

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY 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	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	157	1	0	0	0	0	0	0	0	0	0	0
157	168	2	0	0	0	0	0	0	0	0	0	0
168	179	3	0	0	0	0	0	0	0	0	0	0
179	190	4	0	0	0	0	0	0	0	0	0	0
190	201	5	0	0	0	0	0	0	0	0	0	0
201	212	6	0	0	0	0	0	0	0	0	0	0
212	223	7	0	0	0	0	0	0	0	0	0	0
223	234	8	0	0	0	0	0	0	0	0	0	0
234	245	9	0	0	0	0	0	0	0	0	0	0
245	256	10	0	0	0	0	0	0	0	0	0	0
256	267	12	0	0	0	0	0	0	0	0	0	0
267	278	13	0	0	0	0	0	0	0	0	0	0
278	289	14	0	0	0	0	0	0	0	0	0	0
289	300	15	0	0	0	0	0	0	0	0	0	0
300	311	16	0	0	0	0	0	0	0	0	0	0
311	322	17	1	0	0	0	0	0	0	0	0	0
322	333	18	2	0	0	0	0	0	0	0	0	0
333	344	19	3	0	0	0	0	0	0	0	0	0
344	355	20	4	0	0	0	0	0	0	0	0	0
355	366	21	5	0	0	0	0	0	0	0	0	0
366	377	23	6	0	0	0	0	0	0	0	0	0
377	388	24	7	0	0	0	0	0	0	0	0	0
388	399	25	9	0	0	0	0	0	0	0	0	0
399	410	26	10	0	0	0	0	0	0	0	0	0
410	421	27	11	0	0	0	0	0	0	0	0	0
421	432	28	12	0	0	0	0	0	0	0	0	0
432	443	29	13	0	0	0	0	0	0	0	0	0
443	454	30	14	0	0	0	0	0	0	0	0	0
454	465	31	15	0	0	0	0	0	0	0	0	0
465	476	32	16	0	0	0	0	0	0	0	0	0
476	487	34	17	1	0	0	0	0	0	0	0	0
487	498	35	18	2	0	0	0	0	0	0	0	0
498	509	36	20	3	0	0	0	0	0	0	0	0
509	529	37	21	5	0	0	0	0	0	0	0	0
529	549	40	23	7	0	0	0	0	0	0	0	0
549	569	42	25	9	0	0	0	0	0	0	0	0
569	589	44	27	11	0	0	0	0	0	0	0	0
589	609	47	29	13	0	0	0	0	0	0	0	0
609	629	49	31	15	0	0	0	0	0	0	0	0
629	649	52	33	17	1	0	0	0	0	0	0	0
649	669	54	35	19	3	0	0	0	0	0	0	0
669	689	56	37	21	5	0	0	0	0	0	0	0
689	709	59	39	23	7	0	0	0	0	0	0	0
709	729	61	42	25	9	0	0	0	0	0	0	0
729	749	64	44	27	11	0	0	0	0	0	0	0
749	769	66	47	29	13	0	0	0	0	0	0	0
769	789	68	49	31	15	0	0	0	0	0	0	0
789	809	71	51	33	17	1	0	0	0	0	0	0
809	829	73	54	35	19	3	0	0	0	0	0	0
829	849	76	56	37	21	5	0	0	0	0	0	0
849	869	78	59	39	23	7	0	0	0	0	0	0
869	889	80	61	42	25	9	0	0	0	0	0	0
889	909	83	63	44	27	11	0	0	0	0	0	0
909	929	85	66	47	29	13	0	0	0	0	0	0
929	949	88	68	49	31	15	0	0	0	0	0	0
949	969	90	71	51	33	17	1	0	0	0	0	0
969	989	92	73	54	35	19	3	0	0	0	0	0
989	1,009	95	75	56	37	21	5	0	0	0	0	0
1,009	1,029	97	78	59	39	23	7	0	0	0	0	0
1,029	1,049	100	80	61	42	25	9	0	0	0	0	0
1,049	1,069	102	83	63	44	27	11	0	0	0	0	0
1,069	1,089	104	85	66	46	29	13	0	0	0	0	0
1,089	1,109	107	87	68	49	31	15	0	0	0	0	0
1,109	1,129	109	90	71	51	33	17	0	0	0	0	0
1,129	1,149	112	92	73	54	35	19	2	0	0	0	0
1,149	1,169	114	95	75	56	37	21	4	0	0	0	0
1,169	1,189	116	97	78	58	39	23	6	0	0	0	0
1,189	1,209	119	99	80	61	41	25	8	0	0	0	0
1,209	1,229	121	102	83	63	44	27	10	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY 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—										
1,229	1,249	124	104	85	66	46	29	12	0	0	0	0
1,249	1,269	126	107	87	68	49	31	14	0	0	0	0
1,269	1,289	128	109	90	70	51	33	16	0	0	0	0
1,289	1,309	131	111	92	73	53	35	18	2	0	0	0
1,309	1,329	133	114	95	75	56	37	20	4	0	0	0
1,329	1,349	136	116	97	78	58	39	22	6	0	0	0
1,349	1,369	138	119	99	80	61	41	24	8	0	0	0
1,369	1,389	140	121	102	82	63	44	26	10	0	0	0
1,389	1,409	143	123	104	85	65	46	28	12	0	0	0
1,409	1,429	145	126	107	87	68	48	30	14	0	0	0
1,429	1,449	148	128	109	90	70	51	32	16	0	0	0
1,449	1,469	150	131	111	92	73	53	34	18	2	0	0
1,469	1,489	152	133	114	94	75	56	36	20	4	0	0
1,489	1,509	155	135	116	97	77	58	39	22	6	0	0
1,509	1,529	157	138	119	99	80	60	41	24	8	0	0
1,529	1,549	160	140	121	102	82	63	43	26	10	0	0
1,549	1,569	162	143	123	104	85	65	46	28	12	0	0
1,569	1,589	164	145	126	106	87	68	48	30	14	0	0
1,589	1,609	167	147	128	109	89	70	51	32	16	0	0
1,609	1,629	169	150	131	111	92	72	53	34	18	2	0
1,629	1,649	172	152	133	114	94	75	55	36	20	4	0
1,649	1,669	174	155	135	116	97	77	58	38	22	6	0
1,669	1,689	178	157	138	118	99	80	60	41	24	8	0
1,689	1,709	182	159	140	121	101	82	63	43	26	10	0
1,709	1,729	187	162	143	123	104	84	65	46	28	12	0
1,729	1,749	191	164	145	126	106	87	67	48	30	14	0
1,749	1,769	196	167	147	128	109	89	70	50	32	16	0
1,769	1,789	200	169	150	130	111	92	72	53	34	18	2
1,789	1,809	204	171	152	133	113	94	75	55	36	20	4
1,809	1,829	209	174	155	135	116	96	77	58	38	22	6
1,829	1,849	213	178	157	138	118	99	79	60	41	24	8
1,849	1,869	218	182	159	140	121	101	82	62	43	26	10
1,869	1,889	222	186	162	142	123	104	84	65	45	28	12
1,889	1,909	226	191	164	145	125	106	87	67	48	30	14
1,909	1,929	231	195	167	147	128	108	89	70	50	32	16
1,929	1,949	235	200	169	150	130	111	91	72	53	34	18
1,949	1,969	240	204	171	152	133	113	94	74	55	36	20
1,969	1,989	244	208	174	154	135	116	96	77	57	38	22
1,989	2,009	248	213	177	157	137	118	99	79	60	40	24
2,009	2,029	253	217	182	159	140	120	101	82	62	43	26
2,029	2,049	257	222	186	162	142	123	103	84	65	45	28
2,049	2,069	262	226	190	164	145	125	106	86	67	48	30
2,069	2,089	266	230	195	166	147	128	108	89	69	50	32
2,089	2,109	270	235	199	169	149	130	111	91	72	52	34
2,109	2,129	275	239	204	171	152	132	113	94	74	55	36
2,129	2,149	279	244	208	174	154	135	115	96	77	57	38
2,149	2,169	284	248	212	177	157	137	118	98	79	60	40
2,169	2,189	288	252	217	181	159	140	120	101	81	62	43
2,189	2,209	292	257	221	186	161	142	123	103	84	64	45
2,209	2,229	297	261	226	190	164	144	125	106	86	67	47
2,229	2,249	301	266	230	195	166	147	127	108	89	69	50
2,249	2,269	306	270	234	199	169	149	130	110	91	72	52
2,269	2,289	310	274	239	203	171	152	132	113	93	74	55
2,289	2,309	314	279	243	208	173	154	135	115	96	76	57
2,309	2,329	319	283	248	212	177	156	137	118	98	79	59
2,329	2,349	323	288	252	217	181	159	139	120	101	81	62
2,349	2,369	328	292	256	221	185	161	142	122	103	84	64
2,369	2,389	332	296	261	225	190	164	144	125	105	86	67
2,389	2,409	336	301	265	230	194	166	147	127	108	88	69
2,409	2,429	341	305	270	234	199	168	149	130	110	91	71
2,429	2,449	345	310	274	239	203	171	151	132	113	93	74
2,449	2,469	350	314	278	243	207	173	154	134	115	96	76
2,469	2,489	354	318	283	247	212	176	156	137	117	98	79
2,489	2,509	358	323	287	252	216	181	159	139	120	100	81
2,509	2,529	363	327	292	256	221	185	161	142	122	103	83

2,529 and over

Use Table 2(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—BIWEEKLY 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	\$454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454	464	1	0	0	0	0	0	0	0	0	0	0
464	474	2	0	0	0	0	0	0	0	0	0	0
474	484	3	0	0	0	0	0	0	0	0	0	0
484	494	4	0	0	0	0	0	0	0	0	0	0
494	504	5	0	0	0	0	0	0	0	0	0	0
504	524	6	0	0	0	0	0	0	0	0	0	0
524	544	8	0	0	0	0	0	0	0	0	0	0
544	564	10	0	0	0	0	0	0	0	0	0	0
564	584	12	0	0	0	0	0	0	0	0	0	0
584	604	14	0	0	0	0	0	0	0	0	0	0
604	624	16	0	0	0	0	0	0	0	0	0	0
624	644	18	2	0	0	0	0	0	0	0	0	0
644	664	20	4	0	0	0	0	0	0	0	0	0
664	684	22	6	0	0	0	0	0	0	0	0	0
684	704	24	8	0	0	0	0	0	0	0	0	0
704	724	26	10	0	0	0	0	0	0	0	0	0
724	744	28	12	0	0	0	0	0	0	0	0	0
744	764	30	14	0	0	0	0	0	0	0	0	0
764	784	32	16	0	0	0	0	0	0	0	0	0
784	804	34	18	2	0	0	0	0	0	0	0	0
804	824	36	20	4	0	0	0	0	0	0	0	0
824	844	38	22	6	0	0	0	0	0	0	0	0
844	864	40	24	8	0	0	0	0	0	0	0	0
864	884	42	26	10	0	0	0	0	0	0	0	0
884	904	44	28	12	0	0	0	0	0	0	0	0
904	924	46	30	14	0	0	0	0	0	0	0	0
924	944	48	32	16	0	0	0	0	0	0	0	0
944	964	50	34	18	2	0	0	0	0	0	0	0
964	984	52	36	20	4	0	0	0	0	0	0	0
984	1,004	54	38	22	6	0	0	0	0	0	0	0
1,004	1,024	56	40	24	8	0	0	0	0	0	0	0
1,024	1,044	58	42	26	10	0	0	0	0	0	0	0
1,044	1,064	60	44	28	12	0	0	0	0	0	0	0
1,064	1,084	62	46	30	14	0	0	0	0	0	0	0
1,084	1,104	64	48	32	16	0	0	0	0	0	0	0
1,104	1,124	66	50	34	18	1	0	0	0	0	0	0
1,124	1,144	68	52	36	20	3	0	0	0	0	0	0
1,144	1,164	70	54	38	22	5	0	0	0	0	0	0
1,164	1,184	72	56	40	24	7	0	0	0	0	0	0
1,184	1,204	74	58	42	26	9	0	0	0	0	0	0
1,204	1,224	76	60	44	28	11	0	0	0	0	0	0
1,224	1,244	79	62	46	30	13	0	0	0	0	0	0
1,244	1,264	81	64	48	32	15	0	0	0	0	0	0
1,264	1,284	83	66	50	34	17	1	0	0	0	0	0
1,284	1,304	86	68	52	36	19	3	0	0	0	0	0
1,304	1,324	88	70	54	38	21	5	0	0	0	0	0
1,324	1,344	91	72	56	40	23	7	0	0	0	0	0
1,344	1,364	93	74	58	42	25	9	0	0	0	0	0
1,364	1,384	95	76	60	44	27	11	0	0	0	0	0
1,384	1,404	98	79	62	46	29	13	0	0	0	0	0
1,404	1,424	100	81	64	48	31	15	0	0	0	0	0
1,424	1,444	103	83	66	50	33	17	1	0	0	0	0
1,444	1,464	105	86	68	52	35	19	3	0	0	0	0
1,464	1,484	107	88	70	54	37	21	5	0	0	0	0
1,484	1,504	110	91	72	56	39	23	7	0	0	0	0
1,504	1,524	112	93	74	58	41	25	9	0	0	0	0
1,524	1,544	115	95	76	60	43	27	11	0	0	0	0
1,544	1,564	117	98	78	62	45	29	13	0	0	0	0
1,564	1,584	119	100	81	64	47	31	15	0	0	0	0
1,584	1,604	122	103	83	66	49	33	17	1	0	0	0
1,604	1,624	124	105	86	68	51	35	19	3	0	0	0
1,624	1,644	127	107	88	70	53	37	21	5	0	0	0
1,644	1,664	129	110	90	72	55	39	23	7	0	0	0
1,664	1,684	131	112	93	74	57	41	25	9	0	0	0
1,684	1,704	134	115	95	76	59	43	27	11	0	0	0
1,704	1,724	136	117	98	78	61	45	29	13	0	0	0
1,724	1,744	139	119	100	81	63	47	31	15	0	0	0
1,744	1,764	141	122	102	83	65	49	33	17	1	0	0
1,764	1,784	143	124	105	85	67	51	35	19	3	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY 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—										
1,784	1,804	146	127	107	88	69	53	37	21	5	0	0
1,804	1,824	148	129	110	90	71	55	39	23	7	0	0
1,824	1,844	151	131	112	93	73	57	41	25	9	0	0
1,844	1,864	153	134	114	95	76	59	43	27	11	0	0
1,864	1,884	155	136	117	97	78	61	45	29	13	0	0
1,884	1,904	158	139	119	100	80	63	47	31	15	0	0
1,904	1,924	160	141	122	102	83	65	49	33	17	1	0
1,924	1,944	163	143	124	105	85	67	51	35	19	3	0
1,944	1,964	165	146	126	107	88	69	53	37	21	5	0
1,964	1,984	167	148	129	109	90	71	55	39	23	7	0
1,984	2,004	170	151	131	112	92	73	57	41	25	9	0
2,004	2,024	172	153	134	114	95	75	59	43	27	11	0
2,024	2,044	175	155	136	117	97	78	61	45	29	13	0
2,044	2,064	177	158	138	119	100	80	63	47	31	15	0
2,064	2,084	179	160	141	121	102	83	65	49	33	17	0
2,084	2,104	182	163	143	124	104	85	67	51	35	19	2
2,104	2,124	184	165	146	126	107	87	69	53	37	21	4
2,124	2,144	187	167	148	129	109	90	71	55	39	23	6
2,144	2,164	189	170	150	131	112	92	73	57	41	25	8
2,164	2,184	191	172	153	133	114	95	75	59	43	27	10
2,184	2,204	194	175	155	136	116	97	78	61	45	29	12
2,204	2,224	196	177	158	138	119	99	80	63	47	31	14
2,224	2,244	199	179	160	141	121	102	82	65	49	33	16
2,244	2,264	201	182	162	143	124	104	85	67	51	35	18
2,264	2,284	203	184	165	145	126	107	87	69	53	37	20
2,284	2,304	206	187	167	148	128	109	90	71	55	39	22
2,304	2,324	208	189	170	150	131	111	92	73	57	41	24
2,324	2,344	211	191	172	153	133	114	94	75	59	43	26
2,344	2,364	213	194	174	155	136	116	97	77	61	45	28
2,364	2,384	215	196	177	157	138	119	99	80	63	47	30
2,384	2,404	218	199	179	160	140	121	102	82	65	49	32
2,404	2,424	220	201	182	162	143	123	104	85	67	51	34
2,424	2,444	223	203	184	165	145	126	106	87	69	53	36
2,444	2,464	225	206	186	167	148	128	109	89	71	55	38
2,464	2,484	227	208	189	169	150	131	111	92	73	57	40
2,484	2,504	230	211	191	172	152	133	114	94	75	59	42
2,504	2,524	232	213	194	174	155	135	116	97	77	61	44
2,524	2,544	235	215	196	177	157	138	118	99	80	63	46
2,544	2,564	237	218	198	179	160	140	121	101	82	65	48
2,564	2,584	239	220	201	181	162	143	123	104	84	67	50
2,584	2,604	242	223	203	184	164	145	126	106	87	69	52
2,604	2,624	244	225	206	186	167	147	128	109	89	71	54
2,624	2,644	247	227	208	189	169	150	130	111	92	73	56
2,644	2,664	249	230	210	191	172	152	133	113	94	75	58
2,664	2,684	251	232	213	193	174	155	135	116	96	77	60
2,684	2,704	254	235	215	196	176	157	138	118	99	79	62
2,704	2,724	256	237	218	198	179	159	140	121	101	82	64
2,724	2,744	259	239	220	201	181	162	142	123	104	84	66
2,744	2,764	261	242	222	203	184	164	145	125	106	87	68
2,764	2,784	263	244	225	205	186	167	147	128	108	89	70
2,784	2,804	266	247	227	208	188	169	150	130	111	91	72
2,804	2,824	268	249	230	210	191	171	152	133	113	94	74
2,824	2,844	271	251	232	213	193	174	154	135	116	96	77
2,844	2,864	273	254	234	215	196	176	157	137	118	99	79
2,864	2,884	275	256	237	217	198	179	159	140	120	101	82
2,884	2,904	278	259	239	220	200	181	162	142	123	103	84
2,904	2,924	280	261	242	222	203	183	164	145	125	106	86
2,924	2,944	283	263	244	225	205	186	166	147	128	108	89
2,944	2,964	285	266	246	227	208	188	169	149	130	111	91
2,964	2,984	287	268	249	229	210	191	171	152	132	113	94
2,984	3,004	290	271	251	232	212	193	174	154	135	115	96
3,004	3,024	292	273	254	234	215	195	176	157	137	118	98
3,024	3,044	295	275	256	237	217	198	178	159	140	120	101
3,044	3,064	297	278	258	239	220	200	181	161	142	123	103
3,064	3,084	299	280	261	241	222	203	183	164	144	125	106
3,084	3,104	302	283	263	244	224	205	186	166	147	127	108

3,104 and over

Use Table 2(b) for a MARRIED person on page 46. Also see the instructions on page 44.