

2026 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 | \$310 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$310 | \$320 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 |
| \$320 | \$330 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 |
| \$330 | \$340 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3 |
| \$340 | \$350 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4 |
| \$350 | \$360 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5 |
| \$360 | \$370 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6 |
| \$370 | \$380 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7 |
| \$380 | \$390 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8 |
| \$390 | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9 |
| \$400 | \$410 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10 |
| \$410 | \$420 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11 |
| \$420 | \$430 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12 |
| \$430 | \$440 | \$0 | \$0 | \$0 | \$0 | \$0 | \$13 |
| \$440 | \$450 | \$0 | \$0 | \$0 | \$0 | \$0 | \$14 |
| \$450 | \$460 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15 |
| \$460 | \$470 | \$0 | \$0 | \$0 | \$0 | \$0 | \$16 |
| \$470 | \$480 | \$0 | \$0 | \$0 | \$1 | \$0 | \$17 |
| \$480 | \$490 | \$0 | \$0 | \$0 | \$2 | \$0 | \$18 |
| \$490 | \$500 | \$0 | \$0 | \$0 | \$3 | \$0 | \$19 |
| \$500 | \$510 | \$0 | \$0 | \$0 | \$4 | \$0 | \$20 |
| \$510 | \$520 | \$0 | \$0 | \$0 | \$5 | \$0 | \$21 |
| \$520 | \$530 | \$0 | \$0 | \$0 | \$6 | \$0 | \$22 |
| \$530 | \$540 | \$0 | \$0 | \$0 | \$7 | \$0 | \$23 |
| \$540 | \$550 | \$0 | \$0 | \$0 | \$8 | \$0 | \$24 |
| \$550 | \$565 | \$0 | \$0 | \$0 | \$9 | \$0 | \$25 |
| \$565 | \$580 | \$0 | \$0 | \$0 | \$11 | \$0 | \$27 |
| \$580 | \$595 | \$0 | \$0 | \$0 | \$12 | \$0 | \$29 |
| \$595 | \$610 | \$0 | \$0 | \$0 | \$14 | \$0 | \$30 |
| \$610 | \$625 | \$0 | \$0 | \$0 | \$15 | \$0 | \$32 |
| \$625 | \$640 | \$0 | \$1 | \$0 | \$17 | \$1 | \$34 |
| \$640 | \$655 | \$0 | \$3 | \$0 | \$18 | \$3 | \$36 |
| \$655 | \$670 | \$0 | \$4 | \$0 | \$20 | \$4 | \$38 |
| \$670 | \$685 | \$0 | \$6 | \$0 | \$21 | \$6 | \$39 |
| \$685 | \$700 | \$0 | \$7 | \$0 | \$23 | \$7 | \$41 |
| \$700 | \$715 | \$0 | \$9 | \$0 | \$24 | \$9 | \$43 |
| \$715 | \$730 | \$0 | \$10 | \$0 | \$26 | \$10 | \$45 |
| \$730 | \$745 | \$0 | \$12 | \$0 | \$27 | \$12 | \$47 |
| \$745 | \$760 | \$0 | \$13 | \$0 | \$29 | \$13 | \$48 |
| \$760 | \$775 | \$0 | \$15 | \$0 | \$30 | \$15 | \$50 |
| \$775 | \$790 | \$0 | \$16 | \$0 | \$32 | \$16 | \$52 |
| \$790 | \$805 | \$0 | \$18 | \$0 | \$33 | \$18 | \$54 |
| \$805 | \$820 | \$0 | \$19 | \$0 | \$35 | \$19 | \$56 |
| \$820 | \$835 | \$0 | \$21 | \$0 | \$37 | \$21 | \$57 |
| \$835 | \$850 | \$0 | \$22 | \$0 | \$39 | \$22 | \$59 |
| \$850 | \$865 | \$0 | \$24 | \$0 | \$40 | \$24 | \$61 |
| \$865 | \$880 | \$0 | \$25 | \$0 | \$42 | \$25 | \$63 |
| \$880 | \$895 | \$0 | \$27 | \$0 | \$44 | \$27 | \$65 |
| \$895 | \$910 | \$0 | \$28 | \$0 | \$46 | \$28 | \$66 |
| \$910 | \$925 | \$0 | \$30 | \$0 | \$48 | \$30 | \$68 |
| \$925 | \$940 | \$0 | \$31 | \$0 | \$49 | \$31 | \$70 |
| \$940 | \$955 | \$0 | \$33 | \$2 | \$51 | \$33 | \$72 |
| \$955 | \$970 | \$0 | \$34 | \$3 | \$53 | \$34 | \$74 |
| \$970 | \$985 | \$0 | \$36 | \$5 | \$55 | \$36 | \$75 |
| \$985 | \$1,000 | \$0 | \$37 | \$6 | \$57 | \$37 | \$77 |
| \$1,000 | \$1,015 | \$0 | \$39 | \$8 | \$58 | \$39 | \$79 |
| \$1,015 | \$1,030 | \$0 | \$40 | \$9 | \$60 | \$40 | \$81 |
| \$1,030 | \$1,045 | \$0 | \$42 | \$11 | \$62 | \$42 | \$83 |
| \$1,045 | \$1,060 | \$0 | \$43 | \$12 | \$64 | \$43 | \$84 |
| \$1,060 | \$1,075 | \$0 | \$45 | \$14 | \$66 | \$45 | \$86 |
| \$1,075 | \$1,090 | \$0 | \$46 | \$15 | \$67 | \$46 | \$88 |
| \$1,090 | \$1,105 | \$0 | \$48 | \$17 | \$69 | \$48 | \$90 |
| \$1,105 | \$1,120 | \$0 | \$50 | \$18 | \$71 | \$50 | \$92 |
| \$1,120 | \$1,135 | \$0 | \$51 | \$20 | \$73 | \$51 | \$93 |

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|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
| | | 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: | | | | | |
| \$1,135 | \$1,150 | \$0 | \$53 | \$21 | \$75 | \$53 | \$95 |
| \$1,150 | \$1,165 | \$0 | \$55 | \$23 | \$76 | \$55 | \$97 |
| \$1,165 | \$1,180 | \$0 | \$57 | \$24 | \$78 | \$57 | \$99 |
| \$1,180 | \$1,195 | \$0 | \$59 | \$26 | \$80 | \$59 | \$101 |
| \$1,195 | \$1,210 | \$0 | \$60 | \$27 | \$82 | \$60 | \$102 |
| \$1,210 | \$1,225 | \$0 | \$62 | \$29 | \$84 | \$62 | \$104 |
| \$1,225 | \$1,240 | \$0 | \$64 | \$30 | \$85 | \$64 | \$106 |
| \$1,240 | \$1,255 | \$1 | \$66 | \$32 | \$87 | \$66 | \$108 |
| \$1,255 | \$1,270 | \$2 | \$68 | \$33 | \$89 | \$68 | \$110 |
| \$1,270 | \$1,285 | \$4 | \$69 | \$35 | \$91 | \$69 | \$111 |
| \$1,285 | \$1,305 | \$6 | \$72 | \$37 | \$93 | \$72 | \$115 |
| \$1,305 | \$1,325 | \$8 | \$74 | \$39 | \$95 | \$74 | \$119 |
| \$1,325 | \$1,345 | \$10 | \$76 | \$41 | \$98 | \$76 | \$124 |
| \$1,345 | \$1,365 | \$12 | \$79 | \$43 | \$100 | \$79 | \$128 |
| \$1,365 | \$1,385 | \$14 | \$81 | \$45 | \$102 | \$81 | \$133 |
| \$1,385 | \$1,405 | \$16 | \$84 | \$47 | \$105 | \$84 | \$137 |
| \$1,405 | \$1,425 | \$18 | \$86 | \$49 | \$107 | \$86 | \$141 |
| \$1,425 | \$1,445 | \$20 | \$88 | \$51 | \$110 | \$88 | \$146 |
| \$1,445 | \$1,465 | \$22 | \$91 | \$53 | \$112 | \$91 | \$150 |
| \$1,465 | \$1,485 | \$24 | \$93 | \$55 | \$114 | \$93 | \$155 |
| \$1,485 | \$1,505 | \$26 | \$96 | \$57 | \$117 | \$96 | \$159 |
| \$1,505 | \$1,525 | \$28 | \$98 | \$59 | \$119 | \$98 | \$163 |
| \$1,525 | \$1,545 | \$30 | \$100 | \$61 | \$122 | \$100 | \$168 |
| \$1,545 | \$1,565 | \$32 | \$103 | \$63 | \$124 | \$103 | \$172 |
| \$1,565 | \$1,585 | \$34 | \$105 | \$65 | \$126 | \$105 | \$177 |
| \$1,585 | \$1,605 | \$36 | \$108 | \$67 | \$129 | \$108 | \$181 |
| \$1,605 | \$1,625 | \$38 | \$110 | \$69 | \$131 | \$110 | \$185 |
| \$1,625 | \$1,645 | \$40 | \$112 | \$71 | \$134 | \$112 | \$190 |
| \$1,645 | \$1,665 | \$42 | \$115 | \$74 | \$136 | \$115 | \$194 |
| \$1,665 | \$1,685 | \$44 | \$117 | \$76 | \$138 | \$117 | \$199 |
| \$1,685 | \$1,705 | \$46 | \$120 | \$78 | \$141 | \$120 | \$203 |
| \$1,705 | \$1,725 | \$48 | \$122 | \$81 | \$143 | \$122 | \$207 |
| \$1,725 | \$1,745 | \$50 | \$124 | \$83 | \$146 | \$124 | \$212 |
| \$1,745 | \$1,765 | \$52 | \$127 | \$86 | \$148 | \$127 | \$216 |
| \$1,765 | \$1,785 | \$54 | \$129 | \$88 | \$152 | \$129 | \$221 |
| \$1,785 | \$1,805 | \$56 | \$132 | \$90 | \$156 | \$132 | \$225 |
| \$1,805 | \$1,825 | \$58 | \$134 | \$93 | \$161 | \$134 | \$229 |
| \$1,825 | \$1,845 | \$60 | \$136 | \$95 | \$165 | \$136 | \$234 |
| \$1,845 | \$1,865 | \$62 | \$139 | \$98 | \$169 | \$139 | \$238 |
| \$1,865 | \$1,885 | \$64 | \$141 | \$100 | \$174 | \$141 | \$243 |
| \$1,885 | \$1,905 | \$66 | \$144 | \$102 | \$178 | \$144 | \$247 |
| \$1,905 | \$1,925 | \$68 | \$146 | \$105 | \$183 | \$146 | \$251 |
| \$1,925 | \$1,945 | \$70 | \$148 | \$107 | \$187 | \$148 | \$256 |
| \$1,945 | \$1,965 | \$72 | \$151 | \$110 | \$191 | \$151 | \$260 |
| \$1,965 | \$1,985 | \$74 | \$153 | \$112 | \$196 | \$153 | \$265 |
| \$1,985 | \$2,005 | \$76 | \$156 | \$114 | \$200 | \$156 | \$269 |
| \$2,005 | \$2,025 | \$78 | \$158 | \$117 | \$205 | \$158 | \$273 |
| \$2,025 | \$2,045 | \$80 | \$160 | \$119 | \$209 | \$160 | \$278 |
| \$2,045 | \$2,065 | \$82 | \$163 | \$122 | \$213 | \$163 | \$282 |
| \$2,065 | \$2,085 | \$84 | \$165 | \$124 | \$218 | \$165 | \$287 |
| \$2,085 | \$2,105 | \$86 | \$168 | \$126 | \$222 | \$168 | \$291 |
| \$2,105 | \$2,125 | \$88 | \$170 | \$129 | \$227 | \$170 | \$295 |
| \$2,125 | \$2,145 | \$90 | \$172 | \$131 | \$231 | \$172 | \$300 |
| \$2,145 | \$2,165 | \$92 | \$175 | \$134 | \$235 | \$175 | \$304 |
| \$2,165 | \$2,185 | \$94 | \$177 | \$136 | \$240 | \$177 | \$309 |
| \$2,185 | \$2,205 | \$96 | \$180 | \$138 | \$244 | \$180 | \$313 |
| \$2,205 | \$2,225 | \$98 | \$182 | \$141 | \$249 | \$182 | \$317 |
| \$2,225 | \$2,245 | \$101 | \$184 | \$143 | \$253 | \$184 | \$322 |
| \$2,245 | \$2,265 | \$103 | \$187 | \$146 | \$257 | \$187 | \$326 |
| \$2,265 | \$2,285 | \$105 | \$189 | \$148 | \$262 | \$189 | \$331 |
| \$2,285 | \$2,305 | \$108 | \$192 | \$150 | \$266 | \$192 | \$335 |
| \$2,305 | \$2,325 | \$110 | \$194 | \$153 | \$271 | \$194 | \$339 |
| \$2,325 | \$2,345 | \$113 | \$196 | \$155 | \$275 | \$196 | \$344 |
| \$2,345 | \$2,375 | \$116 | \$199 | \$158 | \$281 | \$199 | \$350 |
| \$2,375 | \$2,405 | \$119 | \$203 | \$162 | \$287 | \$203 | \$357 |

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|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
| | | 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: | | | | | |
| \$2,405 | \$2,435 | \$123 | \$207 | \$165 | \$294 | \$207 | \$364 |
| \$2,435 | \$2,465 | \$126 | \$210 | \$169 | \$300 | \$210 | \$371 |
| \$2,465 | \$2,495 | \$130 | \$214 | \$173 | \$307 | \$214 | \$379 |
| \$2,495 | \$2,525 | \$134 | \$217 | \$176 | \$314 | \$217 | \$386 |
| \$2,525 | \$2,555 | \$137 | \$221 | \$180 | \$321 | \$221 | \$393 |
| \$2,555 | \$2,585 | \$141 | \$226 | \$183 | \$328 | \$226 | \$400 |
| \$2,585 | \$2,615 | \$144 | \$232 | \$187 | \$335 | \$232 | \$407 |
| \$2,615 | \$2,645 | \$148 | \$239 | \$191 | \$343 | \$239 | \$415 |
| \$2,645 | \$2,675 | \$152 | \$246 | \$194 | \$350 | \$246 | \$422 |
| \$2,675 | \$2,705 | \$155 | \$252 | \$198 | \$357 | \$252 | \$429 |
| \$2,705 | \$2,735 | \$159 | \$259 | \$201 | \$364 | \$259 | \$436 |
| \$2,735 | \$2,765 | \$162 | \$265 | \$205 | \$371 | \$265 | \$443 |
| \$2,765 | \$2,795 | \$166 | \$272 | \$209 | \$379 | \$272 | \$451 |
| \$2,795 | \$2,825 | \$170 | \$279 | \$212 | \$386 | \$279 | \$458 |
| \$2,825 | \$2,855 | \$173 | \$285 | \$216 | \$393 | \$285 | \$465 |
| \$2,855 | \$2,885 | \$177 | \$292 | \$219 | \$400 | \$292 | \$472 |
| \$2,885 | \$2,915 | \$180 | \$298 | \$223 | \$407 | \$298 | \$479 |
| \$2,915 | \$2,945 | \$184 | \$305 | \$227 | \$415 | \$305 | \$487 |
| \$2,945 | \$2,975 | \$188 | \$312 | \$230 | \$422 | \$312 | \$494 |
| \$2,975 | \$3,005 | \$191 | \$318 | \$234 | \$429 | \$318 | \$501 |
| \$3,005 | \$3,035 | \$195 | \$325 | \$237 | \$436 | \$325 | \$508 |
| \$3,035 | \$3,065 | \$198 | \$331 | \$241 | \$443 | \$331 | \$515 |
| \$3,065 | \$3,095 | \$202 | \$338 | \$245 | \$451 | \$338 | \$523 |
| \$3,095 | \$3,125 | \$206 | \$345 | \$248 | \$458 | \$345 | \$530 |
| \$3,125 | \$3,155 | \$209 | \$351 | \$252 | \$465 | \$351 | \$537 |
| \$3,155 | \$3,185 | \$213 | \$358 | \$255 | \$472 | \$358 | \$544 |
| \$3,185 | \$3,215 | \$216 | \$364 | \$259 | \$479 | \$364 | \$551 |
| \$3,215 | \$3,245 | \$220 | \$371 | \$263 | \$487 | \$371 | \$559 |
| \$3,245 | \$3,275 | \$224 | \$378 | \$266 | \$494 | \$378 | \$566 |
| \$3,275 | \$3,305 | \$227 | \$384 | \$270 | \$501 | \$384 | \$573 |
| \$3,305 | \$3,335 | \$231 | \$391 | \$273 | \$508 | \$391 | \$580 |
| \$3,335 | \$3,365 | \$234 | \$397 | \$277 | \$515 | \$397 | \$587 |
| \$3,365 | \$3,395 | \$238 | \$404 | \$281 | \$523 | \$404 | \$595 |
| \$3,395 | \$3,425 | \$242 | \$411 | \$284 | \$530 | \$411 | \$602 |
| \$3,425 | \$3,455 | \$245 | \$417 | \$288 | \$537 | \$417 | \$609 |
| \$3,455 | \$3,485 | \$249 | \$424 | \$291 | \$544 | \$424 | \$616 |
| \$3,485 | \$3,515 | \$252 | \$430 | \$295 | \$551 | \$430 | \$623 |
| \$3,515 | \$3,545 | \$256 | \$437 | \$299 | \$559 | \$437 | \$631 |
| \$3,545 | \$3,575 | \$260 | \$444 | \$306 | \$566 | \$444 | \$638 |
| \$3,575 | \$3,605 | \$263 | \$450 | \$312 | \$573 | \$450 | \$645 |
| \$3,605 | \$3,635 | \$267 | \$457 | \$319 | \$580 | \$457 | \$652 |
| \$3,635 | \$3,665 | \$270 | \$463 | \$326 | \$587 | \$463 | \$659 |
| \$3,665 | \$3,695 | \$274 | \$470 | \$332 | \$595 | \$470 | \$667 |
| \$3,695 | \$3,725 | \$278 | \$477 | \$339 | \$602 | \$477 | \$674 |
| \$3,725 | \$3,755 | \$281 | \$483 | \$345 | \$609 | \$483 | \$681 |
| \$3,755 | \$3,785 | \$285 | \$490 | \$352 | \$616 | \$490 | \$688 |
| \$3,785 | \$3,815 | \$288 | \$496 | \$359 | \$623 | \$496 | \$695 |
| \$3,815 | \$3,845 | \$292 | \$503 | \$365 | \$631 | \$503 | \$703 |
| \$3,845 | \$3,875 | \$296 | \$510 | \$372 | \$638 | \$510 | \$710 |