## 2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

If the <b>Adjusted Wage Amount</b> (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
Amount	,	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	withinolang	withinolanig		nholding Amount is:	withinolating	Withinolanig
\$0	\$315	\$0	\$0	\$0	\$0	\$0	\$0
\$315 \$325	\$325 \$335	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$1 \$2
\$335	\$345	\$0	\$0	\$0	\$0	\$0	\$3
\$345 \$355	\$355 \$365	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$4 \$5
\$365 \$375	\$375 \$385	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$6 \$7
\$385	\$395	\$0	\$0	\$0	\$0	\$0	\$8
\$395 \$405	\$405 \$415	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$9 \$10
\$415	\$425	\$0	\$0	\$0	\$0	\$0	\$11
\$425 \$435	\$435 \$445	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$12 \$13
\$445	\$455	\$0	\$0	\$0	\$0	\$0	\$14
\$455 \$465	\$465 \$475	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$15 \$16
\$475 \$485	\$485 \$495	\$0 \$0	\$0 \$0	\$0 \$0	\$1 \$2	\$0 \$0	\$17 \$18
\$495	\$505	\$0	\$0	\$0	\$3	\$0	\$19
\$505 \$515	\$515 \$525	\$0 \$0	\$0 \$0	\$0 \$0	\$4 \$5	\$0 \$0	\$20 \$21
\$525	\$535	\$0	\$0	\$0	\$6	\$0	\$22
\$535 \$545	\$545 \$555	\$0 \$0	\$0 \$0	\$0 \$0	\$7 \$8	\$0 \$0	\$23 \$24
\$555	\$565	\$0	\$0	\$0	\$9	\$0	\$25
\$565 \$580	\$580 \$595	\$0 \$0	\$0 \$0	\$0 \$0	\$10 \$12	\$0 \$0	\$26 \$28
\$595	\$610	\$0	\$0	\$0	\$13	\$0	\$30
\$610 \$625	\$625 \$640	\$0 \$0	\$0 \$1	\$0 \$0	\$15 \$16	\$0 \$1	\$32 \$33
\$640 \$655	\$655 \$670	\$0 \$0	\$2 \$4	\$0 \$0	\$18 \$19	\$2 \$4	\$35 \$37
\$670	\$685	\$0	\$5	\$0 \$0	\$21	\$5	\$39
\$685 \$700	\$700 \$715	\$0 \$0	\$7 \$8	\$0 \$0	\$22 \$24	\$7 \$8	\$41 \$42
\$715	\$730	\$0	\$10	\$0	\$25	\$10	\$44
\$730 \$745	\$745 \$760	\$0 \$0	\$11 \$13	\$0 \$0	\$27 \$28	\$11 \$13	\$46 \$48
\$760	\$775	\$0	\$14	\$0	\$30	\$14	\$50
\$775 \$790	\$790 \$805	\$0 \$0	\$16 \$17	\$0 \$0	\$31 \$33	\$16 \$17	\$51 \$53
\$805 \$820	\$820 \$835	\$0 \$0	\$19 \$20	\$0 \$0	\$34 \$36	\$19 \$20	\$55 \$57
\$835	\$850	\$0	\$22	\$0	\$38	\$22	\$59
\$850 \$865	\$865 \$880	\$0 \$0	\$23 \$25	\$0 \$0	\$40 \$41	\$23 \$25	\$60 \$62
\$880	\$895	\$0	\$26	\$0	\$43	\$26	\$64
\$895 \$910	\$910 \$925	\$0 \$0	\$28 \$29	\$0 \$0	\$45 \$47	\$28 \$29	\$66 \$68
\$925	\$940	\$0	\$31	\$0	\$49	\$31	\$69
\$940 \$955	\$955 \$970	\$0 \$0	\$32 \$34	\$1 \$3 \$4	\$50 \$52	\$32 \$34	\$71 \$73
\$970	\$985	\$0	\$35		\$54	\$35	\$75
\$985 \$1,000	\$1,000 \$1,015	\$0 \$0	\$37 \$38	\$6 \$7	\$56 \$58	\$37 \$38	\$77 \$78
\$1,015	\$1,030 \$1,045	\$0 \$0	\$40 \$41	\$9 \$10	\$59 \$61	\$40 \$41	\$80 \$82
\$1,030 \$1,045	\$1,045	\$0 \$0	\$41 \$43	\$12	\$63	\$41 \$43	\$82 \$84
\$1,060 \$1,075	\$1,075	\$0 \$0	\$44 \$46	\$13 \$15	\$65 \$67	\$44 \$46	\$86 \$97
\$1,090	\$1,090 \$1,105	\$0	\$46 \$47	\$16	\$68	\$46 \$47	\$87 \$89
\$1,105 \$1,120	\$1,120 \$1,135	\$0 \$0	\$49 \$50	\$18 \$19	\$70 \$72	\$49 \$50	\$91 \$93

## 2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

Amount (line 1h) is     Standard withholding     Form W-4, Step 2, Checkbox withholding     Standard withholding     Form W-4, Step 2, Checkbox withholding     Standard withholding       At least     The Tentative Withholding Amount is:       \$1,135     \$1,150     \$0     \$52     \$21     \$74     \$52     \$1,150     \$50     \$54     \$22     \$76     \$54       \$1,165     \$1,180     \$0     \$56     \$24     \$77     \$56       \$1,180     \$1,195     \$0     \$58     \$25     \$79     \$58       \$1,195     \$1,210     \$0     \$59     \$27     \$81     \$59       \$1,210     \$1,225     \$0     \$61     \$28     \$83     \$61       \$1,225     \$1,240     \$0     \$63     \$30     \$85     \$63       \$1,240     \$1,255     \$0     \$65     \$31     \$86     \$65       \$1,255     \$1,270     \$1     \$67 <td< th=""><th>Form W-4, Step 2, Checkbox withholding</th></td<>	Form W-4, Step 2, Checkbox withholding
At least     than     The Tentative Withholding Amount is:       \$1,135     \$1,150     \$0     \$52     \$21     \$74     \$52       \$1,150     \$1,165     \$0     \$54     \$22     \$76     \$54       \$1,165     \$1,180     \$0     \$56     \$24     \$77     \$56       \$1,180     \$1,195     \$0     \$58     \$25     \$79     \$58       \$1,195     \$1,210     \$0     \$59     \$27     \$81     \$59       \$1,210     \$1,225     \$0     \$61     \$28     \$83     \$61       \$1,225     \$1,240     \$0     \$63     \$30     \$85     \$63       \$1,240     \$1,255     \$0     \$65     \$31     \$86     \$65	withinolanig
\$1,150   \$1,165   \$0   \$54   \$22   \$76   \$54     \$1,165   \$1,180   \$0   \$56   \$24   \$77   \$56     \$1,180   \$1,195   \$0   \$58   \$25   \$79   \$58     \$1,195   \$1,210   \$0   \$59   \$27   \$81   \$59     \$1,210   \$1,225   \$0   \$61   \$28   \$83   \$61     \$1,225   \$1,240   \$0   \$63   \$30   \$85   \$63     \$1,240   \$1,255   \$0   \$65   \$31   \$86   \$65	
\$1,195 \$1,210 \$0 \$59 \$27 \$81 \$59   \$1,210 \$1,225 \$0 \$61 \$28 \$83 \$61   \$1,225 \$1,240 \$0 \$63 \$30 \$85 \$63   \$1,240 \$1,255 \$0 \$65 \$31 \$86 \$65	\$95 \$96 \$98
<b>\$1,225 \$1,240</b> \$0 \$63 \$30 \$85 \$63 <b>\$1,240 \$1,255</b> \$0 \$65 \$31 \$86 \$65	\$100 \$102
	\$104 \$105
\$1,255   \$1,270   \$1   \$67   \$33   \$88   \$67     \$1,270   \$1,285   \$3   \$68   \$34   \$90   \$68	\$107 \$109 \$111
<b>\$1,285 \$1,300</b> \$4 \$70 \$36 \$92 \$70 <b>\$1,300 \$1,315</b> \$6 \$72 \$37 \$94 \$72	\$113 \$114
<b>\$1,315 \$1,330</b> \$7 \$74 \$39 \$95 \$74	\$116
\$1,330 \$1,350 \$9 \$76 \$40 \$97 \$76   \$1,350 \$1,370 \$11 \$78 \$42 \$100 \$78	\$120 \$124
<b>\$1,370 \$1,390</b> \$13 \$81 \$44 \$102 \$81	\$129
\$1,390   \$1,410   \$15   \$83   \$46   \$105   \$83     \$1,410   \$1,430   \$17   \$85   \$48   \$107   \$85	\$133 \$138
<b>\$1,430 \$1,450</b> \$19 \$88 \$50 \$109 \$88	\$142
\$1,450 \$1,470 \$21 \$90 \$52 \$112 \$90   \$1,470 \$1,490 \$23 \$93 \$54 \$114 \$93	\$146 \$151
<b>\$1,490 \$1,510 \$25 \$95 \$56 \$117 \$95</b>	\$155
<b>\$1,510 \$1,530</b> \$27 \$97 \$58 \$119 \$97 <b>\$1,530 \$1,550</b> \$29 \$100 \$60 \$121 \$100	\$160 \$164
<b>\$1,550 \$1,570 \$31 \$102 \$62 \$124 \$102</b>	\$168
<b>\$1,570 \$1,590 \$33 \$105 \$64 \$126 \$107</b>	\$173
<b>\$1,590 \$1,610</b> \$35 <b>\$107</b> \$66 <b>\$129 \$107 \$1,610 \$1,630</b> \$37 <b>\$109</b> \$68 <b>\$131 \$109</b>	\$177 \$182
<b>\$1,630 \$1,650</b> \$39 <b>\$112</b> \$70 <b>\$133 \$112 \$1,650 \$1,670 \$41 \$114 \$73 \$136 \$114</b>	\$186 \$190
\$1,670 \$1,690 \$43 \$117 \$75 \$138 \$117	\$195
<b>\$1,690 \$1,710 \$45 \$119 \$77 \$141 \$119</b>	\$199
<b>\$1,710 \$1,730</b> \$47 \$121 \$80 \$143 \$121 <b>\$1,730 \$1,750</b> \$49 \$124 \$82 \$145 \$124	\$204 \$208
<b>\$1,750 \$1,770 \$51 \$126 \$85 \$148 \$126</b>	\$212
<b>\$1,770 \$1,790</b> \$53 <b>\$</b> 129 <b>\$87 \$</b> 150 <b>\$</b> 129 <b>\$1,790 \$1,810 \$</b> 55 <b>\$</b> 131 <b>\$89 \$153 \$</b> 131	\$217 \$221
<b>\$1,810 \$1,830</b> \$57 \$133 \$92 \$155 \$133	\$226
<b>\$1,830 \$1,850</b> \$59 \$136 \$94 \$159 \$136 <b>\$1,850 \$1,870</b> \$61 \$138 \$97 \$164 \$138	\$230 \$234
<b>\$1,870 \$1,890</b> \$63 <b>\$</b> 141 <b>\$</b> 99 <b>\$</b> 168 <b>\$</b> 141	\$239
<b>\$1,890 \$1,910</b> \$65 <b>\$143 \$101 \$173 \$143 \$1,910 \$1,930 \$67 \$145 \$104 \$177 \$145</b>	\$243 \$248
<b>\$1,930 \$1,950</b> \$69 <b>\$148 \$106 \$181 \$148</b>	\$252
\$1,950 \$1,970 \$71 \$150 \$109 \$186 \$150   \$1,970 \$1,990 \$73 \$153 \$111 \$190 \$153	\$256 \$261
<b>\$1,990 \$2,010</b> \$75 \$155 \$113 \$195 \$155	\$265
\$2,010 \$2,030 \$77 \$157 \$116 \$199 \$157   \$2,030 \$2,050 \$79 \$160 \$118 \$203 \$160	\$270 \$274
<b>\$2,050 \$2,070</b> \$81 \$162 \$121 \$208 \$162	\$278
\$2,070 \$2,090 \$83 \$165 \$123 \$212 \$165   \$2,090 \$2,110 \$85 \$167 \$125 \$217 \$167	\$283 \$287
<b>\$2,110 \$2,130</b> \$87 \$169 \$128 \$221 \$169	\$292
<b>\$2,130 \$2,150</b> \$89 \$172 \$130 \$225 \$172 <b>\$2,150 \$2,170</b> \$91 \$174 \$133 \$230 \$174	\$296 \$300
<b>\$2,170 \$2,190</b> \$93 \$177 \$135 \$234 \$177	\$305
\$2,190 \$2,210 \$95 \$179 \$137 \$239 \$179   \$2,210 \$2,230 \$97 \$181 \$140 \$243 \$181	\$309 \$314
<b>\$2,230 \$2,250</b> \$99 \$184 \$142 \$247 \$184	\$318
\$2,250 \$2,270 \$101 \$186 \$145 \$252 \$186 \$2,270 \$2,270 \$104 \$190 \$147 \$256 \$180	\$322
\$2,270   \$2,290   \$104   \$189   \$147   \$256   \$189     \$2,290   \$2,310   \$106   \$191   \$149   \$261   \$191	\$327 \$331
<b>\$2,310 \$2,330</b> \$109 \$193 \$152 \$265 \$193 <b>\$2,330 \$2,350</b> \$111 \$196 \$154 \$269 \$196	\$336 \$340
\$2,350 \$2,350 \$111 \$196 \$154 \$269 \$196 \$2,350 \$2,370 \$113 \$198 \$157 \$274 \$198	\$340 \$344

## 2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

If the Adjus		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
Amount (	,	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 With	nholding Amount is:		
\$2,370	\$2,390	\$116	\$201	\$159	\$278	\$201	\$349
\$2,390	\$2,410	\$118	\$203	\$161	\$283	\$203	\$353
\$2,410	\$2,430	\$121	\$205	\$164	\$287	\$205	\$358
\$2,430	\$2,450	\$123	\$208	\$166	\$291	\$208	\$362
\$2,450	\$2,470	\$125	\$210	\$169	\$296	\$210	\$366
\$2,470	\$2,505	\$129	\$214	\$172	\$302	\$214	\$373
\$2,505	\$2,540	\$133	\$218	\$176	\$310	\$218	\$381
\$2,540	\$2,575	\$137	\$222	\$180	\$317	\$222	\$390
\$2,575	\$2,610	\$141	\$226	\$184	\$325	\$226	\$398
\$2,610	\$2,645	\$145	\$230	\$189	\$333	\$230	\$407
\$2,645	\$2,680	\$150	\$236	\$193	\$341	\$236	\$415
\$2,680	\$2,715	\$154	\$244	\$197	\$350	\$244	\$423
\$2,715	\$2,750	\$158	\$252	\$201	\$358	\$252	\$432
\$2,750	\$2,785	\$162	\$259	\$205	\$366	\$259	\$440
\$2,785	\$2,820	\$166	\$267	\$210	\$375	\$267	\$449
\$2,820	\$2,855	\$171	\$275	\$214	\$383	\$275	\$457
\$2,855	\$2,890	\$175	\$283	\$218	\$392	\$283	\$465
\$2,890	\$2,925	\$179	\$290	\$222	\$400	\$290	\$474
\$2,925	\$2,960	\$183	\$298	\$226	\$408	\$298	\$482
\$2,960	\$2,995	\$187	\$306	\$231	\$417	\$306	\$491
\$2,995	\$3,030	\$192	\$313	\$235	\$425	\$313	\$499
\$3,030	\$3,065	\$196	\$321	\$239	\$434	\$321	\$507
\$3,065	\$3,100	\$200	\$329	\$243	\$442	\$329	\$516
\$3,100	\$3,135	\$204	\$336	\$247	\$450	\$336	\$524
\$3,135	\$3,170	\$208	\$344	\$252	\$459	\$344	\$533
\$3,170	\$3,205	\$213	\$352	\$256	\$467	\$352	\$541
\$3,205	\$3,240	\$217	\$360	\$260	\$476	\$360	\$549
\$3,240	\$3,275	\$221	\$367	\$264	\$484	\$367	\$558
\$3,275	\$3,310	\$225	\$375	\$268	\$492	\$375	\$566
\$3,310	\$3,345	\$229	\$383	\$273	\$501	\$383	\$575
\$3,345	\$3,380	\$234	\$390	\$277	\$509	\$390	\$583
\$3,380	\$3,415	\$238	\$398	\$281	\$518	\$398	\$591
\$3,415	\$3,450	\$242	\$406	\$285	\$526	\$406	\$600
\$3,450	\$3,485	\$246	\$413	\$289	\$534	\$413	\$608
\$3,485	\$3,520	\$250	\$421	\$294	\$543	\$421	\$617
\$3,520	\$3,555	\$255	\$429	\$298	\$551	\$429	\$625
\$3,555	\$3,590	\$259	\$437	\$302	\$560	\$437	\$633
\$3,590	\$3,625	\$263	\$444	\$306	\$568	\$444	\$642
\$3,625	\$3,660	\$267	\$452	\$311	\$576	\$452	\$650
\$3,660	\$3,695	\$271	\$460	\$318	\$585	\$460	\$659
\$3,695	\$3,730	\$276	\$467	\$326	\$593	\$467	\$667
\$3,730	\$3,765	\$280	\$475	\$334	\$602	\$475	\$675
\$3,765	\$3,800	\$284	\$483	\$342	\$610	\$483	\$684
\$3,800	\$3,835	\$288	\$490	\$349	\$618	\$490	\$692
\$3,835	\$3,870	\$292	\$498	\$357	\$627	\$498	\$701
\$3,870	\$3,905	\$297	\$506	\$365	\$635	\$506	\$709
\$3,905	\$3,940	\$301	\$514	\$372	\$644	\$514	\$717
\$3,940	\$3,975	\$305	\$521	\$380	\$652	\$521	\$726
\$3,975	\$4,010	\$309	\$529	\$388	\$660	\$529	\$734