

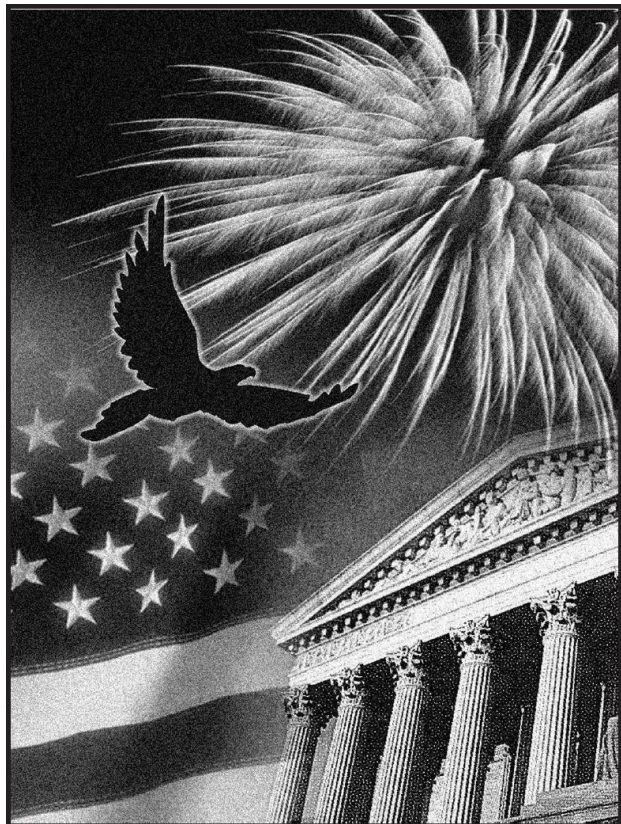
Publication 15-T

Federal Income Tax Withholding Method

For use in preparing

2026 Returns

Volume 2 of 2



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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 work-sheet 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

		<i>Keep for Your Records</i>	
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 Tentative Withholding Amount		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. This is the amount to withhold from the employee’s wages this pay period	2b	\$ <u> </u>

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2026 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:										
But less At least than		0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$375	\$385	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$395	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395	\$405	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$405	\$415	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$425	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$435	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$445	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$455	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$465	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$465	\$475	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$485	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485	\$495	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$495	\$505	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$505	\$515	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$515	\$525	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$525	\$535	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$535	\$545	\$17	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$545	\$555	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$555	\$565	\$19	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$565	\$575	\$20	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$575	\$585	\$21	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$585	\$595	\$22	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$595	\$605	\$23	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$605	\$615	\$24	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$615	\$625	\$25	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$635	\$26	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$635	\$645	\$27	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$645	\$655	\$28	\$20	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$655	\$665	\$29	\$21	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$665	\$675	\$30	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$675	\$685	\$31	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$685	\$695	\$32	\$24	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$695	\$705	\$33	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$705	\$715	\$34	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$715	\$725	\$35	\$27	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$725	\$735	\$36	\$28	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$735	\$745	\$37	\$29	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$745	\$755	\$38	\$30	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$755	\$765	\$39	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$765	\$775	\$40	\$32	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$775	\$785	\$41	\$33	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$785	\$795	\$42	\$34	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0
\$795	\$805	\$43	\$35	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0
\$805	\$815	\$44	\$36	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0
\$815	\$825	\$45	\$37	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0
\$825	\$835	\$46	\$38	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0
\$835	\$845	\$47	\$39	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0
\$845	\$855	\$48	\$40	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0
\$855	\$870	\$49	\$41	\$33	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0
\$870	\$885	\$51	\$42	\$34	\$26	\$18	\$9	\$1	\$0	\$0	\$0	\$0

2026 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:										
\$885	\$900	\$53	\$44	\$36	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0
\$900	\$915	\$55	\$45	\$37	\$29	\$21	\$12	\$4	\$0	\$0	\$0	\$0
\$915	\$930	\$57	\$47	\$39	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0
\$930	\$945	\$58	\$49	\$40	\$32	\$24	\$15	\$7	\$0	\$0	\$0	\$0
\$945	\$960	\$60	\$50	\$42	\$33	\$25	\$17	\$9	\$0	\$0	\$0	\$0
\$960	\$975	\$62	\$52	\$43	\$35	\$27	\$18	\$10	\$2	\$0	\$0	\$0
\$975	\$990	\$64	\$54	\$45	\$36	\$28	\$20	\$12	\$3	\$0	\$0	\$0
\$990	\$1,005	\$66	\$56	\$46	\$38	\$30	\$21	\$13	\$5	\$0	\$0	\$0
\$1,005	\$1,020	\$67	\$58	\$48	\$39	\$31	\$23	\$15	\$6	\$0	\$0	\$0
\$1,020	\$1,035	\$69	\$59	\$49	\$41	\$33	\$24	\$16	\$8	\$0	\$0	\$0
\$1,035	\$1,050	\$71	\$61	\$51	\$42	\$34	\$26	\$18	\$9	\$1	\$0	\$0
\$1,050	\$1,065	\$73	\$63	\$53	\$44	\$36	\$27	\$19	\$11	\$2	\$0	\$0
\$1,065	\$1,080	\$75	\$65	\$55	\$45	\$37	\$29	\$21	\$12	\$4	\$0	\$0
\$1,080	\$1,095	\$76	\$67	\$57	\$47	\$39	\$30	\$22	\$14	\$5	\$0	\$0
\$1,095	\$1,110	\$78	\$68	\$58	\$48	\$40	\$32	\$24	\$15	\$7	\$0	\$0
\$1,110	\$1,125	\$80	\$70	\$60	\$50	\$42	\$33	\$25	\$17	\$8	\$0	\$0
\$1,125	\$1,140	\$82	\$72	\$62	\$52	\$43	\$35	\$27	\$18	\$10	\$2	\$0
\$1,140	\$1,155	\$84	\$74	\$64	\$54	\$45	\$36	\$28	\$20	\$11	\$3	\$0
\$1,155	\$1,170	\$85	\$76	\$66	\$56	\$46	\$38	\$30	\$21	\$13	\$5	\$0
\$1,170	\$1,185	\$87	\$77	\$67	\$57	\$48	\$39	\$31	\$23	\$14	\$6	\$0
\$1,185	\$1,200	\$89	\$79	\$69	\$59	\$49	\$41	\$33	\$24	\$16	\$8	\$0
\$1,200	\$1,215	\$91	\$81	\$71	\$61	\$51	\$42	\$34	\$26	\$17	\$9	\$1
\$1,215	\$1,230	\$93	\$83	\$73	\$63	\$53	\$44	\$36	\$27	\$19	\$11	\$2
\$1,230	\$1,245	\$94	\$85	\$75	\$65	\$55	\$45	\$37	\$29	\$20	\$12	\$4
\$1,245	\$1,260	\$96	\$86	\$76	\$66	\$57	\$47	\$39	\$30	\$22	\$14	\$5
\$1,260	\$1,275	\$98	\$88	\$78	\$68	\$58	\$48	\$40	\$32	\$23	\$15	\$7
\$1,275	\$1,290	\$100	\$90	\$80	\$70	\$60	\$50	\$42	\$33	\$25	\$17	\$8
\$1,290	\$1,305	\$102	\$92	\$82	\$72	\$62	\$52	\$43	\$35	\$26	\$18	\$10
\$1,305	\$1,320	\$103	\$94	\$84	\$74	\$64	\$54	\$45	\$36	\$28	\$20	\$11
\$1,320	\$1,335	\$105	\$95	\$85	\$75	\$66	\$56	\$46	\$38	\$29	\$21	\$13
\$1,335	\$1,350	\$107	\$97	\$87	\$77	\$67	\$57	\$48	\$39	\$31	\$23	\$14
\$1,350	\$1,365	\$109	\$99	\$89	\$79	\$69	\$59	\$49	\$41	\$32	\$24	\$16
\$1,365	\$1,380	\$111	\$101	\$91	\$81	\$71	\$61	\$51	\$42	\$34	\$26	\$17
\$1,380	\$1,395	\$112	\$103	\$93	\$83	\$73	\$63	\$53	\$44	\$35	\$27	\$19
\$1,395	\$1,410	\$114	\$104	\$94	\$84	\$75	\$65	\$55	\$45	\$37	\$29	\$20
\$1,410	\$1,425	\$116	\$106	\$96	\$86	\$76	\$66	\$56	\$47	\$38	\$30	\$22
\$1,425	\$1,440	\$118	\$108	\$98	\$88	\$78	\$68	\$58	\$48	\$40	\$32	\$23
\$1,440	\$1,455	\$120	\$110	\$100	\$90	\$80	\$70	\$60	\$50	\$41	\$33	\$25
\$1,455	\$1,470	\$121	\$112	\$102	\$92	\$82	\$72	\$62	\$52	\$43	\$35	\$26
\$1,470	\$1,485	\$123	\$113	\$103	\$93	\$84	\$74	\$64	\$54	\$44	\$36	\$28
\$1,485	\$1,500	\$125	\$115	\$105	\$95	\$85	\$75	\$65	\$56	\$46	\$38	\$29
\$1,500	\$1,515	\$127	\$117	\$107	\$97	\$87	\$77	\$67	\$57	\$47	\$39	\$31
\$1,515	\$1,530	\$129	\$119	\$109	\$99	\$89	\$79	\$69	\$59	\$49	\$41	\$32
\$1,530	\$1,545	\$130	\$121	\$111	\$101	\$91	\$81	\$71	\$61	\$51	\$42	\$34
\$1,545	\$1,560	\$132	\$122	\$112	\$102	\$93	\$83	\$73	\$63	\$53	\$44	\$35
\$1,560	\$1,575	\$134	\$124	\$114	\$104	\$94	\$84	\$74	\$65	\$55	\$45	\$37
\$1,575	\$1,590	\$136	\$126	\$116	\$106	\$96	\$86	\$76	\$66	\$56	\$47	\$38
\$1,590	\$1,605	\$138	\$128	\$118	\$108	\$98	\$88	\$78	\$68	\$58	\$48	\$40
\$1,605	\$1,620	\$139	\$130	\$120	\$110	\$100	\$90	\$80	\$70	\$60	\$50	\$41
\$1,620	\$1,635	\$141	\$131	\$121	\$111	\$102	\$92	\$82	\$72	\$62	\$52	\$43
\$1,635	\$1,650	\$143	\$133	\$123	\$113	\$103	\$93	\$83	\$74	\$64	\$54	\$44

2026 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:										
\$1,650	\$1,665	\$145	\$135	\$125	\$115	\$105	\$95	\$85	\$75	\$65	\$56	\$46
\$1,665	\$1,680	\$147	\$137	\$127	\$117	\$107	\$97	\$87	\$77	\$67	\$57	\$47
\$1,680	\$1,695	\$148	\$139	\$129	\$119	\$109	\$99	\$89	\$79	\$69	\$59	\$49
\$1,695	\$1,710	\$150	\$140	\$130	\$120	\$111	\$101	\$91	\$81	\$71	\$61	\$51
\$1,710	\$1,725	\$152	\$142	\$132	\$122	\$112	\$102	\$92	\$83	\$73	\$63	\$53
\$1,725	\$1,740	\$154	\$144	\$134	\$124	\$114	\$104	\$94	\$84	\$74	\$65	\$55
\$1,740	\$1,755	\$156	\$146	\$136	\$126	\$116	\$106	\$96	\$86	\$76	\$66	\$56
\$1,755	\$1,770	\$157	\$148	\$138	\$128	\$118	\$108	\$98	\$88	\$78	\$68	\$58
\$1,770	\$1,785	\$159	\$149	\$139	\$129	\$120	\$110	\$100	\$90	\$80	\$70	\$60
\$1,785	\$1,800	\$161	\$151	\$141	\$131	\$121	\$111	\$101	\$92	\$82	\$72	\$62
\$1,800	\$1,815	\$163	\$153	\$143	\$133	\$123	\$113	\$103	\$93	\$83	\$74	\$64
\$1,815	\$1,830	\$165	\$155	\$145	\$135	\$125	\$115	\$105	\$95	\$85	\$75	\$65
\$1,830	\$1,845	\$166	\$157	\$147	\$137	\$127	\$117	\$107	\$97	\$87	\$77	\$67
\$1,845	\$1,860	\$168	\$158	\$148	\$138	\$129	\$119	\$109	\$99	\$89	\$79	\$69
\$1,860	\$1,875	\$170	\$160	\$150	\$140	\$130	\$120	\$110	\$101	\$91	\$81	\$71
\$1,875	\$1,890	\$172	\$162	\$152	\$142	\$132	\$122	\$112	\$102	\$92	\$83	\$73
\$1,890	\$1,905	\$174	\$164	\$154	\$144	\$134	\$124	\$114	\$104	\$94	\$84	\$74
\$1,905	\$1,920	\$175	\$166	\$156	\$146	\$136	\$126	\$116	\$106	\$96	\$86	\$76
\$1,920	\$1,935	\$177	\$167	\$157	\$147	\$138	\$128	\$118	\$108	\$98	\$88	\$78

2026 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	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$145	\$155	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$155	\$165	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$165	\$175	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$175	\$185	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$185	\$195	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$195	\$205	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$205	\$215	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$215	\$225	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$225	\$235	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$235	\$245	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$245	\$255	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$255	\$265	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$265	\$275	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$275	\$285	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$285	\$295	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$295	\$305	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$305	\$315	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$315	\$325	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$325	\$335	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$335	\$345	\$20	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$345	\$355	\$21	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$355	\$365	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$365	\$375	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$375	\$385	\$24	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$400	\$25	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$415	\$27	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$430	\$29	\$20	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$445	\$30	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$460	\$32	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$475	\$34	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$490	\$36	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$505	\$38	\$28	\$19	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$505	\$520	\$39	\$30	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$535	\$41	\$31	\$22	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$535	\$550	\$43	\$33	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$565	\$45	\$35	\$25	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$565	\$580	\$47	\$37	\$27	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0
\$580	\$595	\$48	\$39	\$29	\$20	\$11	\$3	\$0	\$0	\$0	\$0	\$0
\$595	\$610	\$50	\$40	\$30	\$21	\$13	\$4	\$0	\$0	\$0	\$0	\$0
\$610	\$625	\$52	\$42	\$32	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0
\$625	\$640	\$54	\$44	\$34	\$24	\$16	\$7	\$0	\$0	\$0	\$0	\$0
\$640	\$655	\$56	\$46	\$36	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0
\$655	\$670	\$57	\$48	\$38	\$28	\$19	\$10	\$2	\$0	\$0	\$0	\$0
\$670	\$685	\$59	\$49	\$39	\$29	\$20	\$12	\$4	\$0	\$0	\$0	\$0
\$685	\$700	\$61	\$51	\$41	\$31	\$22	\$13	\$5	\$0	\$0	\$0	\$0
\$700	\$715	\$63	\$53	\$43	\$33	\$23	\$15	\$7	\$0	\$0	\$0	\$0
\$715	\$730	\$65	\$55	\$45	\$35	\$25	\$16	\$8	\$0	\$0	\$0	\$0
\$730	\$745	\$66	\$57	\$47	\$37	\$27	\$18	\$10	\$1	\$0	\$0	\$0
\$745	\$760	\$68	\$58	\$48	\$38	\$29	\$19	\$11	\$3	\$0	\$0	\$0
\$760	\$775	\$70	\$60	\$50	\$40	\$30	\$21	\$13	\$4	\$0	\$0	\$0

2026 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:										
But less At least	than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$775	\$790	\$72	\$62	\$52	\$42	\$32	\$22	\$14	\$6	\$0	\$0	\$0
\$790	\$805	\$74	\$64	\$54	\$44	\$34	\$24	\$16	\$7	\$0	\$0	\$0
\$805	\$820	\$75	\$66	\$56	\$46	\$36	\$26	\$17	\$9	\$1	\$0	\$0
\$820	\$835	\$77	\$67	\$57	\$47	\$38	\$28	\$19	\$10	\$2	\$0	\$0
\$835	\$850	\$79	\$69	\$59	\$49	\$39	\$29	\$20	\$12	\$4	\$0	\$0
\$850	\$865	\$81	\$71	\$61	\$51	\$41	\$31	\$22	\$13	\$5	\$0	\$0
\$865	\$880	\$83	\$73	\$63	\$53	\$43	\$33	\$23	\$15	\$7	\$0	\$0
\$880	\$895	\$84	\$75	\$65	\$55	\$45	\$35	\$25	\$16	\$8	\$0	\$0
\$895	\$910	\$86	\$76	\$66	\$56	\$47	\$37	\$27	\$18	\$10	\$1	\$0
\$910	\$925	\$88	\$78	\$68	\$58	\$48	\$38	\$28	\$19	\$11	\$3	\$0
\$925	\$940	\$90	\$80	\$70	\$60	\$50	\$40	\$30	\$21	\$13	\$4	\$0
\$940	\$955	\$92	\$82	\$72	\$62	\$52	\$42	\$32	\$22	\$14	\$6	\$0
\$955	\$970	\$93	\$84	\$74	\$64	\$54	\$44	\$34	\$24	\$16	\$7	\$0
\$970	\$985	\$95	\$85	\$75	\$65	\$56	\$46	\$36	\$26	\$17	\$9	\$1
\$985	\$1,000	\$97	\$87	\$77	\$67	\$57	\$47	\$37	\$28	\$19	\$10	\$2
\$1,000	\$1,015	\$99	\$89	\$79	\$69	\$59	\$49	\$39	\$29	\$20	\$12	\$4
\$1,015	\$1,030	\$101	\$91	\$81	\$71	\$61	\$51	\$41	\$31	\$22	\$13	\$5
\$1,030	\$1,045	\$102	\$93	\$83	\$73	\$63	\$53	\$43	\$33	\$23	\$15	\$7
\$1,045	\$1,060	\$104	\$94	\$84	\$74	\$65	\$55	\$45	\$35	\$25	\$16	\$8
\$1,060	\$1,075	\$106	\$96	\$86	\$76	\$66	\$56	\$46	\$37	\$27	\$18	\$10
\$1,075	\$1,090	\$108	\$98	\$88	\$78	\$68	\$58	\$48	\$38	\$28	\$19	\$11
\$1,090	\$1,105	\$110	\$100	\$90	\$80	\$70	\$60	\$50	\$40	\$30	\$21	\$13
\$1,105	\$1,120	\$111	\$102	\$92	\$82	\$72	\$62	\$52	\$42	\$32	\$22	\$14
\$1,120	\$1,135	\$115	\$103	\$93	\$83	\$74	\$64	\$54	\$44	\$34	\$24	\$16
\$1,135	\$1,150	\$118	\$105	\$95	\$85	\$75	\$65	\$55	\$46	\$36	\$26	\$17
\$1,150	\$1,165	\$121	\$107	\$97	\$87	\$77	\$67	\$57	\$47	\$37	\$28	\$19
\$1,165	\$1,180	\$125	\$109	\$99	\$89	\$79	\$69	\$59	\$49	\$39	\$29	\$20
\$1,180	\$1,195	\$128	\$111	\$101	\$91	\$81	\$71	\$61	\$51	\$41	\$31	\$22
\$1,195	\$1,210	\$131	\$113	\$102	\$92	\$83	\$73	\$63	\$53	\$43	\$33	\$23
\$1,210	\$1,225	\$134	\$116	\$104	\$94	\$84	\$74	\$64	\$55	\$45	\$35	\$25
\$1,225	\$1,240	\$138	\$120	\$106	\$96	\$86	\$76	\$66	\$56	\$46	\$37	\$27
\$1,240	\$1,255	\$141	\$123	\$108	\$98	\$88	\$78	\$68	\$58	\$48	\$38	\$28
\$1,255	\$1,270	\$144	\$126	\$110	\$100	\$90	\$80	\$70	\$60	\$50	\$40	\$30
\$1,270	\$1,285	\$148	\$129	\$111	\$101	\$92	\$82	\$72	\$62	\$52	\$42	\$32
\$1,285	\$1,300	\$151	\$133	\$115	\$103	\$93	\$83	\$73	\$64	\$54	\$44	\$34
\$1,300	\$1,315	\$154	\$136	\$118	\$105	\$95	\$85	\$75	\$65	\$55	\$46	\$36
\$1,315	\$1,330	\$158	\$139	\$121	\$107	\$97	\$87	\$77	\$67	\$57	\$47	\$37
\$1,330	\$1,345	\$161	\$143	\$124	\$109	\$99	\$89	\$79	\$69	\$59	\$49	\$39
\$1,345	\$1,360	\$164	\$146	\$128	\$110	\$101	\$91	\$81	\$71	\$61	\$51	\$41
\$1,360	\$1,375	\$167	\$149	\$131	\$113	\$102	\$92	\$82	\$73	\$63	\$53	\$43
\$1,375	\$1,390	\$171	\$153	\$134	\$116	\$104	\$94	\$84	\$74	\$64	\$55	\$45
\$1,390	\$1,405	\$174	\$156	\$138	\$119	\$106	\$96	\$86	\$76	\$66	\$56	\$46
\$1,405	\$1,420	\$177	\$159	\$141	\$123	\$108	\$98	\$88	\$78	\$68	\$58	\$48
\$1,420	\$1,435	\$181	\$162	\$144	\$126	\$110	\$100	\$90	\$80	\$70	\$60	\$50
\$1,435	\$1,450	\$184	\$166	\$148	\$129	\$111	\$101	\$91	\$82	\$72	\$62	\$52
\$1,450	\$1,465	\$187	\$169	\$151	\$133	\$114	\$103	\$93	\$83	\$73	\$64	\$54
\$1,465	\$1,480	\$191	\$172	\$154	\$136	\$118	\$105	\$95	\$85	\$75	\$65	\$55
\$1,480	\$1,495	\$194	\$176	\$157	\$139	\$121	\$107	\$97	\$87	\$77	\$67	\$57
\$1,495	\$1,510	\$197	\$179	\$161	\$143	\$124	\$109	\$99	\$89	\$79	\$69	\$59
\$1,510	\$1,525	\$200	\$182	\$164	\$146	\$128	\$110	\$100	\$91	\$81	\$71	\$61
\$1,525	\$1,540	\$204	\$186	\$167	\$149	\$131	\$113	\$102	\$92	\$82	\$73	\$63

2026 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:										
\$1,540	\$1,555	\$207	\$189	\$171	\$152	\$134	\$116	\$104	\$94	\$84	\$74	\$64
\$1,555	\$1,570	\$210	\$192	\$174	\$156	\$138	\$119	\$106	\$96	\$86	\$76	\$66
\$1,570	\$1,585	\$214	\$195	\$177	\$159	\$141	\$123	\$108	\$98	\$88	\$78	\$68
\$1,585	\$1,600	\$217	\$199	\$181	\$162	\$144	\$126	\$109	\$100	\$90	\$80	\$70
\$1,600	\$1,615	\$220	\$202	\$184	\$166	\$147	\$129	\$111	\$101	\$91	\$82	\$72
\$1,615	\$1,630	\$224	\$205	\$187	\$169	\$151	\$133	\$114	\$103	\$93	\$83	\$73
\$1,630	\$1,645	\$227	\$209	\$190	\$172	\$154	\$136	\$118	\$105	\$95	\$85	\$75
\$1,645	\$1,660	\$230	\$212	\$194	\$176	\$157	\$139	\$121	\$107	\$97	\$87	\$77
\$1,660	\$1,675	\$233	\$215	\$197	\$179	\$161	\$142	\$124	\$109	\$99	\$89	\$79
\$1,675	\$1,690	\$237	\$219	\$200	\$182	\$164	\$146	\$128	\$110	\$100	\$91	\$81
\$1,690	\$1,705	\$240	\$222	\$204	\$185	\$167	\$149	\$131	\$113	\$102	\$92	\$82
\$1,705	\$1,720	\$243	\$225	\$207	\$189	\$171	\$152	\$134	\$116	\$104	\$94	\$84
\$1,720	\$1,735	\$247	\$228	\$210	\$192	\$174	\$156	\$137	\$119	\$106	\$96	\$86
\$1,735	\$1,750	\$250	\$232	\$214	\$195	\$177	\$159	\$141	\$123	\$108	\$98	\$88
\$1,750	\$1,765	\$253	\$235	\$217	\$199	\$180	\$162	\$144	\$126	\$109	\$100	\$90
\$1,765	\$1,780	\$257	\$238	\$220	\$202	\$184	\$166	\$147	\$129	\$111	\$101	\$91
\$1,780	\$1,795	\$260	\$242	\$223	\$205	\$187	\$169	\$151	\$132	\$114	\$103	\$93
\$1,795	\$1,810	\$263	\$245	\$227	\$209	\$190	\$172	\$154	\$136	\$118	\$105	\$95
\$1,810	\$1,825	\$266	\$248	\$230	\$212	\$194	\$175	\$157	\$139	\$121	\$107	\$97
\$1,825	\$1,840	\$270	\$252	\$233	\$215	\$197	\$179	\$161	\$142	\$124	\$109	\$99
\$1,840	\$1,855	\$273	\$255	\$237	\$218	\$200	\$182	\$164	\$146	\$127	\$110	\$100
\$1,855	\$1,870	\$276	\$258	\$240	\$222	\$204	\$185	\$167	\$149	\$131	\$113	\$102
\$1,870	\$1,885	\$280	\$261	\$243	\$225	\$207	\$189	\$170	\$152	\$134	\$116	\$104
\$1,885	\$1,900	\$283	\$265	\$247	\$228	\$210	\$192	\$174	\$156	\$137	\$119	\$106
\$1,900	\$1,915	\$286	\$268	\$250	\$232	\$213	\$195	\$177	\$159	\$141	\$122	\$108
\$1,915	\$1,930	\$290	\$271	\$253	\$235	\$217	\$199	\$180	\$162	\$144	\$126	\$109

2026 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
But less At least than		The Tentative Withholding Amount is:										
\$0	\$745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$745	\$755	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$755	\$765	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$765	\$775	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$775	\$785	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$785	\$795	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$795	\$805	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$805	\$815	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$815	\$825	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$825	\$835	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$835	\$845	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$845	\$855	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$855	\$865	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$865	\$875	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$875	\$885	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$885	\$895	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$895	\$905	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$905	\$915	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$915	\$925	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$925	\$935	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$935	\$945	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$945	\$955	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$955	\$965	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$965	\$975	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$975	\$985	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$985	\$995	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$995	\$1,005	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,005	\$1,015	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,015	\$1,025	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,025	\$1,035	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,035	\$1,045	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,045	\$1,055	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,055	\$1,065	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,065	\$1,075	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,075	\$1,085	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,085	\$1,095	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,095	\$1,105	\$36	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,105	\$1,115	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,115	\$1,125	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,125	\$1,135	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,135	\$1,145	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,145	\$1,155	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,155	\$1,165	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,165	\$1,175	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,175	\$1,185	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,185	\$1,195	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,195	\$1,205	\$46	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,205	\$1,215	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,215	\$1,225	\$48	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,225	\$1,235	\$49	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,235	\$1,245	\$50	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2026 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:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$1,245	\$1,255	\$51	\$34	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,255	\$1,265	\$52	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,265	\$1,275	\$53	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,275	\$1,285	\$54	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,285	\$1,295	\$55	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,295	\$1,305	\$56	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,305	\$1,315	\$57	\$40	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,315	\$1,325	\$58	\$41	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,325	\$1,335	\$59	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,335	\$1,345	\$60	\$43	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,345	\$1,355	\$61	\$44	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,355	\$1,365	\$62	\$45	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,365	\$1,375	\$63	\$46	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,375	\$1,385	\$64	\$47	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,385	\$1,395	\$65	\$48	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,395	\$1,405	\$66	\$49	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,405	\$1,415	\$67	\$50	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,415	\$1,425	\$68	\$51	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$1,425	\$1,435	\$69	\$52	\$36	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,435	\$1,445	\$70	\$53	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$1,445	\$1,455	\$71	\$54	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,455	\$1,465	\$72	\$55	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$1,465	\$1,475	\$73	\$56	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,475	\$1,485	\$74	\$57	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,485	\$1,495	\$75	\$58	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$1,495	\$1,505	\$76	\$59	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$1,505	\$1,515	\$77	\$60	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$1,515	\$1,525	\$78	\$61	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0
\$1,525	\$1,535	\$79	\$62	\$46	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$1,535	\$1,545	\$80	\$63	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0
\$1,545	\$1,555	\$81	\$64	\$48	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$1,555	\$1,565	\$82	\$65	\$49	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$1,565	\$1,575	\$83	\$66	\$50	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0
\$1,575	\$1,585	\$84	\$67	\$51	\$34	\$18	\$1	\$0	\$0	\$0	\$0	\$0
\$1,585	\$1,595	\$85	\$68	\$52	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0
\$1,595	\$1,605	\$86	\$69	\$53	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0
\$1,605	\$1,615	\$87	\$70	\$54	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0
\$1,615	\$1,625	\$88	\$71	\$55	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0
\$1,625	\$1,635	\$89	\$72	\$56	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0
\$1,635	\$1,645	\$90	\$73	\$57	\$40	\$24	\$7	\$0	\$0	\$0	\$0	\$0
\$1,645	\$1,655	\$91	\$74	\$58	\$41	\$25	\$8	\$0	\$0	\$0	\$0	\$0
\$1,655	\$1,665	\$92	\$75	\$59	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0
\$1,665	\$1,675	\$93	\$76	\$60	\$43	\$27	\$10	\$0	\$0	\$0	\$0	\$0
\$1,675	\$1,685	\$94	\$77	\$61	\$44	\$28	\$11	\$0	\$0	\$0	\$0	\$0
\$1,685	\$1,695	\$95	\$78	\$62	\$45	\$29	\$12	\$0	\$0	\$0	\$0	\$0
\$1,695	\$1,705	\$96	\$79	\$63	\$46	\$30	\$13	\$0	\$0	\$0	\$0	\$0
\$1,705	\$1,755	\$99	\$82	\$66	\$49	\$33	\$16	\$0	\$0	\$0	\$0	\$0
\$1,755	\$1,805	\$105	\$87	\$71	\$54	\$38	\$21	\$5	\$0	\$0	\$0	\$0
\$1,805	\$1,855	\$111	\$92	\$76	\$59	\$43	\$26	\$10	\$0	\$0	\$0	\$0
\$1,855	\$1,905	\$117	\$98	\$81	\$64	\$48	\$31	\$15	\$0	\$0	\$0	\$0
\$1,905	\$1,955	\$123	\$104	\$86	\$69	\$53	\$36	\$20	\$3	\$0	\$0	\$0

2026 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:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$1,955	\$2,005	\$129	\$110	\$91	\$74	\$58	\$41	\$25	\$8	\$0	\$0	\$0
\$2,005	\$2,055	\$135	\$116	\$96	\$79	\$63	\$46	\$30	\$13	\$0	\$0	\$0
\$2,055	\$2,105	\$141	\$122	\$102	\$84	\$68	\$51	\$35	\$18	\$1	\$0	\$0
\$2,105	\$2,155	\$147	\$128	\$108	\$89	\$73	\$56	\$40	\$23	\$6	\$0	\$0
\$2,155	\$2,205	\$153	\$134	\$114	\$94	\$78	\$61	\$45	\$28	\$11	\$0	\$0
\$2,205	\$2,255	\$159	\$140	\$120	\$100	\$83	\$66	\$50	\$33	\$16	\$0	\$0
\$2,255	\$2,305	\$165	\$146	\$126	\$106	\$88	\$71	\$55	\$38	\$21	\$5	\$0
\$2,305	\$2,355	\$171	\$152	\$132	\$112	\$93	\$76	\$60	\$43	\$26	\$10	\$0
\$2,355	\$2,405	\$177	\$158	\$138	\$118	\$98	\$81	\$65	\$48	\$31	\$15	\$0
\$2,405	\$2,455	\$183	\$164	\$144	\$124	\$104	\$86	\$70	\$53	\$36	\$20	\$3
\$2,455	\$2,505	\$189	\$170	\$150	\$130	\$110	\$91	\$75	\$58	\$41	\$25	\$8
\$2,505	\$2,555	\$195	\$176	\$156	\$136	\$116	\$96	\$80	\$63	\$46	\$30	\$13
\$2,555	\$2,605	\$201	\$182	\$162	\$142	\$122	\$102	\$85	\$68	\$51	\$35	\$18
\$2,605	\$2,655	\$207	\$188	\$168	\$148	\$128	\$108	\$90	\$73	\$56	\$40	\$23
\$2,655	\$2,705	\$213	\$194	\$174	\$154	\$134	\$114	\$95	\$78	\$61	\$45	\$28
\$2,705	\$2,755	\$219	\$200	\$180	\$160	\$140	\$120	\$100	\$83	\$66	\$50	\$33
\$2,755	\$2,805	\$225	\$206	\$186	\$166	\$146	\$126	\$106	\$88	\$71	\$55	\$38
\$2,805	\$2,855	\$231	\$212	\$192	\$172	\$152	\$132	\$112	\$93	\$76	\$60	\$43
\$2,855	\$2,905	\$237	\$218	\$198	\$178	\$158	\$138	\$118	\$99	\$81	\$65	\$48
\$2,905	\$2,955	\$243	\$224	\$204	\$184	\$164	\$144	\$124	\$105	\$86	\$70	\$53
\$2,955	\$3,005	\$249	\$230	\$210	\$190	\$170	\$150	\$130	\$111	\$91	\$75	\$58
\$3,005	\$3,055	\$255	\$236	\$216	\$196	\$176	\$156	\$136	\$117	\$97	\$80	\$63
\$3,055	\$3,105	\$261	\$242	\$222	\$202	\$182	\$162	\$142	\$123	\$103	\$85	\$68
\$3,105	\$3,155	\$267	\$248	\$228	\$208	\$188	\$168	\$148	\$129	\$109	\$90	\$73
\$3,155	\$3,205	\$273	\$254	\$234	\$214	\$194	\$174	\$154	\$135	\$115	\$95	\$78
\$3,205	\$3,255	\$279	\$260	\$240	\$220	\$200	\$180	\$160	\$141	\$121	\$101	\$83
\$3,255	\$3,305	\$285	\$266	\$246	\$226	\$206	\$186	\$166	\$147	\$127	\$107	\$88
\$3,305	\$3,355	\$291	\$272	\$252	\$232	\$212	\$192	\$172	\$153	\$133	\$113	\$93
\$3,355	\$3,405	\$297	\$278	\$258	\$238	\$218	\$198	\$178	\$159	\$139	\$119	\$99
\$3,405	\$3,455	\$303	\$284	\$264	\$244	\$224	\$204	\$184	\$165	\$145	\$125	\$105
\$3,455	\$3,505	\$309	\$290	\$270	\$250	\$230	\$210	\$190	\$171	\$151	\$131	\$111
\$3,505	\$3,555	\$315	\$296	\$276	\$256	\$236	\$216	\$196	\$177	\$157	\$137	\$117
\$3,555	\$3,605	\$321	\$302	\$282	\$262	\$242	\$222	\$202	\$183	\$163	\$143	\$123

2026 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:										
But less At least than		0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$290	\$300	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$300	\$310	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$320	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320	\$330	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$330	\$340	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$340	\$350	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$350	\$360	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$370	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370	\$380	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$380	\$390	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$390	\$400	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$410	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$410	\$420	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420	\$430	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$440	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$440	\$450	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$450	\$460	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$470	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$480	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$480	\$490	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$500	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$510	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$520	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$560	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$570	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$580	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$590	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$600	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$600	\$610	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$610	\$620	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$620	\$630	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$630	\$640	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$640	\$650	\$36	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$650	\$660	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$660	\$670	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$670	\$680	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$680	\$690	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$690	\$700	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$700	\$710	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$710	\$720	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$730	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$730	\$740	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$740	\$750	\$46	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$750	\$760	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$760	\$770	\$48	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$770	\$800	\$50	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$830	\$54	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2026 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:										
\$830	\$860	\$57	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$860	\$890	\$61	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$890	\$920	\$64	\$45	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$950	\$68	\$48	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$950	\$980	\$72	\$52	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$980	\$1,010	\$75	\$55	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,010	\$1,040	\$79	\$59	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,040	\$1,070	\$82	\$63	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$1,070	\$1,100	\$86	\$66	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0
\$1,100	\$1,130	\$90	\$70	\$50	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0
\$1,130	\$1,160	\$93	\$73	\$54	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0
\$1,160	\$1,190	\$97	\$77	\$57	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0
\$1,190	\$1,220	\$100	\$81	\$61	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0
\$1,220	\$1,250	\$104	\$84	\$64	\$45	\$29	\$12	\$0	\$0	\$0	\$0	\$0
\$1,250	\$1,280	\$108	\$88	\$68	\$48	\$32	\$15	\$0	\$0	\$0	\$0	\$0
\$1,280	\$1,310	\$111	\$91	\$72	\$52	\$35	\$18	\$1	\$0	\$0	\$0	\$0
\$1,310	\$1,340	\$115	\$95	\$75	\$55	\$38	\$21	\$4	\$0	\$0	\$0	\$0
\$1,340	\$1,370	\$118	\$99	\$79	\$59	\$41	\$24	\$7	\$0	\$0	\$0	\$0
\$1,370	\$1,400	\$122	\$102	\$82	\$63	\$44	\$27	\$10	\$0	\$0	\$0	\$0
\$1,400	\$1,430	\$126	\$106	\$86	\$66	\$47	\$30	\$13	\$0	\$0	\$0	\$0
\$1,430	\$1,460	\$129	\$109	\$90	\$70	\$50	\$33	\$16	\$0	\$0	\$0	\$0
\$1,460	\$1,490	\$133	\$113	\$93	\$73	\$53	\$36	\$19	\$3	\$0	\$0	\$0
\$1,490	\$1,520	\$136	\$117	\$97	\$77	\$57	\$39	\$22	\$6	\$0	\$0	\$0
\$1,520	\$1,550	\$140	\$120	\$100	\$81	\$61	\$42	\$25	\$9	\$0	\$0	\$0
\$1,550	\$1,580	\$144	\$124	\$104	\$84	\$64	\$45	\$28	\$12	\$0	\$0	\$0
\$1,580	\$1,610	\$147	\$127	\$108	\$88	\$68	\$48	\$31	\$15	\$0	\$0	\$0
\$1,610	\$1,640	\$151	\$131	\$111	\$91	\$71	\$52	\$34	\$18	\$1	\$0	\$0
\$1,640	\$1,670	\$154	\$135	\$115	\$95	\$75	\$55	\$37	\$21	\$4	\$0	\$0
\$1,670	\$1,700	\$158	\$138	\$118	\$99	\$79	\$59	\$40	\$24	\$7	\$0	\$0
\$1,700	\$1,730	\$162	\$142	\$122	\$102	\$82	\$62	\$43	\$27	\$10	\$0	\$0
\$1,730	\$1,760	\$165	\$145	\$126	\$106	\$86	\$66	\$46	\$30	\$13	\$0	\$0
\$1,760	\$1,790	\$169	\$149	\$129	\$109	\$89	\$70	\$50	\$33	\$16	\$0	\$0
\$1,790	\$1,820	\$172	\$153	\$133	\$113	\$93	\$73	\$53	\$36	\$19	\$3	\$0
\$1,820	\$1,850	\$176	\$156	\$136	\$117	\$97	\$77	\$57	\$39	\$22	\$6	\$0
\$1,850	\$1,880	\$180	\$160	\$140	\$120	\$100	\$80	\$61	\$42	\$25	\$9	\$0
\$1,880	\$1,910	\$183	\$163	\$144	\$124	\$104	\$84	\$64	\$45	\$28	\$12	\$0
\$1,910	\$1,940	\$187	\$167	\$147	\$127	\$107	\$88	\$68	\$48	\$31	\$15	\$0
\$1,940	\$1,970	\$190	\$171	\$151	\$131	\$111	\$91	\$71	\$52	\$34	\$18	\$1
\$1,970	\$2,000	\$194	\$174	\$154	\$135	\$115	\$95	\$75	\$55	\$37	\$21	\$4
\$2,000	\$2,030	\$198	\$178	\$158	\$138	\$118	\$98	\$79	\$59	\$40	\$24	\$7
\$2,030	\$2,060	\$201	\$181	\$162	\$142	\$122	\$102	\$82	\$62	\$43	\$27	\$10
\$2,060	\$2,090	\$205	\$185	\$165	\$145	\$125	\$106	\$86	\$66	\$46	\$30	\$13
\$2,090	\$2,120	\$208	\$189	\$169	\$149	\$129	\$109	\$89	\$70	\$50	\$33	\$16
\$2,120	\$2,150	\$212	\$192	\$172	\$153	\$133	\$113	\$93	\$73	\$53	\$36	\$19
\$2,150	\$2,180	\$216	\$196	\$176	\$156	\$136	\$116	\$97	\$77	\$57	\$39	\$22
\$2,180	\$2,210	\$219	\$199	\$180	\$160	\$140	\$120	\$100	\$80	\$60	\$42	\$25
\$2,210	\$2,240	\$223	\$203	\$183	\$163	\$143	\$124	\$104	\$84	\$64	\$45	\$28
\$2,240	\$2,290	\$231	\$208	\$188	\$168	\$148	\$128	\$109	\$89	\$69	\$49	\$32
\$2,290	\$2,340	\$242	\$214	\$194	\$174	\$154	\$134	\$115	\$95	\$75	\$55	\$37
\$2,340	\$2,390	\$253	\$220	\$200	\$180	\$160	\$140	\$121	\$101	\$81	\$61	\$42
\$2,390	\$2,440	\$264	\$228	\$206	\$186	\$166	\$146	\$127	\$107	\$87	\$67	\$47

2026 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:										
But less At least than		0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$2,440	\$2,490	\$275	\$239	\$212	\$192	\$172	\$152	\$133	\$113	\$93	\$73	\$53
\$2,490	\$2,540	\$286	\$250	\$218	\$198	\$178	\$158	\$139	\$119	\$99	\$79	\$59
\$2,540	\$2,590	\$297	\$261	\$225	\$204	\$184	\$164	\$145	\$125	\$105	\$85	\$65
\$2,590	\$2,640	\$308	\$272	\$236	\$210	\$190	\$170	\$151	\$131	\$111	\$91	\$71
\$2,640	\$2,690	\$319	\$283	\$247	\$216	\$196	\$176	\$157	\$137	\$117	\$97	\$77
\$2,690	\$2,740	\$330	\$294	\$258	\$222	\$202	\$182	\$163	\$143	\$123	\$103	\$83
\$2,740	\$2,790	\$341	\$305	\$269	\$232	\$208	\$188	\$169	\$149	\$129	\$109	\$89
\$2,790	\$2,840	\$352	\$316	\$280	\$243	\$214	\$194	\$175	\$155	\$135	\$115	\$95
\$2,840	\$2,890	\$363	\$327	\$291	\$254	\$220	\$200	\$181	\$161	\$141	\$121	\$101
\$2,890	\$2,940	\$374	\$338	\$302	\$265	\$229	\$206	\$187	\$167	\$147	\$127	\$107
\$2,940	\$2,990	\$385	\$349	\$313	\$276	\$240	\$212	\$193	\$173	\$153	\$133	\$113
\$2,990	\$3,040	\$396	\$360	\$324	\$287	\$251	\$218	\$199	\$179	\$159	\$139	\$119
\$3,040	\$3,090	\$407	\$371	\$335	\$298	\$262	\$226	\$205	\$185	\$165	\$145	\$125
\$3,090	\$3,140	\$418	\$382	\$346	\$309	\$273	\$237	\$211	\$191	\$171	\$151	\$131
\$3,140	\$3,190	\$429	\$393	\$357	\$320	\$284	\$248	\$217	\$197	\$177	\$157	\$137
\$3,190	\$3,240	\$440	\$404	\$368	\$331	\$295	\$259	\$223	\$203	\$183	\$163	\$143
\$3,240	\$3,290	\$451	\$415	\$379	\$342	\$306	\$270	\$233	\$209	\$189	\$169	\$149
\$3,290	\$3,340	\$462	\$426	\$390	\$353	\$317	\$281	\$244	\$215	\$195	\$175	\$155
\$3,340	\$3,390	\$473	\$437	\$401	\$364	\$328	\$292	\$255	\$221	\$201	\$181	\$161
\$3,390	\$3,440	\$484	\$448	\$412	\$375	\$339	\$303	\$266	\$230	\$207	\$187	\$167
\$3,440	\$3,490	\$495	\$459	\$423	\$386	\$350	\$314	\$277	\$241	\$213	\$193	\$173
\$3,490	\$3,540	\$506	\$470	\$434	\$397	\$361	\$325	\$288	\$252	\$219	\$199	\$179
\$3,540	\$3,590	\$517	\$481	\$445	\$408	\$372	\$336	\$299	\$263	\$226	\$205	\$185
\$3,590	\$3,640	\$528	\$492	\$456	\$419	\$383	\$347	\$310	\$274	\$237	\$211	\$191

2026 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:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$805	\$815	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$815	\$825	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$825	\$835	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$835	\$845	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$845	\$855	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$855	\$865	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$865	\$875	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$875	\$885	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$885	\$895	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$895	\$905	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$905	\$915	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$915	\$925	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$925	\$935	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$935	\$945	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$945	\$955	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$955	\$965	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$965	\$975	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$975	\$985	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$985	\$995	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$995	\$1,005	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,005	\$1,015	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,015	\$1,025	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,025	\$1,035	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,035	\$1,045	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,045	\$1,055	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,055	\$1,065	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,065	\$1,075	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,075	\$1,085	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,085	\$1,095	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,095	\$1,105	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,105	\$1,115	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,115	\$1,125	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,125	\$1,135	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,135	\$1,145	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,145	\$1,155	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,155	\$1,165	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,165	\$1,175	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,175	\$1,185	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,185	\$1,195	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,195	\$1,205	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,205	\$1,215	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,215	\$1,225	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,225	\$1,235	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,235	\$1,245	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,245	\$1,255	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,255	\$1,265	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,265	\$1,275	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,275	\$1,285	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,285	\$1,295	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,295	\$1,305	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2026 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:										
\$1,305	\$1,315	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,315	\$1,325	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,325	\$1,335	\$53	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,335	\$1,345	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,345	\$1,355	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,355	\$1,365	\$56	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,365	\$1,375	\$57	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,375	\$1,385	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,385	\$1,395	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,395	\$1,405	\$60	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,405	\$1,415	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,415	\$1,425	\$62	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,425	\$1,435	\$63	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,435	\$1,445	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,445	\$1,455	\$65	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,455	\$1,465	\$66	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,465	\$1,475	\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,475	\$1,485	\$68	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,485	\$1,495	\$69	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,495	\$1,505	\$70	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,505	\$1,515	\$71	\$53	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,515	\$1,525	\$72	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,525	\$1,535	\$73	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,535	\$1,545	\$74	\$56	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$1,545	\$1,555	\$75	\$57	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,555	\$1,565	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$1,565	\$1,575	\$77	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,575	\$1,585	\$78	\$60	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$1,585	\$1,595	\$79	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,595	\$1,605	\$80	\$62	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,605	\$1,615	\$81	\$63	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$1,615	\$1,625	\$82	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$1,625	\$1,635	\$83	\$65	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$1,635	\$1,645	\$84	\$66	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0
\$1,645	\$1,655	\$85	\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$1,655	\$1,665	\$86	\$68	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0
\$1,665	\$1,675	\$87	\$69	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$1,675	\$1,685	\$88	\$70	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$1,685	\$1,695	\$89	\$71	\$53	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0
\$1,695	\$1,705	\$90	\$72	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0
\$1,705	\$1,715	\$91	\$73	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0
\$1,715	\$1,725	\$92	\$74	\$56	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0
\$1,725	\$1,735	\$93	\$75	\$57	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0
\$1,735	\$1,745	\$94	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0
\$1,745	\$1,755	\$95	\$77	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0
\$1,755	\$1,765	\$96	\$78	\$60	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0
\$1,765	\$1,775	\$97	\$79	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0
\$1,775	\$1,785	\$98	\$80	\$62	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0
\$1,785	\$1,795	\$99	\$81	\$63	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0
\$1,795	\$1,805	\$100	\$82	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0
\$1,805	\$1,815	\$101	\$83	\$65	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0

2026 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:										
\$1,815	\$1,825	\$102	\$84	\$66	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0
\$1,825	\$1,835	\$103	\$85	\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0
\$1,835	\$1,845	\$104	\$86	\$68	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0
\$1,845	\$1,895	\$107	\$89	\$71	\$53	\$35	\$17	\$0	\$0	\$0	\$0	\$0
\$1,895	\$1,945	\$113	\$94	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0
\$1,945	\$1,995	\$119	\$99	\$81	\$63	\$45	\$27	\$9	\$0	\$0	\$0	\$0
\$1,995	\$2,045	\$125	\$104	\$86	\$68	\$50	\$32	\$14	\$0	\$0	\$0	\$0
\$2,045	\$2,095	\$131	\$110	\$91	\$73	\$55	\$37	\$19	\$1	\$0	\$0	\$0
\$2,095	\$2,145	\$137	\$116	\$96	\$78	\$60	\$42	\$24	\$6	\$0	\$0	\$0
\$2,145	\$2,195	\$143	\$122	\$101	\$83	\$65	\$47	\$29	\$11	\$0	\$0	\$0
\$2,195	\$2,245	\$149	\$128	\$106	\$88	\$70	\$52	\$34	\$16	\$0	\$0	\$0
\$2,245	\$2,295	\$155	\$134	\$112	\$93	\$75	\$57	\$39	\$21	\$3	\$0	\$0
\$2,295	\$2,345	\$161	\$140	\$118	\$98	\$80	\$62	\$44	\$26	\$8	\$0	\$0
\$2,345	\$2,395	\$167	\$146	\$124	\$103	\$85	\$67	\$49	\$31	\$13	\$0	\$0
\$2,395	\$2,445	\$173	\$152	\$130	\$109	\$90	\$72	\$54	\$36	\$18	\$0	\$0
\$2,445	\$2,495	\$179	\$158	\$136	\$115	\$95	\$77	\$59	\$41	\$23	\$5	\$0
\$2,495	\$2,545	\$185	\$164	\$142	\$121	\$100	\$82	\$64	\$46	\$28	\$10	\$0
\$2,545	\$2,595	\$191	\$170	\$148	\$127	\$105	\$87	\$69	\$51	\$33	\$15	\$0
\$2,595	\$2,645	\$197	\$176	\$154	\$133	\$111	\$92	\$74	\$56	\$38	\$20	\$2
\$2,645	\$2,695	\$203	\$182	\$160	\$139	\$117	\$97	\$79	\$61	\$43	\$25	\$7
\$2,695	\$2,745	\$209	\$188	\$166	\$145	\$123	\$102	\$84	\$66	\$48	\$30	\$12
\$2,745	\$2,795	\$215	\$194	\$172	\$151	\$129	\$108	\$89	\$71	\$53	\$35	\$17
\$2,795	\$2,845	\$221	\$200	\$178	\$157	\$135	\$114	\$94	\$76	\$58	\$40	\$22
\$2,845	\$2,895	\$227	\$206	\$184	\$163	\$141	\$120	\$99	\$81	\$63	\$45	\$27
\$2,895	\$2,945	\$233	\$212	\$190	\$169	\$147	\$126	\$104	\$86	\$68	\$50	\$32
\$2,945	\$2,995	\$239	\$218	\$196	\$175	\$153	\$132	\$110	\$91	\$73	\$55	\$37
\$2,995	\$3,045	\$245	\$224	\$202	\$181	\$159	\$138	\$116	\$96	\$78	\$60	\$42
\$3,045	\$3,095	\$251	\$230	\$208	\$187	\$165	\$144	\$122	\$101	\$83	\$65	\$47
\$3,095	\$3,145	\$257	\$236	\$214	\$193	\$171	\$150	\$128	\$107	\$88	\$70	\$52
\$3,145	\$3,195	\$263	\$242	\$220	\$199	\$177	\$156	\$134	\$113	\$93	\$75	\$57
\$3,195	\$3,245	\$269	\$248	\$226	\$205	\$183	\$162	\$140	\$119	\$98	\$80	\$62
\$3,245	\$3,295	\$275	\$254	\$232	\$211	\$189	\$168	\$146	\$125	\$103	\$85	\$67
\$3,295	\$3,345	\$281	\$260	\$238	\$217	\$195	\$174	\$152	\$131	\$109	\$90	\$72
\$3,345	\$3,395	\$287	\$266	\$244	\$223	\$201	\$180	\$158	\$137	\$115	\$95	\$77
\$3,395	\$3,445	\$293	\$272	\$250	\$229	\$207	\$186	\$164	\$143	\$121	\$100	\$82
\$3,445	\$3,495	\$299	\$278	\$256	\$235	\$213	\$192	\$170	\$149	\$127	\$106	\$87
\$3,495	\$3,545	\$305	\$284	\$262	\$241	\$219	\$198	\$176	\$155	\$133	\$112	\$92
\$3,545	\$3,595	\$311	\$290	\$268	\$247	\$225	\$204	\$182	\$161	\$139	\$118	\$97
\$3,595	\$3,645	\$317	\$296	\$274	\$253	\$231	\$210	\$188	\$167	\$145	\$124	\$102
\$3,645	\$3,695	\$323	\$302	\$280	\$259	\$237	\$216	\$194	\$173	\$151	\$130	\$108
\$3,695	\$3,745	\$329	\$308	\$286	\$265	\$243	\$222	\$200	\$179	\$157	\$136	\$114
\$3,745	\$3,795	\$335	\$314	\$292	\$271	\$249	\$228	\$206	\$185	\$163	\$142	\$120
\$3,795	\$3,845	\$341	\$320	\$298	\$277	\$255	\$234	\$212	\$191	\$169	\$148	\$126

2026 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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$425	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$435	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$445	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$455	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$465	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$465	\$475	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$485	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485	\$495	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$495	\$505	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$505	\$515	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$515	\$525	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$525	\$535	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$535	\$545	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$545	\$555	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$555	\$565	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$565	\$575	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$575	\$585	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$585	\$595	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$595	\$605	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$605	\$615	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$615	\$625	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$635	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$635	\$645	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$645	\$655	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$655	\$665	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$665	\$675	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$675	\$685	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$685	\$695	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$695	\$705	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$705	\$715	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$715	\$725	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$725	\$735	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$735	\$745	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$745	\$755	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$755	\$765	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$765	\$775	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$775	\$785	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$785	\$795	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$795	\$805	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$805	\$815	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2026 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:										
\$815	\$825	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$825	\$835	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$835	\$885	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$885	\$935	\$61	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$935	\$985	\$67	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$985	\$1,035	\$73	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,035	\$1,085	\$79	\$58	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,085	\$1,135	\$85	\$64	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,135	\$1,185	\$91	\$70	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$1,185	\$1,235	\$97	\$76	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0
\$1,235	\$1,285	\$103	\$82	\$60	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0
\$1,285	\$1,335	\$109	\$88	\$66	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0
\$1,335	\$1,385	\$115	\$94	\$72	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0
\$1,385	\$1,435	\$121	\$100	\$78	\$57	\$38	\$20	\$2	\$0	\$0	\$0	\$0
\$1,435	\$1,485	\$127	\$106	\$84	\$63	\$43	\$25	\$7	\$0	\$0	\$0	\$0
\$1,485	\$1,535	\$133	\$112	\$90	\$69	\$48	\$30	\$12	\$0	\$0	\$0	\$0
\$1,535	\$1,585	\$139	\$118	\$96	\$75	\$53	\$35	\$17	\$0	\$0	\$0	\$0
\$1,585	\$1,635	\$145	\$124	\$102	\$81	\$59	\$40	\$22	\$4	\$0	\$0	\$0
\$1,635	\$1,685	\$151	\$130	\$108	\$87	\$65	\$45	\$27	\$9	\$0	\$0	\$0
\$1,685	\$1,735	\$157	\$136	\$114	\$93	\$71	\$50	\$32	\$14	\$0	\$0	\$0
\$1,735	\$1,785	\$163	\$142	\$120	\$99	\$77	\$56	\$37	\$19	\$1	\$0	\$0
\$1,785	\$1,835	\$169	\$148	\$126	\$105	\$83	\$62	\$42	\$24	\$6	\$0	\$0
\$1,835	\$1,885	\$175	\$154	\$132	\$111	\$89	\$68	\$47	\$29	\$11	\$0	\$0
\$1,885	\$1,935	\$181	\$160	\$138	\$117	\$95	\$74	\$52	\$34	\$16	\$0	\$0
\$1,935	\$1,985	\$187	\$166	\$144	\$123	\$101	\$80	\$58	\$39	\$21	\$4	\$0
\$1,985	\$2,035	\$193	\$172	\$150	\$129	\$107	\$86	\$64	\$44	\$26	\$9	\$0
\$2,035	\$2,085	\$199	\$178	\$156	\$135	\$113	\$92	\$70	\$49	\$31	\$14	\$0
\$2,085	\$2,135	\$205	\$184	\$162	\$141	\$119	\$98	\$76	\$55	\$36	\$19	\$1
\$2,135	\$2,185	\$211	\$190	\$168	\$147	\$125	\$104	\$82	\$61	\$41	\$24	\$6
\$2,185	\$2,235	\$217	\$196	\$174	\$153	\$131	\$110	\$88	\$67	\$46	\$29	\$11
\$2,235	\$2,285	\$223	\$202	\$180	\$159	\$137	\$116	\$94	\$73	\$51	\$34	\$16
\$2,285	\$2,335	\$229	\$208	\$186	\$165	\$143	\$122	\$100	\$79	\$57	\$39	\$21
\$2,335	\$2,385	\$235	\$214	\$192	\$171	\$149	\$128	\$106	\$85	\$63	\$44	\$26
\$2,385	\$2,435	\$241	\$220	\$198	\$177	\$155	\$134	\$112	\$91	\$69	\$49	\$31
\$2,435	\$2,475	\$251	\$225	\$204	\$182	\$161	\$139	\$118	\$96	\$75	\$53	\$35
\$2,475	\$2,515	\$260	\$230	\$209	\$187	\$166	\$144	\$123	\$101	\$80	\$58	\$39
\$2,515	\$2,555	\$269	\$235	\$213	\$192	\$170	\$149	\$127	\$106	\$84	\$63	\$43
\$2,555	\$2,595	\$277	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89	\$68	\$47
\$2,595	\$2,635	\$286	\$247	\$223	\$201	\$180	\$158	\$137	\$115	\$94	\$72	\$51
\$2,635	\$2,675	\$295	\$256	\$228	\$206	\$185	\$163	\$142	\$120	\$99	\$77	\$56
\$2,675	\$2,715	\$304	\$264	\$233	\$211	\$190	\$168	\$147	\$125	\$104	\$82	\$61
\$2,715	\$2,755	\$313	\$273	\$237	\$216	\$194	\$173	\$151	\$130	\$108	\$87	\$65
\$2,755	\$2,795	\$321	\$282	\$243	\$221	\$199	\$178	\$156	\$135	\$113	\$92	\$70
\$2,795	\$2,835	\$330	\$291	\$251	\$225	\$204	\$182	\$161	\$139	\$118	\$96	\$75
\$2,835	\$2,875	\$339	\$300	\$260	\$230	\$209	\$187	\$166	\$144	\$123	\$101	\$80
\$2,875	\$2,915	\$348	\$308	\$269	\$235	\$214	\$192	\$171	\$149	\$128	\$106	\$85
\$2,915	\$2,955	\$357	\$317	\$278	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89
\$2,955	\$2,995	\$365	\$326	\$287	\$247	\$223	\$202	\$180	\$159	\$137	\$116	\$94
\$2,995	\$3,035	\$374	\$335	\$295	\$256	\$228	\$206	\$185	\$163	\$142	\$120	\$99
\$3,035	\$3,075	\$383	\$344	\$304	\$265	\$233	\$211	\$190	\$168	\$147	\$125	\$104
\$3,075	\$3,115	\$392	\$352	\$313	\$274	\$238	\$216	\$195	\$173	\$152	\$130	\$109

2026 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:										
\$3,115	\$3,155	\$401	\$361	\$322	\$282	\$243	\$221	\$199	\$178	\$156	\$135	\$113
\$3,155	\$3,195	\$409	\$370	\$331	\$291	\$252	\$226	\$204	\$183	\$161	\$140	\$118
\$3,195	\$3,235	\$418	\$379	\$339	\$300	\$261	\$230	\$209	\$187	\$166	\$144	\$123
\$3,235	\$3,275	\$427	\$388	\$348	\$309	\$269	\$235	\$214	\$192	\$171	\$149	\$128
\$3,275	\$3,315	\$436	\$396	\$357	\$318	\$278	\$240	\$219	\$197	\$176	\$154	\$133
\$3,315	\$3,355	\$445	\$405	\$366	\$326	\$287	\$248	\$223	\$202	\$180	\$159	\$137
\$3,355	\$3,395	\$453	\$414	\$375	\$335	\$296	\$256	\$228	\$207	\$185	\$164	\$142
\$3,395	\$3,435	\$462	\$423	\$383	\$344	\$305	\$265	\$233	\$211	\$190	\$168	\$147
\$3,435	\$3,475	\$471	\$432	\$392	\$353	\$313	\$274	\$238	\$216	\$195	\$173	\$152
\$3,475	\$3,515	\$480	\$440	\$401	\$362	\$322	\$283	\$243	\$221	\$200	\$178	\$157
\$3,515	\$3,555	\$489	\$449	\$410	\$370	\$331	\$292	\$252	\$226	\$204	\$183	\$161
\$3,555	\$3,595	\$497	\$458	\$419	\$379	\$340	\$300	\$261	\$231	\$209	\$188	\$166
\$3,595	\$3,635	\$506	\$467	\$427	\$388	\$349	\$309	\$270	\$235	\$214	\$192	\$171
\$3,635	\$3,675	\$515	\$476	\$436	\$397	\$357	\$318	\$279	\$240	\$219	\$197	\$176
\$3,675	\$3,715	\$524	\$484	\$445	\$406	\$366	\$327	\$287	\$248	\$224	\$202	\$181
\$3,715	\$3,755	\$533	\$493	\$454	\$414	\$375	\$336	\$296	\$257	\$228	\$207	\$185
\$3,755	\$3,795	\$541	\$502	\$463	\$423	\$384	\$344	\$305	\$266	\$233	\$212	\$190
\$3,795	\$3,835	\$550	\$511	\$471	\$432	\$393	\$353	\$314	\$274	\$238	\$216	\$195
\$3,835	\$3,875	\$559	\$520	\$480	\$441	\$401	\$362	\$323	\$283	\$244	\$221	\$200
\$3,875	\$3,915	\$568	\$528	\$489	\$450	\$410	\$371	\$331	\$292	\$252	\$226	\$205
\$3,915	\$3,955	\$577	\$537	\$498	\$458	\$419	\$380	\$340	\$301	\$261	\$231	\$209
\$3,955	\$3,995	\$585	\$546	\$507	\$467	\$428	\$388	\$349	\$310	\$270	\$236	\$214
\$3,995	\$4,035	\$594	\$555	\$515	\$476	\$437	\$397	\$358	\$318	\$279	\$240	\$219
\$4,035	\$4,075	\$603	\$564	\$524	\$485	\$445	\$406	\$367	\$327	\$288	\$248	\$224
\$4,075	\$4,115	\$612	\$572	\$533	\$494	\$454	\$415	\$375	\$336	\$296	\$257	\$229
\$4,115	\$4,155	\$621	\$581	\$542	\$502	\$463	\$424	\$384	\$345	\$305	\$266	\$233

2026 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:										
\$0	\$1,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,610	\$1,650	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,650	\$1,690	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,690	\$1,730	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,730	\$1,770	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,770	\$1,810	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,810	\$1,850	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,850	\$1,890	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,890	\$1,930	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,930	\$1,970	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,970	\$2,010	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,010	\$2,050	\$42	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,050	\$2,090	\$46	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,090	\$2,130	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,130	\$2,170	\$54	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,170	\$2,210	\$58	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,210	\$2,250	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,250	\$2,290	\$66	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,290	\$2,330	\$70	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,330	\$2,370	\$74	\$38	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,370	\$2,410	\$78	\$42	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,410	\$2,450	\$82	\$46	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,450	\$2,490	\$86	\$50	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,490	\$2,530	\$90	\$54	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,530	\$2,570	\$94	\$58	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,570	\$2,610	\$98	\$62	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,610	\$2,650	\$102	\$66	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,650	\$2,690	\$106	\$70	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,690	\$2,730	\$110	\$74	\$39	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,730	\$2,770	\$114	\$78	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,770	\$2,810	\$118	\$82	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,810	\$2,850	\$122	\$86	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,850	\$2,890	\$126	\$90	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,890	\$2,930	\$130	\$94	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,930	\$2,970	\$134	\$98	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,970	\$3,010	\$138	\$102	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$3,010	\$3,050	\$142	\$106	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$3,050	\$3,090	\$146	\$110	\$75	\$39	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$3,090	\$3,130	\$150	\$114	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$3,130	\$3,170	\$154	\$118	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$3,170	\$3,210	\$158	\$122	\$87	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$3,210	\$3,250	\$162	\$126	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0
\$3,250	\$3,290	\$166	\$130	\$95	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0
\$3,290	\$3,330	\$170	\$134	\$99	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0
\$3,330	\$3,370	\$174	\$138	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0
\$3,370	\$3,410	\$178	\$142	\$107	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0
\$3,410	\$3,450	\$182	\$146	\$111	\$75	\$39	\$3	\$0	\$0	\$0	\$0	\$0
\$3,450	\$3,490	\$186	\$150	\$115	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0
\$3,490	\$3,530	\$190	\$154	\$119	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0
\$3,530	\$3,570	\$194	\$158	\$123	\$87	\$51	\$15	\$0	\$0	\$0	\$0	\$0
\$3,570	\$3,610	\$198	\$162	\$127	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0

2026 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:										
\$3,610	\$3,650	\$202	\$166	\$131	\$95	\$59	\$23	\$0	\$0	\$0	\$0	\$0
\$3,650	\$3,690	\$206	\$170	\$135	\$99	\$63	\$27	\$0	\$0	\$0	\$0	\$0
\$3,690	\$3,750	\$212	\$175	\$140	\$104	\$68	\$32	\$0	\$0	\$0	\$0	\$0
\$3,750	\$3,810	\$219	\$181	\$146	\$110	\$74	\$38	\$2	\$0	\$0	\$0	\$0
\$3,810	\$3,870	\$226	\$187	\$152	\$116	\$80	\$44	\$8	\$0	\$0	\$0	\$0
\$3,870	\$3,930	\$234	\$193	\$158	\$122	\$86	\$50	\$14	\$0	\$0	\$0	\$0
\$3,930	\$3,990	\$241	\$199	\$164	\$128	\$92	\$56	\$20	\$0	\$0	\$0	\$0
\$3,990	\$4,050	\$248	\$205	\$170	\$134	\$98	\$62	\$26	\$0	\$0	\$0	\$0
\$4,050	\$4,110	\$255	\$212	\$176	\$140	\$104	\$68	\$32	\$0	\$0	\$0	\$0
\$4,110	\$4,170	\$262	\$219	\$182	\$146	\$110	\$74	\$38	\$2	\$0	\$0	\$0
\$4,170	\$4,230	\$270	\$227	\$188	\$152	\$116	\$80	\$44	\$8	\$0	\$0	\$0
\$4,230	\$4,290	\$277	\$234	\$194	\$158	\$122	\$86	\$50	\$14	\$0	\$0	\$0
\$4,290	\$4,350	\$284	\$241	\$200	\$164	\$128	\$92	\$56	\$20	\$0	\$0	\$0
\$4,350	\$4,410	\$291	\$248	\$206	\$170	\$134	\$98	\$62	\$26	\$0	\$0	\$0
\$4,410	\$4,470	\$298	\$255	\$212	\$176	\$140	\$104	\$68	\$32	\$0	\$0	\$0
\$4,470	\$4,530	\$306	\$263	\$220	\$182	\$146	\$110	\$74	\$38	\$3	\$0	\$0
\$4,530	\$4,590	\$313	\$270	\$227	\$188	\$152	\$116	\$80	\$44	\$9	\$0	\$0
\$4,590	\$4,650	\$320	\$277	\$234	\$194	\$158	\$122	\$86	\$50	\$15	\$0	\$0
\$4,650	\$4,710	\$327	\$284	\$241	\$200	\$164	\$128	\$92	\$56	\$21	\$0	\$0
\$4,710	\$4,770	\$334	\$291	\$248	\$206	\$170	\$134	\$98	\$62	\$27	\$0	\$0
\$4,770	\$4,830	\$342	\$299	\$256	\$213	\$176	\$140	\$104	\$68	\$33	\$0	\$0
\$4,830	\$4,890	\$349	\$306	\$263	\$220	\$182	\$146	\$110	\$74	\$39	\$3	\$0
\$4,890	\$4,950	\$356	\$313	\$270	\$227	\$188	\$152	\$116	\$80	\$45	\$9	\$0
\$4,950	\$5,010	\$363	\$320	\$277	\$234	\$194	\$158	\$122	\$86	\$51	\$15	\$0
\$5,010	\$5,070	\$370	\$327	\$284	\$241	\$200	\$164	\$128	\$92	\$57	\$21	\$0
\$5,070	\$5,130	\$378	\$335	\$292	\$249	\$206	\$170	\$134	\$98	\$63	\$27	\$0
\$5,130	\$5,190	\$385	\$342	\$299	\$256	\$213	\$176	\$140	\$104	\$69	\$33	\$0
\$5,190	\$5,250	\$392	\$349	\$306	\$263	\$220	\$182	\$146	\$110	\$75	\$39	\$3
\$5,250	\$5,310	\$399	\$356	\$313	\$270	\$227	\$188	\$152	\$116	\$81	\$45	\$9
\$5,310	\$5,370	\$406	\$363	\$320	\$277	\$234	\$194	\$158	\$122	\$87	\$51	\$15
\$5,370	\$5,430	\$414	\$371	\$328	\$285	\$242	\$200	\$164	\$128	\$93	\$57	\$21
\$5,430	\$5,490	\$421	\$378	\$335	\$292	\$249	\$206	\$170	\$134	\$99	\$63	\$27
\$5,490	\$5,550	\$428	\$385	\$342	\$299	\$256	\$213	\$176	\$140	\$105	\$69	\$33
\$5,550	\$5,610	\$435	\$392	\$349	\$306	\$263	\$220	\$182	\$146	\$111	\$75	\$39
\$5,610	\$5,670	\$442	\$399	\$356	\$313	\$270	\$227	\$188	\$152	\$117	\$81	\$45
\$5,670	\$5,730	\$450	\$407	\$364	\$321	\$278	\$235	\$194	\$158	\$123	\$87	\$51
\$5,730	\$5,790	\$457	\$414	\$371	\$328	\$285	\$242	\$200	\$164	\$129	\$93	\$57
\$5,790	\$5,850	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$170	\$135	\$99	\$63
\$5,850	\$5,910	\$471	\$428	\$385	\$342	\$299	\$256	\$213	\$176	\$141	\$105	\$69
\$5,910	\$5,970	\$478	\$435	\$392	\$349	\$306	\$263	\$220	\$182	\$147	\$111	\$75
\$5,970	\$6,030	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$188	\$153	\$117	\$81
\$6,030	\$6,090	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$194	\$159	\$123	\$87
\$6,090	\$6,150	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$200	\$165	\$129	\$93
\$6,150	\$6,210	\$507	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$171	\$135	\$99
\$6,210	\$6,270	\$514	\$471	\$428	\$385	\$342	\$299	\$256	\$213	\$177	\$141	\$105
\$6,270	\$6,330	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$183	\$147	\$111
\$6,330	\$6,390	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$189	\$153	\$117
\$6,390	\$6,450	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$195	\$159	\$123
\$6,450	\$6,510	\$543	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$201	\$165	\$129
\$6,510	\$6,570	\$550	\$507	\$464	\$421	\$378	\$335	\$292	\$249	\$207	\$171	\$135
\$6,570	\$6,630	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$177	\$141

2026 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:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$6,630	\$6,690	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$183	\$147
\$6,690	\$6,750	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$189	\$153
\$6,750	\$6,810	\$579	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$195	\$159
\$6,810	\$6,870	\$586	\$543	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$201	\$165
\$6,870	\$6,930	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207	\$171
\$6,930	\$6,990	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$177
\$6,990	\$7,050	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$183
\$7,050	\$7,110	\$615	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$189
\$7,110	\$7,170	\$622	\$579	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$195
\$7,170	\$7,230	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243	\$201
\$7,230	\$7,290	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207
\$7,290	\$7,350	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214
\$7,350	\$7,410	\$651	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221
\$7,410	\$7,470	\$658	\$615	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228
\$7,470	\$7,530	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279	\$236
\$7,530	\$7,590	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243
\$7,590	\$7,650	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250
\$7,650	\$7,710	\$687	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257
\$7,710	\$7,770	\$694	\$651	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264
\$7,770	\$7,830	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315	\$272
\$7,830	\$7,890	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279
\$7,890	\$7,950	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286
\$7,950	\$8,010	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293
\$8,010	\$8,070	\$730	\$687	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300
\$8,070	\$8,130	\$738	\$695	\$652	\$609	\$566	\$523	\$480	\$437	\$394	\$351	\$308
\$8,130	\$8,190	\$745	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315
\$8,190	\$8,250	\$752	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322
\$8,250	\$8,310	\$759	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329
\$8,310	\$8,370	\$766	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336

2026 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	\$630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$630	\$660	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$660	\$690	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$690	\$720	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$750	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$750	\$780	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$780	\$810	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$810	\$840	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$840	\$870	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$870	\$900	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$900	\$930	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$930	\$960	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$960	\$990	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$990	\$1,020	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,020	\$1,050	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,050	\$1,080	\$44	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,080	\$1,110	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,110	\$1,140	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,140	\$1,170	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,170	\$1,200	\$56	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,200	\$1,230	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,230	\$1,260	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,260	\$1,290	\$65	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,290	\$1,320	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,320	\$1,350	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,350	\$1,380	\$74	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,380	\$1,410	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,410	\$1,440	\$80	\$44	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,440	\$1,470	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,470	\$1,500	\$86	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,500	\$1,530	\$89	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,530	\$1,560	\$92	\$56	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,560	\$1,590	\$95	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,590	\$1,620	\$98	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,620	\$1,650	\$101	\$65	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,650	\$1,680	\$104	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,680	\$1,740	\$110	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,740	\$1,800	\$117	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,800	\$1,860	\$124	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,860	\$1,920	\$131	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,920	\$1,980	\$138	\$97	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,980	\$2,040	\$146	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,040	\$2,100	\$153	\$110	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$2,100	\$2,160	\$160	\$117	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$2,160	\$2,220	\$167	\$124	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$2,220	\$2,280	\$174	\$131	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0
\$2,280	\$2,340	\$182	\$139	\$97	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0
\$2,340	\$2,400	\$189	\$146	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0
\$2,400	\$2,460	\$196	\$153	\$110	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0
\$2,460	\$2,520	\$203	\$160	\$117	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0
\$2,520	\$2,580	\$210	\$167	\$124	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0

2026 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:										
But less At least than		0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$2,580	\$2,640	\$218	\$175	\$132	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0
\$2,640	\$2,700	\$225	\$182	\$139	\$97	\$61	\$25	\$0	\$0	\$0	\$0	\$0
\$2,700	\$2,760	\$232	\$189	\$146	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0
\$2,760	\$2,820	\$239	\$196	\$153	\$110	\$73	\$37	\$2	\$0	\$0	\$0	\$0
\$2,820	\$2,880	\$246	\$203	\$160	\$117	\$79	\$43	\$8	\$0	\$0	\$0	\$0
\$2,880	\$2,940	\$254	\$211	\$168	\$125	\$85	\$49	\$14	\$0	\$0	\$0	\$0
\$2,940	\$3,000	\$261	\$218	\$175	\$132	\$91	\$55	\$20	\$0	\$0	\$0	\$0
\$3,000	\$3,060	\$268	\$225	\$182	\$139	\$97	\$61	\$26	\$0	\$0	\$0	\$0
\$3,060	\$3,120	\$275	\$232	\$189	\$146	\$103	\$67	\$32	\$0	\$0	\$0	\$0
\$3,120	\$3,180	\$282	\$239	\$196	\$153	\$110	\$73	\$38	\$2	\$0	\$0	\$0
\$3,180	\$3,240	\$290	\$247	\$204	\$161	\$118	\$79	\$44	\$8	\$0	\$0	\$0
\$3,240	\$3,300	\$297	\$254	\$211	\$168	\$125	\$85	\$50	\$14	\$0	\$0	\$0
\$3,300	\$3,360	\$304	\$261	\$218	\$175	\$132	\$91	\$56	\$20	\$0	\$0	\$0
\$3,360	\$3,420	\$311	\$268	\$225	\$182	\$139	\$97	\$62	\$26	\$0	\$0	\$0
\$3,420	\$3,480	\$318	\$275	\$232	\$189	\$146	\$103	\$68	\$32	\$0	\$0	\$0
\$3,480	\$3,540	\$326	\$283	\$240	\$197	\$154	\$111	\$74	\$38	\$2	\$0	\$0
\$3,540	\$3,600	\$333	\$290	\$247	\$204	\$161	\$118	\$80	\$44	\$8	\$0	\$0
\$3,600	\$3,660	\$340	\$297	\$254	\$211	\$168	\$125	\$86	\$50	\$14	\$0	\$0
\$3,660	\$3,720	\$347	\$304	\$261	\$218	\$175	\$132	\$92	\$56	\$20	\$0	\$0
\$3,720	\$3,780	\$354	\$311	\$268	\$225	\$182	\$139	\$98	\$62	\$26	\$0	\$0
\$3,780	\$3,840	\$362	\$319	\$276	\$233	\$190	\$147	\$104	\$68	\$32	\$0	\$0
\$3,840	\$3,900	\$369	\$326	\$283	\$240	\$197	\$154	\$111	\$74	\$38	\$2	\$0
\$3,900	\$3,960	\$376	\$333	\$290	\$247	\$204	\$161	\$118	\$80	\$44	\$8	\$0
\$3,960	\$4,020	\$383	\$340	\$297	\$254	\$211	\$168	\$125	\$86	\$50	\$14	\$0
\$4,020	\$4,080	\$390	\$347	\$304	\$261	\$218	\$175	\$132	\$92	\$56	\$20	\$0
\$4,080	\$4,140	\$398	\$355	\$312	\$269	\$226	\$183	\$140	\$98	\$62	\$26	\$0
\$4,140	\$4,200	\$405	\$362	\$319	\$276	\$233	\$190	\$147	\$104	\$68	\$32	\$0
\$4,200	\$4,260	\$412	\$369	\$326	\$283	\$240	\$197	\$154	\$111	\$74	\$38	\$2
\$4,260	\$4,320	\$419	\$376	\$333	\$290	\$247	\$204	\$161	\$118	\$80	\$44	\$8
\$4,320	\$4,380	\$426	\$383	\$340	\$297	\$254	\$211	\$168	\$125	\$86	\$50	\$14
\$4,380	\$4,440	\$434	\$391	\$348	\$305	\$262	\$219	\$176	\$133	\$92	\$56	\$20
\$4,440	\$4,500	\$441	\$398	\$355	\$312	\$269	\$226	\$183	\$140	\$98	\$62	\$26
\$4,500	\$4,560	\$448	\$405	\$362	\$319	\$276	\$233	\$190	\$147	\$104	\$68	\$32
\$4,560	\$4,620	\$455	\$412	\$369	\$326	\$283	\$240	\$197	\$154	\$111	\$74	\$38
\$4,620	\$4,680	\$462	\$419	\$376	\$333	\$290	\$247	\$204	\$161	\$118	\$80	\$44
\$4,680	\$4,740	\$470	\$427	\$384	\$341	\$298	\$255	\$212	\$169	\$126	\$86	\$50
\$4,740	\$4,800	\$477	\$434	\$391	\$348	\$305	\$262	\$219	\$176	\$133	\$92	\$56
\$4,800	\$4,860	\$484	\$441	\$398	\$355	\$312	\$269	\$226	\$183	\$140	\$98	\$62
\$4,860	\$4,940	\$500	\$449	\$406	\$363	\$320	\$277	\$234	\$191	\$148	\$105	\$69
\$4,940	\$5,020	\$517	\$459	\$416	\$373	\$330	\$287	\$244	\$201	\$158	\$115	\$77
\$5,020	\$5,100	\$535	\$469	\$426	\$383	\$340	\$297	\$254	\$211	\$168	\$125	\$85
\$5,100	\$5,180	\$553	\$478	\$435	\$392	\$349	\$306	\$263	\$220	\$177	\$134	\$93
\$5,180	\$5,260	\$570	\$491	\$445	\$402	\$359	\$316	\$273	\$230	\$187	\$144	\$101
\$5,260	\$5,340	\$588	\$509	\$454	\$411	\$368	\$325	\$282	\$239	\$196	\$153	\$110
\$5,340	\$5,420	\$605	\$527	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$163	\$120
\$5,420	\$5,500	\$623	\$544	\$474	\$431	\$388	\$345	\$302	\$259	\$216	\$173	\$130
\$5,500	\$5,580	\$641	\$562	\$483	\$440	\$397	\$354	\$311	\$268	\$225	\$182	\$139
\$5,580	\$5,660	\$658	\$579	\$501	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$149
\$5,660	\$5,740	\$676	\$597	\$518	\$459	\$416	\$373	\$330	\$287	\$244	\$201	\$158
\$5,740	\$5,820	\$693	\$615	\$536	\$469	\$426	\$383	\$340	\$297	\$254	\$211	\$168
\$5,820	\$5,900	\$711	\$632	\$553	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178

2026 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:										
\$5,900	\$5,980	\$729	\$650	\$571	\$492	\$445	\$402	\$359	\$316	\$273	\$230	\$187
\$5,980	\$6,060	\$746	\$667	\$589	\$510	\$455	\$412	\$369	\$326	\$283	\$240	\$197
\$6,060	\$6,140	\$764	\$685	\$606	\$527	\$464	\$421	\$378	\$335	\$292	\$249	\$206
\$6,140	\$6,220	\$781	\$703	\$624	\$545	\$474	\$431	\$388	\$345	\$302	\$259	\$216
\$6,220	\$6,300	\$799	\$720	\$641	\$563	\$484	\$441	\$398	\$355	\$312	\$269	\$226
\$6,300	\$6,380	\$817	\$738	\$659	\$580	\$501	\$450	\$407	\$364	\$321	\$278	\$235
\$6,380	\$6,460	\$834	\$755	\$677	\$598	\$519	\$460	\$417	\$374	\$331	\$288	\$245
\$6,460	\$6,540	\$852	\$773	\$694	\$615	\$537	\$469	\$426	\$383	\$340	\$297	\$254
\$6,540	\$6,620	\$869	\$791	\$712	\$633	\$554	\$479	\$436	\$393	\$350	\$307	\$264
\$6,620	\$6,700	\$887	\$808	\$729	\$651	\$572	\$493	\$446	\$403	\$360	\$317	\$274
\$6,700	\$6,780	\$905	\$826	\$747	\$668	\$589	\$510	\$455	\$412	\$369	\$326	\$283
\$6,780	\$6,860	\$922	\$843	\$765	\$686	\$607	\$528	\$465	\$422	\$379	\$336	\$293
\$6,860	\$6,940	\$940	\$861	\$782	\$703	\$625	\$546	\$474	\$431	\$388	\$345	\$302
\$6,940	\$7,020	\$957	\$879	\$800	\$721	\$642	\$563	\$484	\$441	\$398	\$355	\$312
\$7,020	\$7,100	\$975	\$896	\$817	\$739	\$660	\$581	\$502	\$451	\$408	\$365	\$322
\$7,100	\$7,180	\$993	\$914	\$835	\$756	\$677	\$598	\$520	\$460	\$417	\$374	\$331
\$7,180	\$7,260	\$1,010	\$931	\$853	\$774	\$695	\$616	\$537	\$470	\$427	\$384	\$341
\$7,260	\$7,340	\$1,028	\$949	\$870	\$791	\$713	\$634	\$555	\$479	\$436	\$393	\$350
\$7,340	\$7,420	\$1,045	\$967	\$888	\$809	\$730	\$651	\$572	\$494	\$446	\$403	\$360
\$7,420	\$7,500	\$1,063	\$984	\$905	\$827	\$748	\$669	\$590	\$511	\$456	\$413	\$370
\$7,500	\$7,580	\$1,081	\$1,002	\$923	\$844	\$765	\$686	\$608	\$529	\$465	\$422	\$379
\$7,580	\$7,660	\$1,098	\$1,019	\$941	\$862	\$783	\$704	\$625	\$546	\$475	\$432	\$389
\$7,660	\$7,740	\$1,116	\$1,037	\$958	\$879	\$801	\$722	\$643	\$564	\$485	\$441	\$398
\$7,740	\$7,820	\$1,133	\$1,055	\$976	\$897	\$818	\$739	\$660	\$582	\$503	\$451	\$408
\$7,820	\$7,900	\$1,151	\$1,072	\$993	\$915	\$836	\$757	\$678	\$599	\$520	\$461	\$418
\$7,900	\$7,980	\$1,169	\$1,090	\$1,011	\$932	\$853	\$774	\$696	\$617	\$538	\$470	\$427
\$7,980	\$8,060	\$1,186	\$1,107	\$1,029	\$950	\$871	\$792	\$713	\$634	\$556	\$480	\$437
\$8,060	\$8,140	\$1,204	\$1,125	\$1,046	\$967	\$889	\$810	\$731	\$652	\$573	\$494	\$446
\$8,140	\$8,220	\$1,221	\$1,143	\$1,064	\$985	\$906	\$827	\$748	\$670	\$591	\$512	\$456

2026 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	\$75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$75	\$80	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$80	\$85	\$0.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$85	\$90	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$90	\$95	\$1.80	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$95	\$100	\$2.30	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$100	\$105	\$2.80	\$1.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$105	\$110	\$3.30	\$1.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$110	\$115	\$3.80	\$2.20	\$0.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$115	\$120	\$4.30	\$2.70	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$120	\$125	\$4.80	\$3.20	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$125	\$130	\$5.30	\$3.70	\$2.00	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$130	\$135	\$5.80	\$4.20	\$2.50	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$135	\$140	\$6.30	\$4.70	\$3.00	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$140	\$145	\$6.80	\$5.20	\$3.50	\$1.90	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$145	\$150	\$7.30	\$5.70	\$4.00	\$2.40	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$150	\$155	\$7.80	\$6.20	\$4.50	\$2.90	\$1.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$155	\$160	\$8.30	\$6.70	\$5.00	\$3.40	\$1.70	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$160	\$165	\$8.80	\$7.20	\$5.50	\$3.90	\$2.20	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$165	\$170	\$9.30	\$7.70	\$6.00	\$4.40	\$2.70	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$170	\$175	\$9.90	\$8.20	\$6.50	\$4.90	\$3.20	\$1.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$175	\$180	\$10.50	\$8.70	\$7.00	\$5.40	\$3.70	\$2.10	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00
\$180	\$185	\$11.10	\$9.20	\$7.50	\$5.90	\$4.20	\$2.60	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00
\$185	\$190	\$11.70	\$9.70	\$8.00	\$6.40	\$4.70	\$3.10	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00
\$190	\$195	\$12.30	\$10.30	\$8.50	\$6.90	\$5.20	\$3.60	\$1.90	\$0.30	\$0.00	\$0.00	\$0.00
\$195	\$200	\$12.90	\$10.90	\$9.00	\$7.40	\$5.70	\$4.10	\$2.40	\$0.80	\$0.00	\$0.00	\$0.00
\$200	\$205	\$13.50	\$11.50	\$9.50	\$7.90	\$6.20	\$4.60	\$2.90	\$1.30	\$0.00	\$0.00	\$0.00
\$205	\$210	\$14.10	\$12.10	\$10.10	\$8.40	\$6.70	\$5.10	\$3.40	\$1.80	\$0.10	\$0.00	\$0.00
\$210	\$215	\$14.70	\$12.70	\$10.70	\$8.90	\$7.20	\$5.60	\$3.90	\$2.30	\$0.60	\$0.00	\$0.00
\$215	\$220	\$15.30	\$13.30	\$11.30	\$9.40	\$7.70	\$6.10	\$4.40	\$2.80	\$1.10	\$0.00	\$0.00
\$220	\$225	\$15.90	\$13.90	\$11.90	\$9.90	\$8.20	\$6.60	\$4.90	\$3.30	\$1.60	\$0.00	\$0.00
\$225	\$230	\$16.50	\$14.50	\$12.50	\$10.50	\$8.70	\$7.10	\$5.40	\$3.80	\$2.10	\$0.40	\$0.00
\$230	\$235	\$17.10	\$15.10	\$13.10	\$11.10	\$9.20	\$7.60	\$5.90	\$4.30	\$2.60	\$0.90	\$0.00
\$235	\$240	\$17.70	\$15.70	\$13.70	\$11.70	\$9.70	\$8.10	\$6.40	\$4.80	\$3.10	\$1.40	\$0.00
\$240	\$245	\$18.30	\$16.30	\$14.30	\$12.30	\$10.30	\$8.60	\$6.90	\$5.30	\$3.60	\$1.90	\$0.30
\$245	\$250	\$18.90	\$16.90	\$14.90	\$12.90	\$10.90	\$9.10	\$7.40	\$5.80	\$4.10	\$2.40	\$0.80
\$250	\$255	\$19.50	\$17.50	\$15.50	\$13.50	\$11.50	\$9.60	\$7.90	\$6.30	\$4.60	\$2.90	\$1.30
\$255	\$260	\$20.10	\$18.10	\$16.10	\$14.10	\$12.10	\$10.20	\$8.40	\$6.80	\$5.10	\$3.40	\$1.80
\$260	\$265	\$20.70	\$18.70	\$16.70	\$14.70	\$12.70	\$10.80	\$8.90	\$7.30	\$5.60	\$3.90	\$2.30
\$265	\$270	\$21.30	\$19.30	\$17.30	\$15.30	\$13.30	\$11.40	\$9.40	\$7.80	\$6.10	\$4.40	\$2.80
\$270	\$275	\$21.90	\$19.90	\$17.90	\$15.90	\$13.90	\$12.00	\$10.00	\$8.30	\$6.60	\$4.90	\$3.30
\$275	\$280	\$22.50	\$20.50	\$18.50	\$16.50	\$14.50	\$12.60	\$10.60	\$8.80	\$7.10	\$5.40	\$3.80
\$280	\$285	\$23.10	\$21.10	\$19.10	\$17.10	\$15.10	\$13.20	\$11.20	\$9.30	\$7.60	\$5.90	\$4.30
\$285	\$290	\$23.70	\$21.70	\$19.70	\$17.70	\$15.70	\$13.80	\$11.80	\$9.80	\$8.10	\$6.40	\$4.80
\$290	\$295	\$24.30	\$22.30	\$20.30	\$18.30	\$16.30	\$14.40	\$12.40	\$10.40	\$8.60	\$6.90	\$5.30
\$295	\$300	\$24.90	\$22.90	\$20.90	\$18.90	\$16.90	\$15.00	\$13.00	\$11.00	\$9.10	\$7.40	\$5.80
\$300	\$305	\$25.50	\$23.50	\$21.50	\$19.50	\$17.50	\$15.60	\$13.60	\$11.60	\$9.60	\$7.90	\$6.30
\$305	\$310	\$26.10	\$24.10	\$22.10	\$20.10	\$18.10	\$16.20	\$14.20	\$12.20	\$10.20	\$8.40	\$6.80
\$310	\$315	\$26.70	\$24.70	\$22.70	\$20.70	\$18.70	\$16.80	\$14.80	\$12.80	\$10.80	\$8.90	\$7.30
\$315	\$320	\$27.30	\$25.30	\$23.30	\$21.30	\$19.30	\$17.40	\$15.40	\$13.40	\$11.40	\$9.40	\$7.80
\$320	\$325	\$27.90	\$25.90	\$23.90	\$21.90	\$19.90	\$18.00	\$16.00	\$14.00	\$12.00	\$10.00	\$8.30

2026 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:										
But less At least than		0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$325	\$330	\$28.50	\$26.50	\$24.50	\$22.50	\$20.50	\$18.60	\$16.60	\$14.60	\$12.60	\$10.60	\$8.80
\$330	\$335	\$29.10	\$27.10	\$25.10	\$23.10	\$21.10	\$19.20	\$17.20	\$15.20	\$13.20	\$11.20	\$9.30
\$335	\$340	\$29.70	\$27.70	\$25.70	\$23.70	\$21.70	\$19.80	\$17.80	\$15.80	\$13.80	\$11.80	\$9.80
\$340	\$345	\$30.30	\$28.30	\$26.30	\$24.30	\$22.30	\$20.40	\$18.40	\$16.40	\$14.40	\$12.40	\$10.40
\$345	\$350	\$30.90	\$28.90	\$26.90	\$24.90	\$22.90	\$21.00	\$19.00	\$17.00	\$15.00	\$13.00	\$11.00
\$350	\$355	\$31.50	\$29.50	\$27.50	\$25.50	\$23.50	\$21.60	\$19.60	\$17.60	\$15.60	\$13.60	\$11.60
\$355	\$360	\$32.10	\$30.10	\$28.10	\$26.10	\$24.10	\$22.20	\$20.20	\$18.20	\$16.20	\$14.20	\$12.20
\$360	\$365	\$32.70	\$30.70	\$28.70	\$26.70	\$24.70	\$22.80	\$20.80	\$18.80	\$16.80	\$14.80	\$12.80
\$365	\$370	\$33.30	\$31.30	\$29.30	\$27.30	\$25.30	\$23.40	\$21.40	\$19.40	\$17.40	\$15.40	\$13.40
\$370	\$375	\$33.90	\$31.90	\$29.90	\$27.90	\$25.90	\$24.00	\$22.00	\$20.00	\$18.00	\$16.00	\$14.00
\$375	\$380	\$34.50	\$32.50	\$30.50	\$28.50	\$26.50	\$24.60	\$22.60	\$20.60	\$18.60	\$16.60	\$14.60
\$380	\$385	\$35.10	\$33.10	\$31.10	\$29.10	\$27.10	\$25.20	\$23.20	\$21.20	\$19.20	\$17.20	\$15.20
\$385	\$390	\$35.70	\$33.70	\$31.70	\$29.70	\$27.70	\$25.80	\$23.80	\$21.80	\$19.80	\$17.80	\$15.80
\$390	\$395	\$36.30	\$34.30	\$32.30	\$30.30	\$28.30	\$26.40	\$24.40	\$22.40	\$20.40	\$18.40	\$16.40
\$395	\$400	\$36.90	\$34.90	\$32.90	\$30.90	\$28.90	\$27.00	\$25.00	\$23.00	\$21.00	\$19.00	\$17.00
\$400	\$405	\$37.50	\$35.50	\$33.50	\$31.50	\$29.50	\$27.60	\$25.60	\$23.60	\$21.60	\$19.60	\$17.60
\$405	\$410	\$38.10	\$36.10	\$34.10	\$32.10	\$30.10	\$28.20	\$26.20	\$24.20	\$22.20	\$20.20	\$18.20
\$410	\$415	\$38.70	\$36.70	\$34.70	\$32.70	\$30.70	\$28.80	\$26.80	\$24.80	\$22.80	\$20.80	\$18.80
\$415	\$420	\$39.30	\$37.30	\$35.30	\$33.30	\$31.30	\$29.40	\$27.40	\$25.40	\$23.40	\$21.40	\$19.40
\$420	\$425	\$39.90	\$37.90	\$35.90	\$33.90	\$31.90	\$30.00	\$28.00	\$26.00	\$24.00	\$22.00	\$20.00
\$425	\$430	\$40.50	\$38.50	\$36.50	\$34.50	\$32.50	\$30.60	\$28.60	\$26.60	\$24.60	\$22.60	\$20.60
\$430	\$435	\$41.10	\$39.10	\$37.10	\$35.10	\$33.10	\$31.20	\$29.20	\$27.20	\$25.20	\$23.20	\$21.20
\$435	\$440	\$41.70	\$39.70	\$37.70	\$35.70	\$33.70	\$31.80	\$29.80	\$27.80	\$25.80	\$23.80	\$21.80

2026 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:										
At least But less than		0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$30	\$35	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$35	\$40	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$40	\$45	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$45	\$50	\$1.90	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$50	\$55	\$2.40	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$55	\$60	\$2.90	\$1.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$60	\$65	\$3.40	\$1.70	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$65	\$70	\$3.90	\$2.20	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$70	\$75	\$4.40	\$2.70	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$75	\$80	\$4.90	\$3.20	\$1.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$80	\$85	\$5.50	\$3.70	\$2.10	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$85	\$90	\$6.10	\$4.20	\$2.60	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$90	\$95	\$6.70	\$4.70	\$3.10	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$95	\$100	\$7.30	\$5.30	\$3.60	\$1.90	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$100	\$105	\$7.90	\$5.90	\$4.10	\$2.40	\$0.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$105	\$110	\$8.50	\$6.50	\$4.60	\$2.90	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$110	\$115	\$9.10	\$7.10	\$5.10	\$3.40	\$1.80	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$115	\$120	\$9.70	\$7.70	\$5.70	\$3.90	\$2.30	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$120	\$125	\$10.30	\$8.30	\$6.30	\$4.40	\$2.80	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$125	\$130	\$10.90	\$8.90	\$6.90	\$4.90	\$3.30	\$1.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$130	\$135	\$11.50	\$9.50	\$7.50	\$5.50	\$3.80	\$2.10	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00
\$135	\$140	\$12.10	\$10.10	\$8.10	\$6.10	\$4.30	\$2.60	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00
\$140	\$145	\$12.70	\$10.70	\$8.70	\$6.70	\$4.80	\$3.10	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00
\$145	\$150	\$13.30	\$11.30	\$9.30	\$7.30	\$5.30	\$3.60	\$1.90	\$0.30	\$0.00	\$0.00	\$0.00
\$150	\$155	\$13.90	\$11.90	\$9.90	\$7.90	\$5.90	\$4.10	\$2.40	\$0.80	\$0.00	\$0.00	\$0.00
\$155	\$160	\$14.50	\$12.50	\$10.50	\$8.50	\$6.50	\$4.60	\$2.90	\$1.30	\$0.00	\$0.00	\$0.00
\$160	\$165	\$15.10	\$13.10	\$11.10	\$9.10	\$7.10	\$5.20	\$3.40	\$1.80	\$0.10	\$0.00	\$0.00
\$165	\$170	\$15.70	\$13.70	\$11.70	\$9.70	\$7.70	\$5.80	\$3.90	\$2.30	\$0.60	\$0.00	\$0.00
\$170	\$175	\$16.30	\$14.30	\$12.30	\$10.30	\$8.30	\$6.40	\$4.40	\$2.80	\$1.10	\$0.00	\$0.00
\$175	\$180	\$16.90	\$14.90	\$12.90	\$10.90	\$8.90	\$7.00	\$5.00	\$3.30	\$1.60	\$0.00	\$0.00
\$180	\$185	\$17.50	\$15.50	\$13.50	\$11.50	\$9.50	\$7.60	\$5.60	\$3.80	\$2.10	\$0.50	\$0.00
\$185	\$190	\$18.10	\$16.10	\$14.10	\$12.10	\$10.10	\$8.20	\$6.20	\$4.30	\$2.60	\$1.00	\$0.00
\$190	\$195	\$18.70	\$16.70	\$14.70	\$12.70	\$10.70	\$8.80	\$6.80	\$4.80	\$3.10	\$1.50	\$0.00
\$195	\$200	\$19.30	\$17.30	\$15.30	\$13.30	\$11.30	\$9.40	\$7.40	\$5.40	\$3.60	\$2.00	\$0.30
\$200	\$205	\$19.90	\$17.90	\$15.90	\$13.90	\$11.90	\$10.00	\$8.00	\$6.00	\$4.10	\$2.50	\$0.80
\$205	\$210	\$20.50	\$18.50	\$16.50	\$14.50	\$12.50	\$10.60	\$8.60	\$6.60	\$4.60	\$3.00	\$1.30
\$210	\$215	\$21.10	\$19.10	\$17.10	\$15.10	\$13.10	\$11.20	\$9.20	\$7.20	\$5.20	\$3.50	\$1.80
\$215	\$220	\$21.70	\$19.70	\$17.70	\$15.70	\$13.70	\$11.80	\$9.80	\$7.80	\$5.80	\$4.00	\$2.30
\$220	\$225	\$22.30	\$20.30	\$18.30	\$16.30	\$14.30	\$12.40	\$10.40	\$8.40	\$6.40	\$4.50	\$2.80
\$225	\$230	\$23.40	\$20.90	\$18.90	\$16.90	\$14.90	\$13.00	\$11.00	\$9.00	\$7.00	\$5.00	\$3.30
\$230	\$235	\$24.50	\$21.50	\$19.50	\$17.50	\$15.50	\$13.60	\$11.60	\$9.60	\$7.60	\$5.60	\$3.80
\$235	\$240	\$25.60	\$22.10	\$20.10	\$18.10	\$16.10	\$14.20	\$12.20	\$10.20	\$8.20	\$6.20	\$4.30
\$240	\$245	\$26.70	\$23.00	\$20.70	\$18.70	\$16.70	\$14.80	\$12.80	\$10.80	\$8.80	\$6.80	\$4.80
\$245	\$250	\$27.80	\$24.10	\$21.30	\$19.30	\$17.30	\$15.40	\$13.40	\$11.40	\$9.40	\$7.40	\$5.40
\$250	\$255	\$28.90	\$25.20	\$21.90	\$19.90	\$17.90	\$16.00	\$14.00	\$12.00	\$10.00	\$8.00	\$6.00
\$255	\$260	\$30.00	\$26.30	\$22.70	\$20.50	\$18.50	\$16.60	\$14.60	\$12.60	\$10.60	\$8.60	\$6.60
\$260	\$265	\$31.10	\$27.40	\$23.80	\$21.10	\$19.10	\$17.20	\$15.20	\$13.20	\$11.20	\$9.20	\$7.20
\$265	\$270	\$32.20	\$28.50	\$24.90	\$21.70	\$19.70	\$17.80	\$15.80	\$13.80	\$11.80	\$9.80	\$7.80
\$270	\$275	\$33.30	\$29.60	\$26.00	\$22.40	\$20.30	\$18.40	\$16.40	\$14.40	\$12.40	\$10.40	\$8.40
\$275	\$280	\$34.40	\$30.70	\$27.10	\$23.50	\$20.90	\$19.00	\$17.00	\$15.00	\$13.00	\$11.00	\$9.00

2026 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:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$280	\$285	\$35.50	\$31.80	\$28.20	\$24.60	\$21.50	\$19.60	\$17.60	\$15.60	\$13.60	\$11.60	\$9.60
\$285	\$290	\$36.60	\$32.90	\$29.30	\$25.70	\$22.10	\$20.20	\$18.20	\$16.20	\$14.20	\$12.20	\$10.20
\$290	\$295	\$37.70	\$34.00	\$30.40	\$26.80	\$23.10	\$20.80	\$18.80	\$16.80	\$14.80	\$12.80	\$10.80
\$295	\$300	\$38.80	\$35.10	\$31.50	\$27.90	\$24.20	\$21.40	\$19.40	\$17.40	\$15.40	\$13.40	\$11.40
\$300	\$305	\$39.90	\$36.20	\$32.60	\$29.00	\$25.30	\$22.00	\$20.00	\$18.00	\$16.00	\$14.00	\$12.00
\$305	\$310	\$41.00	\$37.30	\$33.70	\$30.10	\$26.40	\$22.80	\$20.60	\$18.60	\$16.60	\$14.60	\$12.60
\$310	\$315	\$42.10	\$38.40	\$34.80	\$31.20	\$27.50	\$23.90	\$21.20	\$19.20	\$17.20	\$15.20	\$13.20
\$315	\$320	\$43.20	\$39.50	\$35.90	\$32.30	\$28.60	\$25.00	\$21.80	\$19.80	\$17.80	\$15.80	\$13.80
\$320	\$325	\$44.30	\$40.60	\$37.00	\$33.40	\$29.70	\$26.10	\$22.40	\$20.40	\$18.40	\$16.40	\$14.40
\$325	\$330	\$45.40	\$41.70	\$38.10	\$34.50	\$30.80	\$27.20	\$23.50	\$21.00	\$19.00	\$17.00	\$15.00
\$330	\$335	\$46.50	\$42.80	\$39.20	\$35.60	\$31.90	\$28.30	\$24.60	\$21.60	\$19.60	\$17.60	\$15.60
\$335	\$340	\$47.60	\$43.90	\$40.30	\$36.70	\$33.00	\$29.40	\$25.70	\$22.20	\$20.20	\$18.20	\$16.20
\$340	\$345	\$48.70	\$45.00	\$41.40	\$37.80	\$34.10	\$30.50	\$26.80	\$23.20	\$20.80	\$18.80	\$16.80
\$345	\$350	\$49.80	\$46.10	\$42.50	\$38.90	\$35.20	\$31.60	\$27.90	\$24.30	\$21.40	\$19.40	\$17.40
\$350	\$355	\$50.90	\$47.20	\$43.60	\$40.00	\$36.30	\$32.70	\$29.00	\$25.40	\$22.00	\$20.00	\$18.00
\$355	\$360	\$52.00	\$48.30	\$44.70	\$41.10	\$37.40	\$33.80	\$30.10	\$26.50	\$22.90	\$20.60	\$18.60
\$360	\$365	\$53.10	\$49.40	\$45.80	\$42.20	\$38.50	\$34.90	\$31.20	\$27.60	\$24.00	\$21.20	\$19.20
\$365	\$370	\$54.20	\$50.50	\$46.90	\$43.30	\$39.60	\$36.00	\$32.30	\$28.70	\$25.10	\$21.80	\$19.80
\$370	\$375	\$55.30	\$51.60	\$48.00	\$44.40	\$40.70	\$37.10	\$33.40	\$29.80	\$26.20	\$22.50	\$20.40
\$375	\$380	\$56.40	\$52.70	\$49.10	\$45.50	\$41.80	\$38.20	\$34.50	\$30.90	\$27.30	\$23.60	\$21.00
\$380	\$385	\$57.50	\$53.80	\$50.20	\$46.60	\$42.90	\$39.30	\$35.60	\$32.00	\$28.40	\$24.70	\$21.60
\$385	\$390	\$58.60	\$54.90	\$51.30	\$47.70	\$44.00	\$40.40	\$36.70	\$33.10	\$29.50	\$25.80	\$22.20
\$390	\$395	\$59.70	\$56.00	\$52.40	\$48.80	\$45.10	\$41.50	\$37.80	\$34.20	\$30.60	\$26.90	\$23.30
\$395	\$400	\$60.80	\$57.10	\$53.50	\$49.90	\$46.20	\$42.60	\$38.90	\$35.30	\$31.70	\$28.00	\$24.40
\$400	\$405	\$61.90	\$58.20	\$54.60	\$51.00	\$47.30	\$43.70	\$40.00	\$36.40	\$32.80	\$29.10	\$25.50

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

If you compute payroll manually, your employee has sub-mitted 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 ex-ceed the amount from the last bracket of the table (based on marital status and pay period), use the worksheet be-low 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

Table 6

Monthly	Semimonthly	Biweekly	Weekly	Daily
12	24	26	52	260

Keep for Your Records

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

\$

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2026 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	\$619	\$0.00	0%	\$0	\$0	\$310	\$0.00	0%	\$0
\$619	\$1,096	\$0.00	10%	\$619	\$310	\$548	\$0.00	10%	\$310
\$1,096	\$2,558	\$47.70	12%	\$1,096	\$548	\$1,279	\$23.80	12%	\$548
\$2,558	\$4,685	\$223.14	22%	\$2,558	\$1,279	\$2,342	\$111.52	22%	\$1,279
\$4,685	\$8,380	\$691.08	24%	\$4,685	\$2,342	\$4,190	\$345.38	24%	\$2,342
\$8,380	\$10,474	\$1,577.88	32%	\$8,380	\$4,190	\$5,237	\$788.90	32%	\$4,190
\$10,474	\$15,402	\$2,247.96	35%	\$10,474	\$5,237	\$7,701	\$1,123.94	35%	\$5,237
\$15,402		\$3,972.76	37%	\$15,402	\$7,701		\$1,986.34	37%	\$7,701
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$310	\$0.00	0%	\$0	\$0	\$155	\$0.00	0%	\$0
\$310	\$548	\$0.00	10%	\$310	\$155	\$274	\$0.00	10%	\$155
\$548	\$1,279	\$23.80	12%	\$548	\$274	\$639	\$11.90	12%	\$274
\$1,279	\$2,342	\$111.52	22%	\$1,279	\$639	\$1,171	\$55.70	22%	\$639
\$2,342	\$4,190	\$345.38	24%	\$2,342	\$1,171	\$2,095	\$172.74	24%	\$1,171
\$4,190	\$5,237	\$788.90	32%	\$4,190	\$2,095	\$2,619	\$394.50	32%	\$2,095
\$5,237	\$12,629	\$1,123.94	35%	\$5,237	\$2,619	\$6,314	\$562.18	35%	\$2,619
\$12,629		\$3,711.14	37%	\$12,629	\$6,314		\$1,855.43	37%	\$6,314
Head of Household					Head of Household				
\$0	\$464	\$0.00	0%	\$0	\$0	\$232	\$0.00	0%	\$0
\$464	\$805	\$0.00	10%	\$464	\$232	\$402	\$0.00	10%	\$232
\$805	\$1,762	\$34.10	12%	\$805	\$402	\$881	\$17.00	12%	\$402
\$1,762	\$2,497	\$148.94	22%	\$1,762	\$881	\$1,249	\$74.48	22%	\$881
\$2,497	\$4,344	\$310.64	24%	\$2,497	\$1,249	\$2,172	\$155.44	24%	\$1,249
\$4,344	\$5,391	\$753.92	32%	\$4,344	\$2,172	\$2,696	\$376.96	32%	\$2,172
\$5,391	\$12,784	\$1,088.96	35%	\$5,391	\$2,696	\$6,392	\$544.64	35%	\$2,696
\$12,784		\$3,676.51	37%	\$12,784	\$6,392		\$1,838.24	37%	\$6,392

2026 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 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	\$1,238	\$0.00	0%	\$0	\$0	\$619	\$0.00	0%	\$0
\$1,238	\$2,192	\$0.00	10%	\$1,238	\$619	\$1,096	\$0.00	10%	\$619
\$2,192	\$5,115	\$95.40	12%	\$2,192	\$1,096	\$2,558	\$47.70	12%	\$1,096
\$5,115	\$9,369	\$446.16	22%	\$5,115	\$2,558	\$4,685	\$223.14	22%	\$2,558
\$9,369	\$16,760	\$1,382.04	24%	\$9,369	\$4,685	\$8,380	\$691.08	24%	\$4,685
\$16,760	\$20,948	\$3,155.88	32%	\$16,760	\$8,380	\$10,474	\$1,577.88	32%	\$8,380
\$20,948	\$30,804	\$4,496.04	35%	\$20,948	\$10,474	\$15,402	\$2,247.96	35%	\$10,474
\$30,804		\$7,945.64	37%	\$30,804	\$15,402		\$3,972.76	37%	\$15,402
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$619	\$0.00	0%	\$0	\$0	\$310	\$0.00	0%	\$0
\$619	\$1,096	\$0.00	10%	\$619	\$310	\$548	\$0.00	10%	\$310
\$1,096	\$2,558	\$47.70	12%	\$1,096	\$548	\$1,279	\$23.80	12%	\$548
\$2,558	\$4,685	\$223.14	22%	\$2,558	\$1,279	\$2,342	\$111.52	22%	\$1,279
\$4,685	\$8,380	\$691.08	24%	\$4,685	\$2,342	\$4,190	\$345.38	24%	\$2,342
\$8,380	\$10,474	\$1,577.88	32%	\$8,380	\$4,190	\$5,237	\$788.90	32%	\$4,190
\$10,474	\$25,258	\$2,247.96	35%	\$10,474	\$5,237	\$12,629	\$1,123.94	35%	\$5,237
\$25,258		\$7,422.36	37%	\$25,258	\$12,629		\$3,711.14	37%	\$12,629
Head of Household					Head of Household				
\$0	\$929	\$0.00	0%	\$0	\$0	\$464	\$0.00	0%	\$0
\$929	\$1,610	\$0.00	10%	\$929	\$464	\$805	\$0.00	10%	\$464
\$1,610	\$3,523	\$68.10	12%	\$1,610	\$805	\$1,762	\$34.10	12%	\$805
\$3,523	\$4,994	\$297.66	22%	\$3,523	\$1,762	\$2,497	\$148.94	22%	\$1,762
\$4,994	\$8,688	\$621.28	24%	\$4,994	\$2,497	\$4,344	\$310.64	24%	\$2,497
\$8,688	\$10,783	\$1,507.84	32%	\$8,688	\$4,344	\$5,391	\$753.92	32%	\$4,344
\$10,783	\$25,567	\$2,178.24	35%	\$10,783	\$5,391	\$12,784	\$1,088.96	35%	\$5,391
\$25,567		\$7,352.64	37%	\$25,567	\$12,784		\$3,676.51	37%	\$12,784

2026 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 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	\$1,342	\$0.00	0%	\$0	\$0	\$671	\$0.00	0%	\$0
\$1,342	\$2,375	\$0.00	10%	\$1,342	\$671	\$1,188	\$0.00	10%	\$671
\$2,375	\$5,542	\$103.30	12%	\$2,375	\$1,188	\$2,771	\$51.70	12%	\$1,188
\$5,542	\$10,150	\$483.34	22%	\$5,542	\$2,771	\$5,075	\$241.66	22%	\$2,771
\$10,150	\$18,156	\$1,497.10	24%	\$10,150	\$5,075	\$9,078	\$748.54	24%	\$5,075
\$18,156	\$22,694	\$3,418.54	32%	\$18,156	\$9,078	\$11,347	\$1,709.26	32%	\$9,078
\$22,694	\$33,371	\$4,870.70	35%	\$22,694	\$11,347	\$16,685	\$2,435.34	35%	\$11,347
\$33,371		\$8,607.65	37%	\$33,371	\$16,685		\$4,303.64	37%	\$16,685
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$671	\$0.00	0%	\$0	\$0	\$335	\$0.00	0%	\$0
\$671	\$1,188	\$0.00	10%	\$671	\$335	\$594	\$0.00	10%	\$335
\$1,188	\$2,771	\$51.70	12%	\$1,188	\$594	\$1,385	\$25.90	12%	\$594
\$2,771	\$5,075	\$241.66	22%	\$2,771	\$1,385	\$2,538	\$120.82	22%	\$1,385
\$5,075	\$9,078	\$748.54	24%	\$5,075	\$2,538	\$4,539	\$374.48	24%	\$2,538
\$9,078	\$11,347	\$1,709.26	32%	\$9,078	\$4,539	\$5,673	\$854.72	32%	\$4,539
\$11,347	\$27,363	\$2,435.34	35%	\$11,347	\$5,673	\$13,681	\$1,217.60	35%	\$5,673
\$27,363		\$8,040.94	37%	\$27,363	\$13,681		\$4,020.40	37%	\$13,681
Head of Household					Head of Household				
\$0	\$1,006	\$0.00	0%	\$0	\$0	\$503	\$0.00	0%	\$0
\$1,006	\$1,744	\$0.00	10%	\$1,006	\$503	\$872	\$0.00	10%	\$503
\$1,744	\$3,817	\$73.80	12%	\$1,744	\$872	\$1,908	\$36.90	12%	\$872
\$3,817	\$5,410	\$322.56	22%	\$3,817	\$1,908	\$2,705	\$161.22	22%	\$1,908
\$5,410	\$9,413	\$673.02	24%	\$5,410	\$2,705	\$4,706	\$336.56	24%	\$2,705
\$9,413	\$11,681	\$1,633.74	32%	\$9,413	\$4,706	\$5,841	\$816.80	32%	\$4,706
\$11,681	\$27,698	\$2,359.50	35%	\$11,681	\$5,841	\$13,849	\$1,180.00	35%	\$5,841
\$27,698		\$7,965.45	37%	\$27,698	\$13,849		\$3,982.80	37%	\$13,849

2026 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 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	\$2,683	\$0.00	0%	\$0	\$0	\$1,342	\$0.00	0%	\$0
\$2,683	\$4,750	\$0.00	10%	\$2,683	\$1,342	\$2,375	\$0.00	10%	\$1,342
\$4,750	\$11,083	\$206.70	12%	\$4,750	\$2,375	\$5,542	\$103.30	12%	\$2,375
\$11,083	\$20,300	\$966.66	22%	\$11,083	\$5,542	\$10,150	\$483.34	22%	\$5,542
\$20,300	\$36,313	\$2,994.40	24%	\$20,300	\$10,150	\$18,156	\$1,497.10	24%	\$10,150
\$36,313	\$45,388	\$6,837.52	32%	\$36,313	\$18,156	\$22,694	\$3,418.54	32%	\$18,156
\$45,388	\$66,742	\$9,741.52	35%	\$45,388	\$22,694	\$33,371	\$4,870.70	35%	\$22,694
\$66,742		\$17,215.42	37%	\$66,742	\$33,371		\$8,607.65	37%	\$33,371
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$1,342	\$0.00	0%	\$0	\$0	\$671	\$0.00	0%	\$0
\$1,342	\$2,375	\$0.00	10%	\$1,342	\$671	\$1,188	\$0.00	10%	\$671
\$2,375	\$5,542	\$103.30	12%	\$2,375	\$1,188	\$2,771	\$51.70	12%	\$1,188
\$5,542	\$10,150	\$483.34	22%	\$5,542	\$2,771	\$5,075	\$241.66	22%	\$2,771
\$10,150	\$18,156	\$1,497.10	24%	\$10,150	\$5,075	\$9,078	\$748.54	24%	\$5,075
\$18,156	\$22,694	\$3,418.54	32%	\$18,156	\$9,078	\$11,347	\$1,709.26	32%	\$9,078
\$22,694	\$54,725	\$4,870.70	35%	\$22,694	\$11,347	\$27,363	\$2,435.34	35%	\$11,347
\$54,725		\$16,081.55	37%	\$54,725	\$27,363		\$8,040.94	37%	\$27,363
Head of Household					Head of Household				
\$0	\$2,013	\$0.00	0%	\$0	\$0	\$1,006	\$0.00	0%	\$0
\$2,013	\$3,488	\$0.00	10%	\$2,013	\$1,006	\$1,744	\$0.00	10%	\$1,006
\$3,488	\$7,633	\$147.50	12%	\$3,488	\$1,744	\$3,817	\$73.80	12%	\$1,744
\$7,633	\$10,821	\$644.90	22%	\$7,633	\$3,817	\$5,410	\$322.56	22%	\$3,817
\$10,821	\$18,825	\$1,346.26	24%	\$10,821	\$5,410	\$9,413	\$673.02	24%	\$5,410
\$18,825	\$23,363	\$3,267.22	32%	\$18,825	\$9,413	\$11,681	\$1,633.74	32%	\$9,413
\$23,363	\$55,396	\$4,719.38	35%	\$23,363	\$11,681	\$27,698	\$2,359.50	35%	\$11,681
\$55,396		\$15,930.93	37%	\$55,396	\$27,698		\$7,965.45	37%	\$27,698

2026 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 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:					If the Adjusted Wage Amount (line 1h) is:				
At least—	But less than—	The tentative amount to withhold is:	Plus this percentage —	of the amount that the Adjusted Wage exceeds—	At least—	But less than—	The tentative amount to withhold is:	Plus this percentage —	of the amount that the Adjusted Wage exceeds—
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0.00	\$123.80	\$0.00	0%	\$0.00	\$0.00	\$61.90	\$0.00	0%	\$0.00
\$123.80	\$219.20	\$0.00	10%	\$123.80	\$61.90	\$109.60	\$0.00	10%	\$61.90
\$219.20	\$511.50	\$9.54	12%	\$219.20	\$109.60	\$255.80	\$4.77	12%	\$109.60
\$511.50	\$936.90	\$44.62	22%	\$511.50	\$255.80	\$468.50	\$22.31	22%	\$255.80
\$936.90	\$1,676.00	\$138.20	24%	\$936.90	\$468.50	\$838.00	\$69.11	24%	\$468.50
\$1,676.00	\$2,094.80	\$315.59	32%	\$1,676.00	\$838.00	\$1,047.40	\$157.79	32%	\$838.00
\$2,094.80	\$3,080.40	\$449.60	35%	\$2,094.80	\$1,047.40	\$1,540.20	\$224.80	35%	\$1,047.40
\$3,080.40		\$794.56	37%	\$3,080.40	\$1,540.20		\$397.28	37%	\$1,540.20
Single or Married Filing Separately					Single or Married Filing Separately				
\$0.00	\$61.90	\$0.00	0%	\$0.00	\$0.00	\$31.00	\$0.00	0%	\$0.00
\$61.90	\$109.60	\$0.00	10%	\$61.90	\$31.00	\$54.80	\$0.00	10%	\$31.00
\$109.60	\$255.80	\$4.77	12%	\$109.60	\$54.80	\$127.90	\$2.38	12%	\$54.80
\$255.80	\$468.50	\$22.31	22%	\$255.80	\$127.90	\$234.20	\$11.15	22%	\$127.90
\$468.50	\$838.00	\$69.11	24%	\$468.50	\$234.20	\$419.00	\$34.54	24%	\$234.20
\$838.00	\$1,047.40	\$157.79	32%	\$838.00	\$419.00	\$523.70	\$78.89	32%	\$419.00
\$1,047.40	\$2,525.80	\$224.80	35%	\$1,047.40	\$523.70	\$1,262.90	\$112.39	35%	\$523.70
\$2,525.80		\$742.24	37%	\$2,525.80	\$1,262.90		\$371.11	37%	\$1,262.90
Head of Household					Head of Household				
\$0.00	\$92.90	\$0.00	0%	\$0.00	\$0.00	\$46.40	\$0.00	0%	\$0.00
\$92.90	\$161.00	\$0.00	10%	\$92.90	\$46.40	\$80.50	\$0.00	10%	\$46.40
\$161.00	\$352.30	\$6.81	12%	\$161.00	\$80.50	\$176.20	\$3.41	12%	\$80.50
\$352.30	\$499.40	\$29.77	22%	\$352.30	\$176.20	\$249.70	\$14.89	22%	\$176.20
\$499.40	\$868.80	\$62.13	24%	\$499.40	\$249.70	\$434.40	\$31.06	24%	\$249.70
\$868.80	\$1,078.30	\$150.78	32%	\$868.80	\$434.40	\$539.10	\$75.39	32%	\$434.40
\$1,078.30	\$2,556.70	\$217.82	35%	\$1,078.30	\$539.10	\$1,278.40	\$108.90	35%	\$539.10
\$2,556.70		\$735.26	37%	\$2,556.70	\$1,278.40		\$367.65	37%	\$1,278.40

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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 work-sheet 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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2026 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	\$371	\$0.00	0%	\$0	\$0	\$144	\$0.00	0%	\$0
\$371	\$848	\$0.00	10%	\$371	\$144	\$383	\$0.00	10%	\$144
\$848	\$2,310	\$47.70	12%	\$848	\$383	\$1,113	\$23.90	12%	\$383
\$2,310	\$4,437	\$223.14	22%	\$2,310	\$1,113	\$2,177	\$111.50	22%	\$1,113
\$4,437	\$8,132	\$691.08	24%	\$4,437	\$2,177	\$4,025	\$345.58	24%	\$2,177
\$8,132	\$10,226	\$1,577.88	32%	\$8,132	\$4,025	\$5,072	\$789.10	32%	\$4,025
\$10,226	\$15,154	\$2,247.96	35%	\$10,226	\$5,072	\$12,463	\$1,124.14	35%	\$5,072
\$15,154		\$3,972.76	37%	\$15,154	\$12,463		\$3,710.99	37%	\$12,463

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	\$742	\$0.00	0%	\$0	\$0	\$288	\$0.00	0%	\$0
\$742	\$1,696	\$0.00	10%	\$742	\$288	\$765	\$0.00	10%	\$288
\$1,696	\$4,619	\$95.40	12%	\$1,696	\$765	\$2,227	\$47.70	12%	\$765
\$4,619	\$8,873	\$446.16	22%	\$4,619	\$2,227	\$4,354	\$223.14	22%	\$2,227
\$8,873	\$16,263	\$1,382.04	24%	\$8,873	\$4,354	\$8,049	\$691.08	24%	\$4,354
\$16,263	\$20,452	\$3,155.64	32%	\$16,263	\$8,049	\$10,143	\$1,577.88	32%	\$8,049
\$20,452	\$30,308	\$4,496.12	35%	\$20,452	\$10,143	\$24,927	\$2,247.96	35%	\$10,143
\$30,308		\$7,945.72	37%	\$30,308	\$24,927		\$7,422.36	37%	\$24,927

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	\$804	\$0.00	0%	\$0	\$0	\$313	\$0.00	0%	\$0
\$804	\$1,838	\$0.00	10%	\$804	\$313	\$829	\$0.00	10%	\$313
\$1,838	\$5,004	\$103.40	12%	\$1,838	\$829	\$2,413	\$51.60	12%	\$829
\$5,004	\$9,613	\$483.32	22%	\$5,004	\$2,413	\$4,717	\$241.68	22%	\$2,413
\$9,613	\$17,619	\$1,497.30	24%	\$9,613	\$4,717	\$8,720	\$748.56	24%	\$4,717
\$17,619	\$22,156	\$3,418.74	32%	\$17,619	\$8,720	\$10,989	\$1,709.28	32%	\$8,720
\$22,156	\$32,833	\$4,870.58	35%	\$22,156	\$10,989	\$27,004	\$2,435.36	35%	\$10,989
\$32,833		\$8,607.53	37%	\$32,833	\$27,004		\$8,040.61	37%	\$27,004

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	\$1,608	\$0.00	0%	\$0	\$0	\$625	\$0.00	0%	\$0
\$1,608	\$3,675	\$0.00	10%	\$1,608	\$625	\$1,658	\$0.00	10%	\$625
\$3,675	\$10,008	\$206.70	12%	\$3,675	\$1,658	\$4,825	\$103.30	12%	\$1,658
\$10,008	\$19,225	\$966.66	22%	\$10,008	\$4,825	\$9,433	\$483.34	22%	\$4,825
\$19,225	\$35,238	\$2,994.40	24%	\$19,225	\$9,433	\$17,440	\$1,497.10	24%	\$9,433
\$35,238	\$44,313	\$6,837.52	32%	\$35,238	\$17,440	\$21,977	\$3,418.78	32%	\$17,440
\$44,313	\$65,667	\$9,741.52	35%	\$44,313	\$21,977	\$54,008	\$4,870.62	35%	\$21,977
\$65,667		\$17,215.42	37%	\$65,667	\$54,008		\$16,081.47	37%	\$54,008

2026 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	\$4,825	\$0.00	0%	\$0	\$0	\$1,875	\$0.00	0%	\$0
\$4,825	\$11,025	\$0.00	10%	\$4,825	\$1,875	\$4,975	\$0.00	10%	\$1,875
\$11,025	\$30,025	\$620.00	12%	\$11,025	\$4,975	\$14,475	\$310.00	12%	\$4,975
\$30,025	\$57,675	\$2,900.00	22%	\$30,025	\$14,475	\$28,300	\$1,450.00	22%	\$14,475
\$57,675	\$105,713	\$8,983.00	24%	\$57,675	\$28,300	\$52,319	\$4,491.50	24%	\$28,300
\$105,713	\$132,938	\$20,512.12	32%	\$105,713	\$52,319	\$65,931	\$10,256.06	32%	\$52,319
\$132,938	\$197,000	\$29,224.12	35%	\$132,938	\$65,931	\$162,025	\$14,611.90	35%	\$65,931
\$197,000		\$51,645.82	37%	\$197,000	\$162,025		\$48,244.80	37%	\$162,025

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	\$9,650	\$0.00	0%	\$0	\$0	\$3,750	\$0.00	0%	\$0
\$9,650	\$22,050	\$0.00	10%	\$9,650	\$3,750	\$9,950	\$0.00	10%	\$3,750
\$22,050	\$60,050	\$1,240.00	12%	\$22,050	\$9,950	\$28,950	\$620.00	12%	\$9,950
\$60,050	\$115,350	\$5,800.00	22%	\$60,050	\$28,950	\$56,600	\$2,900.00	22%	\$28,950
\$115,350	\$211,425	\$17,966.00	24%	\$115,350	\$56,600	\$104,638	\$8,983.00	24%	\$56,600
\$211,425	\$265,875	\$41,024.00	32%	\$211,425	\$104,638	\$131,863	\$20,512.12	32%	\$104,638
\$265,875	\$394,000	\$58,448.00	35%	\$265,875	\$131,863	\$324,050	\$29,224.12	35%	\$131,863
\$394,000		\$103,291.75	37%	\$394,000	\$324,050		\$96,489.57	37%	\$324,050

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	\$19,300	\$0.00	0%	\$0	\$0	\$7,500	\$0.00	0%	\$0
\$19,300	\$44,100	\$0.00	10%	\$19,300	\$7,500	\$19,900	\$0.00	10%	\$7,500
\$44,100	\$120,100	\$2,480.00	12%	\$44,100	\$19,900	\$57,900	\$1,240.00	12%	\$19,900
\$120,100	\$230,700	\$11,600.00	22%	\$120,100	\$57,900	\$113,200	\$5,800.00	22%	\$57,900
\$230,700	\$422,850	\$35,932.00	24%	\$230,700	\$113,200	\$209,275	\$17,966.00	24%	\$113,200
\$422,850	\$531,750	\$82,048.00	32%	\$422,850	\$209,275	\$263,725	\$41,024.00	32%	\$209,275
\$531,750	\$788,000	\$116,896.00	35%	\$531,750	\$263,725	\$648,100	\$58,448.00	35%	\$263,725
\$788,000		\$206,583.50	37%	\$788,000	\$648,100		\$192,979.25	37%	\$648,100

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	\$74.20	\$0.00	0%	\$0.00	\$0.00	\$28.80	\$0.00	0%	\$0.00
\$74.20	\$169.60	\$0.00	10%	\$74.20	\$28.80	\$76.50	\$0.00	10%	\$28.80
\$169.60	\$461.90	\$9.54	12%	\$169.60	\$76.50	\$222.70	\$4.77	12%	\$76.50
\$461.90	\$887.30	\$44.62	22%	\$461.90	\$222.70	\$435.40	\$22.31	22%	\$222.70
\$887.30	\$1,626.30	\$138.20	24%	\$887.30	\$435.40	\$804.90	\$69.11	24%	\$435.40
\$1,626.30	\$2,045.20	\$315.56	32%	\$1,626.30	\$804.90	\$1,014.30	\$157.79	32%	\$804.90
\$2,045.20	\$3,030.80	\$449.61	35%	\$2,045.20	\$1,014.30	\$2,492.70	\$224.80	35%	\$1,014.30
\$3,030.80		\$794.57	37%	\$3,030.80	\$2,492.70		\$742.24	37%	\$2,492.70

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.

Caution: 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 withholding on this amount, and multiply the withholding by the number of payroll periods so far this year, including the current period.

Subtract the total tax already deducted and with-held 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 re-request must be in writing, must be under penalties of per-jury, 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 they 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.

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.

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.

Divide the step 1 amount by the total number of pay-roll periods from step 2.

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.

Multiply the total number of payroll periods from step 2 by the step 4 amount.

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(b) 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 table next.

IF the tax required to be withheld under the annual percentage is...	THEN the annual taxwithheld under your method may not differ by more than...
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 \$16,100, 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 \$16,100 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 \$5,542 from the \$6,000 payment for a remainder of \$458. Multiply this amount by 22% for a total of \$100.76. Add \$483.33 for total withholding of \$584.09.

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, Annual Return of Withheld Federal Income Tax. Also, report the payments and withholding to tribal members and to the IRS on Form 1099-MISC, Miscellaneous Information.

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

Tables for All Individuals
(For Payments Made in 2026)

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		\$310	\$0		Not over		\$619	\$0	
Over—	But not over—	of excess over—			Over—	But not over—	of excess over—		
\$310	\$548	10%	.....	\$310	\$619	\$1,096	10%	.....	\$619
\$548	\$1,279	\$23.80 plus 12%	.....	\$548	\$1,096	\$2,558	\$47.70 plus 12%	.....	\$1,096
\$1,279	\$2,342	\$111.52 plus 22%	.....	\$1,279	\$2,558	\$4,685	\$223.08 plus 22%	.....	\$2,558
\$2,342	-----	\$345.38 plus 24%	.....	\$2,342	\$4,685	-----	\$691.00 plus 24%	.....	\$4,685

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		\$671	\$0		Not over		\$1,342	\$0	
Over—	But not over—	of excess over—			Over—	But not over—	of excess over—		
\$671	\$1,188	10%	.....	\$671	\$1,342	\$2,375	10%	.....	\$1,342
\$1,188	\$2,771	\$51.70 plus 12%	.....	\$1,188	\$2,375	\$5,542	\$103.33 plus 12%	.....	\$2,375
\$2,771	\$5,075	\$241.66 plus 22%	.....	\$2,771	\$5,542	\$10,150	\$483.33 plus 22%	.....	\$5,542
\$5,075	-----	\$748.54 plus 24%	.....	\$5,075	\$10,150	-----	\$1,497.16 plus 24%	.....	\$10,150

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		\$4,025	\$0		Not over		\$8,050	\$0	
Over—	But not over—	of excess over—			Over—	But not over—	of excess over—		
\$4,025	\$7,125	10%	.....	\$4,025	\$8,050	\$14,250	10%	.....	\$8,050
\$7,125	\$16,625	\$310.00 plus 12%	.....	\$7,125	\$14,250	\$33,250	\$620.00 plus 12%	.....	\$14,250
\$16,625	\$30,450	\$1,450.00 plus 22%	.....	\$16,625	\$33,250	\$60,900	\$2,900.00 plus 22%	.....	\$33,250
\$30,450	-----	\$4,491.50 plus 24%	.....	\$30,450	\$60,900	-----	\$8,983.00 plus 24%	.....	\$60,900

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		\$16,100	\$0		Not over		\$61.90	\$0	
Over—	But not over—	of excess over—			Over—	But not over—	of excess over—		
\$16,100	\$28,500	10%	.....	\$16,100	\$61.90	\$109.60	10%	.....	\$61.90
\$28,500	\$66,500	\$1,240.00 plus 12%	.....	\$28,500	\$109.60	\$255.80	\$4.77 plus 12%	.....	\$109.60
\$66,500	\$121,800	\$5,800.00 plus 22%	\$66,500	\$255.80	\$468.50	\$22.31 plus 22%	\$255.80
\$121,800	-----	\$17,966.00 plus 24%	\$121,800	\$468.50	-----	\$69.10 plus 24%	\$468.50

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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](https://www.irs.gov) to find resources that can help you right away.

Tax reform. Tax reform legislation impacting federal taxes, credits, and deductions was enacted in P.L. 119-21.

Go to [IRS.gov/OBBB](https://www.irs.gov/OBBB) for more information and updates on how this legislation affects your taxes.

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

Getting answers to your tax questions. On [IRS.gov](https://www.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).

Caution: 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 SSA offers online service at [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.

Business tax account. If you are a sole proprietor, a partnership, an S corporation, a C corporation, or a single-member limited liability company (LLC), you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/BusinessAccount](https://www.irs.gov/BusinessAccount) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.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 identification number (EIN or 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)

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.

Over-the-Phone Interpreter (OPI) Service. The IRS offers the OPI Service to taxpayers needing language interpretation. The OPI Service is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) tax return site. This service is available in Spanish, Mandarin, Cantonese, Korean, Vietnamese, Russian, and Haitian Creole.

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-ready, 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 now access Form 940, Form 941, Form 943, Form 944, and Form 945 return transcripts for tax years 2023 and later using your IRS business tax account. For more information, go to [IRS.gov/BusinessTranscript](https://www.irs.gov/BusinessTranscript). To access your IRS business tax account, go to [IRS.gov/BusinessAccount](https://www.irs.gov/BusinessAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to *e-file* and choose direct deposit, which securely and electronically transfers your refund directly

into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

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. The IRS recommends paying electronically whenever possible. Options to pay electronically are included in the list below. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted.

Go to [IRS.gov/Pay](https://www.irs.gov/Pay) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay taxes from your bank account. It's free and secure, and no sign-in is required. You can change or cancel within 2 days of scheduled payment.
- [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](#): This is the 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 and easy.

What if I can't pay now? Go to [IRS.gov/Pay](#) for more information about your options.

- Apply for an [online payment agreement](#) ([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](#) 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](#).

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

IRS Document Upload Tool. You may be able to use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](#).

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/TAC](https://www.irs.gov/TAC) 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."

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an ***independent*** organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. ***Our services are free.***

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit www.TaxpayerAdvocate.IRS.gov. The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at www.IRS.gov/SAMS. (Be sure not to include any personal identifiable information.)

How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to www.TaxpayerAdvocate.IRS.gov/Contact-Us,
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.