	\$0.00	10%	\$800	\$400	\$702	\$0.00	10%	\$400
\$1,404	\$3,102	\$60.40	12%	\$1,404	\$702	\$1,551	\$30.20	12%	\$702
\$3,102	\$4,467	\$264.16	22%	\$3,102	\$1,551	\$2,234	\$132.08	22%	\$1,551
\$4,467	\$7,804	\$564.46	24%	\$4,467	\$2,234	\$3,902	\$282.34	24%	\$2,234
\$7,804	\$9,694	\$1,365.34	32%	\$7,804	\$3,902	\$4,847	\$682.66	32%	\$3,902
\$9,694	\$23,035	\$1,970.14	35%	\$9,694	\$4,847	\$11,517	\$985.06	35%	\$4,847
\$23,035		\$6,639.49	37%	\$23,035	\$11,517		\$3,319.56	37%	\$11,517

2023 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	\$1,154	\$0.00	0%	\$0	\$0	\$577	\$0.00	0%	\$0
\$1,154	\$2,071	\$0.00	10%	\$1,154	\$577	\$1,035	\$0.00	10%	\$577
\$2,071	\$4,881	\$91.70	12%	\$2,071	\$1,035	\$2,441	\$45.80	12%	\$1,035
\$4,881	\$9,102	\$428.90	22%	\$4,881	\$2,441	\$4,551	\$214.52	22%	\$2,441
\$9,102	\$16,329	\$1,357.52	24%	\$9,102	\$4,551	\$8,165	\$678.72	24%	\$4,551
\$16,329	\$20,425	\$3,092.00	32%	\$16,329	\$8,165	\$10,213	\$1,546.08	32%	\$8,165
\$20,425	\$30,060	\$4,402.72	35%	\$20,425	\$10,213	\$15,030	\$2,201.44	35%	\$10,213
\$30,060		\$7,774.97	37%	\$30,060	\$15,030		\$3,887.39	37%	\$15,030
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$577	\$0.00	0%	\$0	\$0	\$289	\$0.00	0%	\$0
\$577	\$1,035	\$0.00	10%	\$577	\$289	\$518	\$0.00	10%	\$289
\$1,035	\$2,441	\$45.80	12%	\$1,035	\$518	\$1,220	\$22.90	12%	\$518
\$2,441	\$4,551	\$214.52	22%	\$2,441	\$1,220	\$2,276	\$107.14	22%	\$1,220
\$4,551	\$8,165	\$678.72	24%	\$4,551	\$2,276	\$4,082	\$339.46	24%	\$2,276
\$8,165	\$10,213	\$1,546.08	32%	\$8,165	\$4,082	\$5,106	\$772.90	32%	\$4,082
\$10,213	\$24,666	\$2,201.44	35%	\$10,213	\$5,106	\$12,333	\$1,100.58	35%	\$5,106
\$24,666		\$7,259.99	37%	\$24,666	\$12,333		\$3,630.03	37%	\$12,333
Head of Household					Head of Household				
\$0	\$867	\$0.00	0%	\$0	\$0	\$433	\$0.00	0%	\$0
\$867	\$1,521	\$0.00	10%	\$867	\$433	\$760	\$0.00	10%	\$433
\$1,521	\$3,360	\$65.40	12%	\$1,521	\$760	\$1,680	\$32.70	12%	\$760
\$3,360	\$4,840	\$286.08	22%	\$3,360	\$1,680	\$2,420	\$143.10	22%	\$1,680
\$4,840	\$8,454	\$611.68	24%	\$4,840	\$2,420	\$4,227	\$305.90	24%	\$2,420
\$8,454	\$10,502	\$1,479.04	32%	\$8,454	\$4,227	\$5,251	\$739.58	32%	\$4,227
\$10,502	\$24,954	\$2,134.40	35%	\$10,502	\$5,251	\$12,477	\$1,067.26	35%	\$5,251
\$24,954		\$7,192.60	37%	\$24,954	\$12,477		\$3,596.36	37%	\$12,477

2023 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	\$2,308	\$0.00	0%	\$0	\$0	\$1,154	\$0.00	0%	\$0
\$2,308	\$4,142	\$0.00	10%	\$2,308	\$1,154	\$2,071	\$0.00	10%	\$1,154
\$4,142	\$9,763	\$183.40	12%	\$4,142	\$2,071	\$4,881	\$91.70	12%	\$2,071
\$9,763	\$18,204	\$857.92	22%	\$9,763	\$4,881	\$9,102	\$428.90	22%	\$4,881
\$18,204	\$32,658	\$2,714.94	24%	\$18,204	\$9,102	\$16,329	\$1,357.52	24%	\$9,102
\$32,658	\$40,850	\$6,183.90	32%	\$32,658	\$16,329	\$20,425	\$3,092.00	32%	\$16,329
\$40,850	\$60,121	\$8,805.34	35%	\$40,850	\$20,425	\$30,060	\$4,402.72	35%	\$20,425
\$60,121		\$15,550.19	37%	\$60,121	\$30,060		\$7,774.97	37%	\$30,060
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$1,154	\$0.00	0%	\$0	\$0	\$577	\$0.00	0%	\$0
\$1,154	\$2,071	\$0.00	10%	\$1,154	\$577	\$1,035	\$0.00	10%	\$577
\$2,071	\$4,881	\$91.70	12%	\$2,071	\$1,035	\$2,441	\$45.80	12%	\$1,035
\$4,881	\$9,102	\$428.90	22%	\$4,881	\$2,441	\$4,551	\$214.52	22%	\$2,441
\$9,102	\$16,329	\$1,357.52	24%	\$9,102	\$4,551	\$8,165	\$678.72	24%	\$4,551
\$16,329	\$20,425	\$3,092.00	32%	\$16,329	\$8,165	\$10,213	\$1,546.08	32%	\$8,165
\$20,425	\$49,331	\$4,402.72	35%	\$20,425	\$10,213	\$24,666	\$2,201.44	35%	\$10,213
\$49,331		\$14,519.82	37%	\$49,331	\$24,666		\$7,259.99	37%	\$24,666
Head of Household					Head of Household				
\$0	\$1,733	\$0.00	0%	\$0	\$0	\$867	\$0.00	0%	\$0
\$1,733	\$3,042	\$0.00	10%	\$1,733	\$867	\$1,521	\$0.00	10%	\$867
\$3,042	\$6,721	\$130.90	12%	\$3,042	\$1,521	\$3,360	\$65.40	12%	\$1,521
\$6,721	\$9,679	\$572.38	22%	\$6,721	\$3,360	\$4,840	\$286.08	22%	\$3,360
\$9,679	\$16,908	\$1,223.14	24%	\$9,679	\$4,840	\$8,454	\$611.68	24%	\$4,840
\$16,908	\$21,004	\$2,958.10	32%	\$16,908	\$8,454	\$10,502	\$1,479.04	32%	\$8,454
\$21,004	\$49,908	\$4,268.82	35%	\$21,004	\$10,502	\$24,954	\$2,134.40	35%	\$10,502
\$49,908		\$14,385.22	37%	\$49,908	\$24,954		\$7,192.60	37%	\$24,954

2023 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later

DAILY Payroll Period

STANDARD Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 is NOT checked)</small>					Form W-4, Step 2, Checkbox, Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 IS checked)</small>				
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	\$106.50	\$0.00	0%	\$0.00	\$0.00	\$53.30	\$0.00	0%	\$0.00
\$106.50	\$191.20	\$0.00	10%	\$106.50	\$53.30	\$95.60	\$0.00	10%	\$53.30
\$191.20	\$450.60	\$8.47	12%	\$191.20	\$95.60	\$225.30	\$4.23	12%	\$95.60
\$450.60	\$840.20	\$39.60	22%	\$450.60	\$225.30	\$420.10	\$19.79	22%	\$225.30
\$840.20	\$1,507.30	\$125.31	24%	\$840.20	\$420.10	\$753.70	\$62.65	24%	\$420.10
\$1,507.30	\$1,885.40	\$285.41	32%	\$1,507.30	\$753.70	\$942.70	\$142.71	32%	\$753.70
\$1,885.40	\$2,774.80	\$406.41	35%	\$1,885.40	\$942.70	\$1,387.40	\$203.19	35%	\$942.70
\$2,774.80		\$717.70	37%	\$2,774.80	\$1,387.40		\$358.84	37%	\$1,387.40
Single or Married Filing Separately					Single or Married Filing Separately				
\$0.00	\$53.30	\$0.00	0%	\$0.00	\$0.00	\$26.60	\$0.00	0%	\$0.00
\$53.30	\$95.60	\$0.00	10%	\$53.30	\$26.60	\$47.80	\$0.00	10%	\$26.60
\$95.60	\$225.30	\$4.23	12%	\$95.60	\$47.80	\$112.60	\$2.12	12%	\$47.80
\$225.30	\$420.10	\$19.79	22%	\$225.30	\$112.60	\$210.00	\$9.90	22%	\$112.60
\$420.10	\$753.70	\$62.65	24%	\$420.10	\$210.00	\$376.80	\$31.32	24%	\$210.00
\$753.70	\$942.70	\$142.71	32%	\$753.70	\$376.80	\$471.30	\$71.36	32%	\$376.80
\$942.70	\$2,276.80	\$203.19	35%	\$942.70	\$471.30	\$1,138.40	\$101.60	35%	\$471.30
\$2,276.80		\$670.13	37%	\$2,276.80	\$1,138.40		\$335.08	37%	\$1,138.40
Head of Household					Head of Household				
\$0.00	\$80.00	\$0.00	0%	\$0.00	\$0.00	\$40.00	\$0.00	0%	\$0.00
\$80.00	\$140.40	\$0.00	10%	\$80.00	\$40.00	\$70.20	\$0.00	10%	\$40.00
\$140.40	\$310.20	\$6.04	12%	\$140.40	\$70.20	\$155.10	\$3.02	12%	\$70.20
\$310.20	\$446.70	\$26.42	22%	\$310.20	\$155.10	\$223.40	\$13.21	22%	\$155.10
\$446.70	\$780.40	\$56.45	24%	\$446.70	\$223.40	\$390.20	\$28.23	24%	\$223.40
\$780.40	\$969.40	\$136.53	32%	\$780.40	\$390.20	\$484.70	\$68.27	32%	\$390.20
\$969.40	\$2,303.50	\$197.01	35%	\$969.40	\$484.70	\$1,151.70	\$98.51	35%	\$484.70
\$2,303.50		\$663.95	37%	\$2,303.50	\$1,151.70		\$331.96	37%	\$1,151.70