

2023 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 | |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
| | | 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 |
| At least | But less than | The Tentative Withholding Amount is: | | | | | |
| \$0 | \$270 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$270 | \$280 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 |
| \$280 | \$290 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 |
| \$290 | \$300 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3 |
| \$300 | \$310 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4 |
| \$310 | \$320 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5 |
| \$320 | \$330 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6 |
| \$330 | \$340 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7 |
| \$340 | \$350 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8 |
| \$350 | \$360 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9 |
| \$360 | \$370 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10 |
| \$370 | \$380 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11 |
| \$380 | \$390 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12 |
| \$390 | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$13 |
| \$400 | \$410 | \$0 | \$0 | \$0 | \$1 | \$0 | \$14 |
| \$410 | \$420 | \$0 | \$0 | \$0 | \$2 | \$0 | \$15 |
| \$420 | \$430 | \$0 | \$0 | \$0 | \$3 | \$0 | \$16 |
| \$430 | \$440 | \$0 | \$0 | \$0 | \$4 | \$0 | \$17 |
| \$440 | \$450 | \$0 | \$0 | \$0 | \$5 | \$0 | \$18 |
| \$450 | \$460 | \$0 | \$0 | \$0 | \$6 | \$0 | \$19 |
| \$460 | \$470 | \$0 | \$0 | \$0 | \$7 | \$0 | \$20 |
| \$470 | \$480 | \$0 | \$0 | \$0 | \$8 | \$0 | \$21 |
| \$480 | \$495 | \$0 | \$0 | \$0 | \$9 | \$0 | \$22 |
| \$495 | \$510 | \$0 | \$0 | \$0 | \$10 | \$0 | \$24 |
| \$510 | \$525 | \$0 | \$0 | \$0 | \$12 | \$0 | \$26 |
| \$525 | \$540 | \$0 | \$0 | \$0 | \$13 | \$0 | \$28 |
| \$540 | \$555 | \$0 | \$1 | \$0 | \$15 | \$1 | \$30 |
| \$555 | \$570 | \$0 | \$3 | \$0 | \$16 | \$3 | \$31 |
| \$570 | \$585 | \$0 | \$4 | \$0 | \$18 | \$4 | \$33 |
| \$585 | \$600 | \$0 | \$6 | \$0 | \$19 | \$6 | \$35 |
| \$600 | \$615 | \$0 | \$7 | \$0 | \$21 | \$7 | \$37 |
| \$615 | \$630 | \$0 | \$9 | \$0 | \$22 | \$9 | \$39 |
| \$630 | \$645 | \$0 | \$10 | \$0 | \$24 | \$10 | \$40 |
| \$645 | \$660 | \$0 | \$12 | \$0 | \$25 | \$12 | \$42 |
| \$660 | \$675 | \$0 | \$13 | \$0 | \$27 | \$13 | \$44 |
| \$675 | \$690 | \$0 | \$15 | \$0 | \$28 | \$15 | \$46 |
| \$690 | \$705 | \$0 | \$16 | \$0 | \$30 | \$16 | \$48 |
| \$705 | \$720 | \$0 | \$18 | \$0 | \$31 | \$18 | \$49 |
| \$720 | \$735 | \$0 | \$19 | \$0 | \$33 | \$19 | \$51 |
| \$735 | \$750 | \$0 | \$21 | \$0 | \$35 | \$21 | \$53 |
| \$750 | \$765 | \$0 | \$22 | \$0 | \$37 | \$22 | \$55 |
| \$765 | \$780 | \$0 | \$24 | \$0 | \$39 | \$24 | \$57 |
| \$780 | \$795 | \$0 | \$25 | \$0 | \$40 | \$25 | \$58 |
| \$795 | \$810 | \$0 | \$27 | \$0 | \$42 | \$27 | \$60 |
| \$810 | \$825 | \$0 | \$28 | \$2 | \$44 | \$28 | \$62 |
| \$825 | \$840 | \$0 | \$30 | \$3 | \$46 | \$30 | \$64 |
| \$840 | \$855 | \$0 | \$31 | \$5 | \$48 | \$31 | \$66 |
| \$855 | \$870 | \$0 | \$33 | \$6 | \$49 | \$33 | \$67 |
| \$870 | \$885 | \$0 | \$34 | \$8 | \$51 | \$34 | \$69 |
| \$885 | \$900 | \$0 | \$36 | \$9 | \$53 | \$36 | \$71 |
| \$900 | \$915 | \$0 | \$37 | \$11 | \$55 | \$37 | \$73 |
| \$915 | \$930 | \$0 | \$39 | \$12 | \$57 | \$39 | \$75 |
| \$930 | \$945 | \$0 | \$40 | \$14 | \$58 | \$40 | \$76 |
| \$945 | \$960 | \$0 | \$42 | \$15 | \$60 | \$42 | \$78 |
| \$960 | \$975 | \$0 | \$44 | \$17 | \$62 | \$44 | \$80 |
| \$975 | \$990 | \$0 | \$46 | \$18 | \$64 | \$46 | \$82 |
| \$990 | \$1,005 | \$0 | \$47 | \$20 | \$66 | \$47 | \$84 |
| \$1,005 | \$1,020 | \$0 | \$49 | \$21 | \$67 | \$49 | \$85 |
| \$1,020 | \$1,035 | \$0 | \$51 | \$23 | \$69 | \$51 | \$87 |
| \$1,035 | \$1,050 | \$0 | \$53 | \$24 | \$71 | \$53 | \$89 |
| \$1,050 | \$1,065 | \$0 | \$55 | \$26 | \$73 | \$55 | \$91 |
| \$1,065 | \$1,080 | \$1 | \$56 | \$27 | \$75 | \$56 | \$93 |
| \$1,080 | \$1,095 | \$2 | \$58 | \$29 | \$76 | \$58 | \$94 |
| \$1,095 | \$1,110 | \$4 | \$60 | \$30 | \$78 | \$60 | \$96 |

2023 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 | |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
| | | 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 |
| At least | But less than | The Tentative Withholding Amount is: | | | | | |
| \$1,110 | \$1,125 | \$5 | \$62 | \$32 | \$80 | \$62 | \$98 |
| \$1,125 | \$1,140 | \$7 | \$64 | \$33 | \$82 | \$64 | \$100 |
| \$1,140 | \$1,160 | \$8 | \$66 | \$35 | \$84 | \$66 | \$104 |
| \$1,160 | \$1,180 | \$10 | \$68 | \$37 | \$86 | \$68 | \$109 |
| \$1,180 | \$1,200 | \$12 | \$70 | \$39 | \$89 | \$70 | \$113 |
| \$1,200 | \$1,220 | \$14 | \$73 | \$41 | \$91 | \$73 | \$117 |
| \$1,220 | \$1,240 | \$16 | \$75 | \$43 | \$94 | \$75 | \$122 |
| \$1,240 | \$1,260 | \$18 | \$78 | \$45 | \$96 | \$78 | \$126 |
| \$1,260 | \$1,280 | \$20 | \$80 | \$47 | \$98 | \$80 | \$131 |
| \$1,280 | \$1,300 | \$22 | \$82 | \$49 | \$101 | \$82 | \$135 |
| \$1,300 | \$1,320 | \$24 | \$85 | \$51 | \$103 | \$85 | \$139 |
| \$1,320 | \$1,340 | \$26 | \$87 | \$53 | \$106 | \$87 | \$144 |
| \$1,340 | \$1,360 | \$28 | \$90 | \$55 | \$108 | \$90 | \$148 |
| \$1,360 | \$1,380 | \$30 | \$92 | \$57 | \$110 | \$92 | \$153 |
| \$1,380 | \$1,400 | \$32 | \$94 | \$59 | \$113 | \$94 | \$157 |
| \$1,400 | \$1,420 | \$34 | \$97 | \$61 | \$115 | \$97 | \$161 |
| \$1,420 | \$1,440 | \$36 | \$99 | \$64 | \$118 | \$99 | \$166 |
| \$1,440 | \$1,460 | \$38 | \$102 | \$66 | \$120 | \$102 | \$170 |
| \$1,460 | \$1,480 | \$40 | \$104 | \$68 | \$122 | \$104 | \$175 |
| \$1,480 | \$1,500 | \$42 | \$106 | \$71 | \$125 | \$106 | \$179 |
| \$1,500 | \$1,520 | \$44 | \$109 | \$73 | \$127 | \$109 | \$183 |
| \$1,520 | \$1,540 | \$46 | \$111 | \$76 | \$130 | \$111 | \$188 |
| \$1,540 | \$1,560 | \$48 | \$114 | \$78 | \$132 | \$114 | \$192 |
| \$1,560 | \$1,580 | \$50 | \$116 | \$80 | \$136 | \$116 | \$197 |
| \$1,580 | \$1,600 | \$52 | \$118 | \$83 | \$141 | \$118 | \$201 |
| \$1,600 | \$1,620 | \$54 | \$121 | \$85 | \$145 | \$121 | \$205 |
| \$1,620 | \$1,640 | \$56 | \$123 | \$88 | \$149 | \$123 | \$210 |
| \$1,640 | \$1,660 | \$58 | \$126 | \$90 | \$154 | \$126 | \$214 |
| \$1,660 | \$1,680 | \$60 | \$128 | \$92 | \$158 | \$128 | \$219 |
| \$1,680 | \$1,700 | \$62 | \$130 | \$95 | \$163 | \$130 | \$223 |
| \$1,700 | \$1,720 | \$64 | \$133 | \$97 | \$167 | \$133 | \$227 |
| \$1,720 | \$1,740 | \$66 | \$135 | \$100 | \$171 | \$135 | \$232 |
| \$1,740 | \$1,760 | \$68 | \$138 | \$102 | \$176 | \$138 | \$236 |
| \$1,760 | \$1,780 | \$70 | \$140 | \$104 | \$180 | \$140 | \$241 |
| \$1,780 | \$1,800 | \$72 | \$142 | \$107 | \$185 | \$142 | \$245 |
| \$1,800 | \$1,820 | \$74 | \$145 | \$109 | \$189 | \$145 | \$249 |
| \$1,820 | \$1,840 | \$76 | \$147 | \$112 | \$193 | \$147 | \$254 |
| \$1,840 | \$1,860 | \$78 | \$150 | \$114 | \$198 | \$150 | \$258 |
| \$1,860 | \$1,880 | \$80 | \$152 | \$116 | \$202 | \$152 | \$263 |
| \$1,880 | \$1,900 | \$82 | \$154 | \$119 | \$207 | \$154 | \$267 |
| \$1,900 | \$1,920 | \$84 | \$157 | \$121 | \$211 | \$157 | \$271 |
| \$1,920 | \$1,940 | \$87 | \$159 | \$124 | \$215 | \$159 | \$276 |
| \$1,940 | \$1,960 | \$89 | \$162 | \$126 | \$220 | \$162 | \$280 |
| \$1,960 | \$1,980 | \$92 | \$164 | \$128 | \$224 | \$164 | \$285 |
| \$1,980 | \$2,000 | \$94 | \$166 | \$131 | \$229 | \$166 | \$289 |
| \$2,000 | \$2,020 | \$96 | \$169 | \$133 | \$233 | \$169 | \$293 |
| \$2,020 | \$2,040 | \$99 | \$171 | \$136 | \$237 | \$171 | \$298 |
| \$2,040 | \$2,060 | \$101 | \$174 | \$138 | \$242 | \$174 | \$302 |
| \$2,060 | \$2,080 | \$104 | \$176 | \$140 | \$246 | \$176 | \$307 |
| \$2,080 | \$2,100 | \$106 | \$178 | \$143 | \$251 | \$178 | \$311 |
| \$2,100 | \$2,130 | \$109 | \$181 | \$146 | \$256 | \$181 | \$317 |
| \$2,130 | \$2,160 | \$113 | \$185 | \$149 | \$263 | \$185 | \$324 |
| \$2,160 | \$2,190 | \$116 | \$189 | \$153 | \$269 | \$189 | \$331 |
| \$2,190 | \$2,220 | \$120 | \$192 | \$157 | \$276 | \$192 | \$338 |
| \$2,220 | \$2,250 | \$123 | \$196 | \$160 | \$283 | \$196 | \$346 |
| \$2,250 | \$2,280 | \$127 | \$201 | \$164 | \$290 | \$201 | \$353 |
| \$2,280 | \$2,310 | \$131 | \$207 | \$167 | \$297 | \$207 | \$360 |
| \$2,310 | \$2,340 | \$134 | \$214 | \$171 | \$304 | \$214 | \$367 |
| \$2,340 | \$2,370 | \$138 | \$220 | \$175 | \$311 | \$220 | \$374 |
| \$2,370 | \$2,400 | \$141 | \$227 | \$178 | \$319 | \$227 | \$382 |
| \$2,400 | \$2,430 | \$145 | \$234 | \$182 | \$326 | \$234 | \$389 |
| \$2,430 | \$2,460 | \$149 | \$240 | \$185 | \$333 | \$240 | \$396 |
| \$2,460 | \$2,490 | \$152 | \$247 | \$189 | \$340 | \$247 | \$403 |
| \$2,490 | \$2,520 | \$156 | \$253 | \$193 | \$347 | \$253 | \$410 |
| \$2,520 | \$2,550 | \$159 | \$260 | \$196 | \$355 | \$260 | \$418 |

2023 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 | |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
| | | 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 |
| At least | But less than | The Tentative Withholding Amount is: | | | | | |
| \$2,550 | \$2,580 | \$163 | \$267 | \$200 | \$362 | \$267 | \$425 |
| \$2,580 | \$2,610 | \$167 | \$273 | \$203 | \$369 | \$273 | \$432 |
| \$2,610 | \$2,640 | \$170 | \$280 | \$207 | \$376 | \$280 | \$439 |
| \$2,640 | \$2,670 | \$174 | \$286 | \$211 | \$383 | \$286 | \$446 |
| \$2,670 | \$2,700 | \$177 | \$293 | \$214 | \$391 | \$293 | \$454 |
| \$2,700 | \$2,730 | \$181 | \$300 | \$218 | \$398 | \$300 | \$461 |
| \$2,730 | \$2,760 | \$185 | \$306 | \$221 | \$405 | \$306 | \$468 |
| \$2,760 | \$2,790 | \$188 | \$313 | \$225 | \$412 | \$313 | \$475 |
| \$2,790 | \$2,820 | \$192 | \$319 | \$229 | \$419 | \$319 | \$482 |
| \$2,820 | \$2,850 | \$195 | \$326 | \$232 | \$427 | \$326 | \$490 |
| \$2,850 | \$2,880 | \$199 | \$333 | \$236 | \$434 | \$333 | \$497 |
| \$2,880 | \$2,910 | \$203 | \$339 | \$239 | \$441 | \$339 | \$504 |
| \$2,910 | \$2,940 | \$206 | \$346 | \$243 | \$448 | \$346 | \$511 |
| \$2,940 | \$2,970 | \$210 | \$352 | \$247 | \$455 | \$352 | \$518 |
| \$2,970 | \$3,000 | \$213 | \$359 | \$250 | \$463 | \$359 | \$526 |
| \$3,000 | \$3,030 | \$217 | \$366 | \$254 | \$470 | \$366 | \$533 |
| \$3,030 | \$3,060 | \$221 | \$372 | \$257 | \$477 | \$372 | \$540 |
| \$3,060 | \$3,090 | \$224 | \$379 | \$261 | \$484 | \$379 | \$547 |
| \$3,090 | \$3,120 | \$228 | \$385 | \$265 | \$491 | \$385 | \$554 |
| \$3,120 | \$3,150 | \$231 | \$392 | \$271 | \$499 | \$392 | \$562 |
| \$3,150 | \$3,180 | \$235 | \$399 | \$278 | \$506 | \$399 | \$569 |
| \$3,180 | \$3,210 | \$239 | \$405 | \$285 | \$513 | \$405 | \$576 |
| \$3,210 | \$3,240 | \$242 | \$412 | \$291 | \$520 | \$412 | \$583 |
| \$3,240 | \$3,270 | \$246 | \$418 | \$298 | \$527 | \$418 | \$590 |
| \$3,270 | \$3,300 | \$249 | \$425 | \$304 | \$535 | \$425 | \$598 |
| \$3,300 | \$3,330 | \$253 | \$432 | \$311 | \$542 | \$432 | \$605 |
| \$3,330 | \$3,360 | \$257 | \$438 | \$318 | \$549 | \$438 | \$612 |
| \$3,360 | \$3,390 | \$260 | \$445 | \$324 | \$556 | \$445 | \$619 |
| \$3,390 | \$3,420 | \$264 | \$451 | \$331 | \$563 | \$451 | \$626 |
| \$3,420 | \$3,450 | \$267 | \$458 | \$337 | \$571 | \$458 | \$634 |
| \$3,450 | \$3,480 | \$271 | \$465 | \$344 | \$578 | \$465 | \$641 |
| \$3,480 | \$3,510 | \$275 | \$471 | \$351 | \$585 | \$471 | \$648 |
| \$3,510 | \$3,540 | \$278 | \$478 | \$357 | \$592 | \$478 | \$655 |
| \$3,540 | \$3,570 | \$282 | \$484 | \$364 | \$599 | \$484 | \$662 |
| \$3,570 | \$3,600 | \$285 | \$491 | \$370 | \$607 | \$491 | \$670 |
| \$3,600 | \$3,630 | \$289 | \$498 | \$377 | \$614 | \$498 | \$677 |
| \$3,630 | \$3,660 | \$293 | \$504 | \$384 | \$621 | \$504 | \$684 |
| \$3,660 | \$3,690 | \$296 | \$511 | \$390 | \$628 | \$511 | \$691 |
| \$3,690 | \$3,720 | \$300 | \$517 | \$397 | \$635 | \$517 | \$698 |
| \$3,720 | \$3,750 | \$303 | \$524 | \$403 | \$643 | \$524 | \$706 |
| \$3,750 | \$3,780 | \$307 | \$531 | \$410 | \$650 | \$531 | \$713 |
| \$3,780 | \$3,810 | \$311 | \$537 | \$417 | \$657 | \$537 | \$722 |
| \$3,810 | \$3,840 | \$314 | \$544 | \$423 | \$664 | \$544 | \$732 |
| \$3,840 | \$3,870 | \$318 | \$550 | \$430 | \$671 | \$550 | \$741 |