

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	169	1	0	0	0	0	0	0	0	0	0	0
169	180	2	0	0	0	0	0	0	0	0	0	0
180	191	3	0	0	0	0	0	0	0	0	0	0
191	202	4	0	0	0	0	0	0	0	0	0	0
202	213	5	0	0	0	0	0	0	0	0	0	0
213	224	6	0	0	0	0	0	0	0	0	0	0
224	235	7	0	0	0	0	0	0	0	0	0	0
235	246	8	0	0	0	0	0	0	0	0	0	0
246	257	9	0	0	0	0	0	0	0	0	0	0
257	268	10	0	0	0	0	0	0	0	0	0	0
268	279	12	0	0	0	0	0	0	0	0	0	0
279	290	13	0	0	0	0	0	0	0	0	0	0
290	301	14	0	0	0	0	0	0	0	0	0	0
301	312	15	0	0	0	0	0	0	0	0	0	0
312	323	16	0	0	0	0	0	0	0	0	0	0
323	334	17	0	0	0	0	0	0	0	0	0	0
334	345	18	1	0	0	0	0	0	0	0	0	0
345	356	19	2	0	0	0	0	0	0	0	0	0
356	367	20	3	0	0	0	0	0	0	0	0	0
367	378	21	4	0	0	0	0	0	0	0	0	0
378	389	23	5	0	0	0	0	0	0	0	0	0
389	400	24	6	0	0	0	0	0	0	0	0	0
400	411	25	7	0	0	0	0	0	0	0	0	0
411	422	26	8	0	0	0	0	0	0	0	0	0
422	433	27	9	0	0	0	0	0	0	0	0	0
433	444	28	11	0	0	0	0	0	0	0	0	0
444	455	29	12	0	0	0	0	0	0	0	0	0
455	466	30	13	0	0	0	0	0	0	0	0	0
466	477	31	14	0	0	0	0	0	0	0	0	0
477	488	32	15	0	0	0	0	0	0	0	0	0
488	499	34	16	0	0	0	0	0	0	0	0	0
499	510	35	17	0	0	0	0	0	0	0	0	0
510	530	36	19	1	0	0	0	0	0	0	0	0
530	550	38	21	3	0	0	0	0	0	0	0	0
550	570	40	23	5	0	0	0	0	0	0	0	0
570	590	43	25	7	0	0	0	0	0	0	0	0
590	610	45	27	9	0	0	0	0	0	0	0	0
610	630	47	29	11	0	0	0	0	0	0	0	0
630	650	50	31	13	0	0	0	0	0	0	0	0
650	670	52	33	15	0	0	0	0	0	0	0	0
670	690	55	35	17	0	0	0	0	0	0	0	0
690	710	57	37	19	2	0	0	0	0	0	0	0
710	730	59	39	21	4	0	0	0	0	0	0	0
730	750	62	41	23	6	0	0	0	0	0	0	0
750	770	64	43	25	8	0	0	0	0	0	0	0
770	790	67	46	27	10	0	0	0	0	0	0	0
790	810	69	48	29	12	0	0	0	0	0	0	0
810	830	71	50	31	14	0	0	0	0	0	0	0
830	850	74	53	33	16	0	0	0	0	0	0	0
850	870	76	55	35	18	0	0	0	0	0	0	0
870	890	79	58	37	20	2	0	0	0	0	0	0
890	910	81	60	39	22	4	0	0	0	0	0	0
910	930	83	62	41	24	6	0	0	0	0	0	0
930	950	86	65	44	26	8	0	0	0	0	0	0
950	970	88	67	46	28	10	0	0	0	0	0	0
970	990	91	70	49	30	12	0	0	0	0	0	0
990	1,010	93	72	51	32	14	0	0	0	0	0	0
1,010	1,030	95	74	53	34	16	0	0	0	0	0	0
1,030	1,050	98	77	56	36	18	1	0	0	0	0	0
1,050	1,070	100	79	58	38	20	3	0	0	0	0	0
1,070	1,090	103	82	61	40	22	5	0	0	0	0	0
1,090	1,110	105	84	63	42	24	7	0	0	0	0	0
1,110	1,130	107	86	65	44	26	9	0	0	0	0	0
1,130	1,150	110	89	68	47	28	11	0	0	0	0	0
1,150	1,170	112	91	70	49	30	13	0	0	0	0	0
1,170	1,190	115	94	73	52	32	15	0	0	0	0	0
1,190	1,210	117	96	75	54	34	17	0	0	0	0	0
1,210	1,230	119	98	77	56	36	19	1	0	0	0	0
1,230	1,250	122	101	80	59	38	21	3	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
1,250	1,270	124	103	82	61	40	23	5	0	0	0	0
1,270	1,290	127	106	85	64	43	25	7	0	0	0	0
1,290	1,310	129	108	87	66	45	27	9	0	0	0	0
1,310	1,330	131	110	89	68	47	29	11	0	0	0	0
1,330	1,350	134	113	92	71	50	31	13	0	0	0	0
1,350	1,370	136	115	94	73	52	33	15	0	0	0	0
1,370	1,390	139	118	97	76	55	35	17	0	0	0	0
1,390	1,410	141	120	99	78	57	37	19	2	0	0	0
1,410	1,430	143	122	101	80	59	39	21	4	0	0	0
1,430	1,450	146	125	104	83	62	41	23	6	0	0	0
1,450	1,470	148	127	106	85	64	43	25	8	0	0	0
1,470	1,490	151	130	109	88	67	46	27	10	0	0	0
1,490	1,510	153	132	111	90	69	48	29	12	0	0	0
1,510	1,530	155	134	113	92	71	50	31	14	0	0	0
1,530	1,550	158	137	116	95	74	53	33	16	0	0	0
1,550	1,570	160	139	118	97	76	55	35	18	0	0	0
1,570	1,590	163	142	121	100	79	58	37	20	2	0	0
1,590	1,610	165	144	123	102	81	60	39	22	4	0	0
1,610	1,630	167	146	125	104	83	62	41	24	6	0	0
1,630	1,650	170	149	128	107	86	65	44	26	8	0	0
1,650	1,670	172	151	130	109	88	67	46	28	10	0	0
1,670	1,690	175	154	133	112	91	70	49	30	12	0	0
1,690	1,710	177	156	135	114	93	72	51	32	14	0	0
1,710	1,730	179	158	137	116	95	74	53	34	16	0	0
1,730	1,750	182	161	140	119	98	77	56	36	18	1	0
1,750	1,770	184	163	142	121	100	79	58	38	20	3	0
1,770	1,790	187	166	145	124	103	82	61	40	22	5	0
1,790	1,810	189	168	147	126	105	84	63	42	24	7	0
1,810	1,830	193	170	149	128	107	86	65	44	26	9	0
1,830	1,850	197	173	152	131	110	89	68	47	28	11	0
1,850	1,870	202	175	154	133	112	91	70	49	30	13	0
1,870	1,890	206	178	157	136	115	94	73	52	32	15	0
1,890	1,910	211	180	159	138	117	96	75	54	34	17	0
1,910	1,930	215	182	161	140	119	98	77	56	36	19	1
1,930	1,950	219	185	164	143	122	101	80	59	38	21	3
1,950	1,970	224	187	166	145	124	103	82	61	40	23	5
1,970	1,990	228	190	169	148	127	106	85	64	43	25	7
1,990	2,010	233	194	171	150	129	108	87	66	45	27	9
2,010	2,030	237	199	173	152	131	110	89	68	47	29	11
2,030	2,050	241	203	176	155	134	113	92	71	50	31	13
2,050	2,070	246	207	178	157	136	115	94	73	52	33	15
2,070	2,090	250	212	181	160	139	118	97	76	55	35	17
2,090	2,110	255	216	183	162	141	120	99	78	57	37	19
2,110	2,130	259	221	185	164	143	122	101	80	59	39	21
2,130	2,150	263	225	188	167	146	125	104	83	62	41	23
2,150	2,170	268	229	191	169	148	127	106	85	64	43	25
2,170	2,190	272	234	195	172	151	130	109	88	67	46	27
2,190	2,210	277	238	200	174	153	132	111	90	69	48	29
2,210	2,230	281	243	204	176	155	134	113	92	71	50	31
2,230	2,250	285	247	208	179	158	137	116	95	74	53	33
2,250	2,270	290	251	213	181	160	139	118	97	76	55	35
2,270	2,290	294	256	217	184	163	142	121	100	79	58	37
2,290	2,310	299	260	222	186	165	144	123	102	81	60	39
2,310	2,330	303	265	226	188	167	146	125	104	83	62	41
2,330	2,350	307	269	230	192	170	149	128	107	86	65	44
2,350	2,370	312	273	235	196	172	151	130	109	88	67	46
2,370	2,390	316	278	239	201	175	154	133	112	91	70	49
2,390	2,410	321	282	244	205	177	156	135	114	93	72	51
2,410	2,430	325	287	248	210	179	158	137	116	95	74	53
2,430	2,450	329	291	252	214	182	161	140	119	98	77	56
2,450	2,470	334	295	257	218	184	163	142	121	100	79	58
2,470	2,490	338	300	261	223	187	166	145	124	103	82	61
2,490	2,510	343	304	266	227	189	168	147	126	105	84	63
2,510	2,530	347	309	270	232	193	170	149	128	107	86	65
2,530	2,550	351	313	274	236	197	173	152	131	110	89	68

2,550 and over

Use Table 3(a) for a SINGLE person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	502	1	0	0	0	0	0	0	0	0	0	0
502	512	2	0	0	0	0	0	0	0	0	0	0
512	522	3	0	0	0	0	0	0	0	0	0	0
522	532	4	0	0	0	0	0	0	0	0	0	0
532	542	5	0	0	0	0	0	0	0	0	0	0
542	552	6	0	0	0	0	0	0	0	0	0	0
552	562	7	0	0	0	0	0	0	0	0	0	0
562	572	8	0	0	0	0	0	0	0	0	0	0
572	582	9	0	0	0	0	0	0	0	0	0	0
582	592	10	0	0	0	0	0	0	0	0	0	0
592	602	11	0	0	0	0	0	0	0	0	0	0
602	612	12	0	0	0	0	0	0	0	0	0	0
612	622	13	0	0	0	0	0	0	0	0	0	0
622	632	14	0	0	0	0	0	0	0	0	0	0
632	642	15	0	0	0	0	0	0	0	0	0	0
642	652	16	0	0	0	0	0	0	0	0	0	0
652	662	17	0	0	0	0	0	0	0	0	0	0
662	672	18	0	0	0	0	0	0	0	0	0	0
672	682	19	1	0	0	0	0	0	0	0	0	0
682	692	20	2	0	0	0	0	0	0	0	0	0
692	702	21	3	0	0	0	0	0	0	0	0	0
702	712	22	4	0	0	0	0	0	0	0	0	0
712	722	23	5	0	0	0	0	0	0	0	0	0
722	732	24	6	0	0	0	0	0	0	0	0	0
732	742	25	7	0	0	0	0	0	0	0	0	0
742	752	26	8	0	0	0	0	0	0	0	0	0
752	762	27	9	0	0	0	0	0	0	0	0	0
762	772	28	10	0	0	0	0	0	0	0	0	0
772	782	29	11	0	0	0	0	0	0	0	0	0
782	792	30	12	0	0	0	0	0	0	0	0	0
792	802	31	13	0	0	0	0	0	0	0	0	0
802	812	32	14	0	0	0	0	0	0	0	0	0
812	822	33	15	0	0	0	0	0	0	0	0	0
822	832	34	16	0	0	0	0	0	0	0	0	0
832	842	35	17	0	0	0	0	0	0	0	0	0
842	852	36	18	1	0	0	0	0	0	0	0	0
852	862	37	19	2	0	0	0	0	0	0	0	0
862	872	38	20	3	0	0	0	0	0	0	0	0
872	882	39	21	4	0	0	0	0	0	0	0	0
882	892	40	22	5	0	0	0	0	0	0	0	0
892	902	41	23	6	0	0	0	0	0	0	0	0
902	912	42	24	7	0	0	0	0	0	0	0	0
912	922	43	25	8	0	0	0	0	0	0	0	0
922	932	44	26	9	0	0	0	0	0	0	0	0
932	942	45	27	10	0	0	0	0	0	0	0	0
942	952	46	28	11	0	0	0	0	0	0	0	0
952	962	47	29	12	0	0	0	0	0	0	0	0
962	972	48	30	13	0	0	0	0	0	0	0	0
972	982	49	31	14	0	0	0	0	0	0	0	0
982	992	50	32	15	0	0	0	0	0	0	0	0
992	1,002	51	33	16	0	0	0	0	0	0	0	0
1,002	1,022	52	35	17	0	0	0	0	0	0	0	0
1,022	1,042	54	37	19	2	0	0	0	0	0	0	0
1,042	1,062	56	39	21	4	0	0	0	0	0	0	0
1,062	1,082	58	41	23	6	0	0	0	0	0	0	0
1,082	1,102	60	43	25	8	0	0	0	0	0	0	0
1,102	1,122	62	45	27	10	0	0	0	0	0	0	0
1,122	1,142	64	47	29	12	0	0	0	0	0	0	0
1,142	1,162	66	49	31	14	0	0	0	0	0	0	0
1,162	1,182	68	51	33	16	0	0	0	0	0	0	0
1,182	1,202	70	53	35	18	0	0	0	0	0	0	0
1,202	1,222	72	55	37	20	2	0	0	0	0	0	0
1,222	1,242	74	57	39	22	4	0	0	0	0	0	0
1,242	1,262	76	59	41	24	6	0	0	0	0	0	0
1,262	1,282	78	61	43	26	8	0	0	0	0	0	0
1,282	1,302	80	63	45	28	10	0	0	0	0	0	0
1,302	1,322	82	65	47	30	12	0	0	0	0	0	0
1,322	1,342	85	67	49	32	14	0	0	0	0	0	0
1,342	1,362	87	69	51	34	16	0	0	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
1,362	1,382	89	71	53	36	18	1	0	0	0	0	0
1,382	1,402	92	73	55	38	20	3	0	0	0	0	0
1,402	1,422	94	75	57	40	22	5	0	0	0	0	0
1,422	1,442	97	77	59	42	24	7	0	0	0	0	0
1,442	1,462	99	79	61	44	26	9	0	0	0	0	0
1,462	1,482	101	81	63	46	28	11	0	0	0	0	0
1,482	1,502	104	83	65	48	30	13	0	0	0	0	0
1,502	1,522	106	85	67	50	32	15	0	0	0	0	0
1,522	1,542	109	88	69	52	34	17	0	0	0	0	0
1,542	1,562	111	90	71	54	36	19	1	0	0	0	0
1,562	1,582	113	92	73	56	38	21	3	0	0	0	0
1,582	1,602	116	95	75	58	40	23	5	0	0	0	0
1,602	1,622	118	97	77	60	42	25	7	0	0	0	0
1,622	1,642	121	100	79	62	44	27	9	0	0	0	0
1,642	1,662	123	102	81	64	46	29	11	0	0	0	0
1,662	1,682	125	104	83	66	48	31	13	0	0	0	0
1,682	1,702	128	107	86	68	50	33	15	0	0	0	0
1,702	1,722	130	109	88	70	52	35	17	0	0	0	0
1,722	1,742	133	112	91	72	54	37	19	2	0	0	0
1,742	1,762	135	114	93	74	56	39	21	4	0	0	0
1,762	1,782	137	116	95	76	58	41	23	6	0	0	0
1,782	1,802	140	119	98	78	60	43	25	8	0	0	0
1,802	1,822	142	121	100	80	62	45	27	10	0	0	0
1,822	1,842	145	124	103	82	64	47	29	12	0	0	0
1,842	1,862	147	126	105	84	66	49	31	14	0	0	0
1,862	1,882	149	128	107	86	68	51	33	16	0	0	0
1,882	1,902	152	131	110	89	70	53	35	18	0	0	0
1,902	1,922	154	133	112	91	72	55	37	20	2	0	0
1,922	1,942	157	136	115	94	74	57	39	22	4	0	0
1,942	1,962	159	138	117	96	76	59	41	24	6	0	0
1,962	1,982	161	140	119	98	78	61	43	26	8	0	0
1,982	2,002	164	143	122	101	80	63	45	28	10	0	0
2,002	2,022	166	145	124	103	82	65	47	30	12	0	0
2,022	2,042	169	148	127	106	85	67	49	32	14	0	0
2,042	2,062	171	150	129	108	87	69	51	34	16	0	0
2,062	2,082	173	152	131	110	89	71	53	36	18	1	0
2,082	2,102	176	155	134	113	92	73	55	38	20	3	0
2,102	2,122	178	157	136	115	94	75	57	40	22	5	0
2,122	2,142	181	160	139	118	97	77	59	42	24	7	0
2,142	2,162	183	162	141	120	99	79	61	44	26	9	0
2,162	2,182	185	164	143	122	101	81	63	46	28	11	0
2,182	2,202	188	167	146	125	104	83	65	48	30	13	0
2,202	2,222	190	169	148	127	106	85	67	50	32	15	0
2,222	2,242	193	172	151	130	109	88	69	52	34	17	0
2,242	2,262	195	174	153	132	111	90	71	54	36	19	1
2,262	2,282	197	176	155	134	113	92	73	56	38	21	3
2,282	2,302	200	179	158	137	116	95	75	58	40	23	5
2,302	2,322	202	181	160	139	118	97	77	60	42	25	7
2,322	2,342	205	184	163	142	121	100	79	62	44	27	9
2,342	2,362	207	186	165	144	123	102	81	64	46	29	11
2,362	2,382	209	188	167	146	125	104	83	66	48	31	13
2,382	2,402	212	191	170	149	128	107	86	68	50	33	15
2,402	2,422	214	193	172	151	130	109	88	70	52	35	17
2,422	2,442	217	196	175	154	133	112	91	72	54	37	19
2,442	2,462	219	198	177	156	135	114	93	74	56	39	21
2,462	2,482	221	200	179	158	137	116	95	76	58	41	23
2,482	2,502	224	203	182	161	140	119	98	78	60	43	25
2,502	2,522	226	205	184	163	142	121	100	80	62	45	27
2,522	2,542	229	208	187	166	145	124	103	82	64	47	29
2,542	2,562	231	210	189	168	147	126	105	84	66	49	31
2,562	2,582	233	212	191	170	149	128	107	86	68	51	33
2,582	2,602	236	215	194	173	152	131	110	89	70	53	35
2,602	2,622	238	217	196	175	154	133	112	91	72	55	37
2,622	2,642	241	220	199	178	157	136	115	94	74	57	39
2,642	2,662	243	222	201	180	159	138	117	96	76	59	41
2,662	2,682	245	224	203	182	161	140	119	98	78	61	43

2,682 and over

Use Table 3(b) for a MARRIED person on page 46. Also see the instructions on page 44.