

# Publication 15-T

## Federal Income Tax Withholding Methods

For use in preparing  
**2024** Returns

Volume 2 of 2



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Publication 15-T (Rev 2024) Catalog Number 52967K  
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### **3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**

If you compute payroll manually and your employee **has not** submitted a Form W-4 for 2020 or later, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

These Wage Bracket Method tables cover a limited amount of annual wages (generally, less than \$100,000) and up to 10 allowances. If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on marital status and pay period) or the employee claimed more than 10 allowances, use the Percentage Method tables in section 5.

**Periodic payments of pensions or annuities with a 2021 or earlier Form W-4P.** In lieu of Worksheet 1B and the

Percentage Method tables in section 1, you may use Worksheet 3 and the Wage Bracket Method tables in this section to figure federal income tax withholding on periodic payments of pensions or annuities with a 2021 or earlier Form W-4P. As an alternative, if you prefer to use the Percentage Method of withholding, you may use Worksheet 5 and the Percentage Method tables in section 5 to figure federal income tax withholding on periodic payments of pensions or annuities with a 2021 or earlier Form W-4P.

Worksheet 3. Employer’s Withholding Worksheet for Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Keep for Your Records 

Step 1.	Figure the Tentative Withholding Amount	
1a	Enter the employee's total taxable wages this payroll period . . . . .	1a \$ _____
1b	Use the amount on line 1a to look up the tentative amount to withhold in the appropriate Wage Bracket Method table in this section for your pay frequency, given the employee's marital status (line 3 of Form W-4) and number of allowances claimed. This is the <b>Tentative Withholding Amount</b> . . . . .	1b \$ _____
Step 2.	Figure the final amount to withhold	
2a	Enter the additional amount to withhold from line 6 of the employee's Form W-4 . . . . .	2a \$ _____
2b	Add lines 1b and 2a. <b>This is the amount to withhold from the employee’s wages this pay period</b> . . . . .	2b \$ <u>                    </u>

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2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons											
		And the number of allowances is:											
		0	1	2	3	4	5	6	7	8	9	10	
At least	But less than	The Tentative Withholding Amount is:											
\$0	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$315	\$325	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$325	\$335	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$335	\$345	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$345	\$355	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$355	\$365	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$365	\$375	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$375	\$385	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$395	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395	\$405	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$405	\$415	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$425	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$435	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$445	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$455	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$465	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$465	\$475	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$485	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485	\$495	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$495	\$505	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$505	\$515	\$20	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$515	\$525	\$21	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$525	\$535	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$535	\$545	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$545	\$555	\$24	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$555	\$565	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$565	\$575	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$575	\$585	\$27	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$585	\$595	\$28	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$595	\$605	\$29	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$605	\$615	\$30	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$615	\$625	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$635	\$32	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$635	\$645	\$33	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$645	\$655	\$34	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$655	\$665	\$35	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$665	\$675	\$36	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$675	\$685	\$37	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$685	\$695	\$38	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$695	\$705	\$39	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$705	\$715	\$40	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$715	\$725	\$41	\$32	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$725	\$735	\$42	\$33	\$25	\$17	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$735	\$745	\$43	\$34	\$26	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$745	\$755	\$44	\$35	\$27	\$19	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$755	\$765	\$45	\$36	\$28	\$20	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$765	\$780	\$46	\$38	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$780	\$795	\$48	\$39	\$31	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$795	\$810	\$50	\$41	\$32	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$810	\$825	\$52	\$42	\$34	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0
\$825	\$840	\$53	\$44	\$35	\$27	\$19	\$11	\$2	\$0	\$0	\$0	\$0	\$0
\$840	\$855	\$55	\$45	\$37	\$29	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$855	\$870	\$57	\$47	\$38	\$30	\$22	\$14	\$5	\$0	\$0	\$0	\$0
\$870	\$885	\$59	\$49	\$40	\$32	\$23	\$15	\$7	\$0	\$0	\$0	\$0
\$885	\$900	\$61	\$51	\$41	\$33	\$25	\$17	\$8	\$0	\$0	\$0	\$0
\$900	\$915	\$62	\$52	\$43	\$35	\$26	\$18	\$10	\$2	\$0	\$0	\$0
\$915	\$930	\$64	\$54	\$44	\$36	\$28	\$20	\$11	\$3	\$0	\$0	\$0
\$930	\$945	\$66	\$56	\$46	\$38	\$29	\$21	\$13	\$5	\$0	\$0	\$0
\$945	\$960	\$68	\$58	\$48	\$39	\$31	\$23	\$14	\$6	\$0	\$0	\$0
\$960	\$975	\$70	\$60	\$50	\$41	\$32	\$24	\$16	\$8	\$0	\$0	\$0
\$975	\$990	\$71	\$61	\$52	\$42	\$34	\$26	\$17	\$9	\$1	\$0	\$0
\$990	\$1,005	\$73	\$63	\$53	\$44	\$35	\$27	\$19	\$11	\$2	\$0	\$0
\$1,005	\$1,020	\$75	\$65	\$55	\$45	\$37	\$29	\$20	\$12	\$4	\$0	\$0
\$1,020	\$1,035	\$77	\$67	\$57	\$47	\$38	\$30	\$22	\$14	\$5	\$0	\$0
\$1,035	\$1,050	\$79	\$69	\$59	\$49	\$40	\$32	\$23	\$15	\$7	\$0	\$0
\$1,050	\$1,065	\$80	\$70	\$61	\$51	\$41	\$33	\$25	\$17	\$8	\$0	\$0
\$1,065	\$1,080	\$82	\$72	\$62	\$52	\$43	\$35	\$26	\$18	\$10	\$1	\$0
\$1,080	\$1,095	\$84	\$74	\$64	\$54	\$44	\$36	\$28	\$20	\$11	\$3	\$0
\$1,095	\$1,110	\$86	\$76	\$66	\$56	\$46	\$38	\$29	\$21	\$13	\$4	\$0
\$1,110	\$1,125	\$88	\$78	\$68	\$58	\$48	\$39	\$31	\$23	\$14	\$6	\$0
\$1,125	\$1,140	\$89	\$79	\$70	\$60	\$50	\$41	\$32	\$24	\$16	\$7	\$0
\$1,140	\$1,155	\$91	\$81	\$71	\$61	\$51	\$42	\$34	\$26	\$17	\$9	\$1
\$1,155	\$1,170	\$93	\$83	\$73	\$63	\$53	\$44	\$35	\$27	\$19	\$10	\$2
\$1,170	\$1,185	\$95	\$85	\$75	\$65	\$55	\$45	\$37	\$29	\$20	\$12	\$4
\$1,185	\$1,200	\$97	\$87	\$77	\$67	\$57	\$47	\$38	\$30	\$22	\$13	\$5
\$1,200	\$1,215	\$98	\$88	\$79	\$69	\$59	\$49	\$40	\$32	\$23	\$15	\$7
\$1,215	\$1,230	\$100	\$90	\$80	\$70	\$60	\$51	\$41	\$33	\$25	\$16	\$8
\$1,230	\$1,245	\$102	\$92	\$82	\$72	\$62	\$52	\$43	\$35	\$26	\$18	\$10
\$1,245	\$1,260	\$104	\$94	\$84	\$74	\$64	\$54	\$44	\$36	\$28	\$19	\$11
\$1,260	\$1,275	\$106	\$96	\$86	\$76	\$66	\$56	\$46	\$38	\$29	\$21	\$13
\$1,275	\$1,290	\$107	\$97	\$88	\$78	\$68	\$58	\$48	\$39	\$31	\$22	\$14
\$1,290	\$1,305	\$109	\$99	\$89	\$79	\$69	\$60	\$50	\$41	\$32	\$24	\$16
\$1,305	\$1,320	\$111	\$101	\$91	\$81	\$71	\$61	\$51	\$42	\$34	\$25	\$17
\$1,320	\$1,335	\$113	\$103	\$93	\$83	\$73	\$63	\$53	\$44	\$35	\$27	\$19
\$1,335	\$1,350	\$115	\$105	\$95	\$85	\$75	\$65	\$55	\$45	\$37	\$28	\$20
\$1,350	\$1,365	\$116	\$106	\$97	\$87	\$77	\$67	\$57	\$47	\$38	\$30	\$22
\$1,365	\$1,380	\$118	\$108	\$98	\$88	\$78	\$69	\$59	\$49	\$40	\$31	\$23
\$1,380	\$1,395	\$120	\$110	\$100	\$90	\$80	\$70	\$60	\$51	\$41	\$33	\$25
\$1,395	\$1,410	\$122	\$112	\$102	\$92	\$82	\$72	\$62	\$52	\$43	\$34	\$26
\$1,410	\$1,425	\$124	\$114	\$104	\$94	\$84	\$74	\$64	\$54	\$44	\$36	\$28
\$1,425	\$1,440	\$125	\$115	\$106	\$96	\$86	\$76	\$66	\$56	\$46	\$37	\$29
\$1,440	\$1,455	\$127	\$117	\$107	\$97	\$87	\$78	\$68	\$58	\$48	\$39	\$31
\$1,455	\$1,470	\$129	\$119	\$109	\$99	\$89	\$79	\$69	\$60	\$50	\$40	\$32
\$1,470	\$1,485	\$131	\$121	\$111	\$101	\$91	\$81	\$71	\$61	\$51	\$42	\$34
\$1,485	\$1,500	\$133	\$123	\$113	\$103	\$93	\$83	\$73	\$63	\$53	\$43	\$35
\$1,500	\$1,515	\$134	\$124	\$115	\$105	\$95	\$85	\$75	\$65	\$55	\$45	\$37
\$1,515	\$1,530	\$136	\$126	\$116	\$106	\$96	\$87	\$77	\$67	\$57	\$47	\$38
\$1,530	\$1,545	\$138	\$128	\$118	\$108	\$98	\$88	\$78	\$69	\$59	\$49	\$40
\$1,545	\$1,560	\$140	\$130	\$120	\$110	\$100	\$90	\$80	\$70	\$60	\$50	\$41
\$1,560	\$1,575	\$142	\$132	\$122	\$112	\$102	\$92	\$82	\$72	\$62	\$52	\$43
\$1,575	\$1,590	\$143	\$133	\$124	\$114	\$104	\$94	\$84	\$74	\$64	\$54	\$44
\$1,590	\$1,605	\$145	\$135	\$125	\$115	\$105	\$96	\$86	\$76	\$66	\$56	\$46
\$1,605	\$1,620	\$147	\$137	\$127	\$117	\$107	\$97	\$87	\$78	\$68	\$58	\$48
\$1,620	\$1,635	\$149	\$139	\$129	\$119	\$109	\$99	\$89	\$79	\$69	\$59	\$50



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
WEEKLY Payroll Period

If the <b>Wage Amount</b> (line 1a) is		<b>MARRIED</b> Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$1,635	\$1,650	\$151	\$141	\$131	\$121	\$111	\$101	\$91	\$81	\$71	\$61	\$51
\$1,650	\$1,665	\$152	\$142	\$133	\$123	\$113	\$103	\$93	\$83	\$73	\$63	\$53
\$1,665	\$1,680	\$154	\$144	\$134	\$124	\$114	\$105	\$95	\$85	\$75	\$65	\$55
\$1,680	\$1,695	\$156	\$146	\$136	\$126	\$116	\$106	\$96	\$87	\$77	\$67	\$57
\$1,695	\$1,710	\$158	\$148	\$138	\$128	\$118	\$108	\$98	\$88	\$78	\$68	\$59
\$1,710	\$1,725	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$90	\$80	\$70	\$60
\$1,725	\$1,740	\$161	\$151	\$142	\$132	\$122	\$112	\$102	\$92	\$82	\$72	\$62
\$1,740	\$1,755	\$163	\$153	\$143	\$133	\$123	\$114	\$104	\$94	\$84	\$74	\$64
\$1,755	\$1,770	\$165	\$155	\$145	\$135	\$125	\$115	\$105	\$96	\$86	\$76	\$66
\$1,770	\$1,785	\$167	\$157	\$147	\$137	\$127	\$117	\$107	\$97	\$87	\$77	\$68
\$1,785	\$1,800	\$169	\$159	\$149	\$139	\$129	\$119	\$109	\$99	\$89	\$79	\$69
\$1,800	\$1,815	\$170	\$160	\$151	\$141	\$131	\$121	\$111	\$101	\$91	\$81	\$71
\$1,815	\$1,830	\$172	\$162	\$152	\$142	\$132	\$123	\$113	\$103	\$93	\$83	\$73
\$1,830	\$1,845	\$174	\$164	\$154	\$144	\$134	\$124	\$114	\$105	\$95	\$85	\$75
\$1,845	\$1,860	\$176	\$166	\$156	\$146	\$136	\$126	\$116	\$106	\$96	\$86	\$77
\$1,860	\$1,875	\$178	\$168	\$158	\$148	\$138	\$128	\$118	\$108	\$98	\$88	\$78
\$1,875	\$1,890	\$179	\$169	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$90	\$80
\$1,890	\$1,905	\$181	\$171	\$161	\$151	\$141	\$132	\$122	\$112	\$102	\$92	\$82
\$1,905	\$1,920	\$183	\$173	\$163	\$153	\$143	\$133	\$123	\$114	\$104	\$94	\$84
\$1,920	\$1,935	\$185	\$175	\$165	\$155	\$145	\$135	\$125	\$115	\$105	\$95	\$86

2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$120	\$130	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$130	\$140	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$140	\$150	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$150	\$160	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$160	\$170	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$170	\$180	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$180	\$190	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$190	\$200	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$200	\$210	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$210	\$220	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$220	\$230	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$230	\$240	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$240	\$250	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$250	\$260	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$260	\$270	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$270	\$280	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$280	\$290	\$17	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$290	\$300	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$300	\$310	\$19	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$320	\$20	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320	\$330	\$21	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$330	\$340	\$22	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$340	\$355	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$355	\$370	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370	\$385	\$27	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$400	\$29	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$415	\$31	\$21	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$430	\$32	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$445	\$34	\$24	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$460	\$36	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$475	\$38	\$28	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$490	\$40	\$30	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$505	\$41	\$31	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$505	\$520	\$43	\$33	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$535	\$45	\$35	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$535	\$550	\$47	\$37	\$27	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0
\$550	\$565	\$49	\$39	\$29	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0
\$565	\$580	\$50	\$40	\$31	\$21	\$13	\$4	\$0	\$0	\$0	\$0	\$0
\$580	\$595	\$52	\$42	\$32	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0
\$595	\$610	\$54	\$44	\$34	\$24	\$16	\$7	\$0	\$0	\$0	\$0	\$0
\$610	\$625	\$56	\$46	\$36	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0
\$625	\$640	\$58	\$48	\$38	\$28	\$19	\$10	\$2	\$0	\$0	\$0	\$0
\$640	\$655	\$59	\$49	\$40	\$30	\$20	\$12	\$4	\$0	\$0	\$0	\$0
\$655	\$670	\$61	\$51	\$41	\$31	\$22	\$13	\$5	\$0	\$0	\$0	\$0
\$670	\$685	\$63	\$53	\$43	\$33	\$23	\$15	\$7	\$0	\$0	\$0	\$0
\$685	\$700	\$65	\$55	\$45	\$35	\$25	\$16	\$8	\$0	\$0	\$0	\$0
\$700	\$715	\$67	\$57	\$47	\$37	\$27	\$18	\$10	\$1	\$0	\$0	\$0
\$715	\$730	\$68	\$58	\$49	\$39	\$29	\$19	\$11	\$3	\$0	\$0	\$0
\$730	\$745	\$70	\$60	\$50	\$40	\$31	\$21	\$13	\$4	\$0	\$0	\$0
\$745	\$760	\$72	\$62	\$52	\$42	\$32	\$22	\$14	\$6	\$0	\$0	\$0
\$760	\$775	\$74	\$64	\$54	\$44	\$34	\$24	\$16	\$7	\$0	\$0	\$0



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$775	\$790	\$76	\$66	\$56	\$46	\$36	\$26	\$17	\$9	\$1	\$0	\$0
\$790	\$805	\$77	\$67	\$58	\$48	\$38	\$28	\$19	\$10	\$2	\$0	\$0
\$805	\$820	\$79	\$69	\$59	\$49	\$40	\$30	\$20	\$12	\$4	\$0	\$0
\$820	\$835	\$81	\$71	\$61	\$51	\$41	\$31	\$22	\$13	\$5	\$0	\$0
\$835	\$850	\$83	\$73	\$63	\$53	\$43	\$33	\$23	\$15	\$7	\$0	\$0
\$850	\$865	\$85	\$75	\$65	\$55	\$45	\$35	\$25	\$16	\$8	\$0	\$0
\$865	\$880	\$86	\$76	\$67	\$57	\$47	\$37	\$27	\$18	\$10	\$1	\$0
\$880	\$895	\$88	\$78	\$68	\$58	\$49	\$39	\$29	\$19	\$11	\$3	\$0
\$895	\$910	\$90	\$80	\$70	\$60	\$50	\$40	\$30	\$21	\$13	\$4	\$0
\$910	\$925	\$92	\$82	\$72	\$62	\$52	\$42	\$32	\$22	\$14	\$6	\$0
\$925	\$940	\$94	\$84	\$74	\$64	\$54	\$44	\$34	\$24	\$16	\$7	\$0
\$940	\$955	\$95	\$85	\$76	\$66	\$56	\$46	\$36	\$26	\$17	\$9	\$1
\$955	\$970	\$97	\$87	\$77	\$67	\$58	\$48	\$38	\$28	\$19	\$10	\$2
\$970	\$985	\$99	\$89	\$79	\$69	\$59	\$49	\$39	\$30	\$20	\$12	\$4
\$985	\$1,000	\$101	\$91	\$81	\$71	\$61	\$51	\$41	\$31	\$22	\$13	\$5
\$1,000	\$1,015	\$103	\$93	\$83	\$73	\$63	\$53	\$43	\$33	\$23	\$15	\$7
\$1,015	\$1,030	\$104	\$94	\$85	\$75	\$65	\$55	\$45	\$35	\$25	\$16	\$8
\$1,030	\$1,045	\$108	\$96	\$86	\$76	\$67	\$57	\$47	\$37	\$27	\$18	\$10
\$1,045	\$1,060	\$111	\$98	\$88	\$78	\$68	\$58	\$48	\$39	\$29	\$19	\$11
\$1,060	\$1,075	\$114	\$100	\$90	\$80	\$70	\$60	\$50	\$40	\$30	\$21	\$13
\$1,075	\$1,090	\$118	\$102	\$92	\$82	\$72	\$62	\$52	\$42	\$32	\$22	\$14
\$1,090	\$1,105	\$121	\$103	\$94	\$84	\$74	\$64	\$54	\$44	\$34	\$24	\$16
\$1,105	\$1,120	\$124	\$106	\$95	\$85	\$76	\$66	\$56	\$46	\$36	\$26	\$17
\$1,120	\$1,135	\$128	\$109	\$97	\$87	\$77	\$67	\$57	\$48	\$38	\$28	\$19
\$1,135	\$1,150	\$131	\$113	\$99	\$89	\$79	\$69	\$59	\$49	\$39	\$29	\$20
\$1,150	\$1,165	\$134	\$116	\$101	\$91	\$81	\$71	\$61	\$51	\$41	\$31	\$22
\$1,165	\$1,180	\$137	\$119	\$103	\$93	\$83	\$73	\$63	\$53	\$43	\$33	\$23
\$1,180	\$1,195	\$141	\$123	\$104	\$94	\$85	\$75	\$65	\$55	\$45	\$35	\$25
\$1,195	\$1,210	\$144	\$126	\$108	\$96	\$86	\$76	\$66	\$57	\$47	\$37	\$27
\$1,210	\$1,225	\$147	\$129	\$111	\$98	\$88	\$78	\$68	\$58	\$48	\$38	\$29
\$1,225	\$1,240	\$151	\$132	\$114	\$100	\$90	\$80	\$70	\$60	\$50	\$40	\$30
\$1,240	\$1,255	\$154	\$136	\$118	\$102	\$92	\$82	\$72	\$62	\$52	\$42	\$32
\$1,255	\$1,270	\$157	\$139	\$121	\$103	\$94	\$84	\$74	\$64	\$54	\$44	\$34
\$1,270	\$1,285	\$161	\$142	\$124	\$106	\$95	\$85	\$75	\$66	\$56	\$46	\$36
\$1,285	\$1,300	\$164	\$146	\$127	\$109	\$97	\$87	\$77	\$67	\$57	\$47	\$38
\$1,300	\$1,315	\$167	\$149	\$131	\$113	\$99	\$89	\$79	\$69	\$59	\$49	\$39
\$1,315	\$1,330	\$170	\$152	\$134	\$116	\$101	\$91	\$81	\$71	\$61	\$51	\$41
\$1,330	\$1,345	\$174	\$156	\$137	\$119	\$103	\$93	\$83	\$73	\$63	\$53	\$43
\$1,345	\$1,360	\$177	\$159	\$141	\$122	\$104	\$94	\$84	\$75	\$65	\$55	\$45
\$1,360	\$1,375	\$180	\$162	\$144	\$126	\$108	\$96	\$86	\$76	\$66	\$56	\$47
\$1,375	\$1,390	\$184	\$165	\$147	\$129	\$111	\$98	\$88	\$78	\$68	\$58	\$48
\$1,390	\$1,405	\$187	\$169	\$151	\$132	\$114	\$100	\$90	\$80	\$70	\$60	\$50
\$1,405	\$1,420	\$190	\$172	\$154	\$136	\$117	\$102	\$92	\$82	\$72	\$62	\$52
\$1,420	\$1,435	\$194	\$175	\$157	\$139	\$121	\$103	\$93	\$84	\$74	\$64	\$54
\$1,435	\$1,450	\$197	\$179	\$160	\$142	\$124	\$106	\$95	\$85	\$75	\$65	\$56
\$1,450	\$1,465	\$200	\$182	\$164	\$146	\$127	\$109	\$97	\$87	\$77	\$67	\$57
\$1,465	\$1,480	\$203	\$185	\$167	\$149	\$131	\$112	\$99	\$89	\$79	\$69	\$59
\$1,480	\$1,495	\$207	\$189	\$170	\$152	\$134	\$116	\$101	\$91	\$81	\$71	\$61
\$1,495	\$1,510	\$210	\$192	\$174	\$155	\$137	\$119	\$102	\$93	\$83	\$73	\$63
\$1,510	\$1,525	\$213	\$195	\$177	\$159	\$141	\$122	\$104	\$94	\$84	\$74	\$65
\$1,525	\$1,540	\$217	\$198	\$180	\$162	\$144	\$126	\$107	\$96	\$86	\$76	\$66
\$1,540	\$1,555	\$220	\$202	\$184	\$165	\$147	\$129	\$111	\$98	\$88	\$78	\$68

2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
WEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$1,555	\$1,570	\$223	\$205	\$187	\$169	\$150	\$132	\$114	\$100	\$90	\$80	\$70
\$1,570	\$1,585	\$227	\$208	\$190	\$172	\$154	\$136	\$117	\$102	\$92	\$82	\$72
\$1,585	\$1,600	\$230	\$212	\$193	\$175	\$157	\$139	\$121	\$103	\$93	\$83	\$74
\$1,600	\$1,615	\$233	\$215	\$197	\$179	\$160	\$142	\$124	\$106	\$95	\$85	\$75
\$1,615	\$1,630	\$236	\$218	\$200	\$182	\$164	\$145	\$127	\$109	\$97	\$87	\$77
\$1,630	\$1,645	\$240	\$222	\$203	\$185	\$167	\$149	\$131	\$112	\$99	\$89	\$79
\$1,645	\$1,660	\$243	\$225	\$207	\$188	\$170	\$152	\$134	\$116	\$101	\$91	\$81
\$1,660	\$1,675	\$246	\$228	\$210	\$192	\$174	\$155	\$137	\$119	\$102	\$92	\$83
\$1,675	\$1,690	\$250	\$231	\$213	\$195	\$177	\$159	\$140	\$122	\$104	\$94	\$84
\$1,690	\$1,705	\$253	\$235	\$217	\$198	\$180	\$162	\$144	\$126	\$107	\$96	\$86
\$1,705	\$1,720	\$256	\$238	\$220	\$202	\$183	\$165	\$147	\$129	\$111	\$98	\$88
\$1,720	\$1,735	\$260	\$241	\$223	\$205	\$187	\$169	\$150	\$132	\$114	\$100	\$90
\$1,735	\$1,750	\$263	\$245	\$226	\$208	\$190	\$172	\$154	\$135	\$117	\$101	\$92
\$1,750	\$1,765	\$266	\$248	\$230	\$212	\$193	\$175	\$157	\$139	\$121	\$103	\$93
\$1,765	\$1,780	\$269	\$251	\$233	\$215	\$197	\$178	\$160	\$142	\$124	\$106	\$95
\$1,780	\$1,795	\$273	\$255	\$236	\$218	\$200	\$182	\$164	\$145	\$127	\$109	\$97
\$1,795	\$1,810	\$276	\$258	\$240	\$221	\$203	\$185	\$167	\$149	\$130	\$112	\$99
\$1,810	\$1,825	\$279	\$261	\$243	\$225	\$207	\$188	\$170	\$152	\$134	\$116	\$101
\$1,825	\$1,840	\$283	\$264	\$246	\$228	\$210	\$192	\$173	\$155	\$137	\$119	\$102
\$1,840	\$1,855	\$286	\$268	\$250	\$231	\$213	\$195	\$177	\$159	\$140	\$122	\$104
\$1,855	\$1,870	\$289	\$271	\$253	\$235	\$216	\$198	\$180	\$162	\$144	\$126	\$107
\$1,870	\$1,885	\$293	\$274	\$256	\$238	\$220	\$202	\$183	\$165	\$147	\$129	\$111
\$1,885	\$1,900	\$296	\$278	\$259	\$241	\$223	\$205	\$187	\$168	\$150	\$132	\$114
\$1,900	\$1,915	\$299	\$281	\$263	\$245	\$226	\$208	\$190	\$172	\$154	\$135	\$117
\$1,915	\$1,930	\$302	\$284	\$266	\$248	\$230	\$211	\$193	\$175	\$157	\$139	\$121



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
BIWEEKLY Payroll Period

If the <b>Wage Amount</b> (line 1a) is		<b>MARRIED</b> Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$0	\$630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$630	\$640	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$640	\$650	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$650	\$660	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$660	\$670	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$670	\$680	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$680	\$690	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$690	\$700	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$700	\$710	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$710	\$720	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$730	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$730	\$740	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$740	\$750	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$750	\$760	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$760	\$770	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$770	\$780	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$780	\$790	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$790	\$800	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$810	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$810	\$820	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$820	\$830	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$830	\$840	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$840	\$850	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$850	\$860	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$860	\$870	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$870	\$880	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$880	\$890	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$890	\$900	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$900	\$910	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$910	\$920	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$930	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$930	\$940	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$940	\$950	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$950	\$960	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$960	\$970	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$970	\$980	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$980	\$990	\$36	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$990	\$1,000	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,000	\$1,010	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,010	\$1,020	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,020	\$1,030	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,030	\$1,040	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,040	\$1,050	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,050	\$1,060	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,060	\$1,070	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,070	\$1,080	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,080	\$1,090	\$46	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,090	\$1,100	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,100	\$1,110	\$48	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,110	\$1,120	\$49	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,120	\$1,130	\$50	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,130	\$1,140	\$51	\$34	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$1,140	\$1,150	\$52	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,150	\$1,160	\$53	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,160	\$1,170	\$54	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,170	\$1,180	\$55	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,180	\$1,190	\$56	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,190	\$1,200	\$57	\$40	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,200	\$1,210	\$58	\$41	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,210	\$1,220	\$59	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,220	\$1,230	\$60	\$43	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,230	\$1,240	\$61	\$44	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,240	\$1,250	\$62	\$45	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,250	\$1,260	\$63	\$46	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,260	\$1,270	\$64	\$47	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,270	\$1,280	\$65	\$48	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,280	\$1,290	\$66	\$49	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,290	\$1,300	\$67	\$50	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,300	\$1,310	\$68	\$51	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$1,310	\$1,320	\$69	\$52	\$36	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,320	\$1,330	\$70	\$53	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$1,330	\$1,340	\$71	\$54	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,340	\$1,350	\$72	\$55	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$1,350	\$1,360	\$73	\$56	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,360	\$1,370	\$74	\$57	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,370	\$1,380	\$75	\$58	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$1,380	\$1,390	\$76	\$59	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$1,390	\$1,400	\$77	\$60	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$1,400	\$1,410	\$78	\$61	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0
\$1,410	\$1,420	\$79	\$62	\$46	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$1,420	\$1,430	\$80	\$63	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0
\$1,430	\$1,440	\$81	\$64	\$48	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$1,440	\$1,450	\$82	\$65	\$49	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$1,450	\$1,460	\$83	\$66	\$50	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0
\$1,460	\$1,470	\$84	\$67	\$51	\$34	\$18	\$1	\$0	\$0	\$0	\$0	\$0
\$1,470	\$1,480	\$85	\$68	\$52	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0
\$1,480	\$1,490	\$86	\$69	\$53	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0
\$1,490	\$1,500	\$87	\$70	\$54	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0
\$1,500	\$1,510	\$88	\$71	\$55	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0
\$1,510	\$1,520	\$89	\$72	\$56	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0
\$1,520	\$1,570	\$92	\$75	\$59	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0
\$1,570	\$1,620	\$98	\$80	\$64	\$47	\$31	\$14	\$0	\$0	\$0	\$0	\$0
\$1,620	\$1,670	\$104	\$85	\$69	\$52	\$36	\$19	\$3	\$0	\$0	\$0	\$0
\$1,670	\$1,720	\$110	\$90	\$74	\$57	\$41	\$24	\$8	\$0	\$0	\$0	\$0
\$1,720	\$1,770	\$116	\$96	\$79	\$62	\$46	\$29	\$13	\$0	\$0	\$0	\$0
\$1,770	\$1,820	\$122	\$102	\$84	\$67	\$51	\$34	\$18	\$1	\$0	\$0	\$0
\$1,820	\$1,870	\$128	\$108	\$89	\$72	\$56	\$39	\$23	\$6	\$0	\$0	\$0
\$1,870	\$1,920	\$134	\$114	\$95	\$77	\$61	\$44	\$28	\$11	\$0	\$0	\$0
\$1,920	\$1,970	\$140	\$120	\$101	\$82	\$66	\$49	\$33	\$16	\$0	\$0	\$0
\$1,970	\$2,020	\$146	\$126	\$107	\$87	\$71	\$54	\$38	\$21	\$5	\$0	\$0
\$2,020	\$2,070	\$152	\$132	\$113	\$93	\$76	\$59	\$43	\$26	\$10	\$0	\$0
\$2,070	\$2,120	\$158	\$138	\$119	\$99	\$81	\$64	\$48	\$31	\$15	\$0	\$0
\$2,120	\$2,170	\$164	\$144	\$125	\$105	\$86	\$69	\$53	\$36	\$20	\$3	\$0
\$2,170	\$2,220	\$170	\$150	\$131	\$111	\$91	\$74	\$58	\$41	\$25	\$8	\$0

2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$2,220	\$2,270	\$176	\$156	\$137	\$117	\$97	\$79	\$63	\$46	\$30	\$13	\$0
\$2,270	\$2,320	\$182	\$162	\$143	\$123	\$103	\$84	\$68	\$51	\$35	\$18	\$1
\$2,320	\$2,370	\$188	\$168	\$149	\$129	\$109	\$89	\$73	\$56	\$40	\$23	\$6
\$2,370	\$2,420	\$194	\$174	\$155	\$135	\$115	\$95	\$78	\$61	\$45	\$28	\$11
\$2,420	\$2,470	\$200	\$180	\$161	\$141	\$121	\$101	\$83	\$66	\$50	\$33	\$16
\$2,470	\$2,520	\$206	\$186	\$167	\$147	\$127	\$107	\$88	\$71	\$55	\$38	\$21
\$2,520	\$2,570	\$212	\$192	\$173	\$153	\$133	\$113	\$93	\$76	\$60	\$43	\$26
\$2,570	\$2,620	\$218	\$198	\$179	\$159	\$139	\$119	\$99	\$81	\$65	\$48	\$31
\$2,620	\$2,670	\$224	\$204	\$185	\$165	\$145	\$125	\$105	\$86	\$70	\$53	\$36
\$2,670	\$2,720	\$230	\$210	\$191	\$171	\$151	\$131	\$111	\$91	\$75	\$58	\$41
\$2,720	\$2,770	\$236	\$216	\$197	\$177	\$157	\$137	\$117	\$97	\$80	\$63	\$46
\$2,770	\$2,820	\$242	\$222	\$203	\$183	\$163	\$143	\$123	\$103	\$85	\$68	\$51
\$2,820	\$2,870	\$248	\$228	\$209	\$189	\$169	\$149	\$129	\$109	\$90	\$73	\$56
\$2,870	\$2,920	\$254	\$234	\$215	\$195	\$175	\$155	\$135	\$115	\$96	\$78	\$61
\$2,920	\$2,970	\$260	\$240	\$221	\$201	\$181	\$161	\$141	\$121	\$102	\$83	\$66
\$2,970	\$3,020	\$266	\$246	\$227	\$207	\$187	\$167	\$147	\$127	\$108	\$88	\$71
\$3,020	\$3,070	\$272	\$252	\$233	\$213	\$193	\$173	\$153	\$133	\$114	\$94	\$76
\$3,070	\$3,120	\$278	\$258	\$239	\$219	\$199	\$179	\$159	\$139	\$120	\$100	\$81
\$3,120	\$3,170	\$284	\$264	\$245	\$225	\$205	\$185	\$165	\$145	\$126	\$106	\$86
\$3,170	\$3,220	\$290	\$270	\$251	\$231	\$211	\$191	\$171	\$151	\$132	\$112	\$92
\$3,220	\$3,270	\$296	\$276	\$257	\$237	\$217	\$197	\$177	\$157	\$138	\$118	\$98
\$3,270	\$3,320	\$302	\$282	\$263	\$243	\$223	\$203	\$183	\$163	\$144	\$124	\$104
\$3,320	\$3,370	\$308	\$288	\$269	\$249	\$229	\$209	\$189	\$169	\$150	\$130	\$110
\$3,370	\$3,420	\$314	\$294	\$275	\$255	\$235	\$215	\$195	\$175	\$156	\$136	\$116
\$3,420	\$3,470	\$320	\$300	\$281	\$261	\$241	\$221	\$201	\$181	\$162	\$142	\$122
\$3,470	\$3,520	\$326	\$306	\$287	\$267	\$247	\$227	\$207	\$187	\$168	\$148	\$128
\$3,520	\$3,570	\$332	\$312	\$293	\$273	\$253	\$233	\$213	\$193	\$174	\$154	\$134
\$3,570	\$3,620	\$338	\$318	\$299	\$279	\$259	\$239	\$219	\$199	\$180	\$160	\$140
\$3,620	\$3,670	\$344	\$324	\$305	\$285	\$265	\$245	\$225	\$205	\$186	\$166	\$146
\$3,670	\$3,720	\$350	\$330	\$311	\$291	\$271	\$251	\$231	\$211	\$192	\$172	\$152
\$3,720	\$3,770	\$356	\$336	\$317	\$297	\$277	\$257	\$237	\$217	\$198	\$178	\$158
\$3,770	\$3,820	\$362	\$342	\$323	\$303	\$283	\$263	\$243	\$223	\$204	\$184	\$164
\$3,820	\$3,870	\$368	\$348	\$329	\$309	\$289	\$269	\$249	\$229	\$210	\$190	\$170



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$0	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$235	\$245	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$245	\$255	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$255	\$265	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$265	\$275	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$275	\$285	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$285	\$295	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$295	\$305	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$305	\$315	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$315	\$325	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$325	\$335	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$335	\$345	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$345	\$355	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$355	\$365	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$365	\$375	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$375	\$385	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$395	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395	\$405	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$405	\$415	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$425	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$435	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$445	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$455	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$465	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$465	\$475	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$485	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485	\$495	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$495	\$505	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$505	\$515	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$515	\$525	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$525	\$535	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$535	\$545	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$545	\$555	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$555	\$565	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$565	\$575	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$575	\$585	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$585	\$595	\$36	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$595	\$605	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$605	\$615	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$615	\$625	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$635	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$635	\$645	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$645	\$655	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$655	\$665	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$665	\$675	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$675	\$685	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$685	\$715	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$715	\$745	\$51	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$745	\$775	\$55	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$775	\$805	\$58	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$805	\$835	\$62	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$835	\$865	\$65	\$46	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$865	\$895	\$69	\$49	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$895	\$925	\$73	\$53	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$925	\$955	\$76	\$56	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$955	\$985	\$80	\$60	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$985	\$1,015	\$83	\$64	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$1,015	\$1,045	\$87	\$67	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0
\$1,045	\$1,075	\$91	\$71	\$51	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0
\$1,075	\$1,105	\$94	\$74	\$54	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0
\$1,105	\$1,135	\$98	\$78	\$58	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0
\$1,135	\$1,165	\$101	\$82	\$62	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0
\$1,165	\$1,195	\$105	\$85	\$65	\$45	\$29	\$12	\$0	\$0	\$0	\$0	\$0
\$1,195	\$1,225	\$109	\$89	\$69	\$49	\$32	\$15	\$0	\$0	\$0	\$0	\$0
\$1,225	\$1,255	\$112	\$92	\$72	\$53	\$35	\$18	\$2	\$0	\$0	\$0	\$0
\$1,255	\$1,285	\$116	\$96	\$76	\$56	\$38	\$21	\$5	\$0	\$0	\$0	\$0
\$1,285	\$1,315	\$119	\$100	\$80	\$60	\$41	\$24	\$8	\$0	\$0	\$0	\$0
\$1,315	\$1,345	\$123	\$103	\$83	\$63	\$44	\$27	\$11	\$0	\$0	\$0	\$0
\$1,345	\$1,375	\$127	\$107	\$87	\$67	\$47	\$30	\$14	\$0	\$0	\$0	\$0
\$1,375	\$1,405	\$130	\$110	\$90	\$71	\$51	\$33	\$17	\$0	\$0	\$0	\$0
\$1,405	\$1,435	\$134	\$114	\$94	\$74	\$54	\$36	\$20	\$3	\$0	\$0	\$0
\$1,435	\$1,465	\$137	\$118	\$98	\$78	\$58	\$39	\$23	\$6	\$0	\$0	\$0
\$1,465	\$1,495	\$141	\$121	\$101	\$81	\$62	\$42	\$26	\$9	\$0	\$0	\$0
\$1,495	\$1,525	\$145	\$125	\$105	\$85	\$65	\$45	\$29	\$12	\$0	\$0	\$0
\$1,525	\$1,555	\$148	\$128	\$108	\$89	\$69	\$49	\$32	\$15	\$0	\$0	\$0
\$1,555	\$1,585	\$152	\$132	\$112	\$92	\$72	\$53	\$35	\$18	\$2	\$0	\$0
\$1,585	\$1,615	\$155	\$136	\$116	\$96	\$76	\$56	\$38	\$21	\$5	\$0	\$0
\$1,615	\$1,645	\$159	\$139	\$119	\$99	\$80	\$60	\$41	\$24	\$8	\$0	\$0
\$1,645	\$1,675	\$163	\$143	\$123	\$103	\$83	\$63	\$44	\$27	\$11	\$0	\$0
\$1,675	\$1,705	\$166	\$146	\$126	\$107	\$87	\$67	\$47	\$30	\$14	\$0	\$0
\$1,705	\$1,735	\$170	\$150	\$130	\$110	\$90	\$71	\$51	\$33	\$17	\$0	\$0
\$1,735	\$1,765	\$173	\$154	\$134	\$114	\$94	\$74	\$54	\$36	\$20	\$3	\$0
\$1,765	\$1,795	\$177	\$157	\$137	\$117	\$98	\$78	\$58	\$39	\$23	\$6	\$0
\$1,795	\$1,825	\$181	\$161	\$141	\$121	\$101	\$81	\$62	\$42	\$26	\$9	\$0
\$1,825	\$1,855	\$184	\$164	\$144	\$125	\$105	\$85	\$65	\$45	\$29	\$12	\$0
\$1,855	\$1,885	\$188	\$168	\$148	\$128	\$108	\$89	\$69	\$49	\$32	\$15	\$0
\$1,885	\$1,915	\$191	\$172	\$152	\$132	\$112	\$92	\$72	\$52	\$35	\$18	\$2
\$1,915	\$1,945	\$195	\$175	\$155	\$135	\$116	\$96	\$76	\$56	\$38	\$21	\$5
\$1,945	\$1,975	\$199	\$179	\$159	\$139	\$119	\$99	\$80	\$60	\$41	\$24	\$8
\$1,975	\$2,005	\$202	\$182	\$162	\$143	\$123	\$103	\$83	\$63	\$44	\$27	\$11
\$2,005	\$2,035	\$206	\$186	\$166	\$146	\$126	\$107	\$87	\$67	\$47	\$30	\$14
\$2,035	\$2,065	\$210	\$190	\$170	\$150	\$130	\$110	\$90	\$70	\$51	\$33	\$17
\$2,065	\$2,115	\$219	\$194	\$174	\$155	\$135	\$115	\$95	\$75	\$55	\$37	\$21
\$2,115	\$2,165	\$230	\$200	\$180	\$161	\$141	\$121	\$101	\$81	\$61	\$42	\$26
\$2,165	\$2,215	\$241	\$206	\$186	\$167	\$147	\$127	\$107	\$87	\$67	\$48	\$31
\$2,215	\$2,265	\$252	\$215	\$192	\$173	\$153	\$133	\$113	\$93	\$73	\$54	\$36
\$2,265	\$2,315	\$263	\$226	\$198	\$179	\$159	\$139	\$119	\$99	\$79	\$60	\$41
\$2,315	\$2,365	\$274	\$237	\$204	\$185	\$165	\$145	\$125	\$105	\$85	\$66	\$46
\$2,365	\$2,415	\$285	\$248	\$212	\$191	\$171	\$151	\$131	\$111	\$91	\$72	\$52
\$2,415	\$2,465	\$296	\$259	\$223	\$197	\$177	\$157	\$137	\$117	\$97	\$78	\$58
\$2,465	\$2,515	\$307	\$270	\$234	\$203	\$183	\$163	\$143	\$123	\$103	\$84	\$64
\$2,515	\$2,565	\$318	\$281	\$245	\$209	\$189	\$169	\$149	\$129	\$109	\$90	\$70
\$2,565	\$2,615	\$329	\$292	\$256	\$220	\$195	\$175	\$155	\$135	\$115	\$96	\$76
\$2,615	\$2,665	\$340	\$303	\$267	\$231	\$201	\$181	\$161	\$141	\$121	\$102	\$82

2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$2,665	\$2,715	\$351	\$314	\$278	\$242	\$207	\$187	\$167	\$147	\$127	\$108	\$88
\$2,715	\$2,765	\$362	\$325	\$289	\$253	\$216	\$193	\$173	\$153	\$133	\$114	\$94
\$2,765	\$2,815	\$373	\$336	\$300	\$264	\$227	\$199	\$179	\$159	\$139	\$120	\$100
\$2,815	\$2,865	\$384	\$347	\$311	\$275	\$238	\$205	\$185	\$165	\$145	\$126	\$106
\$2,865	\$2,915	\$395	\$358	\$322	\$286	\$249	\$213	\$191	\$171	\$151	\$132	\$112
\$2,915	\$2,965	\$406	\$369	\$333	\$297	\$260	\$224	\$197	\$177	\$157	\$138	\$118
\$2,965	\$3,015	\$417	\$380	\$344	\$308	\$271	\$235	\$203	\$183	\$163	\$144	\$124
\$3,015	\$3,065	\$428	\$391	\$355	\$319	\$282	\$246	\$209	\$189	\$169	\$150	\$130
\$3,065	\$3,115	\$439	\$402	\$366	\$330	\$293	\$257	\$220	\$195	\$175	\$156	\$136
\$3,115	\$3,165	\$450	\$413	\$377	\$341	\$304	\$268	\$231	\$201	\$181	\$162	\$142
\$3,165	\$3,215	\$461	\$424	\$388	\$352	\$315	\$279	\$242	\$207	\$187	\$168	\$148
\$3,215	\$3,265	\$472	\$435	\$399	\$363	\$326	\$290	\$253	\$217	\$193	\$174	\$154
\$3,265	\$3,315	\$483	\$446	\$410	\$374	\$337	\$301	\$264	\$228	\$199	\$180	\$160
\$3,315	\$3,365	\$494	\$457	\$421	\$385	\$348	\$312	\$275	\$239	\$205	\$186	\$166
\$3,365	\$3,415	\$505	\$468	\$432	\$396	\$359	\$323	\$286	\$250	\$214	\$192	\$172
\$3,415	\$3,465	\$516	\$479	\$443	\$407	\$370	\$334	\$297	\$261	\$225	\$198	\$178
\$3,465	\$3,515	\$527	\$490	\$454	\$418	\$381	\$345	\$308	\$272	\$236	\$204	\$184
\$3,515	\$3,565	\$538	\$501	\$465	\$429	\$392	\$356	\$319	\$283	\$247	\$210	\$190
\$3,565	\$3,615	\$549	\$512	\$476	\$440	\$403	\$367	\$330	\$294	\$258	\$221	\$196
\$3,615	\$3,665	\$560	\$523	\$487	\$451	\$414	\$378	\$341	\$305	\$269	\$232	\$202
\$3,665	\$3,715	\$571	\$534	\$498	\$462	\$425	\$389	\$352	\$316	\$280	\$243	\$208
\$3,715	\$3,765	\$582	\$545	\$509	\$473	\$436	\$400	\$363	\$327	\$291	\$254	\$218
\$3,765	\$3,815	\$593	\$556	\$520	\$484	\$447	\$411	\$374	\$338	\$302	\$265	\$229
\$3,815	\$3,865	\$604	\$567	\$531	\$495	\$458	\$422	\$385	\$349	\$313	\$276	\$240



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
SEMIMONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$0	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$680	\$690	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$690	\$700	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$700	\$710	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$710	\$720	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$730	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$730	\$740	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$740	\$750	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$750	\$760	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$760	\$770	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$770	\$780	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$780	\$790	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$790	\$800	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$810	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$810	\$820	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$820	\$830	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$830	\$840	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$840	\$850	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$850	\$860	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$860	\$870	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$870	\$880	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$880	\$890	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$890	\$900	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$900	\$910	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$910	\$920	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$930	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$930	\$940	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$940	\$950	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$950	\$960	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$960	\$970	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$970	\$980	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$980	\$990	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$990	\$1,000	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,000	\$1,010	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,010	\$1,020	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,020	\$1,030	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,030	\$1,040	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,040	\$1,050	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,050	\$1,060	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,060	\$1,070	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,070	\$1,080	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,080	\$1,090	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,090	\$1,100	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,100	\$1,110	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,110	\$1,120	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,120	\$1,130	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,130	\$1,140	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,140	\$1,150	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,150	\$1,160	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,160	\$1,170	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,170	\$1,180	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,180	\$1,190	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
SEMIMONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$1,190	\$1,200	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,200	\$1,210	\$53	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,210	\$1,220	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,220	\$1,230	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,230	\$1,240	\$56	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,240	\$1,250	\$57	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,250	\$1,260	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,260	\$1,270	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,270	\$1,280	\$60	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,280	\$1,290	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,290	\$1,300	\$62	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,300	\$1,310	\$63	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,310	\$1,320	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,320	\$1,330	\$65	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,330	\$1,340	\$66	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,340	\$1,350	\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,350	\$1,360	\$68	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,360	\$1,370	\$69	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,370	\$1,380	\$70	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,380	\$1,390	\$71	\$53	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,390	\$1,400	\$72	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,400	\$1,410	\$73	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,410	\$1,420	\$74	\$56	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$1,420	\$1,430	\$75	\$57	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,430	\$1,440	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$1,440	\$1,450	\$77	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,450	\$1,460	\$78	\$60	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$1,460	\$1,470	\$79	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,470	\$1,480	\$80	\$62	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,480	\$1,490	\$81	\$63	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$1,490	\$1,500	\$82	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$1,500	\$1,510	\$83	\$65	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$1,510	\$1,520	\$84	\$66	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0
\$1,520	\$1,530	\$85	\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$1,530	\$1,540	\$86	\$68	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0
\$1,540	\$1,550	\$87	\$69	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$1,550	\$1,560	\$88	\$70	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$1,560	\$1,570	\$89	\$71	\$53	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0
\$1,570	\$1,580	\$90	\$72	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0
\$1,580	\$1,590	\$91	\$73	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0
\$1,590	\$1,600	\$92	\$74	\$56	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0
\$1,600	\$1,610	\$93	\$75	\$57	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0
\$1,610	\$1,620	\$94	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0
\$1,620	\$1,630	\$95	\$77	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0
\$1,630	\$1,640	\$96	\$78	\$60	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0
\$1,640	\$1,650	\$97	\$79	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0
\$1,650	\$1,700	\$100	\$82	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0
\$1,700	\$1,750	\$106	\$87	\$69	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0
\$1,750	\$1,800	\$112	\$92	\$74	\$56	\$38	\$20	\$2	\$0	\$0	\$0	\$0
\$1,800	\$1,850	\$118	\$97	\$79	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0
\$1,850	\$1,900	\$124	\$103	\$84	\$66	\$48	\$30	\$12	\$0	\$0	\$0	\$0
\$1,900	\$1,950	\$130	\$109	\$89	\$71	\$53	\$35	\$17	\$0	\$0	\$0	\$0



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
SEMIMONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$1,950	\$2,000	\$136	\$115	\$94	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0
\$2,000	\$2,050	\$142	\$121	\$99	\$81	\$63	\$45	\$27	\$9	\$0	\$0	\$0
\$2,050	\$2,100	\$148	\$127	\$105	\$86	\$68	\$50	\$32	\$14	\$0	\$0	\$0
\$2,100	\$2,150	\$154	\$133	\$111	\$91	\$73	\$55	\$37	\$19	\$1	\$0	\$0
\$2,150	\$2,200	\$160	\$139	\$117	\$96	\$78	\$60	\$42	\$24	\$6	\$0	\$0
\$2,200	\$2,250	\$166	\$145	\$123	\$102	\$83	\$65	\$47	\$29	\$11	\$0	\$0
\$2,250	\$2,300	\$172	\$151	\$129	\$108	\$88	\$70	\$52	\$34	\$16	\$0	\$0
\$2,300	\$2,350	\$178	\$157	\$135	\$114	\$93	\$75	\$57	\$39	\$21	\$3	\$0
\$2,350	\$2,400	\$184	\$163	\$141	\$120	\$98	\$80	\$62	\$44	\$26	\$8	\$0
\$2,400	\$2,450	\$190	\$169	\$147	\$126	\$104	\$85	\$67	\$49	\$31	\$13	\$0
\$2,450	\$2,500	\$196	\$175	\$153	\$132	\$110	\$90	\$72	\$54	\$36	\$18	\$0
\$2,500	\$2,550	\$202	\$181	\$159	\$138	\$116	\$95	\$77	\$59	\$41	\$23	\$5
\$2,550	\$2,600	\$208	\$187	\$165	\$144	\$122	\$101	\$82	\$64	\$46	\$28	\$10
\$2,600	\$2,650	\$214	\$193	\$171	\$150	\$128	\$107	\$87	\$69	\$51	\$33	\$15
\$2,650	\$2,700	\$220	\$199	\$177	\$156	\$134	\$113	\$92	\$74	\$56	\$38	\$20
\$2,700	\$2,750	\$226	\$205	\$183	\$162	\$140	\$119	\$97	\$79	\$61	\$43	\$25
\$2,750	\$2,800	\$232	\$211	\$189	\$168	\$146	\$125	\$103	\$84	\$66	\$48	\$30
\$2,800	\$2,850	\$238	\$217	\$195	\$174	\$152	\$131	\$109	\$89	\$71	\$53	\$35
\$2,850	\$2,900	\$244	\$223	\$201	\$180	\$158	\$137	\$115	\$94	\$76	\$58	\$40
\$2,900	\$2,950	\$250	\$229	\$207	\$186	\$164	\$143	\$121	\$100	\$81	\$63	\$45
\$2,950	\$3,000	\$256	\$235	\$213	\$192	\$170	\$149	\$127	\$106	\$86	\$68	\$50
\$3,000	\$3,050	\$262	\$241	\$219	\$198	\$176	\$155	\$133	\$112	\$91	\$73	\$55
\$3,050	\$3,100	\$268	\$247	\$225	\$204	\$182	\$161	\$139	\$118	\$96	\$78	\$60
\$3,100	\$3,150	\$274	\$253	\$231	\$210	\$188	\$167	\$145	\$124	\$102	\$83	\$65
\$3,150	\$3,200	\$280	\$259	\$237	\$216	\$194	\$173	\$151	\$130	\$108	\$88	\$70
\$3,200	\$3,250	\$286	\$265	\$243	\$222	\$200	\$179	\$157	\$136	\$114	\$93	\$75
\$3,250	\$3,300	\$292	\$271	\$249	\$228	\$206	\$185	\$163	\$142	\$120	\$99	\$80
\$3,300	\$3,350	\$298	\$277	\$255	\$234	\$212	\$191	\$169	\$148	\$126	\$105	\$85
\$3,350	\$3,400	\$304	\$283	\$261	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$90
\$3,400	\$3,450	\$310	\$289	\$267	\$246	\$224	\$203	\$181	\$160	\$138	\$117	\$95
\$3,450	\$3,500	\$316	\$295	\$273	\$252	\$230	\$209	\$187	\$166	\$144	\$123	\$101
\$3,500	\$3,550	\$322	\$301	\$279	\$258	\$236	\$215	\$193	\$172	\$150	\$129	\$107
\$3,550	\$3,600	\$328	\$307	\$285	\$264	\$242	\$221	\$199	\$178	\$156	\$135	\$113
\$3,600	\$3,650	\$334	\$313	\$291	\$270	\$248	\$227	\$205	\$184	\$162	\$141	\$119
\$3,650	\$3,700	\$340	\$319	\$297	\$276	\$254	\$233	\$211	\$190	\$168	\$147	\$125
\$3,700	\$3,750	\$346	\$325	\$303	\$282	\$260	\$239	\$217	\$196	\$174	\$153	\$131
\$3,750	\$3,800	\$352	\$331	\$309	\$288	\$266	\$245	\$223	\$202	\$180	\$159	\$137
\$3,800	\$3,850	\$358	\$337	\$315	\$294	\$272	\$251	\$229	\$208	\$186	\$165	\$143
\$3,850	\$3,900	\$364	\$343	\$321	\$300	\$278	\$257	\$235	\$214	\$192	\$171	\$149
\$3,900	\$3,950	\$370	\$349	\$327	\$306	\$284	\$263	\$241	\$220	\$198	\$177	\$155
\$3,950	\$4,000	\$376	\$355	\$333	\$312	\$290	\$269	\$247	\$226	\$204	\$183	\$161
\$4,000	\$4,050	\$382	\$361	\$339	\$318	\$296	\$275	\$253	\$232	\$210	\$189	\$167
\$4,050	\$4,100	\$388	\$367	\$345	\$324	\$302	\$281	\$259	\$238	\$216	\$195	\$173
\$4,100	\$4,150	\$394	\$373	\$351	\$330	\$308	\$287	\$265	\$244	\$222	\$201	\$179
\$4,150	\$4,200	\$400	\$379	\$357	\$336	\$314	\$293	\$271	\$250	\$228	\$207	\$185



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
SEMIMONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$250	\$260	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$260	\$270	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$270	\$280	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$280	\$290	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$290	\$300	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$300	\$310	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$320	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320	\$330	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$330	\$340	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$340	\$350	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$350	\$360	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$370	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370	\$380	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$380	\$390	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$390	\$400	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$410	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$410	\$420	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420	\$430	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$440	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$440	\$450	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$450	\$460	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$470	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$480	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$480	\$490	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$500	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$510	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$520	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$560	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$570	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$580	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$590	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$600	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$600	\$610	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$610	\$620	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$620	\$630	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$630	\$640	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$640	\$650	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$650	\$660	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$660	\$670	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$670	\$680	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$680	\$690	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$690	\$700	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$700	\$710	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$710	\$720	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$730	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$730	\$780	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$780	\$830	\$57	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$830	\$880	\$63	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
SEMIMONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$880	\$930	\$69	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$930	\$980	\$75	\$53	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$980	\$1,030	\$81	\$59	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$1,030	\$1,080	\$87	\$65	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$1,080	\$1,130	\$93	\$71	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0
\$1,130	\$1,180	\$99	\$77	\$56	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0
\$1,180	\$1,230	\$105	\$83	\$62	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0
\$1,230	\$1,280	\$111	\$89	\$68	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0
\$1,280	\$1,330	\$117	\$95	\$74	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0
\$1,330	\$1,380	\$123	\$101	\$80	\$58	\$39	\$21	\$3	\$0	\$0	\$0	\$0
\$1,380	\$1,430	\$129	\$107	\$86	\$64	\$44	\$26	\$8	\$0	\$0	\$0	\$0
\$1,430	\$1,480	\$135	\$113	\$92	\$70	\$49	\$31	\$13	\$0	\$0	\$0	\$0
\$1,480	\$1,530	\$141	\$119	\$98	\$76	\$55	\$36	\$18	\$0	\$0	\$0	\$0
\$1,530	\$1,580	\$147	\$125	\$104	\$82	\$61	\$41	\$23	\$5	\$0	\$0	\$0
\$1,580	\$1,630	\$153	\$131	\$110	\$88	\$67	\$46	\$28	\$10	\$0	\$0	\$0
\$1,630	\$1,680	\$159	\$137	\$116	\$94	\$73	\$51	\$33	\$15	\$0	\$0	\$0
\$1,680	\$1,730	\$165	\$143	\$122	\$100	\$79	\$57	\$38	\$20	\$2	\$0	\$0
\$1,730	\$1,780	\$171	\$149	\$128	\$106	\$85	\$63	\$43	\$25	\$7	\$0	\$0
\$1,780	\$1,830	\$177	\$155	\$134	\$112	\$91	\$69	\$48	\$30	\$12	\$0	\$0
\$1,830	\$1,880	\$183	\$161	\$140	\$118	\$97	\$75	\$54	\$35	\$17	\$0	\$0
\$1,880	\$1,930	\$189	\$167	\$146	\$124	\$103	\$81	\$60	\$40	\$22	\$4	\$0
\$1,930	\$1,980	\$195	\$173	\$152	\$130	\$109	\$87	\$66	\$45	\$27	\$9	\$0
\$1,980	\$2,030	\$201	\$179	\$158	\$136	\$115	\$93	\$72	\$50	\$32	\$14	\$0
\$2,030	\$2,080	\$207	\$185	\$164	\$142	\$121	\$99	\$78	\$56	\$37	\$19	\$1
\$2,080	\$2,130	\$213	\$191	\$170	\$148	\$127	\$105	\$84	\$62	\$42	\$24	\$6
\$2,130	\$2,180	\$219	\$197	\$176	\$154	\$133	\$111	\$90	\$68	\$47	\$29	\$11
\$2,180	\$2,230	\$225	\$203	\$182	\$160	\$139	\$117	\$96	\$74	\$53	\$34	\$16
\$2,230	\$2,270	\$234	\$209	\$187	\$166	\$144	\$123	\$101	\$80	\$58	\$39	\$21
\$2,270	\$2,310	\$243	\$214	\$192	\$171	\$149	\$128	\$106	\$85	\$63	\$43	\$25
\$2,310	\$2,350	\$251	\$218	\$197	\$175	\$154	\$132	\$111	\$89	\$68	\$47	\$29
\$2,350	\$2,390	\$260	\$223	\$202	\$180	\$159	\$137	\$116	\$94	\$73	\$51	\$33
\$2,390	\$2,430	\$269	\$230	\$207	\$185	\$164	\$142	\$121	\$99	\$78	\$56	\$37
\$2,430	\$2,470	\$278	\$238	\$211	\$190	\$168	\$147	\$125	\$104	\$82	\$61	\$41
\$2,470	\$2,510	\$287	\$247	\$216	\$195	\$173	\$152	\$130	\$109	\$87	\$66	\$45
\$2,510	\$2,550	\$295	\$256	\$221	\$199	\$178	\$156	\$135	\$113	\$92	\$70	\$49
\$2,550	\$2,590	\$304	\$265	\$226	\$204	\$183	\$161	\$140	\$118	\$97	\$75	\$54
\$2,590	\$2,630	\$313	\$274	\$234	\$209	\$188	\$166	\$145	\$123	\$102	\$80	\$59
\$2,630	\$2,670	\$322	\$282	\$243	\$214	\$192	\$171	\$149	\$128	\$106	\$85	\$63
\$2,670	\$2,710	\$331	\$291	\$252	\$219	\$197	\$176	\$154	\$133	\$111	\$90	\$68
\$2,710	\$2,750	\$339	\$300	\$261	\$223	\$202	\$180	\$159	\$137	\$116	\$94	\$73
\$2,750	\$2,790	\$348	\$309	\$269	\$230	\$207	\$185	\$164	\$142	\$121	\$99	\$78
\$2,790	\$2,830	\$357	\$318	\$278	\$239	\$212	\$190	\$169	\$147	\$126	\$104	\$83
\$2,830	\$2,870	\$366	\$326	\$287	\$248	\$216	\$195	\$173	\$152	\$130	\$109	\$87
\$2,870	\$2,910	\$375	\$335	\$296	\$256	\$221	\$200	\$178	\$157	\$135	\$114	\$92
\$2,910	\$2,950	\$383	\$344	\$305	\$265	\$226	\$204	\$183	\$161	\$140	\$118	\$97
\$2,950	\$2,990	\$392	\$353	\$313	\$274	\$235	\$209	\$188	\$166	\$145	\$123	\$102
\$2,990	\$3,030	\$401	\$362	\$322	\$283	\$243	\$214	\$193	\$171	\$150	\$128	\$107
\$3,030	\$3,070	\$410	\$370	\$331	\$292	\$252	\$219	\$197	\$176	\$154	\$133	\$111
\$3,070	\$3,110	\$419	\$379	\$340	\$300	\$261	\$224	\$202	\$181	\$159	\$138	\$116
\$3,110	\$3,150	\$427	\$388	\$349	\$309	\$270	\$230	\$207	\$185	\$164	\$142	\$121
\$3,150	\$3,190	\$436	\$397	\$357	\$318	\$279	\$239	\$212	\$190	\$169	\$147	\$126
\$3,190	\$3,230	\$445	\$406	\$366	\$327	\$287	\$248	\$217	\$195	\$174	\$152	\$131



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
SEMIMONTHLY Payroll Period

If the <b>Wage Amount</b> (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$3,230	\$3,270	\$454	\$414	\$375	\$336	\$296	\$257	\$221	\$200	\$178	\$157	\$135
\$3,270	\$3,310	\$463	\$423	\$384	\$344	\$305	\$266	\$226	\$205	\$183	\$162	\$140
\$3,310	\$3,350	\$471	\$432	\$393	\$353	\$314	\$274	\$235	\$209	\$188	\$166	\$145
\$3,350	\$3,390	\$480	\$441	\$401	\$362	\$323	\$283	\$244	\$214	\$193	\$171	\$150
\$3,390	\$3,430	\$489	\$450	\$410	\$371	\$331	\$292	\$253	\$219	\$198	\$176	\$155
\$3,430	\$3,470	\$498	\$458	\$419	\$380	\$340	\$301	\$261	\$224	\$202	\$181	\$159
\$3,470	\$3,510	\$507	\$467	\$428	\$388	\$349	\$310	\$270	\$231	\$207	\$186	\$164
\$3,510	\$3,550	\$515	\$476	\$437	\$397	\$358	\$318	\$279	\$240	\$212	\$190	\$169
\$3,550	\$3,590	\$524	\$485	\$445	\$406	\$367	\$327	\$288	\$248	\$217	\$195	\$174
\$3,590	\$3,630	\$533	\$494	\$454	\$415	\$375	\$336	\$297	\$257	\$222	\$200	\$179
\$3,630	\$3,670	\$542	\$502	\$463	\$424	\$384	\$345	\$305	\$266	\$227	\$205	\$183
\$3,670	\$3,710	\$551	\$511	\$472	\$432	\$393	\$354	\$314	\$275	\$235	\$210	\$188
\$3,710	\$3,750	\$559	\$520	\$481	\$441	\$402	\$362	\$323	\$284	\$244	\$214	\$193
\$3,750	\$3,790	\$568	\$529	\$489	\$450	\$411	\$371	\$332	\$292	\$253	\$219	\$198
\$3,790	\$3,830	\$577	\$538	\$498	\$459	\$419	\$380	\$341	\$301	\$262	\$224	\$203
\$3,830	\$3,870	\$586	\$546	\$507	\$468	\$428	\$389	\$349	\$310	\$271	\$231	\$207
\$3,870	\$3,910	\$595	\$555	\$516	\$476	\$437	\$398	\$358	\$319	\$279	\$240	\$212
\$3,910	\$3,950	\$603	\$564	\$525	\$485	\$446	\$406	\$367	\$328	\$288	\$249	\$217
\$3,950	\$3,990	\$612	\$573	\$533	\$494	\$455	\$415	\$376	\$336	\$297	\$258	\$222
\$3,990	\$4,030	\$621	\$582	\$542	\$503	\$463	\$424	\$385	\$345	\$306	\$266	\$227
\$4,030	\$4,070	\$630	\$590	\$551	\$512	\$472	\$433	\$393	\$354	\$315	\$275	\$236
\$4,070	\$4,110	\$639	\$599	\$560	\$520	\$481	\$442	\$402	\$363	\$323	\$284	\$245
\$4,110	\$4,150	\$647	\$608	\$569	\$529	\$490	\$450	\$411	\$372	\$332	\$293	\$253
\$4,150	\$4,190	\$656	\$617	\$577	\$538	\$499	\$459	\$420	\$380	\$341	\$302	\$262

2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
MONTHLY Payroll Period

If the <b>Wage Amount</b> (line 1a) is		<b>MARRIED</b> Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$0	\$1,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,360	\$1,400	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,400	\$1,440	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,440	\$1,480	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,480	\$1,520	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,520	\$1,560	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,560	\$1,600	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,600	\$1,640	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,640	\$1,680	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,680	\$1,720	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,720	\$1,760	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,760	\$1,800	\$42	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,800	\$1,840	\$46	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,840	\$1,880	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,880	\$1,920	\$54	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,920	\$1,960	\$58	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,960	\$2,000	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,000	\$2,040	\$66	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,040	\$2,080	\$70	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,080	\$2,120	\$74	\$38	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,120	\$2,160	\$78	\$42	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,160	\$2,200	\$82	\$46	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,200	\$2,240	\$86	\$50	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,240	\$2,280	\$90	\$54	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,280	\$2,320	\$94	\$58	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,320	\$2,360	\$98	\$62	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,360	\$2,400	\$102	\$66	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,400	\$2,440	\$106	\$70	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,440	\$2,480	\$110	\$74	\$39	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,480	\$2,520	\$114	\$78	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,520	\$2,560	\$118	\$82	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,560	\$2,600	\$122	\$86	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,600	\$2,640	\$126	\$90	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,640	\$2,680	\$130	\$94	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,680	\$2,720	\$134	\$98	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,720	\$2,760	\$138	\$102	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,760	\$2,800	\$142	\$106	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,800	\$2,840	\$146	\$110	\$75	\$39	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$2,840	\$2,880	\$150	\$114	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$2,880	\$2,920	\$154	\$118	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$2,920	\$2,960	\$158	\$122	\$87	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$2,960	\$3,000	\$162	\$126	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0
\$3,000	\$3,040	\$166	\$130	\$95	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0
\$3,040	\$3,080	\$170	\$134	\$99	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0
\$3,080	\$3,120	\$174	\$138	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0
\$3,120	\$3,160	\$178	\$142	\$107	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0
\$3,160	\$3,200	\$182	\$146	\$111	\$75	\$39	\$3	\$0	\$0	\$0	\$0	\$0
\$3,200	\$3,240	\$186	\$150	\$115	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0
\$3,240	\$3,280	\$190	\$154	\$119	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0
\$3,280	\$3,320	\$194	\$158	\$123	\$87	\$51	\$15	\$0	\$0	\$0	\$0	\$0
\$3,320	\$3,380	\$200	\$163	\$128	\$92	\$56	\$20	\$0	\$0	\$0	\$0	\$0
\$3,380	\$3,440	\$208	\$169	\$134	\$98	\$62	\$26	\$0	\$0	\$0	\$0	\$0



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$3,440	\$3,500	\$215	\$175	\$140	\$104	\$68	\$32	\$0	\$0	\$0	\$0	\$0
\$3,500	\$3,560	\$222	\$181	\$146	\$110	\$74	\$38	\$2	\$0	\$0	\$0	\$0
\$3,560	\$3,620	\$229	\$187	\$152	\$116	\$80	\$44	\$8	\$0	\$0	\$0	\$0
\$3,620	\$3,680	\$236	\$193	\$158	\$122	\$86	\$50	\$14	\$0	\$0	\$0	\$0
\$3,680	\$3,740	\$244	\$201	\$164	\$128	\$92	\$56	\$20	\$0	\$0	\$0	\$0
\$3,740	\$3,800	\$251	\$208	\$170	\$134	\$98	\$62	\$26	\$0	\$0	\$0	\$0
\$3,800	\$3,860	\$258	\$215	\$176	\$140	\$104	\$68	\$32	\$0	\$0	\$0	\$0
\$3,860	\$3,920	\$265	\$222	\$182	\$146	\$110	\$74	\$38	\$2	\$0	\$0	\$0
\$3,920	\$3,980	\$272	\$229	\$188	\$152	\$116	\$80	\$44	\$8	\$0	\$0	\$0
\$3,980	\$4,040	\$280	\$237	\$194	\$158	\$122	\$86	\$50	\$14	\$0	\$0	\$0
\$4,040	\$4,100	\$287	\$244	\$201	\$164	\$128	\$92	\$56	\$20	\$0	\$0	\$0
\$4,100	\$4,160	\$294	\$251	\$208	\$170	\$134	\$98	\$62	\$26	\$0	\$0	\$0
\$4,160	\$4,220	\$301	\$258	\$215	\$176	\$140	\$104	\$68	\$32	\$0	\$0	\$0
\$4,220	\$4,280	\$308	\$265	\$222	\$182	\$146	\$110	\$74	\$38	\$3	\$0	\$0
\$4,280	\$4,340	\$316	\$273	\$230	\$188	\$152	\$116	\$80	\$44	\$9	\$0	\$0
\$4,340	\$4,400	\$323	\$280	\$237	\$194	\$158	\$122	\$86	\$50	\$15	\$0	\$0
\$4,400	\$4,460	\$330	\$287	\$244	\$201	\$164	\$128	\$92	\$56	\$21	\$0	\$0
\$4,460	\$4,520	\$337	\$294	\$251	\$208	\$170	\$134	\$98	\$62	\$27	\$0	\$0
\$4,520	\$4,580	\$344	\$301	\$258	\$215	\$176	\$140	\$104	\$68	\$33	\$0	\$0
\$4,580	\$4,640	\$352	\$309	\$266	\$223	\$182	\$146	\$110	\$74	\$39	\$3	\$0
\$4,640	\$4,700	\$359	\$316	\$273	\$230	\$188	\$152	\$116	\$80	\$45	\$9	\$0
\$4,700	\$4,760	\$366	\$323	\$280	\$237	\$194	\$158	\$122	\$86	\$51	\$15	\$0
\$4,760	\$4,820	\$373	\$330	\$287	\$244	\$201	\$164	\$128	\$92	\$57	\$21	\$0
\$4,820	\$4,880	\$380	\$337	\$294	\$251	\$208	\$170	\$134	\$98	\$63	\$27	\$0
\$4,880	\$4,940	\$388	\$345	\$302	\$259	\$216	\$176	\$140	\$104	\$69	\$33	\$0
\$4,940	\$5,000	\$395	\$352	\$309	\$266	\$223	\$182	\$146	\$110	\$75	\$39	\$3
\$5,000	\$5,060	\$402	\$359	\$316	\$273	\$230	\$188	\$152	\$116	\$81	\$45	\$9
\$5,060	\$5,120	\$409	\$366	\$323	\$280	\$237	\$194	\$158	\$122	\$87	\$51	\$15
\$5,120	\$5,180	\$416	\$373	\$330	\$287	\$244	\$201	\$164	\$128	\$93	\$57	\$21
\$5,180	\$5,240	\$424	\$381	\$338	\$295	\$252	\$209	\$170	\$134	\$99	\$63	\$27
\$5,240	\$5,300	\$431	\$388	\$345	\$302	\$259	\$216	\$176	\$140	\$105	\$69	\$33
\$5,300	\$5,360	\$438	\$395	\$352	\$309	\$266	\$223	\$182	\$146	\$111	\$75	\$39
\$5,360	\$5,420	\$445	\$402	\$359	\$316	\$273	\$230	\$188	\$152	\$117	\$81	\$45
\$5,420	\$5,480	\$452	\$409	\$366	\$323	\$280	\$237	\$194	\$158	\$123	\$87	\$51
\$5,480	\$5,540	\$460	\$417	\$374	\$331	\$288	\$245	\$202	\$164	\$129	\$93	\$57
\$5,540	\$5,600	\$467	\$424	\$381	\$338	\$295	\$252	\$209	\$170	\$135	\$99	\$63
\$5,600	\$5,660	\$474	\$431	\$388	\$345	\$302	\$259	\$216	\$176	\$141	\$105	\$69
\$5,660	\$5,720	\$481	\$438	\$395	\$352	\$309	\$266	\$223	\$182	\$147	\$111	\$75
\$5,720	\$5,780	\$488	\$445	\$402	\$359	\$316	\$273	\$230	\$188	\$153	\$117	\$81
\$5,780	\$5,840	\$496	\$453	\$410	\$367	\$324	\$281	\$238	\$195	\$159	\$123	\$87
\$5,840	\$5,900	\$503	\$460	\$417	\$374	\$331	\$288	\$245	\$202	\$165	\$129	\$93
\$5,900	\$5,960	\$510	\$467	\$424	\$381	\$338	\$295	\$252	\$209	\$171	\$135	\$99
\$5,960	\$6,020	\$517	\$474	\$431	\$388	\$345	\$302	\$259	\$216	\$177	\$141	\$105
\$6,020	\$6,080	\$524	\$481	\$438	\$395	\$352	\$309	\$266	\$223	\$183	\$147	\$111
\$6,080	\$6,140	\$532	\$489	\$446	\$403	\$360	\$317	\$274	\$231	\$189	\$153	\$117
\$6,140	\$6,200	\$539	\$496	\$453	\$410	\$367	\$324	\$281	\$238	\$195	\$159	\$123
\$6,200	\$6,260	\$546	\$503	\$460	\$417	\$374	\$331	\$288	\$245	\$202	\$165	\$129
\$6,260	\$6,320	\$553	\$510	\$467	\$424	\$381	\$338	\$295	\$252	\$209	\$171	\$135
\$6,320	\$6,380	\$560	\$517	\$474	\$431	\$388	\$345	\$302	\$259	\$216	\$177	\$141
\$6,380	\$6,440	\$568	\$525	\$482	\$439	\$396	\$353	\$310	\$267	\$224	\$183	\$147
\$6,440	\$6,500	\$575	\$532	\$489	\$446	\$403	\$360	\$317	\$274	\$231	\$189	\$153
\$6,500	\$6,560	\$582	\$539	\$496	\$453	\$410	\$367	\$324	\$281	\$238	\$195	\$159



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$6,560	\$6,620	\$589	\$546	\$503	\$460	\$417	\$374	\$331	\$288	\$245	\$202	\$165
\$6,620	\$6,680	\$596	\$553	\$510	\$467	\$424	\$381	\$338	\$295	\$252	\$209	\$171
\$6,680	\$6,740	\$604	\$561	\$518	\$475	\$432	\$389	\$346	\$303	\$260	\$217	\$177
\$6,740	\$6,800	\$611	\$568	\$525	\$482	\$439	\$396	\$353	\$310	\$267	\$224	\$183
\$6,800	\$6,860	\$618	\$575	\$532	\$489	\$446	\$403	\$360	\$317	\$274	\$231	\$189
\$6,860	\$6,920	\$625	\$582	\$539	\$496	\$453	\$410	\$367	\$324	\$281	\$238	\$195
\$6,920	\$6,980	\$632	\$589	\$546	\$503	\$460	\$417	\$374	\$331	\$288	\$245	\$202
\$6,980	\$7,040	\$640	\$597	\$554	\$511	\$468	\$425	\$382	\$339	\$296	\$253	\$210
\$7,040	\$7,100	\$647	\$604	\$561	\$518	\$475	\$432	\$389	\$346	\$303	\$260	\$217
\$7,100	\$7,160	\$654	\$611	\$568	\$525	\$482	\$439	\$396	\$353	\$310	\$267	\$224
\$7,160	\$7,220	\$661	\$618	\$575	\$532	\$489	\$446	\$403	\$360	\$317	\$274	\$231
\$7,220	\$7,280	\$668	\$625	\$582	\$539	\$496	\$453	\$410	\$367	\$324	\$281	\$238
\$7,280	\$7,340	\$676	\$633	\$590	\$547	\$504	\$461	\$418	\$375	\$332	\$289	\$246
\$7,340	\$7,400	\$683	\$640	\$597	\$554	\$511	\$468	\$425	\$382	\$339	\$296	\$253
\$7,400	\$7,460	\$690	\$647	\$604	\$561	\$518	\$475	\$432	\$389	\$346	\$303	\$260
\$7,460	\$7,520	\$697	\$654	\$611	\$568	\$525	\$482	\$439	\$396	\$353	\$310	\$267
\$7,520	\$7,580	\$704	\$661	\$618	\$575	\$532	\$489	\$446	\$403	\$360	\$317	\$274
\$7,580	\$7,640	\$712	\$669	\$626	\$583	\$540	\$497	\$454	\$411	\$368	\$325	\$282
\$7,640	\$7,700	\$719	\$676	\$633	\$590	\$547	\$504	\$461	\$418	\$375	\$332	\$289
\$7,700	\$7,760	\$726	\$683	\$640	\$597	\$554	\$511	\$468	\$425	\$382	\$339	\$296
\$7,760	\$7,820	\$733	\$690	\$647	\$604	\$561	\$518	\$475	\$432	\$389	\$346	\$303
\$7,820	\$7,880	\$740	\$697	\$654	\$611	\$568	\$525	\$482	\$439	\$396	\$353	\$310
\$7,880	\$7,940	\$748	\$705	\$662	\$619	\$576	\$533	\$490	\$447	\$404	\$361	\$318
\$7,940	\$8,000	\$755	\$712	\$669	\$626	\$583	\$540	\$497	\$454	\$411	\$368	\$325
\$8,000	\$8,060	\$762	\$719	\$676	\$633	\$590	\$547	\$504	\$461	\$418	\$375	\$332
\$8,060	\$8,120	\$769	\$726	\$683	\$640	\$597	\$554	\$511	\$468	\$425	\$382	\$339
\$8,120	\$8,180	\$776	\$733	\$690	\$647	\$604	\$561	\$518	\$475	\$432	\$389	\$346
\$8,180	\$8,240	\$784	\$741	\$698	\$655	\$612	\$569	\$526	\$483	\$440	\$397	\$354
\$8,240	\$8,300	\$791	\$748	\$705	\$662	\$619	\$576	\$533	\$490	\$447	\$404	\$361
\$8,300	\$8,360	\$798	\$755	\$712	\$669	\$626	\$583	\$540	\$497	\$454	\$411	\$368

2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
MONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$530	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$560	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$590	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$620	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$620	\$650	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$650	\$680	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$680	\$710	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$710	\$740	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$740	\$770	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$770	\$800	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$830	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$830	\$860	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$860	\$890	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$890	\$920	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$950	\$44	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$950	\$980	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$980	\$1,010	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,010	\$1,040	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,040	\$1,070	\$56	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,070	\$1,100	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,100	\$1,130	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,130	\$1,160	\$65	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,160	\$1,190	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,190	\$1,220	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,220	\$1,250	\$74	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,250	\$1,280	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,280	\$1,310	\$80	\$44	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,310	\$1,340	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,340	\$1,370	\$86	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,370	\$1,400	\$89	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,400	\$1,430	\$92	\$56	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,430	\$1,460	\$95	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,460	\$1,490	\$98	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,490	\$1,550	\$103	\$66	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,550	\$1,610	\$110	\$72	\$36	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,610	\$1,670	\$117	\$78	\$42	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,670	\$1,730	\$125	\$84	\$48	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,730	\$1,790	\$132	\$90	\$54	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,790	\$1,850	\$139	\$96	\$60	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,850	\$1,910	\$146	\$103	\$66	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,910	\$1,970	\$153	\$110	\$72	\$37	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,970	\$2,030	\$161	\$118	\$78	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$2,030	\$2,090	\$168	\$125	\$84	\$49	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$2,090	\$2,150	\$175	\$132	\$90	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0
\$2,150	\$2,210	\$182	\$139	\$96	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0
\$2,210	\$2,270	\$189	\$146	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0
\$2,270	\$2,330	\$197	\$154	\$111	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0
\$2,330	\$2,390	\$204	\$161	\$118	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0
\$2,390	\$2,450	\$211	\$168	\$125	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0
\$2,450	\$2,510	\$218	\$175	\$132	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0
\$2,510	\$2,570	\$225	\$182	\$139	\$97	\$61	\$25	\$0	\$0	\$0	\$0	\$0



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
MONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$2,570	\$2,630	\$233	\$190	\$147	\$104	\$67	\$31	\$0	\$0	\$0	\$0	\$0
\$2,630	\$2,690	\$240	\$197	\$154	\$111	\$73	\$37	\$1	\$0	\$0	\$0	\$0
\$2,690	\$2,750	\$247	\$204	\$161	\$118	\$79	\$43	\$7	\$0	\$0	\$0	\$0
\$2,750	\$2,810	\$254	\$211	\$168	\$125	\$85	\$49	\$13	\$0	\$0	\$0	\$0
\$2,810	\$2,870	\$261	\$218	\$175	\$132	\$91	\$55	\$19	\$0	\$0	\$0	\$0
\$2,870	\$2,930	\$269	\$226	\$183	\$140	\$97	\$61	\$25	\$0	\$0	\$0	\$0
\$2,930	\$2,990	\$276	\$233	\$190	\$147	\$104	\$67	\$31	\$0	\$0	\$0	\$0
\$2,990	\$3,050	\$283	\$240	\$197	\$154	\$111	\$73	\$37	\$1	\$0	\$0	\$0
\$3,050	\$3,110	\$290	\$247	\$204	\$161	\$118	\$79	\$43	\$7	\$0	\$0	\$0
\$3,110	\$3,170	\$297	\$254	\$211	\$168	\$125	\$85	\$49	\$13	\$0	\$0	\$0
\$3,170	\$3,230	\$305	\$262	\$219	\$176	\$133	\$91	\$55	\$19	\$0	\$0	\$0
\$3,230	\$3,290	\$312	\$269	\$226	\$183	\$140	\$97	\$61	\$25	\$0	\$0	\$0
\$3,290	\$3,350	\$319	\$276	\$233	\$190	\$147	\$104	\$67	\$31	\$0	\$0	\$0
\$3,350	\$3,410	\$326	\$283	\$240	\$197	\$154	\$111	\$73	\$37	\$1	\$0	\$0
\$3,410	\$3,470	\$333	\$290	\$247	\$204	\$161	\$118	\$79	\$43	\$7	\$0	\$0
\$3,470	\$3,530	\$341	\$298	\$255	\$212	\$169	\$126	\$85	\$49	\$13	\$0	\$0
\$3,530	\$3,590	\$348	\$305	\$262	\$219	\$176	\$133	\$91	\$55	\$19	\$0	\$0
\$3,590	\$3,650	\$355	\$312	\$269	\$226	\$183	\$140	\$97	\$61	\$25	\$0	\$0
\$3,650	\$3,710	\$362	\$319	\$276	\$233	\$190	\$147	\$104	\$67	\$31	\$0	\$0
\$3,710	\$3,770	\$369	\$326	\$283	\$240	\$197	\$154	\$111	\$73	\$37	\$2	\$0
\$3,770	\$3,830	\$377	\$334	\$291	\$248	\$205	\$162	\$119	\$79	\$43	\$8	\$0
\$3,830	\$3,890	\$384	\$341	\$298	\$255	\$212	\$169	\$126	\$85	\$49	\$14	\$0
\$3,890	\$3,950	\$391	\$348	\$305	\$262	\$219	\$176	\$133	\$91	\$55	\$20	\$0
\$3,950	\$4,010	\$398	\$355	\$312	\$269	\$226	\$183	\$140	\$97	\$61	\$26	\$0
\$4,010	\$4,070	\$405	\$362	\$319	\$276	\$233	\$190	\$147	\$104	\$67	\$32	\$0
\$4,070	\$4,130	\$413	\$370	\$327	\$284	\$241	\$198	\$155	\$112	\$73	\$38	\$2
\$4,130	\$4,190	\$420	\$377	\$334	\$291	\$248	\$205	\$162	\$119	\$79	\$44	\$8
\$4,190	\$4,250	\$427	\$384	\$341	\$298	\$255	\$212	\$169	\$126	\$85	\$50	\$14
\$4,250	\$4,310	\$434	\$391	\$348	\$305	\$262	\$219	\$176	\$133	\$91	\$56	\$20
\$4,310	\$4,370	\$441	\$398	\$355	\$312	\$269	\$226	\$183	\$140	\$97	\$62	\$26
\$4,370	\$4,430	\$449	\$406	\$363	\$320	\$277	\$234	\$191	\$148	\$105	\$68	\$32
\$4,430	\$4,510	\$461	\$414	\$371	\$328	\$285	\$242	\$199	\$156	\$113	\$75	\$39
\$4,510	\$4,590	\$479	\$424	\$381	\$338	\$295	\$252	\$209	\$166	\$123	\$83	\$47
\$4,590	\$4,670	\$496	\$433	\$390	\$347	\$304	\$261	\$218	\$175	\$132	\$91	\$55
\$4,670	\$4,750	\$514	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$142	\$99	\$63
\$4,750	\$4,830	\$532	\$453	\$409	\$366	\$323	\$280	\$237	\$194	\$151	\$108	\$71
\$4,830	\$4,910	\$549	\$470	\$419	\$376	\$333	\$290	\$247	\$204	\$161	\$118	\$79
\$4,910	\$4,990	\$567	\$488	\$429	\$386	\$343	\$300	\$257	\$214	\$171	\$128	\$87
\$4,990	\$5,070	\$584	\$506	\$438	\$395	\$352	\$309	\$266	\$223	\$180	\$137	\$95
\$5,070	\$5,150	\$602	\$523	\$448	\$405	\$362	\$319	\$276	\$233	\$190	\$147	\$104
\$5,150	\$5,230	\$620	\$541	\$462	\$414	\$371	\$328	\$285	\$242	\$199	\$156	\$113
\$5,230	\$5,310	\$637	\$558	\$479	\$424	\$381	\$338	\$295	\$252	\$209	\$166	\$123
\$5,310	\$5,390	\$655	\$576	\$497	\$434	\$391	\$348	\$305	\$262	\$219	\$176	\$133
\$5,390	\$5,470	\$672	\$594	\$515	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$142
\$5,470	\$5,550	\$690	\$611	\$532	\$453	\$410	\$367	\$324	\$281	\$238	\$195	\$152
\$5,550	\$5,630	\$708	\$629	\$550	\$471	\$419	\$376	\$333	\$290	\$247	\$204	\$161
\$5,630	\$5,710	\$725	\$646	\$567	\$489	\$429	\$386	\$343	\$300	\$257	\$214	\$171
\$5,710	\$5,790	\$743	\$664	\$585	\$506	\$439	\$396	\$353	\$310	\$267	\$224	\$181
\$5,790	\$5,870	\$760	\$682	\$603	\$524	\$448	\$405	\$362	\$319	\$276	\$233	\$190
\$5,870	\$5,950	\$778	\$699	\$620	\$541	\$463	\$415	\$372	\$329	\$286	\$243	\$200
\$5,950	\$6,030	\$796	\$717	\$638	\$559	\$480	\$424	\$381	\$338	\$295	\$252	\$209
\$6,030	\$6,110	\$813	\$734	\$655	\$577	\$498	\$434	\$391	\$348	\$305	\$262	\$219



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
MONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$6,110	\$6,190	\$831	\$752	\$673	\$594	\$515	\$444	\$401	\$358	\$315	\$272	\$229
\$6,190	\$6,270	\$848	\$770	\$691	\$612	\$533	\$454	\$410	\$367	\$324	\$281	\$238
\$6,270	\$6,350	\$866	\$787	\$708	\$629	\$551	\$472	\$420	\$377	\$334	\$291	\$248
\$6,350	\$6,430	\$884	\$805	\$726	\$647	\$568	\$489	\$429	\$386	\$343	\$300	\$257
\$6,430	\$6,510	\$901	\$822	\$743	\$665	\$586	\$507	\$439	\$396	\$353	\$310	\$267
\$6,510	\$6,590	\$919	\$840	\$761	\$682	\$603	\$525	\$449	\$406	\$363	\$320	\$277
\$6,590	\$6,670	\$936	\$858	\$779	\$700	\$621	\$542	\$463	\$415	\$372	\$329	\$286
\$6,670	\$6,750	\$954	\$875	\$796	\$717	\$639	\$560	\$481	\$425	\$382	\$339	\$296
\$6,750	\$6,830	\$972	\$893	\$814	\$735	\$656	\$577	\$499	\$434	\$391	\$348	\$305
\$6,830	\$6,910	\$989	\$910	\$831	\$753	\$674	\$595	\$516	\$444	\$401	\$358	\$315
\$6,910	\$6,990	\$1,007	\$928	\$849	\$770	\$691	\$613	\$534	\$455	\$411	\$368	\$325
\$6,990	\$7,070	\$1,024	\$946	\$867	\$788	\$709	\$630	\$551	\$473	\$420	\$377	\$334
\$7,070	\$7,150	\$1,042	\$963	\$884	\$805	\$727	\$648	\$569	\$490	\$430	\$387	\$344
\$7,150	\$7,230	\$1,060	\$981	\$902	\$823	\$744	\$665	\$587	\$508	\$439	\$396	\$353
\$7,230	\$7,310	\$1,077	\$998	\$919	\$841	\$762	\$683	\$604	\$525	\$449	\$406	\$363
\$7,310	\$7,390	\$1,095	\$1,016	\$937	\$858	\$779	\$701	\$622	\$543	\$464	\$416	\$373
\$7,390	\$7,470	\$1,112	\$1,034	\$955	\$876	\$797	\$718	\$639	\$561	\$482	\$425	\$382
\$7,470	\$7,550	\$1,130	\$1,051	\$972	\$893	\$815	\$736	\$657	\$578	\$499	\$435	\$392
\$7,550	\$7,630	\$1,148	\$1,069	\$990	\$911	\$832	\$753	\$675	\$596	\$517	\$444	\$401
\$7,630	\$7,710	\$1,165	\$1,086	\$1,007	\$929	\$850	\$771	\$692	\$613	\$534	\$456	\$411
\$7,710	\$7,790	\$1,183	\$1,104	\$1,025	\$946	\$867	\$789	\$710	\$631	\$552	\$473	\$421
\$7,790	\$7,870	\$1,200	\$1,122	\$1,043	\$964	\$885	\$806	\$727	\$649	\$570	\$491	\$430
\$7,870	\$7,950	\$1,218	\$1,139	\$1,060	\$981	\$903	\$824	\$745	\$666	\$587	\$508	\$440
\$7,950	\$8,030	\$1,236	\$1,157	\$1,078	\$999	\$920	\$841	\$763	\$684	\$605	\$526	\$449
\$8,030	\$8,110	\$1,253	\$1,174	\$1,095	\$1,017	\$938	\$859	\$780	\$701	\$622	\$544	\$465
\$8,110	\$8,190	\$1,271	\$1,192	\$1,113	\$1,034	\$955	\$877	\$798	\$719	\$640	\$561	\$482
\$8,190	\$8,270	\$1,288	\$1,210	\$1,131	\$1,052	\$973	\$894	\$815	\$737	\$658	\$579	\$500
\$8,270	\$8,350	\$1,306	\$1,227	\$1,148	\$1,069	\$991	\$912	\$833	\$754	\$675	\$596	\$518



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
DAILY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$0	\$65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$65	\$70	\$0.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$70	\$75	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$75	\$80	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$80	\$85	\$2.00	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$85	\$90	\$2.50	\$0.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$90	\$95	\$3.00	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$95	\$100	\$3.50	\$1.80	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$100	\$105	\$4.00	\$2.30	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$105	\$110	\$4.50	\$2.80	\$1.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$110	\$115	\$5.00	\$3.30	\$1.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$115	\$120	\$5.50	\$3.80	\$2.20	\$0.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$120	\$125	\$6.00	\$4.30	\$2.70	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$125	\$130	\$6.50	\$4.80	\$3.20	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$130	\$135	\$7.00	\$5.30	\$3.70	\$2.00	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$135	\$140	\$7.50	\$5.80	\$4.20	\$2.50	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$140	\$145	\$8.00	\$6.30	\$4.70	\$3.00	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$145	\$150	\$8.50	\$6.80	\$5.20	\$3.50	\$1.90	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$150	\$155	\$9.00	\$7.30	\$5.70	\$4.00	\$2.40	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$155	\$160	\$9.60	\$7.80	\$6.20	\$4.50	\$2.90	\$1.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$160	\$165	\$10.20	\$8.30	\$6.70	\$5.00	\$3.40	\$1.70	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00
\$165	\$170	\$10.80	\$8.80	\$7.20	\$5.50	\$3.90	\$2.20	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00
\$170	\$175	\$11.40	\$9.40	\$7.70	\$6.00	\$4.40	\$2.70	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00
\$175	\$180	\$12.00	\$10.00	\$8.20	\$6.50	\$4.90	\$3.20	\$1.60	\$0.00	\$0.00	\$0.00	\$0.00
\$180	\$185	\$12.60	\$10.60	\$8.70	\$7.00	\$5.40	\$3.70	\$2.10	\$0.40	\$0.00	\$0.00	\$0.00
\$185	\$190	\$13.20	\$11.20	\$9.20	\$7.50	\$5.90	\$4.20	\$2.60	\$0.90	\$0.00	\$0.00	\$0.00
\$190	\$195	\$13.80	\$11.80	\$9.80	\$8.00	\$6.40	\$4.70	\$3.10	\$1.40	\$0.00	\$0.00	\$0.00
\$195	\$200	\$14.40	\$12.40	\$10.40	\$8.50	\$6.90	\$5.20	\$3.60	\$1.90	\$0.30	\$0.00	\$0.00
\$200	\$205	\$15.00	\$13.00	\$11.00	\$9.00	\$7.40	\$5.70	\$4.10	\$2.40	\$0.80	\$0.00	\$0.00
\$205	\$210	\$15.60	\$13.60	\$11.60	\$9.60	\$7.90	\$6.20	\$4.60	\$2.90	\$1.30	\$0.00	\$0.00
\$210	\$215	\$16.20	\$14.20	\$12.20	\$10.20	\$8.40	\$6.70	\$5.10	\$3.40	\$1.80	\$0.10	\$0.00
\$215	\$220	\$16.80	\$14.80	\$12.80	\$10.80	\$8.90	\$7.20	\$5.60	\$3.90	\$2.30	\$0.60	\$0.00
\$220	\$225	\$17.40	\$15.40	\$13.40	\$11.40	\$9.50	\$7.70	\$6.10	\$4.40	\$2.80	\$1.10	\$0.00
\$225	\$230	\$18.00	\$16.00	\$14.00	\$12.00	\$10.10	\$8.20	\$6.60	\$4.90	\$3.30	\$1.60	\$0.00
\$230	\$235	\$18.60	\$16.60	\$14.60	\$12.60	\$10.70	\$8.70	\$7.10	\$5.40	\$3.80	\$2.10	\$0.40
\$235	\$240	\$19.20	\$17.20	\$15.20	\$13.20	\$11.30	\$9.30	\$7.60	\$5.90	\$4.30	\$2.60	\$0.90
\$240	\$245	\$19.80	\$17.80	\$15.80	\$13.80	\$11.90	\$9.90	\$8.10	\$6.40	\$4.80	\$3.10	\$1.40
\$245	\$250	\$20.40	\$18.40	\$16.40	\$14.40	\$12.50	\$10.50	\$8.60	\$6.90	\$5.30	\$3.60	\$1.90
\$250	\$255	\$21.00	\$19.00	\$17.00	\$15.00	\$13.10	\$11.10	\$9.10	\$7.40	\$5.80	\$4.10	\$2.40
\$255	\$260	\$21.60	\$19.60	\$17.60	\$15.60	\$13.70	\$11.70	\$9.70	\$7.90	\$6.30	\$4.60	\$2.90
\$260	\$265	\$22.20	\$20.20	\$18.20	\$16.20	\$14.30	\$12.30	\$10.30	\$8.40	\$6.80	\$5.10	\$3.40
\$265	\$270	\$22.80	\$20.80	\$18.80	\$16.80	\$14.90	\$12.90	\$10.90	\$8.90	\$7.30	\$5.60	\$3.90
\$270	\$275	\$23.40	\$21.40	\$19.40	\$17.40	\$15.50	\$13.50	\$11.50	\$9.50	\$7.80	\$6.10	\$4.40
\$275	\$280	\$24.00	\$22.00	\$20.00	\$18.00	\$16.10	\$14.10	\$12.10	\$10.10	\$8.30	\$6.60	\$4.90
\$280	\$285	\$24.60	\$22.60	\$20.60	\$18.60	\$16.70	\$14.70	\$12.70	\$10.70	\$8.80	\$7.10	\$5.40
\$285	\$290	\$25.20	\$23.20	\$21.20	\$19.20	\$17.30	\$15.30	\$13.30	\$11.30	\$9.30	\$7.60	\$5.90
\$290	\$295	\$25.80	\$23.80	\$21.80	\$19.80	\$17.90	\$15.90	\$13.90	\$11.90	\$9.90	\$8.10	\$6.40
\$295	\$300	\$26.40	\$24.40	\$22.40	\$20.40	\$18.50	\$16.50	\$14.50	\$12.50	\$10.50	\$8.60	\$6.90
\$300	\$305	\$27.00	\$25.00	\$23.00	\$21.00	\$19.10	\$17.10	\$15.10	\$13.10	\$11.10	\$9.10	\$7.40
\$305	\$310	\$27.60	\$25.60	\$23.60	\$21.60	\$19.70	\$17.70	\$15.70	\$13.70	\$11.70	\$9.70	\$7.90
\$310	\$315	\$28.20	\$26.20	\$24.20	\$22.20	\$20.30	\$18.30	\$16.30	\$14.30	\$12.30	\$10.30	\$8.40
\$315	\$320	\$28.80	\$26.80	\$24.80	\$22.80	\$20.90	\$18.90	\$16.90	\$14.90	\$12.90	\$10.90	\$8.90



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
DAILY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$320	\$325	\$29.40	\$27.40	\$25.40	\$23.40	\$21.50	\$19.50	\$17.50	\$15.50	\$13.50	\$11.50	\$9.50
\$325	\$330	\$30.00	\$28.00	\$26.00	\$24.00	\$22.10	\$20.10	\$18.10	\$16.10	\$14.10	\$12.10	\$10.10
\$330	\$335	\$30.60	\$28.60	\$26.60	\$24.60	\$22.70	\$20.70	\$18.70	\$16.70	\$14.70	\$12.70	\$10.70
\$335	\$340	\$31.20	\$29.20	\$27.20	\$25.20	\$23.30	\$21.30	\$19.30	\$17.30	\$15.30	\$13.30	\$11.30
\$340	\$345	\$31.80	\$29.80	\$27.80	\$25.80	\$23.90	\$21.90	\$19.90	\$17.90	\$15.90	\$13.90	\$11.90
\$345	\$350	\$32.40	\$30.40	\$28.40	\$26.40	\$24.50	\$22.50	\$20.50	\$18.50	\$16.50	\$14.50	\$12.50
\$350	\$355	\$33.00	\$31.00	\$29.00	\$27.00	\$25.10	\$23.10	\$21.10	\$19.10	\$17.10	\$15.10	\$13.10
\$355	\$360	\$33.60	\$31.60	\$29.60	\$27.60	\$25.70	\$23.70	\$21.70	\$19.70	\$17.70	\$15.70	\$13.70
\$360	\$365	\$34.20	\$32.20	\$30.20	\$28.20	\$26.30	\$24.30	\$22.30	\$20.30	\$18.30	\$16.30	\$14.30
\$365	\$370	\$34.80	\$32.80	\$30.80	\$28.80	\$26.90	\$24.90	\$22.90	\$20.90	\$18.90	\$16.90	\$14.90
\$370	\$375	\$35.40	\$33.40	\$31.40	\$29.40	\$27.50	\$25.50	\$23.50	\$21.50	\$19.50	\$17.50	\$15.50
\$375	\$380	\$36.00	\$34.00	\$32.00	\$30.00	\$28.10	\$26.10	\$24.10	\$22.10	\$20.10	\$18.10	\$16.10
\$380	\$385	\$36.60	\$34.60	\$32.60	\$30.60	\$28.70	\$26.70	\$24.70	\$22.70	\$20.70	\$18.70	\$16.70
\$385	\$390	\$37.20	\$35.20	\$33.20	\$31.20	\$29.30	\$27.30	\$25.30	\$23.30	\$21.30	\$19.30	\$17.30
\$390	\$395	\$37.80	\$35.80	\$33.80	\$31.80	\$29.90	\$27.90	\$25.90	\$23.90	\$21.90	\$19.90	\$17.90
\$395	\$400	\$38.40	\$36.40	\$34.40	\$32.40	\$30.50	\$28.50	\$26.50	\$24.50	\$22.50	\$20.50	\$18.50
\$400	\$405	\$39.00	\$37.00	\$35.00	\$33.00	\$31.10	\$29.10	\$27.10	\$25.10	\$23.10	\$21.10	\$19.10
\$405	\$410	\$39.60	\$37.60	\$35.60	\$33.60	\$31.70	\$29.70	\$27.70	\$25.70	\$23.70	\$21.70	\$19.70
\$410	\$415	\$40.20	\$38.20	\$36.20	\$34.20	\$32.30	\$30.30	\$28.30	\$26.30	\$24.30	\$22.30	\$20.30
\$415	\$420	\$40.80	\$38.80	\$36.80	\$34.80	\$32.90	\$30.90	\$28.90	\$26.90	\$24.90	\$22.90	\$20.90
\$420	\$425	\$41.40	\$39.40	\$37.40	\$35.40	\$33.50	\$31.50	\$29.50	\$27.50	\$25.50	\$23.50	\$21.50
\$425	\$430	\$42.20	\$40.00	\$38.00	\$36.00	\$34.10	\$32.10	\$30.10	\$28.10	\$26.10	\$24.10	\$22.10



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
DAILY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$0	\$25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$25	\$30	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$30	\$35	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$35	\$40	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$40	\$45	\$1.90	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$45	\$50	\$2.40	\$0.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$50	\$55	\$2.90	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$55	\$60	\$3.40	\$1.80	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$60	\$65	\$3.90	\$2.30	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$65	\$70	\$4.40	\$2.80	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$70	\$75	\$5.00	\$3.30	\$1.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$75	\$80	\$5.60	\$3.80	\$2.10	\$0.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$80	\$85	\$6.20	\$4.30	\$2.60	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$85	\$90	\$6.80	\$4.90	\$3.10	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$90	\$95	\$7.40	\$5.50	\$3.60	\$2.00	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$95	\$100	\$8.00	\$6.10	\$4.10	\$2.50	\$0.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$100	\$105	\$8.60	\$6.70	\$4.70	\$3.00	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$105	\$110	\$9.20	\$7.30	\$5.30	\$3.50	\$1.80	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$110	\$115	\$9.80	\$7.90	\$5.90	\$4.00	\$2.30	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$115	\$120	\$10.40	\$8.50	\$6.50	\$4.50	\$2.80	\$1.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$120	\$125	\$11.00	\$9.10	\$7.10	\$5.10	\$3.30	\$1.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$125	\$130	\$11.60	\$9.70	\$7.70	\$5.70	\$3.80	\$2.20	\$0.50	\$0.00	\$0.00	\$0.00	\$0.00
\$130	\$135	\$12.20	\$10.30	\$8.30	\$6.30	\$4.30	\$2.70	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
\$135	\$140	\$12.80	\$10.90	\$8.90	\$6.90	\$4.90	\$3.20	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00
\$140	\$145	\$13.40	\$11.50	\$9.50	\$7.50	\$5.50	\$3.70	\$2.00	\$0.40	\$0.00	\$0.00	\$0.00
\$145	\$150	\$14.00	\$12.10	\$10.10	\$8.10	\$6.10	\$4.20	\$2.50	\$0.90	\$0.00	\$0.00	\$0.00
\$150	\$155	\$14.60	\$12.70	\$10.70	\$8.70	\$6.70	\$4.70	\$3.00	\$1.40	\$0.00	\$0.00	\$0.00
\$155	\$160	\$15.20	\$13.30	\$11.30	\$9.30	\$7.30	\$5.30	\$3.50	\$1.90	\$0.20	\$0.00	\$0.00
\$160	\$165	\$15.80	\$13.90	\$11.90	\$9.90	\$7.90	\$5.90	\$4.00	\$2.40	\$0.70	\$0.00	\$0.00
\$165	\$170	\$16.40	\$14.50	\$12.50	\$10.50	\$8.50	\$6.50	\$4.50	\$2.90	\$1.20	\$0.00	\$0.00
\$170	\$175	\$17.00	\$15.10	\$13.10	\$11.10	\$9.10	\$7.10	\$5.10	\$3.40	\$1.70	\$0.10	\$0.00
\$175	\$180	\$17.60	\$15.70	\$13.70	\$11.70	\$9.70	\$7.70	\$5.70	\$3.90	\$2.20	\$0.60	\$0.00
\$180	\$185	\$18.20	\$16.30	\$14.30	\$12.30	\$10.30	\$8.30	\$6.30	\$4.40	\$2.70	\$1.10	\$0.00
\$185	\$190	\$18.80	\$16.90	\$14.90	\$12.90	\$10.90	\$8.90	\$6.90	\$4.90	\$3.20	\$1.60	\$0.00
\$190	\$195	\$19.40	\$17.50	\$15.50	\$13.50	\$11.50	\$9.50	\$7.50	\$5.50	\$3.70	\$2.10	\$0.40
\$195	\$200	\$20.00	\$18.10	\$16.10	\$14.10	\$12.10	\$10.10	\$8.10	\$6.10	\$4.20	\$2.60	\$0.90
\$200	\$205	\$20.60	\$18.70	\$16.70	\$14.70	\$12.70	\$10.70	\$8.70	\$6.70	\$4.80	\$3.10	\$1.40
\$205	\$210	\$21.50	\$19.30	\$17.30	\$15.30	\$13.30	\$11.30	\$9.30	\$7.30	\$5.40	\$3.60	\$1.90
\$210	\$215	\$22.60	\$19.90	\$17.90	\$15.90	\$13.90	\$11.90	\$9.90	\$7.90	\$6.00	\$4.10	\$2.40
\$215	\$220	\$23.70	\$20.50	\$18.50	\$16.50	\$14.50	\$12.50	\$10.50	\$8.50	\$6.60	\$4.60	\$2.90
\$220	\$225	\$24.80	\$21.20	\$19.10	\$17.10	\$15.10	\$13.10	\$11.10	\$9.10	\$7.20	\$5.20	\$3.40
\$225	\$230	\$25.90	\$22.30	\$19.70	\$17.70	\$15.70	\$13.70	\$11.70	\$9.70	\$7.80	\$5.80	\$3.90
\$230	\$235	\$27.00	\$23.40	\$20.30	\$18.30	\$16.30	\$14.30	\$12.30	\$10.30	\$8.40	\$6.40	\$4.40
\$235	\$240	\$28.10	\$24.50	\$20.90	\$18.90	\$16.90	\$14.90	\$12.90	\$10.90	\$9.00	\$7.00	\$5.00
\$240	\$245	\$29.20	\$25.60	\$22.00	\$19.50	\$17.50	\$15.50	\$13.50	\$11.50	\$9.60	\$7.60	\$5.60
\$245	\$250	\$30.30	\$26.70	\$23.10	\$20.10	\$18.10	\$16.10	\$14.10	\$12.10	\$10.20	\$8.20	\$6.20
\$250	\$255	\$31.40	\$27.80	\$24.20	\$20.70	\$18.70	\$16.70	\$14.70	\$12.70	\$10.80	\$8.80	\$6.80
\$255	\$260	\$32.50	\$28.90	\$25.30	\$21.60	\$19.30	\$17.30	\$15.30	\$13.30	\$11.40	\$9.40	\$7.40
\$260	\$265	\$33.60	\$30.00	\$26.40	\$22.70	\$19.90	\$17.90	\$15.90	\$13.90	\$12.00	\$10.00	\$8.00
\$265	\$270	\$34.70	\$31.10	\$27.50	\$23.80	\$20.50	\$18.50	\$16.50	\$14.50	\$12.60	\$10.60	\$8.60
\$270	\$275	\$35.80	\$32.20	\$28.60	\$24.90	\$21.30	\$19.10	\$17.10	\$15.10	\$13.20	\$11.20	\$9.20
\$275	\$280	\$36.90	\$33.30	\$29.70	\$26.00	\$22.40	\$19.70	\$17.70	\$15.70	\$13.80	\$11.80	\$9.80



2024 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier  
DAILY Payroll Period

If the <b>Wage Amount</b> (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
\$280	\$285	\$38.00	\$34.40	\$30.80	\$27.10	\$23.50	\$20.30	\$18.30	\$16.30	\$14.40	\$12.40	\$10.40
\$285	\$290	\$39.10	\$35.50	\$31.90	\$28.20	\$24.60	\$21.00	\$18.90	\$16.90	\$15.00	\$13.00	\$11.00
\$290	\$295	\$40.20	\$36.60	\$33.00	\$29.30	\$25.70	\$22.10	\$19.50	\$17.50	\$15.60	\$13.60	\$11.60
\$295	\$300	\$41.30	\$37.70	\$34.10	\$30.40	\$26.80	\$23.20	\$20.10	\$18.10	\$16.20	\$14.20	\$12.20
\$300	\$305	\$42.40	\$38.80	\$35.20	\$31.50	\$27.90	\$24.30	\$20.70	\$18.70	\$16.80	\$14.80	\$12.80
\$305	\$310	\$43.50	\$39.90	\$36.30	\$32.60	\$29.00	\$25.40	\$21.70	\$19.30	\$17.40	\$15.40	\$13.40
\$310	\$315	\$44.60	\$41.00	\$37.40	\$33.70	\$30.10	\$26.50	\$22.80	\$19.90	\$18.00	\$16.00	\$14.00
\$315	\$320	\$45.70	\$42.10	\$38.50	\$34.80	\$31.20	\$27.60	\$23.90	\$20.50	\$18.60	\$16.60	\$14.60
\$320	\$325	\$46.80	\$43.20	\$39.60	\$35.90	\$32.30	\$28.70	\$25.00	\$21.40	\$19.20	\$17.20	\$15.20
\$325	\$330	\$47.90	\$44.30	\$40.70	\$37.00	\$33.40	\$29.80	\$26.10	\$22.50	\$19.80	\$17.80	\$15.80
\$330	\$335	\$49.00	\$45.40	\$41.80	\$38.10	\$34.50	\$30.90	\$27.20	\$23.60	\$20.40	\$18.40	\$16.40
\$335	\$340	\$50.10	\$46.50	\$42.90	\$39.20	\$35.60	\$32.00	\$28.30	\$24.70	\$21.00	\$19.00	\$17.00
\$340	\$345	\$51.20	\$47.60	\$44.00	\$40.30	\$36.70	\$33.10	\$29.40	\$25.80	\$22.10	\$19.60	\$17.60
\$345	\$350	\$52.30	\$48.70	\$45.10	\$41.40	\$37.80	\$34.20	\$30.50	\$26.90	\$23.20	\$20.20	\$18.20
\$350	\$355	\$53.40	\$49.80	\$46.20	\$42.50	\$38.90	\$35.30	\$31.60	\$28.00	\$24.30	\$20.80	\$18.80
\$355	\$360	\$54.50	\$50.90	\$47.30	\$43.60	\$40.00	\$36.40	\$32.70	\$29.10	\$25.40	\$21.80	\$19.40
\$360	\$365	\$55.60	\$52.00	\$48.40	\$44.70	\$41.10	\$37.50	\$33.80	\$30.20	\$26.50	\$22.90	\$20.00
\$365	\$370	\$56.70	\$53.10	\$49.50	\$45.80	\$42.20	\$38.60	\$34.90	\$31.30	\$27.60	\$24.00	\$20.60
\$370	\$375	\$57.80	\$54.20	\$50.60	\$46.90	\$43.30	\$39.70	\$36.00	\$32.40	\$28.70	\$25.10	\$21.50
\$375	\$380	\$58.90	\$55.30	\$51.70	\$48.00	\$44.40	\$40.80	\$37.10	\$33.50	\$29.80	\$26.20	\$22.60
\$380	\$385	\$60.00	\$56.40	\$52.80	\$49.10	\$45.50	\$41.90	\$38.20	\$34.60	\$30.90	\$27.30	\$23.70
\$385	\$390	\$61.10	\$57.50	\$53.90	\$50.20	\$46.60	\$43.00	\$39.30	\$35.70	\$32.00	\$28.40	\$24.80
\$390	\$395	\$62.20	\$58.60	\$55.00	\$51.30	\$47.70	\$44.10	\$40.40	\$36.80	\$33.10	\$29.50	\$25.90
\$395	\$400	\$63.30	\$59.70	\$56.10	\$52.40	\$48.80	\$45.20	\$41.50	\$37.90	\$34.20	\$30.60	\$27.00



## **4. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later**

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed the amount from the last bracket of the table (based on marital status and pay period), use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any amount of wages.

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Worksheet 4. Employer's Withholding Worksheet for  
Percentage Method Tables for Manual Payroll Systems With  
Forms W-4 From 2020 or Later

Keep for Your Records 

Table 6	Monthly	Semimonthly	Biweekly	Weekly	Daily
	12	24	26	52	260

Step 1.

Adjust the employee's wage amount

1a

Enter the employee's total taxable wages this payroll period

1a

\$

1b

Enter the number of pay periods you have per year (see Table 6)

1b

1c

Enter the amount from Step 4(a) of the employee's Form W-4

1c

\$

1d

Divide line 1c by the number on line 1b

1d

\$

1e

Add lines 1a and 1d

1e

\$

1f

Enter the amount from Step 4(b) of the employee's Form W-4

1f

\$

1g

Divide line 1f by the number on line 1b

1g

\$

1h

Subtract line 1g from line 1e. If zero or less, enter -0-. This is the **Adjusted Wage Amount**

1h

\$

Step 2.

Figure the Tentative Withholding Amount

based on your pay frequency, the employee's Adjusted Wage Amount, filing status (Step 1(c) of Form W-4), and whether the box in Step 2 of Form W-4 is checked.

2a

Find the row in the STANDARD Withholding Rate Schedules (if the box in Step 2 of Form W-4 is NOT checked) or the Form W-4, Step 2, Checkbox, Withholding Rate Schedules (if it HAS been checked) of the Percentage Method tables in this section in which the amount on line 1h is at least the amount in column A but less than the amount in column B, and then enter here the amount from column A of that row

2a

\$

2b

Enter the amount from column C of that row

2b

\$

2c

Enter the percentage from column D of that row

2c

%

2d

Subtract line 2a from line 1h

2d

\$

2e

Multiply the amount on line 2d by the percentage on line 2c

2e

\$

2f

Add lines 2b and 2e. This is the **Tentative Withholding Amount**

2f

\$

Step 3.

Account for tax credits

3a

Enter the amount from Step 3 of the employee's Form W-4

3a

\$

3b

Divide the amount on line 3a by the number of pay periods on line 1b

3b

\$

3c

Subtract line 3b from line 2f. If zero or less, enter -0-

3c

\$

Step 4.

Figure the final amount to withhold

4a

Enter the additional amount to withhold from Step 4(c) of the employee's Form W-4

4a

\$

4b

Add lines 3c and 4a. **This is the amount to withhold from the employee's wages this pay period**

4b

\$

2024 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later  
WEEKLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$562	\$0.00	0%	\$0	\$0	\$281	\$0.00	0%	\$0
\$562	\$1,008	\$0.00	10%	\$562	\$281	\$504	\$0.00	10%	\$281
\$1,008	\$2,375	\$44.60	12%	\$1,008	\$504	\$1,188	\$22.30	12%	\$504
\$2,375	\$4,428	\$208.64	22%	\$2,375	\$1,188	\$2,214	\$104.38	22%	\$1,188
\$4,428	\$7,944	\$660.30	24%	\$4,428	\$2,214	\$3,972	\$330.10	24%	\$2,214
\$7,944	\$9,936	\$1,504.14	32%	\$7,944	\$3,972	\$4,968	\$752.02	32%	\$3,972
\$9,936	\$14,623	\$2,141.58	35%	\$9,936	\$4,968	\$7,312	\$1,070.74	35%	\$4,968
\$14,623		\$3,782.03	37%	\$14,623	\$7,312		\$1,891.14	37%	\$7,312
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$281	\$0.00	0%	\$0	\$0	\$140	\$0.00	0%	\$0
\$281	\$504	\$0.00	10%	\$281	\$140	\$252	\$0.00	10%	\$140
\$504	\$1,188	\$22.30	12%	\$504	\$252	\$594	\$11.20	12%	\$252
\$1,188	\$2,214	\$104.38	22%	\$1,188	\$594	\$1,107	\$52.24	22%	\$594
\$2,214	\$3,972	\$330.10	24%	\$2,214	\$1,107	\$1,986	\$165.10	24%	\$1,107
\$3,972	\$4,968	\$752.02	32%	\$3,972	\$1,986	\$2,484	\$376.06	32%	\$1,986
\$4,968	\$11,999	\$1,070.74	35%	\$4,968	\$2,484	\$6,000	\$535.42	35%	\$2,484
\$11,999		\$3,531.59	37%	\$11,999	\$6,000		\$1,766.02	37%	\$6,000
Head of Household					Head of Household				
\$0	\$421	\$0.00	0%	\$0	\$0	\$211	\$0.00	0%	\$0
\$421	\$739	\$0.00	10%	\$421	\$211	\$370	\$0.00	10%	\$211
\$739	\$1,635	\$31.80	12%	\$739	\$370	\$817	\$15.90	12%	\$370
\$1,635	\$2,354	\$139.32	22%	\$1,635	\$817	\$1,177	\$69.54	22%	\$817
\$2,354	\$4,113	\$297.50	24%	\$2,354	\$1,177	\$2,056	\$148.74	24%	\$1,177
\$4,113	\$5,108	\$719.66	32%	\$4,113	\$2,056	\$2,554	\$359.70	32%	\$2,056
\$5,108	\$12,139	\$1,038.06	35%	\$5,108	\$2,554	\$6,070	\$519.06	35%	\$2,554
\$12,139		\$3,498.91	37%	\$12,139	\$6,070		\$1,749.66	37%	\$6,070



2024 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later  
BIWEEKLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS</b> checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$1,123	\$0.00	0%	\$0	\$0	\$562	\$0.00	0%	\$0
\$1,123	\$2,015	\$0.00	10%	\$1,123	\$562	\$1,008	\$0.00	10%	\$562
\$2,015	\$4,750	\$89.20	12%	\$2,015	\$1,008	\$2,375	\$44.60	12%	\$1,008
\$4,750	\$8,856	\$417.40	22%	\$4,750	\$2,375	\$4,428	\$208.64	22%	\$2,375
\$8,856	\$15,888	\$1,320.72	24%	\$8,856	\$4,428	\$7,944	\$660.30	24%	\$4,428
\$15,888	\$19,871	\$3,008.40	32%	\$15,888	\$7,944	\$9,936	\$1,504.14	32%	\$7,944
\$19,871	\$29,246	\$4,282.96	35%	\$19,871	\$9,936	\$14,623	\$2,141.58	35%	\$9,936
\$29,246		\$7,564.21	37%	\$29,246	\$14,623		\$3,782.03	37%	\$14,623
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$562	\$0.00	0%	\$0	\$0	\$281	\$0.00	0%	\$0
\$562	\$1,008	\$0.00	10%	\$562	\$281	\$504	\$0.00	10%	\$281
\$1,008	\$2,375	\$44.60	12%	\$1,008	\$504	\$1,188	\$22.30	12%	\$504
\$2,375	\$4,428	\$208.64	22%	\$2,375	\$1,188	\$2,214	\$104.38	22%	\$1,188
\$4,428	\$7,944	\$660.30	24%	\$4,428	\$2,214	\$3,972	\$330.10	24%	\$2,214
\$7,944	\$9,936	\$1,504.14	32%	\$7,944	\$3,972	\$4,968	\$752.02	32%	\$3,972
\$9,936	\$23,998	\$2,141.58	35%	\$9,936	\$4,968	\$11,999	\$1,070.74	35%	\$4,968
\$23,998		\$7,063.28	37%	\$23,998	\$11,999		\$3,531.59	37%	\$11,999
Head of Household					Head of Household				
\$0	\$842	\$0.00	0%	\$0	\$0	\$421	\$0.00	0%	\$0
\$842	\$1,479	\$0.00	10%	\$842	\$421	\$739	\$0.00	10%	\$421
\$1,479	\$3,269	\$63.70	12%	\$1,479	\$739	\$1,635	\$31.80	12%	\$739
\$3,269	\$4,708	\$278.50	22%	\$3,269	\$1,635	\$2,354	\$139.32	22%	\$1,635
\$4,708	\$8,225	\$595.08	24%	\$4,708	\$2,354	\$4,113	\$297.50	24%	\$2,354
\$8,225	\$10,215	\$1,439.16	32%	\$8,225	\$4,113	\$5,108	\$719.66	32%	\$4,113
\$10,215	\$24,279	\$2,075.96	35%	\$10,215	\$5,108	\$12,139	\$1,038.06	35%	\$5,108
\$24,279		\$6,998.36	37%	\$24,279	\$12,139		\$3,498.91	37%	\$12,139

2024 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later  
SEMIMONTHLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS</b> checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$1,217	\$0.00	0%	\$0	\$0	\$608	\$0.00	0%	\$0
\$1,217	\$2,183	\$0.00	10%	\$1,217	\$608	\$1,092	\$0.00	10%	\$608
\$2,183	\$5,146	\$96.60	12%	\$2,183	\$1,092	\$2,573	\$48.40	12%	\$1,092
\$5,146	\$9,594	\$452.16	22%	\$5,146	\$2,573	\$4,797	\$226.12	22%	\$2,573
\$9,594	\$17,213	\$1,430.72	24%	\$9,594	\$4,797	\$8,606	\$715.40	24%	\$4,797
\$17,213	\$21,527	\$3,259.28	32%	\$17,213	\$8,606	\$10,764	\$1,629.56	32%	\$8,606
\$21,527	\$31,683	\$4,639.76	35%	\$21,527	\$10,764	\$15,842	\$2,320.12	35%	\$10,764
\$31,683		\$8,194.36	37%	\$31,683	\$15,842		\$4,097.42	37%	\$15,842
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$608	\$0.00	0%	\$0	\$0	\$304	\$0.00	0%	\$0
\$608	\$1,092	\$0.00	10%	\$608	\$304	\$546	\$0.00	10%	\$304
\$1,092	\$2,573	\$48.40	12%	\$1,092	\$546	\$1,286	\$24.20	12%	\$546
\$2,573	\$4,797	\$226.12	22%	\$2,573	\$1,286	\$2,398	\$113.00	22%	\$1,286
\$4,797	\$8,606	\$715.40	24%	\$4,797	\$2,398	\$4,303	\$357.64	24%	\$2,398
\$8,606	\$10,764	\$1,629.56	32%	\$8,606	\$4,303	\$5,382	\$814.84	32%	\$4,303
\$10,764	\$25,998	\$2,320.12	35%	\$10,764	\$5,382	\$12,999	\$1,160.12	35%	\$5,382
\$25,998		\$7,652.02	37%	\$25,998	\$12,999		\$3,826.07	37%	\$12,999
Head of Household					Head of Household				
\$0	\$913	\$0.00	0%	\$0	\$0	\$456	\$0.00	0%	\$0
\$913	\$1,602	\$0.00	10%	\$913	\$456	\$801	\$0.00	10%	\$456
\$1,602	\$3,542	\$68.90	12%	\$1,602	\$801	\$1,771	\$34.50	12%	\$801
\$3,542	\$5,100	\$301.70	22%	\$3,542	\$1,771	\$2,550	\$150.90	22%	\$1,771
\$5,100	\$8,910	\$644.46	24%	\$5,100	\$2,550	\$4,455	\$322.28	24%	\$2,550
\$8,910	\$11,067	\$1,558.86	32%	\$8,910	\$4,455	\$5,533	\$779.48	32%	\$4,455
\$11,067	\$26,302	\$2,249.10	35%	\$11,067	\$5,533	\$13,151	\$1,124.44	35%	\$5,533
\$26,302		\$7,581.35	37%	\$26,302	\$13,151		\$3,790.74	37%	\$13,151



2024 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later  
MONTHLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS</b> checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$2,433	\$0.00	0%	\$0	\$0	\$1,217	\$0.00	0%	\$0
\$2,433	\$4,367	\$0.00	10%	\$2,433	\$1,217	\$2,183	\$0.00	10%	\$1,217
\$4,367	\$10,292	\$193.40	12%	\$4,367	\$2,183	\$5,146	\$96.60	12%	\$2,183
\$10,292	\$19,188	\$904.40	22%	\$10,292	\$5,146	\$9,594	\$452.16	22%	\$5,146
\$19,188	\$34,425	\$2,861.52	24%	\$19,188	\$9,594	\$17,213	\$1,430.72	24%	\$9,594
\$34,425	\$43,054	\$6,518.40	32%	\$34,425	\$17,213	\$21,527	\$3,259.28	32%	\$17,213
\$43,054	\$63,367	\$9,279.68	35%	\$43,054	\$21,527	\$31,683	\$4,639.76	35%	\$21,527
\$63,367		\$16,389.23	37%	\$63,367	\$31,683		\$8,194.36	37%	\$31,683
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$1,217	\$0.00	0%	\$0	\$0	\$608	\$0.00	0%	\$0
\$1,217	\$2,183	\$0.00	10%	\$1,217	\$608	\$1,092	\$0.00	10%	\$608
\$2,183	\$5,146	\$96.60	12%	\$2,183	\$1,092	\$2,573	\$48.40	12%	\$1,092
\$5,146	\$9,594	\$452.16	22%	\$5,146	\$2,573	\$4,797	\$226.12	22%	\$2,573
\$9,594	\$17,213	\$1,430.72	24%	\$9,594	\$4,797	\$8,606	\$715.40	24%	\$4,797
\$17,213	\$21,527	\$3,259.28	32%	\$17,213	\$8,606	\$10,764	\$1,629.56	32%	\$8,606
\$21,527	\$51,996	\$4,639.76	35%	\$21,527	\$10,764	\$25,998	\$2,320.12	35%	\$10,764
\$51,996		\$15,303.91	37%	\$51,996	\$25,998		\$7,652.02	37%	\$25,998
Head of Household					Head of Household				
\$0	\$1,825	\$0.00	0%	\$0	\$0	\$913	\$0.00	0%	\$0
\$1,825	\$3,204	\$0.00	10%	\$1,825	\$913	\$1,602	\$0.00	10%	\$913
\$3,204	\$7,083	\$137.90	12%	\$3,204	\$1,602	\$3,542	\$68.90	12%	\$1,602
\$7,083	\$10,200	\$603.38	22%	\$7,083	\$3,542	\$5,100	\$301.70	22%	\$3,542
\$10,200	\$17,821	\$1,289.12	24%	\$10,200	\$5,100	\$8,910	\$644.46	24%	\$5,100
\$17,821	\$22,133	\$3,118.16	32%	\$17,821	\$8,910	\$11,067	\$1,558.86	32%	\$8,910
\$22,133	\$52,604	\$4,498.00	35%	\$22,133	\$11,067	\$26,302	\$2,249.10	35%	\$11,067
\$52,604		\$15,162.85	37%	\$52,604	\$26,302		\$7,581.35	37%	\$26,302

2024 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later.  
DAILY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS</b> checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0.00	\$112.30	\$0.00	0%	\$0.00	\$0.00	\$56.20	\$0.00	0%	\$0.00
\$112.30	\$201.50	\$0.00	10%	\$112.30	\$56.20	\$100.80	\$0.00	10%	\$56.20
\$201.50	\$475.00	\$8.92	12%	\$201.50	\$100.80	\$237.50	\$4.46	12%	\$100.80
\$475.00	\$885.60	\$41.74	22%	\$475.00	\$237.50	\$442.80	\$20.86	22%	\$237.50
\$885.60	\$1,588.80	\$132.07	24%	\$885.60	\$442.80	\$794.40	\$66.03	24%	\$442.80
\$1,588.80	\$1,987.10	\$300.84	32%	\$1,588.80	\$794.40	\$993.60	\$150.41	32%	\$794.40
\$1,987.10	\$2,924.60	\$428.30	35%	\$1,987.10	\$993.60	\$1,462.30	\$214.16	35%	\$993.60
\$2,924.60		\$756.42	37%	\$2,924.60	\$1,462.30		\$378.20	37%	\$1,462.30
Single or Married Filing Separately					Single or Married Filing Separately				
\$0.00	\$56.20	\$0.00	0%	\$0.00	\$0.00	\$28.10	\$0.00	0%	\$0.00
\$56.20	\$100.80	\$0.00	10%	\$56.20	\$28.10	\$50.40	\$0.00	10%	\$28.10
\$100.80	\$237.50	\$4.46	12%	\$100.80	\$50.40	\$118.80	\$2.23	12%	\$50.40
\$237.50	\$442.80	\$20.86	22%	\$237.50	\$118.80	\$221.40	\$10.44	22%	\$118.80
\$442.80	\$794.40	\$66.03	24%	\$442.80	\$221.40	\$397.20	\$33.01	24%	\$221.40
\$794.40	\$993.60	\$150.41	32%	\$794.40	\$397.20	\$496.80	\$75.20	32%	\$397.20
\$993.60	\$2,399.80	\$214.16	35%	\$993.60	\$496.80	\$1,199.90	\$107.07	35%	\$496.80
\$2,399.80		\$706.33	37%	\$2,399.80	\$1,199.90		\$353.16	37%	\$1,199.90
Head of Household					Head of Household				
\$0.00	\$84.20	\$0.00	0%	\$0.00	\$0.00	\$42.10	\$0.00	0%	\$0.00
\$84.20	\$147.90	\$0.00	10%	\$84.20	\$42.10	\$73.90	\$0.00	10%	\$42.10
\$147.90	\$326.90	\$6.37	12%	\$147.90	\$73.90	\$163.50	\$3.18	12%	\$73.90
\$326.90	\$470.80	\$27.85	22%	\$326.90	\$163.50	\$235.40	\$13.93	22%	\$163.50
\$470.80	\$822.50	\$59.51	24%	\$470.80	\$235.40	\$411.30	\$29.75	24%	\$235.40
\$822.50	\$1,021.50	\$143.92	32%	\$822.50	\$411.30	\$510.80	\$71.97	32%	\$411.30
\$1,021.50	\$2,427.90	\$207.60	35%	\$1,021.50	\$510.80	\$1,213.90	\$103.81	35%	\$510.80
\$2,427.90		\$699.84	37%	\$2,427.90	\$1,213.90		\$349.89	37%	\$1,213.90



## **5. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**

If you compute payroll manually and your employee **has not** submitted a Form W-4 for 2020 or later, and you prefer to use the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed the amount from the last bracket of the table (based on marital status and pay period) or the employee claimed more than 10 allowances, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any number of withholding allowances claimed and any amount of wages.

**Periodic payments of pensions or annuities with a 2021 or earlier Form W-4P.** In lieu of Worksheet 1B and the Percentage Method tables in section 1, you

may use Worksheet 5 and the Percentage Method tables in this section to figure federal income tax withholding on periodic payments of pensions or annuities with a 2021 or earlier Form W-4P. As an alternative, if you prefer to use the Wage Bracket Method of withholding, you may use Worksheet 3 and the Wage Bracket Method tables in section 3 to figure federal income tax withholding on periodic payments of pensions or annuities with a 2021 or earlier Form W-4P.



# Worksheet 5. Employer's Withholding Worksheet for Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Keep for Your Records



Table 7

Annually	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily
\$4,300	\$2,150	\$1,075	\$358	\$179	\$165	\$83	\$17

Step 1. Adjust the employee's wage amount

1a Enter the employee's total taxable wages this payroll period . . . . .

1a \$

1b Enter the number of allowances claimed on the employee's most recent Form W-4 . . . . .

1b

1c Multiply line 1b by the amount in Table 7 for your pay frequency . . . . .

1c \$

1d Subtract line 1c from line 1a. If zero or less, enter -0-. This is the **Adjusted Wage Amount** . . . . .

1d \$

Step 2. Figure the Tentative Withholding Amount

based on your pay frequency, the employee's Adjusted Wage Amount, and marital status (line 3 of Form W-4).

2a Find the row in the Percentage Method table in this section in which the amount on line 1d is at least the amount in column A but less than the amount in column B, and then enter here the amount from column A of that row . . . . .

2a \$

2b Enter the amount from column C of that row . . . . .

2b \$

2c Enter the percentage from column D of that row . . . . .

2c %

2d Subtract line 2a from line 1d . . . . .

2d \$

2e Multiply the amount on line 2d by the percentage on line 2c . . . . .

2e \$

2f Add lines 2b and 2e. This is the **Tentative Withholding Amount** . . . . .

2f \$

Step 3. Figure the final amount to withhold

3a Enter the additional amount to withhold from line 6 of the employee's Form W-4 . . . . .

3a \$

3b Add lines 2f and 3a. **This is the amount to withhold from the employee's wages this pay period** . . . . .

3b \$

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2024 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period									
MARRIED Persons					SINGLE Persons				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...
at least...	But less than...				at least...	But less than...			
A	B	C	D	E	A	B	C	D	E
\$0	\$313	\$0.00	0%	\$0	\$0	\$115	\$0.00	0%	\$0
\$313	\$760	\$0.00	10%	\$313	\$115	\$338	\$0.00	10%	\$115
\$760	\$2,127	\$44.70	12%	\$760	\$338	\$1,022	\$22.30	12%	\$338
\$2,127	\$4,180	\$208.74	22%	\$2,127	\$1,022	\$2,049	\$104.38	22%	\$1,022
\$4,180	\$7,696	\$660.40	24%	\$4,180	\$2,049	\$3,807	\$330.32	24%	\$2,049
\$7,696	\$9,688	\$1,504.24	32%	\$7,696	\$3,807	\$4,802	\$752.24	32%	\$3,807
\$9,688	\$14,375	\$2,141.68	35%	\$9,688	\$4,802	\$11,834	\$1,070.64	35%	\$4,802
\$14,375		\$3,782.13	37%	\$14,375	\$11,834		\$3,531.84	37%	\$11,834

BIWEEKLY Payroll Period									
MARRIED Persons					SINGLE Persons				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...
at least...	But less than...				at least...	But less than...			
A	B	C	D	E	A	B	C	D	E
\$0	\$627	\$0.00	0%	\$0	\$0	\$231	\$0.00	0%	\$0
\$627	\$1,519	\$0.00	10%	\$627	\$231	\$677	\$0.00	10%	\$231
\$1,519	\$4,254	\$89.20	12%	\$1,519	\$677	\$2,044	\$44.60	12%	\$677
\$4,254	\$8,360	\$417.40	22%	\$4,254	\$2,044	\$4,097	\$208.64	22%	\$2,044
\$8,360	\$15,392	\$1,320.72	24%	\$8,360	\$4,097	\$7,613	\$660.30	24%	\$4,097
\$15,392	\$19,375	\$3,008.40	32%	\$15,392	\$7,613	\$9,605	\$1,504.14	32%	\$7,613
\$19,375	\$28,750	\$4,282.96	35%	\$19,375	\$9,605	\$23,667	\$2,141.58	35%	\$9,605
\$28,750		\$7,564.21	37%	\$28,750	\$23,667		\$7,063.28	37%	\$23,667

SEMIMONTHLY Payroll Period									
MARRIED Persons					SINGLE Persons				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...
at least...	But less than...				at least...	But less than...			
A	B	C	D	E	A	B	C	D	E
\$0	\$679	\$0.00	0%	\$0	\$0	\$250	\$0.00	0%	\$0
\$679	\$1,646	\$0.00	10%	\$679	\$250	\$733	\$0.00	10%	\$250
\$1,646	\$4,608	\$96.70	12%	\$1,646	\$733	\$2,215	\$48.30	12%	\$733
\$4,608	\$9,056	\$452.14	22%	\$4,608	\$2,215	\$4,439	\$226.14	22%	\$2,215
\$9,056	\$16,675	\$1,430.70	24%	\$9,056	\$4,439	\$8,248	\$715.42	24%	\$4,439
\$16,675	\$20,990	\$3,259.26	32%	\$16,675	\$8,248	\$10,405	\$1,629.58	32%	\$8,248
\$20,990	\$31,146	\$4,640.06	35%	\$20,990	\$10,405	\$25,640	\$2,319.82	35%	\$10,405
\$31,146		\$8,194.66	37%	\$31,146	\$25,640		\$7,652.07	37%	\$25,640

MONTHLY Payroll Period									
MARRIED Persons					SINGLE Persons				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...
at least...	But less than...				at least...	But less than...			
A	B	C	D	E	A	B	C	D	E
\$0	\$1,358	\$0.00	0%	\$0	\$0	\$500	\$0.00	0%	\$0
\$1,358	\$3,292	\$0.00	10%	\$1,358	\$500	\$1,467	\$0.00	10%	\$500
\$3,292	\$9,217	\$193.40	12%	\$3,292	\$1,467	\$4,429	\$96.70	12%	\$1,467
\$9,217	\$18,113	\$904.40	22%	\$9,217	\$4,429	\$8,877	\$452.14	22%	\$4,429
\$18,113	\$33,350	\$2,861.52	24%	\$18,113	\$8,877	\$16,496	\$1,430.70	24%	\$8,877
\$33,350	\$41,979	\$6,518.40	32%	\$33,350	\$16,496	\$20,810	\$3,259.26	32%	\$16,496
\$41,979	\$62,292	\$9,279.68	35%	\$41,979	\$20,810	\$51,279	\$4,639.74	35%	\$20,810
\$62,292		\$16,389.23	37%	\$62,292	\$51,279		\$15,303.89	37%	\$51,279



2024 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

QUARTERLY Payroll Period									
MARRIED Persons					SINGLE Persons				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...
at least...	But less than...				at least...	But less than...			
A	B	C	D	E	A	B	C	D	E
\$0	\$4,075	\$0.00	0%	\$0	\$0	\$1,500	\$0.00	0%	\$0
\$4,075	\$9,875	\$0.00	10%	\$4,075	\$1,500	\$4,400	\$0.00	10%	\$1,500
\$9,875	\$27,650	\$580.00	12%	\$9,875	\$4,400	\$13,288	\$290.00	12%	\$4,400
\$27,650	\$54,338	\$2,713.00	22%	\$27,650	\$13,288	\$26,631	\$1,356.56	22%	\$13,288
\$54,338	\$100,050	\$8,584.36	24%	\$54,338	\$26,631	\$49,488	\$4,292.02	24%	\$26,631
\$100,050	\$125,938	\$19,555.24	32%	\$100,050	\$49,488	\$62,431	\$9,777.70	32%	\$49,488
\$125,938	\$186,875	\$27,839.40	35%	\$125,938	\$62,431	\$153,838	\$13,919.46	35%	\$62,431
\$186,875		\$49,167.35	37%	\$186,875	\$153,838		\$45,911.91	37%	\$153,838

SEMIANNUAL Payroll Period									
MARRIED Persons					SINGLE Persons				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...
at least...	But less than...				at least...	But less than...			
A	B	C	D	E	A	B	C	D	E
\$0	\$8,150	\$0.00	0%	\$0	\$0	\$3,000	\$0.00	0%	\$0
\$8,150	\$19,750	\$0.00	10%	\$8,150	\$3,000	\$8,800	\$0.00	10%	\$3,000
\$19,750	\$55,300	\$1,160.00	12%	\$19,750	\$8,800	\$26,575	\$580.00	12%	\$8,800
\$55,300	\$108,675	\$5,426.00	22%	\$55,300	\$26,575	\$53,263	\$2,713.00	22%	\$26,575
\$108,675	\$200,100	\$17,168.50	24%	\$108,675	\$53,263	\$98,975	\$8,584.36	24%	\$53,263
\$200,100	\$251,875	\$39,110.50	32%	\$200,100	\$98,975	\$124,863	\$19,555.24	32%	\$98,975
\$251,875	\$373,750	\$55,678.50	35%	\$251,875	\$124,863	\$307,675	\$27,839.40	35%	\$124,863
\$373,750		\$98,334.75	37%	\$373,750	\$307,675		\$91,823.60	37%	\$307,675

ANNUAL Payroll Period									
MARRIED Persons					SINGLE Persons				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...
at least...	But less than...				at least...	But less than...			
A	B	C	D	E	A	B	C	D	E
\$0	\$16,300	\$0.00	0%	\$0	\$0	\$6,000	\$0.00	0%	\$0
\$16,300	\$39,500	\$0.00	10%	\$16,300	\$6,000	\$17,600	\$0.00	10%	\$6,000
\$39,500	\$110,600	\$2,320.00	12%	\$39,500	\$17,600	\$53,150	\$1,160.00	12%	\$17,600
\$110,600	\$217,350	\$10,852.00	22%	\$110,600	\$53,150	\$106,525	\$5,426.00	22%	\$53,150
\$217,350	\$400,200	\$34,337.00	24%	\$217,350	\$106,525	\$197,950	\$17,168.50	24%	\$106,525
\$400,200	\$503,750	\$78,221.00	32%	\$400,200	\$197,950	\$249,725	\$39,110.50	32%	\$197,950
\$503,750	\$747,500	\$111,357.00	35%	\$503,750	\$249,725	\$615,350	\$55,678.50	35%	\$249,725
\$747,500		\$196,669.50	37%	\$747,500	\$615,350		\$183,647.25	37%	\$615,350

DAILY Payroll Period									
MARRIED Persons					SINGLE Persons				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...
at least...	But less than...				at least...	But less than...			
A	B	C	D	E	A	B	C	D	E
\$0.00	\$62.70	\$0.00	0%	\$0.00	\$0.00	\$23.10	\$0.00	0%	\$0.00
\$62.70	\$151.90	\$0.00	10%	\$62.70	\$23.10	\$67.70	\$0.00	10%	\$23.10
\$151.90	\$425.40	\$8.92	12%	\$151.90	\$67.70	\$204.40	\$4.46	12%	\$67.70
\$425.40	\$836.00	\$41.74	22%	\$425.40	\$204.40	\$409.70	\$20.86	22%	\$204.40
\$836.00	\$1,539.20	\$132.07	24%	\$836.00	\$409.70	\$761.30	\$66.03	24%	\$409.70
\$1,539.20	\$1,937.50	\$300.84	32%	\$1,539.20	\$761.30	\$960.50	\$150.41	32%	\$761.30
\$1,937.50	\$2,875.00	\$428.30	35%	\$1,937.50	\$960.50	\$2,366.70	\$214.16	35%	\$960.50
\$2,875.00		\$756.42	37%	\$2,875.00	\$2,366.70		\$706.33	37%	\$2,366.70



## 6. Alternative Methods for Figuring Withholding

You may use various methods for figuring federal income tax withholding. The methods described next may be used instead of the Percentage Method and Wage Bracket Method discussed earlier in this publication. Use the method that best suits your payroll system and employees.



*Employers must use a modified procedure to figure the amount of federal income tax withholding on the wages of nonresident alien employees. Before you use any of the alternative methods to figure the federal income tax withholding on the wages of nonresident alien employees, see Withholding Adjustment for Nonresident Alien Employees, earlier.*

**Annualized wages.** The Percentage Method Tables for Automated Payroll Systems in section 1 and Worksheet 1A allow you to

figure federal income tax withholding based on annualized wages.

**Average estimated wages.** You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, see Regulations section 31.3402(h)(1)-1.

**Cumulative wages.** An employee may ask you, in writing, to withhold tax on cumulative wages. If you agree to do so, and you've paid the employee for the same kind of payroll period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows.

Add the wages you've paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year, including the current period. Figure the Subtract the total tax already deducted and withheld during the calendar year from the total amount of tax calculated. The excess is



the amount to withhold for the current payroll period. See Revenue Procedure 78-8, 1978-1 C.B. 562, for an example of the cumulative method.

**Part-year employment.** A part-year employee who figures income tax on a calendar-year basis may ask you to withhold tax by the part-year employment method. The request must be in writing, under penalties of perjury, and must contain the following information.

- The last day of any employment during the calendar year with any prior employer.
- A statement that the employee uses the calendar year accounting period.
- A statement that the employee reasonably anticipates that he or she will be employed by all employers for a total of no more than 245 days in all terms of continuous employment (defined below in

this section) during the current calendar year.

Complete the following steps to figure withholding tax by the part-year method.

1. Add the wages to be paid to the employee for the current payroll period to any wages that you've already paid to the employee in the current term of continuous employment. See the definition for "term of continuous employment," later.
2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by



the number of calendar days in the current payroll period.

3. Divide the step 1 amount by the total number of payroll periods from step 2.
4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances if their Form W-4 is from 2019 or earlier, or take into account other information provided on the employee's 2020 or later Form W-4.
5. Multiply the total number of payroll periods from step 2 by the step 4 amount.
6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the

amount to withhold for the current payroll period.

See Regulations section 31.3402(h)(4)-1(c) for more information about the part-year method.

***Term of continuous employment.*** A term of continuous employment may be a single term or two or more following terms of employment with the same employer. A term of continuous employment includes holidays, regular days off, and days off for illness or vacation. A term of continuous employment begins on the first day that an employee works for you and earns pay. It ends on the earlier of the employee's last day of work for you or, if the employee performs no services for you for more than 30 calendar days, the last workday before the 30-day period. If an employment relationship is ended, the term of continuous employment is ended even if a new employment relationship is established with the same employer within 30 days.



**Other methods.** You may use other methods and tables for withholding taxes, as long as the amount of tax withheld is consistently about the same as it would be under the Percentage Method, as discussed in section 1. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances contained in Regulations section 31.3402(h)(4)-1(a) as shown in the chart next. withholding on this amount, and multiply the withholding by the number of payroll periods so far this year, including the current period.

<b>IF the tax required to be withheld under the annual percentage is . .</b>	<b>THEN the annual tax withheld under your method may not differ by more than . . .</b>
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less than \$10.00	\$9.99.
\$10 or more but under \$100	\$10 plus 10% of the excess over \$10.
\$100 or more but under \$1,000	\$19 plus 3% of the excess over \$100.
\$1,000 or more	\$46 plus 1% of the excess over \$1,000.

## **7 Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members**

If you make certain payments to members of Indian tribes from gaming profits, you must withhold federal income tax. You must withhold if (a) the total payment to a member for the year is over \$14,600, and (b) the



payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

A class I gaming activity isn't subject to this withholding requirement. Class I activities are social games solely for prizes of minimal value or traditional forms of Indian gaming engaged in as part of tribal ceremonies or celebrations.

**Class II.** Class II includes (a) bingo and similar games, such as pull tabs, punch boards, tip jars, lotto, and instant bingo; and (b) card games that are authorized by the state or that aren't explicitly prohibited by the state and played at a location within the state.

**Class III.** A class III gaming activity is any gaming that isn't class I or class II. Class III includes horse racing, dog racing, jai alai, casino gaming, and slot machines.

## Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on the next page for the period for which you make payments. For example, if you

make payments weekly, use Table 1; if you make payments monthly, use Table 4. If the total payments to an individual for the year are \$14,600 or less, no withholding is required.

**Example.** A tribal member is paid monthly. The monthly payment is \$6,000. Use Table 4, Monthly Distribution Period, to figure the withholding. Subtract \$5,146 from the \$6,000 payment for a remainder of \$854. Multiply this amount by 22% for a total of \$187.88. Add \$452.16 for total withholding of \$640.04.

### **Depositing and reporting withholding.**

Combine the Indian gaming withholding with all other nonpayroll withholding (for example, backup withholding and withholding on

gambling winnings). Generally, you must deposit the amounts withheld using electronic funds transfer. See *Depositing Taxes* in Pub. 15 for a detailed discussion of the deposit requirements.

Report Indian gaming withholding on Form 945. Also, report the payments and withholding to tribal members and to the IRS on Form 1099-MISC.



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Tables for Withholding on Distributions of Indian Casino Profits to Tribal Members

Tables for All Individuals  
(For Payments Made in 2024)

Table 1—WEEKLY DISTRIBUTION PERIOD					Table 2—BIWEEKLY DISTRIBUTION PERIOD				
If the amount of the payment is:		The amount of income tax to withhold is:			If the amount of the payment is:		The amount of income tax to withhold is:		
Not over		\$281 \$0			Not over		\$562 \$0		
Over—	But not over—	of excess over—			Over—	But not over—	of excess over—		
\$281	\$504	10%	.....	\$281	\$562	\$1,008	10%	.....	\$562
\$504	\$1,188	\$22.30 plus 12%	.....	\$504	\$1,008	\$2,375	\$44.62 plus 12%	.....	\$1,008
\$1,188	\$2,214	\$104.38 plus 22%	.....	\$1,188	\$2,375	\$4,428	\$208.70 plus 22%	.....	\$2,375
\$2,214	-----	\$330.10 plus 24%	.....	\$2,214	\$4,428	-----	\$660.33 plus 24%	.....	\$4,428

Table 3—SEMIMONTHLY DISTRIBUTION PERIOD					Table 4—MONTHLY DISTRIBUTION PERIOD				
If the amount of the payment is:		The amount of income tax to withhold is:			If the amount of the payment is:		The amount of income tax to withhold is:		
Not over		\$608 \$0			Not over		\$1,217 \$0		
Over—	But not over—	of excess over—			Over—	But not over—	of excess over—		
\$608	\$1,092	10%	.....	\$608	\$1,217	\$2,183	10%	.....	\$1,217
\$1,092	\$2,573	\$48.40 plus 12%	.....	\$1,092	\$2,183	\$5,146	\$96.66 plus 12%	.....	\$2,183
\$2,573	\$4,797	\$226.12 plus 22%	.....	\$2,573	\$5,146	\$9,594	\$452.16 plus 22%	.....	\$5,146
\$4,797	-----	\$715.40 plus 24%	.....	\$4,797	\$9,594	-----	\$1,430.72 plus 24%	.....	\$9,594

Table 5—QUARTERLY DISTRIBUTION PERIOD					Table 6—SEMIANNUAL DISTRIBUTION PERIOD				
If the amount of the payment is:		The amount of income tax to withhold is:			If the amount of the payment is:		The amount of income tax to withhold is:		
Not over		\$3,650 \$0			Not over		\$7,300 \$0		
Over—	But not over—	of excess over—			Over—	But not over—	of excess over—		
\$3,650	\$6,550	10%	.....	\$3,650	\$7,300	\$13,100	10%	.....	\$7,300
\$6,550	\$15,438	\$290.00 plus 12%	.....	\$6,550	\$13,100	\$30,875	\$580.00 plus 12%	.....	\$13,100
\$15,438	\$28,781	\$1,356.56 plus 22%	.....	\$15,438	\$30,875	\$57,563	\$2,713.00 plus 22%	.....	\$30,875
\$28,781	-----	\$4,292.02 plus 24%	.....	\$28,781	\$57,563	-----	\$8,584.25 plus 24%	.....	\$57,563

Table 7—ANNUAL DISTRIBUTION PERIOD					Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD				
If the amount of the payment is:		The amount of income tax to withhold is:			If the amount of the payment is:		The amount of income tax to withhold is:		
Not over		\$14,600 \$0			Not over		\$56.20 \$0		
Over—	But not over—	of excess over—			Over—	But not over—	of excess over—		
\$14,600	\$26,200	10%	.....	\$14,600	\$56.20	\$100.80	10%	.....	\$56.20
\$26,200	\$61,750	\$1,160.00 plus 12%	.....	\$26,200	\$100.80	\$237.50	\$4.46 plus 12%	.....	\$100.80
\$61,750	\$115,125	\$5,426.00 plus 22%	.....	\$61,750	\$237.50	\$442.80	\$20.86 plus 22%	.....	\$237.50
\$115,125	-----	\$17,168.50 plus 24%	.....	\$115,125	\$442.80	-----	\$66.03 plus 24%	.....	\$442.80

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# How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to *IRS.gov* to find resources that can help you right away.

**Preparing and filing your tax return.** Go to [IRS.gov/EmploymentEfile](https://www.irs.gov/employmentefile) for more information on filing your employment tax returns electronically.



**Getting answers to your tax questions.** On *IRS.gov*, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and

interactive links to help you find answers to your questions.

- You may also be able to access tax information in your e-filing software.

### **Need someone to prepare your tax**

**return?** There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



*Although the tax preparer always signs the return, you're ultimately responsible for providing all the*

*information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.*

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://ssa.gov/employer) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

**IRS social media.** Go to [IRS.gov/SocialMedia](https://irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS,



privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://www.youtube.com/irsvideos)
- [Youtube.com/irsvideomultilingua.](https://www.youtube.com/irsvideomultilingua)
- [Youtube.com/irsvideosASL.](https://www.youtube.com/irsvideosASL)

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/irs/videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Online tax information in other languages.** You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline doesn't

have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

**Disasters.** Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print most of the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

**Getting tax publications and instructions in eBook format.** Download and view most tax publications and instructions (including Pub. 15-T) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.



**Get a transcript of your return.** You can get a copy of your tax transcript or a copy of your return by calling 800-829-4933 or by mailing Form 4506-T (transcript request) or Form 4506 (copy of return) to the IRS.

## **Reporting and resolving your tax-related identity theft issues.**

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your EIN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your EIN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

**Making a tax payment.** Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [Debit Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.

- [Electronic Federal Tax Payment System](#): Best option for businesses. Enrollment is required.
- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.



**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/ OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

**Understanding an IRS notice or letter you've received.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

## **Responding to an IRS notice or letter.**

You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on IRS.gov to take further action. To learn more about the tool, go to [IRS.gov/Upload](https://www.irs.gov/Upload).

**Contacting your local TAC.** Keep in mind, many questions can be answered on IRS.gov without visiting a TAC.

Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab,

choose the Contact Us option and click on “Local Offices.”

## **The Taxpayer Advocate Service (TAS) Is Here To Help You What Is TAS?**

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [\*Taxpayer Bill of Rights\*](#).

## **How Can You Learn About Your Taxpayer Rights?**

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [\*TaxpayerAdvocate.IRS.gov\*](#) to help you understand what these rights mean to you and how they apply. These are ***your*** rights. Know them. Use them.



## **What Can TAS Do for You?**

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

## **How Can You Reach TAS?**

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). To find your advocate's number:

- Go to [TaxpayerAdvocate.IRS.gov/Contact-Us](https://TaxpayerAdvocate.IRS.gov/Contact-Us);
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at [IRS.gov/pub/irspdf/p1546.pdf](https://IRS.gov/pub/irspdf/p1546.pdf);
- Call the IRS toll free at 800-TAX-FORM (800-829-3676) to order a copy of Pub. 1546;
- Check your local directory; or
- Call TAS toll free at 877-777-4778. report it to TAS at [IRS.gov/SAMS](https://IRS.gov/SAMS). Be sure to not include any personal taxpayer information.

## **How Else Does TAS Help Taxpayers?**

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues,