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Publication 15-T

# Federal Income Tax Withholding Methods

For use in **2025**

## Contents

Introduction ..... 2

1. Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities ..... 9

2. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later ..... 12

3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier ..... 27

4. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later ..... 56

5. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier ..... 62

6. Alternative Methods for Figuring Withholding ..... 65

7. Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members ..... 66

How To Get Tax Help ..... 67



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## Future Developments

For the latest information about developments related to Pub. 15-T, such as legislation enacted after it was published, go to [IRS.gov/Pub15T](https://www.irs.gov/Pub15T).

## Reminders

**IRS Tax Withholding Estimator.** Employees and payees may use the IRS Tax Withholding Estimator, available at [IRS.gov/W4App](https://www.irs.gov/W4App), when completing their Form W-4, Employee's Withholding Certificate, or their Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments.

**Form W-4P and Form W-4R.** Form W-4P was redesigned for 2022. Form W-4P is now used only to make withholding elections for periodic pension or annuity payments. Previously, Form W-4P was also used to make withholding elections for nonperiodic payments and eligible rollover distributions. Withholding elections for nonperiodic payments and eligible rollover distributions are now made on Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions.

**Section 1** of this publication includes Worksheet 1B for payers to figure withholding on periodic payments of pensions and annuities based on a 2022 or later Form W-4P or a 2021 and earlier Form W-4P. Worksheet 1B is used with the STANDARD Withholding Rate Schedules in the 2025 Percentage Method Tables for Automated Payroll

Systems and Withholding on Periodic Payments of Pensions and Annuities that are included in [section 1](#). If a payer is figuring withholding on periodic payments based on a 2021 or earlier Form W-4P, the payer may also figure withholding using the methods described in [section 3](#) and [section 5](#). For more information about Form W-4P, see [Form W-4P](#), later. Also, see [How To Treat 2021 and Earlier Forms W-4P as if They Were 2022 or Later Forms W-4P](#), later, for an optional computational bridge.

For more information about Form W-4R, see section 8 of Pub. 15-A, Employer's Supplemental Tax Guide.

**Computational bridge for Form W-4.** Employers may use an optional computational bridge to treat 2019 and earlier Forms W-4 as if they were 2020 or later Forms W-4 for purposes of figuring federal income tax withholding. See [How To Treat 2019 and Earlier Forms W-4 as if They Were 2020 or Later Forms W-4](#), later, for more information.

**Electronic submission of Forms W-4 and W-4P.** You may set up a system to electronically receive Form W-4 or Form W-4P from an employee or payee.

For each form that you establish an electronic submission system for, you must meet each of the following five requirements.

1. The electronic system must ensure that the information received by you is the information sent by the employee or payee. The system must document all occasions of user access that result in a submission. In addition, the design and operation of the electronic system, including access procedures, must make it reasonably certain that the person accessing the system and submitting the form is the person identified on the form.
2. The electronic system must provide exactly the same information as the paper form.
3. The electronic submission must be signed with an electronic signature by the employee or payee whose name is on the form. The electronic signature must be the final entry in the submission.
4. Upon request, you must furnish a hard copy of any completed electronic form to the IRS and a statement that, to the best of your knowledge, the electronic form was submitted by the named employee or payee. The hard copy of the electronic form must provide exactly the same information as, but need not be a facsimile of, the paper form. For Form W-4, the signature must be under penalty of perjury and must contain the same language that appears on the paper version of the form. The electronic system must inform the employee that they must make a declaration contained in the perjury statement and that the declaration is made by signing the Form W-4.
5. You must also meet all recordkeeping requirements that apply to the paper forms.

See [Substitute Submissions of Form W-4](#), later, for additional requirements specific to Form W-4 and [Substitute Submissions of Form W-4P](#), later, for additional requirements for a 2022 or later Form W-4P.

For more information on electronic submissions, see Regulations section 31.3402(f)(5)-1(c) (for Form W-4) and Announcement 99-6 (for Form W-4P). You can find Announcement 99-6 on page 24 of Internal Revenue Bulletin 1999-4 at [IRS.gov/pub/irs-irbs/irb99-04.pdf](https://www.irs.gov/pub/irs-irbs/irb99-04.pdf).

## Introduction

This publication supplements Pub. 15, Employer's Tax Guide. It describes how to figure withholding using the Wage Bracket Method or Percentage Method, describes the alternative methods for figuring withholding, and provides the Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members.

Although this publication may be used in certain situations to figure federal income tax withholding on supplemental wages, the methods of withholding described in this publication can't be used if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is used to figure federal income tax withholding. For more information about withholding on supplemental wages, see section 7 of Pub. 15.

Although this publication is used to figure federal income tax withholding on periodic payments of pensions and annuities, the methods of withholding described in this publication can't be used to figure withholding on non-periodic payments or withholding on eligible rollover distributions. Periodic payments are those made in installments at regular intervals over a period of more than 1 year. They may be paid annually, quarterly, monthly, etc. For more information about withholding on pensions and annuities, see section 8 of Pub. 15-A.

**Comments and suggestions.** We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments).

Or, you can write to:

Internal Revenue Service  
Tax Forms and Publications  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

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## Photographs of Missing Children

The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org/). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## Form W-4

Beginning with the 2020 Form W-4, employees are no longer able to request adjustments to their withholding using withholding allowances. Instead, using the new Form W-4, employees provide employers with amounts to increase or decrease the amount of taxes withheld and amounts to increase or decrease the amount of wage income subject to income tax withholding.

Form W-4 contains 5 steps. Every Form W-4 employers receive from an employee in 2020 or later should show a completed Step 1 (name, address, social security number (SSN), and filing status) and a dated signature in Step 5. Employees complete Steps 2, 3, and/or 4 only if relevant to their personal situations. Steps 2, 3, and 4 show adjustments that affect withholding calculations.

For employees who don't complete any steps other than Step 1 and Step 5, employers withhold the amount based on the filing status, wage amounts, and payroll period. But see [Exemption from withholding](#), later.

For employees completing one or more of Steps 2, 3, and/or 4 on Form W-4, adjustments are as follows.

**Step 2.** If the employee checks the box in Step 2, the employer figures withholding from the "Form W-4, Step 2, Checkbox" column in the Percentage Method or Wage Bracket Method tables. This results in higher withholding for the employee. If the employee chooses one of the other options from this step, the higher withholding is included with any other additional tax amounts **per pay period** in Step 4(c).



**TIP** Consider advising employees to use the IRS Tax Withholding Estimator, available at [IRS.gov/W4App](https://www.irs.gov/W4App), when completing Form W-4 if they expect to work only part of the year; receive dividends, capital gains, social security, bonuses, or business income; are subject to the Additional Medicare Tax or Net Investment Income Tax; or they prefer the most accurate withholding for multiple job situations.

**Step 3.** Employers use the amount on this line as an **annual** reduction in the amount of withholding. Employers should use the amount that the employee entered as the total in Step 3 of Form W-4 even if it is not equal to the sum of any amounts entered on the left in Step 3 because the total may take into account other tax credits. If the Step 3 total is blank, but there are amounts entered on one or two of the left lines in Step 3, the employer may ask the employee if leaving the line blank was intentional.

**Steps 4(a) and 4(b).** Employers increase the annual amount of wages subject to income tax withholding by the **annual** amount shown in Step 4(a) and reduce the annual amount of wages subject to income tax withholding by the **annual** amount shown in Step 4(b).

**Step 4(c).** Employers will increase withholding by the **per pay period** tax amount in Step 4(c).



**TIP** At the beginning of each year, consider reminding employees to submit a new Form W-4 if they made a mid-year change to their Form W-4 based on their use of the IRS Tax Withholding Estimator available at [IRS.gov/W4App](https://www.irs.gov/W4App). Employees who made a mid-year change may be underwithheld or overwithheld once their Form W-4 is applied to the next full calendar year.

**New employee fails to furnish Form W-4.** A new employee who fails to furnish a Form W-4 will be treated as if they had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of Form W-4. However, an employee who was paid wages before 2020 and who failed to furnish a Form W-4 should continue to be treated as Single and claiming zero allowances on a 2019 or earlier Form W-4.

**Exemption from withholding.** Employees who write "Exempt" on Form W-4 in the space below Step 4(c) shall have no federal income tax withheld from their paychecks except in the case of certain supplemental wages. Generally, an employee may claim exemption from federal income tax withholding because they had no federal income tax liability last year and expect none this year. See the Form W-4 instructions for more information.

## Substitute Submissions of Form W-4

General requirements for any system set up to electronically receive a Form W-4 or Form W-4P are discussed earlier under [Electronic submission of Forms W-4 and W-4P](#). This section provides specific requirements for substitute submissions of Form W-4.

## Electronic Substitute to Form W-4

Employers aren't required to set up a system to electronically receive Form W-4 from an employee. If set up, however, the electronic system must meet all the requirements and guidelines set forth in regulations and specified by the IRS in forms, publications, and other guidance. The allowance of an electronic substitute for Form W-4 isn't a license to simplify or modify the Form W-4. In particular, electronic Form W-4 systems set up as a substitute to paper Forms W-4 must exactly replicate the text and instructions from the face of the paper Form W-4 beginning with Step 1(c) through Step 4(c) (inclusive), and must allow an employee access to and use of all parts of the calculation shown on the paper Form W-4 and its worksheets.

No pop-ups or hoverboxes within those steps are permitted for displaying such required information, and if the electronic system has toggles for those steps that limit the amount of text that is viewable, the toggles must be off as the default. If the electronic system places steps on different pages, users must be required to go to each page before they may electronically sign the form. The electronic system must also include a hyperlink to Form W-4 on IRS.gov and/or include the pages 2–4 instructions and worksheets in their entirety in the electronic system interface itself (inclusion of only some of this information requires a link to the form).

**Field required for claiming "Exempt."** The electronic Form W-4 system must provide a field for employees who are eligible and want to claim an exemption from withholding to certify that they are exempt (including, for example, a checkbox) immediately below or after Step 4(c) to allow users to elect no withholding from their payments. You must also include the two conditions that taxpayers are certifying that they meet: "you had no federal income tax liability in 2024 and you expect to have no federal income tax liability in 2025."

**Field required for nonresident alien status.** You must provide a field for nonresident aliens to enter nonresident alien status.

**Step 3 of 2025 Form W-4.** To allow an employee access to and use of all parts of the calculation shown on the paper Form W-4, an electronic Form W-4 system can't restrict Step 3 to dollar increments based on the number of qualifying children or dependents the employee may claim for purposes of the child tax credit or credit for other dependents. The 2025 Instructions for Form W-4 indicate that an employee can include other tax credits for which they are eligible in Step 3 by adding an estimate of the credit amount for the year to the credits for dependents and entering the total amount. An employee should be allowed to include an estimate of tax credits other than the child tax credit or credit for other dependents when entering an amount in an electronic Form W-4 system for Step 3.

**References to page numbers.** Substitutes to the paper form need not replicate references on the face of the form

to "page 2" or "page 3" of the Form W-4 when those references are not applicable.

References to pages 2 and 3, when not applicable to the substitute form, should be replaced by appropriate references. For example, an electronic substitute form that links directly to the deductions worksheet should not reference "page 3" but should provide a link to the deductions worksheet.

**Requiring an SSN and other personal information already stored in employer's electronic system.** An employer need not require an employee to resubmit an SSN or other personal information when completing an electronic Form W-4 as long as:

- The SSN and other personal information are stored in the employer's electronic system and the action being taken by the employee in the system is directly or indirectly linked to the electronically stored personal information; and
- The source of the SSN and other personal information stored in the employer's electronic system is a prior submission of a complete Form W-4 or the U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification, that is signed by the employee under penalty of perjury.

The employer's electronic Form W-4 system must continue to ensure that the information received by the employer is the information sent by the employee and that the person accessing the system and furnishing the Form W-4 is the employee identified on the form. See [Electronic submission of Forms W-4 and W-4P](#), earlier. If an SSN or other personal information is separately used by the electronic Form W-4 system to verify the identity of the employee, the employee will need to resubmit the information for that purpose.

**Implementation of new guidelines.** Employers aren't required to set up a system to electronically receive Form W-4 from an employee. If set up, however, the electronic system must meet all the requirements and guidelines set forth in regulations and specified by the IRS in forms, publications, and other guidance. When a guideline concerning what an electronic Form W-4 system must provide the employee is specified without an effective date, it is effective immediately and an employer must implement it in a reasonable amount of time. In most cases, a reasonable amount of time won't extend beyond 90 days.

## Paper Substitute to Form W-4

In lieu of the prescribed form, an employer may prepare and provide to employees a substitute paper form the provisions of which are identical to those of the prescribed form, including the exact same wording from Steps 1(c)–4(c) (inclusive), but only if the employer also:

- Provides employees with all the tables, instructions, and worksheets set forth in the Form W-4 in effect at that time; and

- Complies with all revenue procedures and other guidance prescribed by the Commissioner relating to substitute forms in effect at that time.

Guidelines that apply to electronic substitutes for Form W-4 don't necessarily apply to a paper substitute Form W-4. For example, a paper substitute Form W-4 must include the form's instructions and worksheets rather than providing a web address where the payee can find them on IRS.gov.

Employers are prohibited from accepting a substitute form developed by an employee, and an employee furnishing such form must be treated as failing to furnish a Form W-4.

## How To Treat 2019 and Earlier Forms W-4 as if They Were 2020 or Later Forms W-4

Employers may use an optional computational bridge to treat 2019 and earlier Forms W-4 as if they were 2020 or later Forms W-4 for purposes of figuring federal income tax withholding. This computational bridge allows you to use computational procedures and data fields for a 2020 and later Form W-4 to arrive at the equivalent withholding for an employee that would have applied using the computational procedures and data fields on a 2019 or earlier Form W-4. You must make up to four adjustments to use this computational bridge.

1. Select the filing status in Step 1(c) of a 2020 or later Form W-4 that most accurately reflects the employee's marital status on line 3 of a 2019 or earlier Form W-4. Treat the employee as "Single or Married filing separately" on a 2020 or later Form W-4 if the employee selected either "Single" or "Married, but withhold at higher single rate" as their marital status on their 2019 or earlier Form W-4. Treat the employee as "Married filing jointly" on a 2020 or later Form W-4 if the employee selected "Married" as their marital status on their 2019 or earlier Form W-4. You can't convert an employee to a filing status of "Head of household" using this computational bridge.
2. Enter an amount in Step 4(a) on a 2020 or later Form W-4 based on the filing status that you determined in (1) above when you converted the employee's marital status on a 2019 or earlier Form W-4. Enter \$8,600 if the employee's filing status is "Single or Married filing separately" or \$12,900 if the employee's filing status is "Married filing jointly."
3. Multiply the number of allowances claimed on line 5 of an employee's 2019 or earlier Form W-4 by \$4,300 and enter the result in Step 4(b) on a 2020 or later Form W-4.
4. Enter the additional amount of withholding requested by the employee on line 6 of their 2019 or earlier Form W-4 in Step 4(c) of a 2020 or later Form W-4.



*This computational bridge applies only for Forms W-4 that were in effect on or before December 31, 2019, and that continue in effect because an employee didn't submit a 2020 or later Form W-4. If an employee is required, or chooses, to submit a new Form W-4, it doesn't change the requirement that the employee must use the current year's revision of Form W-4. Upon putting into effect a new Form W-4 from an employee, you must stop using this computational bridge for the applicable year of the new Form W-4. An employer using the computational bridge for a Form W-4 furnished by an employee must retain the Form W-4 for its records.*

**Lock-in letters.** The IRS may have notified you in writing that the employee must use a specific marital status and is limited to a specific number of allowances in a letter (commonly referred to as a "lock-in letter") applicable before 2020. For more information about lock-in letters, see section 9 of Pub. 15. For lock-in letters based on 2019 or earlier Forms W-4, you may use this optional computational bridge to comply with the requirement to withhold based on the maximum withholding allowances and filing status permitted in the lock-in letter.

**Nonresident alien employees.** You may use this computational bridge to convert a nonresident alien employee's 2019 or earlier Form W-4 to a 2020 or later Form W-4. However, for the second adjustment of the computational bridge, always enter \$4,300 in Step 4(a) on a 2020 or later Form W-4. If you convert a nonresident alien employee's 2019 or earlier Form W-4 to a 2020 or later Form W-4, be sure to use Table 2 when adding an amount to their wages for figuring federal income tax withholding. See [Withholding Adjustment for Nonresident Alien Employees](#), later, for more information.

For more information, see Treasury Decision 9924, 2020-44 I.R.B. 943, available at [IRS.gov/irb/2020-44 IRB#TD-9924](#).

## Withholding Adjustment for Nonresident Alien Employees



*You should instruct nonresident aliens to see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing Form W-4.*

Apply the procedure discussed next to figure the amount of federal income tax to withhold from the wages of nonresident alien employees performing services within the United States.

This procedure only applies to nonresident alien employees who have wages subject to income tax withholding.



*Nonresident alien students from India and business apprentices from India aren't subject to this procedure.*



**Instructions.** To figure how much federal income tax to withhold from the wages paid to a nonresident alien employee performing services in the United States, use the following steps.

**Step 1.** Determine if the nonresident alien employee has submitted a Form W-4 for 2020 or later or an earlier Form W-4. Then add to the wages paid to the nonresident alien employee for the payroll period the amount for the applicable type of Form W-4 and payroll period.

If the nonresident alien employee was first paid wages before 2020 and **has not** submitted a Form W-4 for 2020 or later, add the amount shown in Table 1 to their wages for calculating federal income tax withholding.

| Payroll Period  | Add Additional |
|---|----------------|
| Weekly  | \$205.80       |
| Biweekly  | 411.50         |
| Semimonthly   | 445.80         |
| Monthly   | 891.70         |
| Quarterly   | 2,675.00       |
| Semiannually  | 5,350.00       |
| Annually  | 10,700.00      |
| Daily or Miscellaneous (each day of the payroll period) | 41.20          |

If the nonresident alien employee has submitted a Form W-4 for **2020 or later** or was first paid wages in 2020 or later, add the amount shown in Table 2 to their wages for calculating federal income tax withholding.

| Payroll Period  | Add Additional |
|---|----------------|
| Weekly  | \$288.50       |
| Biweekly  | 576.90         |
| Semimonthly   | 625.00         |
| Monthly   | 1,250.00       |
| Quarterly   | 3,750.00       |
| Semiannually  | 7,500.00       |
| Annually  | 15,000.00      |
| Daily or Miscellaneous (each day of the payroll period) | 57.70          |

**Step 2.** Enter the amount figured in *Step 1*, earlier, as the total taxable wages on line 1a of the withholding worksheet that you use to figure federal income tax withholding.

The amounts from Tables 1 and 2 are added to wages solely for calculating income tax withholding on the wages of the nonresident alien employee. The amounts from the tables shouldn't be included in any box on the employee's Form W-2 and don't increase the income tax liability of the employee. Also, the amounts from the tables don't increase the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

**Example.** An employer pays wages of \$300 for a weekly payroll period to a married nonresident alien employee. The nonresident alien has a properly completed

2019 Form W-4 on file with the employer that shows marital status as "Single" with one withholding allowance and indicated status as a nonresident alien on Form W-4, line 6 (see *Nonresident alien employee's Form W-4* in section 9 of Pub. 15 for details on how a 2025 Form W-4 must be completed). The employer determines the wages to be used in the withholding tables by adding to the \$300 amount of wages paid the amount of \$205.80 from Table 1 under *Step 1* (\$505.80 total). The employer has a manual payroll system and prefers to use the Wage Bracket Method tables to figure withholding. The employer will use Worksheet 3 and the withholding tables in [section 3](#) to determine the income tax withholding for the nonresident alien employee. In this example, the employer would withhold \$32 in federal income tax from the weekly wages of the nonresident alien employee.

The \$205.80 added to wages for calculating income tax withholding isn't reported on Form W-2 and doesn't increase the income tax liability of the employee. Also, the \$205.80 added to wages doesn't affect the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

**Supplemental wage payment.** This procedure for determining the amount of federal income tax withholding for nonresident alien employees doesn't apply to a supplemental wage payment (see section 7 of Pub. 15) if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is being used to figure income tax withholding on the supplemental wage payment.

## Form W-4P

Payees use Form W-4P to have payers withhold the correct amount of federal income tax from periodic pension, annuity (including commercial annuities), profit-sharing and stock bonus plan, or IRA payments.

**Using a 2022 or later Form W-4P.** Payees provide payers with amounts to increase or decrease the amount of taxes withheld and amounts to increase or decrease the amount of pension/annuity payments subject to income tax withholding. Form W-4P contains 5 steps. Every Form W-4P payers receive from a payee in 2022 or later should show a completed Step 1 (name, address, SSN, and filing status) and a dated signature in Step 5. Payees complete Steps 2, 3, and/or 4 only if relevant to their personal situations. Steps 2, 3, and 4 show adjustments that affect withholding calculations.

For payees completing one or more of Steps 2, 3, and/or 4 on a 2022 or later Form W-4P, adjustments are as follows.

**Step 2.** If the payee completes Step 2, the payer will use the amount in Step 2(b)(iii) from a 2022 or later Form W-4P in Worksheet 1B to figure income tax withholding.

**TIP** Consider advising payees to use the IRS Tax Withholding Estimator, available at [IRS.gov/W4App](https://www.irs.gov/W4App), when completing Form W-4P if they are submitting Form W-4P after the beginning of the year;

*have social security, dividend, capital gain, or business income; receive these payments or pension and annuity payments for only part of the year; are subject to the Additional Medicare Tax or Net Investment Income Tax; or have changes during the year to their marital status, number of pensions/jobs (including their spouse if married filing jointly), or number of dependents.*

**Step 3.** Payers use the amount on this line as an annual reduction in the amount of withholding. Payers should use the amount the payee entered as the total in Step 3 of Form W-4P even if it is not equal to the sum of any amounts entered on the left in Step 3 because the total may take into account other tax credits. If the Step 3 total is blank, but there are amounts entered on one or two of the left lines in Step 3, the payer may ask the payee if leaving the line blank was intentional.

**Steps 4(a) and 4(b).** Payers increase the annual amount of pension/annuity payments subject to income tax withholding by the **annual** amount shown in Step 4(a) and reduce the annual amount of pension/annuity payments subject to income tax withholding by the **annual** amount shown in Step 4(b).

**Step 4(c).** Payers will increase withholding on **each payment** by the tax amount in Step 4(c).

**Payee fails to furnish Form W-4P or provides an incorrect SSN on Form W-4P.** In the case of a payer using a 2022 or later Form W-4P, a payee who received the first periodic pension or annuity payment after 2021 but who fails to furnish a 2022 or later Form W-4P or fails to provide a correct SSN on a 2022 or later Form W-4P will be treated as if they had checked the box for Single in Step 1 and had no entries in Step 2, Step 3, and Step 4 of a 2022 or later Form W-4P. In the case of a payer that used the 2021 Form W-4P for 2022 and hasn't received a 2022 or later Form W-4P, a payee who received the first periodic pension or annuity payment in 2022 but who failed to furnish such a 2021 Form W-4P will continue be treated as if they had no entries on lines 1 and 3 and completed line 2 indicating a status of Married, and claiming 3 allowances. In the case of a payer that used the 2021 Form W-4P and hasn't received a 2022 or later Form W-4P, a payee who received the first periodic pension or annuity payment in 2022 but who failed to provide a correct SSN on the 2021 Form W-4P will continue to be treated as if they had no entries on lines 1 and 3 and had completed line 2 indicating a status of Single, and claiming zero allowances. If a payee received their first periodic pension or annuity payment before 2022 and had failed to furnish a Form W-4P when those payments began, you must continue to withhold on those periodic payments as if the recipient were married claiming three withholding allowances on a Form W-4P for 2021 or earlier, unless the payee furnishes a Form W-4P requesting a change in withholding. If a payee is treated as married claiming three withholding allowances on a 2021 or earlier Form W-4P, tax will be withheld on a payment that is at least \$2,510 per month.

**Choosing not to have income tax withheld.** A payee who writes "No Withholding" on a 2022 or later Form W-4P in the space below Step 4(c) shall have no federal income tax withheld from their periodic pension or annuity payments. In the case of a payer that used the 2021 Form W-4P for 2022, a payee who checked the box on line 1 on the 2021 Form W-4P shall have no federal income tax withheld from their periodic pension or annuity payments. Regardless of the Form W-4P used, generally a payee who is a U.S. citizen or a resident alien isn't permitted to elect no withholding on payments that are to be delivered outside of the United States or its territories.

**Withholding on periodic pension and annuity payments to nonresident aliens and foreign estates.** Withholding methods on periodic pension and annuity payments discussed in this publication don't apply to nonresident aliens and foreign estates. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information.

## Substitute Submissions of Form W-4P

General requirements for any system set up to electronically receive a Form W-4 or Form W-4P are discussed earlier under [Electronic submission of Forms W-4 and W-4P](#). This section provides specific requirements for substitute submissions of Form W-4P. For payers using electronic or paper substitutes for Form W-4P, substitute forms for the 2025 Form W-4P incorporating all changes made to the 2025 Form W-4P and complying with the guidelines provided here must be in use by the later of January 1, 2025, or 30 days after the IRS releases the final version of the 2025 Form W-4P.

## Electronic Substitute to Form W-4P

Electronic systems set up as a substitute to paper 2022 or later Forms W-4P must exactly replicate the text and instructions from the face of the paper Form W-4P beginning with Step 1(c) through Step 4(c) (inclusive). No pop-ups or hoverboxes within those steps are permitted, and if the electronic system has toggles for those steps that limit the amount of text that is viewable, the toggles must be off as the default. If the electronic system places steps on different pages, users must be required to go to each page before they may electronically sign the form. References to pages 2 and 3, when not applicable to the substitute form, should be replaced by appropriate references. For example, an electronic substitute form that links directly to the deductions worksheet shouldn't reference "page 3" but should provide a link to the deductions worksheet. The electronic system must also include a hyperlink to Form W-4P on IRS.gov or include the instructions and worksheet in their entirety in the electronic system interface itself (inclusion of only some of this information requires a link to the form). Finally, the electronic system must provide a field (including, for example, a checkbox) immediately below or after Step 4(c) to allow users to elect no withholding from their payments.



**Requiring an SSN and other personal information already stored in payer's electronic system.** If you electronically store payee personal information, including name, address, and SSN, and accept withholding elections through an account specifically tied to the payee, you need not require the payee to submit this personal information again when completing an electronic substitute, as long as the account where the election is being made is directly or indirectly linked to the electronically stored personal information.

**Telephonic submissions of Form W-4P.** Payers may provide for telephonic submissions of Form W-4P. You must use a script that includes all portions of the first page of the paper Form W-4P from Steps 1(c)–4(c), including the step titles and text between Steps 1 and 2, with the following exceptions.

- On Step 2, the script can stop right before “See page 2 for examples on how to complete Step 2” if, when asked, the payee indicates the step doesn’t apply.
- On Step 3, the script can stop right before “If your total income will be \$200,000 or less . . .” if, when asked, the payee indicates the step doesn’t apply.
- Where the language on the first page of Form W-4P refers payees to later pages of the form, such as for more information on how to elect to have no federal income tax withheld, the telephonic script should refer the payee to [IRS.gov/FormW4P](https://www.irs.gov/FormW4P) in addition to the referenced page numbers.

## Paper Substitute to Form W-4P

When providing paper substitute forms for Form W-4P, you should generally follow the same guidelines that apply to electronic substitutes to Form W-4P, except where those guidelines apply only in the context of electronic substitutes (for example, instructions concerning pop-ups and hoverboxes). Paper substitute forms must include the instructions and worksheets for Form W-4P rather than providing a web address to the instructions on IRS.gov.

## How To Treat 2021 and Earlier Forms W-4P as if They Were 2022 or Later Forms W-4P

Payers may use an optional computational bridge to treat 2021 and earlier Forms W-4P as if they were 2022 or later Forms W-4P for purposes of figuring federal income tax withholding. This computational bridge can reduce system complexity by allowing payers to permanently use computational procedures and data fields for a 2022 and later Form W-4P to arrive at the equivalent withholding for a payee that would have applied using the computational procedures and data fields on a 2021 or earlier Form W-4P. You must make up to four adjustments to use this computational bridge, but it will simplify data storage and eliminate some steps in Worksheet 1B.

1. Select the filing status in Step 1(c) of a 2022 or later Form W-4P that most accurately reflects the payee's marital status on line 2 of a 2021 or earlier Form W-4P. Treat the payee as “Single or Married filing separately” on a 2022 or later Form W-4P if the payee selected either “Single” or “Married, but withhold at higher single rate” as their marital status on their 2021 or earlier Form W-4P. Treat the payee as “Married filing jointly” on a 2022 or later Form W-4P if the payee selected “Married” as their marital status on their 2021 or earlier Form W-4P. You can't convert a payee to a filing status of “Head of household” using this computational bridge.
2. Enter an amount in Step 4(a) on a 2022 or later Form W-4P based on the filing status that you determined in (1) above when you converted the payee's marital status on a 2021 or earlier Form W-4P. Enter \$8,600 if the payee's filing status is “Single or Married filing separately” or \$12,900 if the payee's filing status is “Married filing jointly.”
3. Multiply the number of allowances claimed on line 2 of a payee's 2021 or earlier Form W-4P by \$4,300 and enter the result in Step 4(b) on a 2022 or later Form W-4P.
4. Enter the additional amount of withholding requested by the payee on line 3 of their 2021 or earlier Form W-4P in Step 4(c) of a 2022 or later Form W-4P.

If you use this computational bridge, you will skip Steps 1(j)–(l) and any other instructions in Worksheet 1B that reference a 2021 or earlier Form W-4P.



*This computational bridge applies only to Forms W-4P (including default elections) that were in effect on or before December 31, 2021, and that continue in effect because a payee didn't submit a 2022 or later Form W-4P. If a payee chooses to submit a new Form W-4P, it doesn't change the general requirement that the payee must use the current year's revision of Form W-4P. Upon putting in effect a new Form W-4P from a payee, you must stop using this computational bridge for the applicable year of the new Form W-4P. If a payer was unable to put the 2022 Form W-4P in place during 2022, the computational bridge can also be applied to 2021 Forms W-4P submitted in 2022.*

## Rounding

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar. You may also round the tax for the pay period to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next dollar. For example, \$2.30 becomes \$2 and \$2.50 becomes \$3.

# 1. Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities

If you're an employer with an automated payroll system, use Worksheet 1A and the Percentage Method tables in this section to figure federal income tax withholding. This

method works for Forms W-4 for all prior, current, and future years. This method also works for any amount of wages. If the Form W-4 is from 2019 or earlier, this method works for any number of withholding allowances claimed.

If you're a payer making periodic payments of pensions and annuities, use Worksheet 1B and the Percentage Method tables in this section to figure federal income tax withholding. This method works for Forms W-4P for all prior, current, and future years. If a payer is figuring withholding on periodic payments based on a 2021 or earlier Form W-4P, the payer may also figure withholding using the methods described in [section 3](#) and [section 5](#).

## Worksheet 1A. Employer's Withholding Worksheet for Percentage Method Tables for Automated Payroll Systems

Keep for Your Records 

| Table 3 | Semiannually | Quarterly | Monthly | Semimonthly | Biweekly | Weekly | Daily |
|---------|--------------|-----------|---------|-------------|----------|--------|-------|
|         | 2            | 4         | 12      | 24          | 26       | 52     | 260   |

### Step 1. Adjust the employee's payment 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 3) ..... 1b \_\_\_\_\_
- 1c Multiply the amount on line 1a by the number on line 1b ..... 1c \$ \_\_\_\_\_

If the employee **HAS** submitted a Form W-4 for 2020 or later, figure the Adjusted Annual Wage Amount as follows:

- 1d Enter the amount from Step 4(a) of the employee's Form W-4 ..... 1d \$ \_\_\_\_\_
- 1e Add lines 1c and 1d ..... 1e \$ \_\_\_\_\_
- 1f Enter the amount from Step 4(b) of the employee's Form W-4 ..... 1f \$ \_\_\_\_\_
- 1g If the box in Step 2 of Form W-4 is checked, enter -0-. If the box is not checked, enter \$12,900 if the taxpayer is married filing jointly or \$8,600 otherwise ..... 1g \$ \_\_\_\_\_
- 1h Add lines 1f and 1g ..... 1h \$ \_\_\_\_\_
- 1i Subtract line 1h from line 1e. If zero or less, enter -0-. This is the **Adjusted Annual Wage Amount** ..... 1i \$ \_\_\_\_\_

If the employee **HAS NOT** submitted a Form W-4 for 2020 or later, figure the Adjusted Annual Wage Amount as follows:

- 1j Enter the number of allowances claimed on the employee's most recent Form W-4 ..... 1j \_\_\_\_\_
- 1k Multiply line 1j by \$4,300 ..... 1k \$ \_\_\_\_\_
- 1l Subtract line 1k from line 1c. If zero or less, enter -0-. This is the **Adjusted Annual Wage Amount** ..... 1l \$ \_\_\_\_\_

### Step 2. Figure the Tentative Withholding Amount

based on the employee's Adjusted Annual Wage Amount; filing status (Step 1(c) of the 2020 or later Form W-4) or marital status (line 3 of Form W-4 from 2019 or earlier); and whether the box in Step 2 of 2020 or later Form W-4 is checked.

**Note.** Don't use the Head of Household table if the Form W-4 is from 2019 or earlier.

- 2a Enter the employee's **Adjusted Annual Wage Amount** from line 1i or 1l above ..... 2a \$ \_\_\_\_\_
- 2b Find the row in the appropriate **Annual** Percentage Method table in which the amount on line 2a is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row ..... 2b \$ \_\_\_\_\_
- 2c Enter the amount from column C of that row ..... 2c \$ \_\_\_\_\_
- 2d Enter the percentage from column D of that row ..... 2d \_\_\_\_\_ %
- 2e Subtract line 2b from line 2a ..... 2e \$ \_\_\_\_\_
- 2f Multiply the amount on line 2e by the percentage on line 2d ..... 2f \$ \_\_\_\_\_
- 2g Add lines 2c and 2f ..... 2g \$ \_\_\_\_\_
- 2h Divide the amount on line 2g by the number of pay periods on line 1b. This is the **Tentative Withholding Amount** ..... 2h \$ \_\_\_\_\_

### Step 3. Account for tax credits

- 3a If the employee's Form W-4 is from 2020 or later, enter the amount from Step 3 of that form; otherwise, enter -0- ..... 3a \$ \_\_\_\_\_
- 3b Divide the amount on line 3a by the number of pay periods on line 1b ..... 3b \$ \_\_\_\_\_
- 3c Subtract line 3b from line 2h. If zero or less, enter -0- ..... 3c \$ \_\_\_\_\_

### Step 4. Figure the final amount to withhold

- 4a Enter the additional amount to withhold from the employee's Form W-4 (Step 4(c) of the 2020 or later form, or line 6 on earlier forms) ..... 4a \$ \_\_\_\_\_
- 4b Add lines 3c and 4a. **This is the amount to withhold from the employee's wages this pay period** ..... 4b \$ \_\_\_\_\_

**Worksheet 1B. Payer's Worksheet for Figuring Withholding From Periodic Pension or Annuity Payments**

| Table 4 | Monthly | Semimonthly | Biweekly | Weekly | Daily |
|---------|---------|-------------|----------|--------|-------|
|         | 12      | 24          | 26       | 52     | 260   |

**Step 1. Adjust the payee's payment amount**

- 1a Enter the payee's total payment this period ..... 1a \$ \_\_\_\_\_
- 1b Enter the number of payment periods you have per year (see Table 4) ..... 1b \_\_\_\_\_
- 1c Multiply line 1a by the number on line 1b ..... 1c \$ \_\_\_\_\_

If the payee **HAS** submitted a Form W-4P for 2022 or later, figure the Adjusted Annual Payment Amount as follows:

- 1d Enter the amount from Step 4(a) of the payee's Form W-4P ..... 1d \$ \_\_\_\_\_
- 1e Add lines 1c and 1d ..... 1e \$ \_\_\_\_\_
- 1f Enter the amount from Step 4(b) of the payee's Form W-4P ..... 1f \$ \_\_\_\_\_
- 1g Enter \$12,900 if the taxpayer is married filing jointly or \$8,600 otherwise ..... 1g \$ \_\_\_\_\_
- 1h Add lines 1f and 1g ..... 1h \$ \_\_\_\_\_
- 1i Subtract line 1h from line 1e. If less than zero, enter it in parentheses. This is the **Adjusted Annual Payment Amount** ..... 1i \$ \_\_\_\_\_

If the payee **HAS NOT** submitted a Form W-4P for 2022 or later, figure the Adjusted Annual Payment Amount as follows:

- 1j Enter the number of allowances claimed on the payee's most recent Form W-4P ..... 1j \_\_\_\_\_
- 1k Multiply line 1j by \$4,300 ..... 1k \$ \_\_\_\_\_
- 1l Subtract line 1k from line 1c. (If zero or less, enter -0-.) This is the **Adjusted Annual Payment Amount** ..... 1l \$ \_\_\_\_\_

**Step 2. Figure the Tentative Annual Withholding Amount**

based on the payee's Adjusted Annual Payment Amount and filing status (Step 1(c) of the 2022 or later Form W-4P) or marital status (line 2 of the 2021 or earlier Form W-4P).

If the payee **HAS** submitted a Form W-4P for 2022 or later **AND** Step 2(b)(iii) of Form W-4P contains a **non-zero** amount, complete Parts I, II, and III of Step 2. Otherwise, complete Parts I and III only.

**Part I:** If the payee **HAS** submitted a Form W-4P for 2022 or later **AND** Step 2(b)(iii) of Form W-4P contains a **non-zero** amount, complete lines 2a-2c and then resume on line 2e. Otherwise, begin on line 2d.

- 2a Enter the amount from Step 2(b)(iii) of Form W-4P ..... 2a \$ \_\_\_\_\_
- 2b Enter \$12,900 if the taxpayer is married filing jointly or \$8,600 otherwise ..... 2b \$ \_\_\_\_\_
- 2c Subtract line 2b from line 2a. (If the result is zero or less, enter -0-.) Then skip to line 2e ..... 2c \$ \_\_\_\_\_

OR

- 2d If lines 2a-2c don't apply: Enter the payee's **Adjusted Annual Payment Amount** from line 1i or 1l, **but not less than zero** ..... 2d \$ \_\_\_\_\_

- 2e Using the amount on line 2c or line 2d (whichever is not missing), find the row in the STANDARD Withholding Rate Schedules of the **Annual Percentage Method** table in which the amount on line 2c or line 2d (whichever is not missing) 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 ..... 2e \$ \_\_\_\_\_

- 2f Enter the amount from column C of that row ..... 2f \$ \_\_\_\_\_

- 2g Enter the percentage from column D of that row ..... 2g \_\_\_\_\_ %

- 2h Subtract line 2e from line 2c or line 2d (whichever is not missing) ..... 2h \$ \_\_\_\_\_

- 2i Multiply the amount on line 2h by the percentage on line 2g ..... 2i \$ \_\_\_\_\_

- 2j Add lines 2f and 2i ..... 2j \$ \_\_\_\_\_

**Part II: (Complete Part II if there is an amount on line 2a above. Skip Part II if there is an amount on line 2d above.)**

- 2k Enter the amount from Step 2(b)(iii) of the payee's Form W-4P, even if negative ..... 2k \$ \_\_\_\_\_

- 2l Enter the payee's **Adjusted Annual Payment Amount** from line 1i above, even if negative ..... 2l \$ \_\_\_\_\_

- 2m Add lines 2k and 2l. If the result is zero or less, enter -0- ..... 2m \$ \_\_\_\_\_

- 2n Find the row in the appropriate STANDARD Withholding Rate Schedules of the **Annual Percentage Method** table in which the amount on line 2m 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 ..... 2n \$ \_\_\_\_\_

- 2o Enter the amount from column C of that row ..... 2o \$ \_\_\_\_\_

- 2p Enter the percentage from column D of that row ..... 2p \_\_\_\_\_ %

- 2q Subtract line 2n from line 2m ..... 2q \$ \_\_\_\_\_

- 2r Multiply the amount on line 2q by the percentage on line 2p ..... 2r \$ \_\_\_\_\_

- 2s Add lines 2o and 2r ..... 2s \$ \_\_\_\_\_

- 2t Subtract line 2j from line 2s. If zero or less, enter -0- ..... 2t \$ \_\_\_\_\_

**Part III: For ALL payees, identify the Tentative Annual Withholding Amount as follows:**

- 2u If there is a non-zero amount in Step 2(b)(iii) of the payee's 2022 or later Form W-4P, enter the amount from line 2t. Otherwise, enter the amount from line 2j ..... 2u \$ \_\_\_\_\_

**Step 3. Account for tax credits**

- 3a If the payee has submitted a Form W-4P for 2022 or later, enter the amount from Step 3 of that form; otherwise, enter -0- ..... 3a \$ \_\_\_\_\_

- 3b Subtract line 3a from line 2u. If zero or less, enter -0- ..... 3b \$ \_\_\_\_\_

**Step 4. Figure the final amount to withhold**

- 4a Divide the amount on line 3b by the number of payment periods from line 1b ..... 4a \$ \_\_\_\_\_

- 4b Enter the additional amount to withhold from the payee's Form W-4P (Step 4(c) of the 2022 or later Form W-4P or line 3 of the 2021 or earlier Form W-4P) ..... 4b \$ \_\_\_\_\_

- 4c Add lines 4a and 4b. **This is the amount to withhold from the payee's payment this payment period** ..... 4c \$ \_\_\_\_\_



## 2025 Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities

| STANDARD Withholding Rate Schedules<br>(Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is <b>NOT</b> checked. Also use these for Form W-4P from any year.) |                |                                      |                       |   | Form W-4, Step 2, Checkbox, Withholding Rate Schedules<br>(Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 <b>IS</b> checked) |                |                                      |                       |  |
|---|----------------|--------------------------------------|-----------------------|---|---|----------------|--------------------------------------|-----------------------|--|
| If the Adjusted Annual Wage Amount on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is:  |                |                                      |                       |   | If the Adjusted Annual Wage Amount on Worksheet 1A is:  |                |                                      |                       |  |
| At least—   | But less than— | The tentative amount to withhold is: | Plus this percentage— | of the amount that the Adjusted Annual Wage or Payment exceeds— | At least—   | But less than— | The tentative amount to withhold is: | Plus this percentage— | of the amount that the Adjusted Annual Wage exceeds— |
| A   | B              | C                                    | D                     | E   | A   | B              | C                                    | D                     | E  |
| <b>Married Filing Jointly</b>   |                |                                      |                       |   | <b>Married Filing Jointly</b>   |                |                                      |                       |  |
| \$0   | \$17,100       | \$0.00                               | 0%                    | \$0   | \$0   | \$15,000       | \$0.00                               | 0%                    | \$0  |
| \$17,100  | \$40,950       | \$0.00                               | 10%                   | \$17,100  | \$15,000  | \$26,925       | \$0.00                               | 10%                   | \$15,000   |
| \$40,950  | \$114,050      | \$2,385.00                           | 12%                   | \$40,950  | \$26,925  | \$63,475       | \$1,192.50                           | 12%                   | \$26,925   |
| \$114,050   | \$223,800      | \$11,157.00                          | 22%                   | \$114,050   | \$63,475  | \$118,350      | \$5,578.50                           | 22%                   | \$63,475   |
| \$223,800   | \$411,700      | \$35,302.00                          | 24%                   | \$223,800   | \$118,350   | \$212,300      | \$17,651.00                          | 24%                   | \$118,350  |
| \$411,700   | \$518,150      | \$80,398.00                          | 32%                   | \$411,700   | \$212,300   | \$265,525      | \$40,199.00                          | 32%                   | \$212,300  |
| \$518,150   | \$768,700      | \$114,462.00                         | 35%                   | \$518,150   | \$265,525   | \$390,800      | \$57,231.00                          | 35%                   | \$265,525  |
| \$768,700   |                | \$202,154.50                         | 37%                   | \$768,700   | \$390,800   |                | \$101,077.25                         | 37%                   | \$390,800  |
| <b>Single or Married Filing Separately</b>  |                |                                      |                       |   | <b>Single or Married Filing Separately</b>  |                |                                      |                       |  |
| \$0   | \$6,400        | \$0.00                               | 0%                    | \$0   | \$0   | \$7,500        | \$0.00                               | 0%                    | \$0  |
| \$6,400   | \$18,325       | \$0.00                               | 10%                   | \$6,400   | \$7,500   | \$13,463       | \$0.00                               | 10%                   | \$7,500  |
| \$18,325  | \$54,875       | \$1,192.50                           | 12%                   | \$18,325  | \$13,463  | \$31,738       | \$596.25                             | 12%                   | \$13,463   |
| \$54,875  | \$109,750      | \$5,578.50                           | 22%                   | \$54,875  | \$31,738  | \$59,175       | \$2,789.25                           | 22%                   | \$31,738   |
| \$109,750   | \$203,700      | \$17,651.00                          | 24%                   | \$109,750   | \$59,175  | \$106,150      | \$8,825.50                           | 24%                   | \$59,175   |
| \$203,700   | \$256,925      | \$40,199.00                          | 32%                   | \$203,700   | \$106,150   | \$132,763      | \$20,099.50                          | 32%                   | \$106,150  |
| \$256,925   | \$632,750      | \$57,231.00                          | 35%                   | \$256,925   | \$132,763   | \$320,675      | \$28,615.50                          | 35%                   | \$132,763  |
| \$632,750   |                | \$188,769.75                         | 37%                   | \$632,750   | \$320,675   |                | \$94,384.88                          | 37%                   | \$320,675  |
| <b>Head of Household</b>  |                |                                      |                       |   | <b>Head of Household</b>  |                |                                      |                       |  |
| \$0   | \$13,900       | \$0.00                               | 0%                    | \$0   | \$0   | \$11,250       | \$0.00                               | 0%                    | \$0  |
| \$13,900  | \$30,900       | \$0.00                               | 10%                   | \$13,900  | \$11,250  | \$19,750       | \$0.00                               | 10%                   | \$11,250   |
| \$30,900  | \$78,750       | \$1,700.00                           | 12%                   | \$30,900  | \$19,750  | \$43,675       | \$850.00                             | 12%                   | \$19,750   |
| \$78,750  | \$117,250      | \$7,442.00                           | 22%                   | \$78,750  | \$43,675  | \$62,925       | \$3,721.00                           | 22%                   | \$43,675   |
| \$117,250   | \$211,200      | \$15,912.00                          | 24%                   | \$117,250   | \$62,925  | \$109,900      | \$7,956.00                           | 24%                   | \$62,925   |
| \$211,200   | \$264,400      | \$38,460.00                          | 32%                   | \$211,200   | \$109,900   | \$136,500      | \$19,230.00                          | 32%                   | \$109,900  |
| \$264,400   | \$640,250      | \$55,484.00                          | 35%                   | \$264,400   | \$136,500   | \$324,425      | \$27,742.00                          | 35%                   | \$136,500  |
| \$640,250   |                | \$187,031.50                         | 37%                   | \$640,250   | \$324,425   |                | \$93,515.75                          | 37%                   | \$324,425  |

## 2. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use

the Wage Bracket Method, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

These Wage Bracket Method tables cover a limited amount of annual wages (generally, less than \$100,000). 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 filing status and pay period), use the Percentage Method tables in [section 4](#).

### Worksheet 2. Employer's Withholding Worksheet for Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

Keep for Your Records 

| Monthly | Semimonthly | Biweekly | Weekly | Daily |
|---------|-------------|----------|--------|-------|
| 12      | 24          | 26       | 52     | 260   |

#### Step 1. Adjust the employee's wage amount

- 1a Enter the employee's total taxable wages this payroll period ..... 1a \$ \_\_\_\_\_
- 1b Enter the number of pay periods you have per year (see Table 5) ..... 1b \_\_\_\_\_
- 1c Enter the amount from Step 4(a) of the employee's Form W-4 ..... 1c \$ \_\_\_\_\_
- 1d Divide the amount on line 1c by the number of pay periods 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 the amount on line 1f by the number of pay periods 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

- 2a Use the amount on line 1h 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 filing status and whether the employee has checked the box in Step 2 of Form W-4. This is the **Tentative Withholding Amount** ..... 2a \$ \_\_\_\_\_

#### 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 2a. 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 \$ \_\_\_\_\_

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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$0                                      | \$145         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$0                                    |
| \$145                                    | \$155         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$1                                    |
| \$155                                    | \$165         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$2                                    |
| \$165                                    | \$175         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$3                                    |
| \$175                                    | \$185         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$4                                    |
| \$185                                    | \$195         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$5                                    |
| \$195                                    | \$205         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$6                                    |
| \$205                                    | \$215         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$7                                    |
| \$215                                    | \$225         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$8                                    |
| \$225                                    | \$235         | \$0                                  | \$0                                    | \$0                  | \$1                                    | \$0                                 | \$9                                    |
| \$235                                    | \$245         | \$0                                  | \$0                                    | \$0                  | \$2                                    | \$0                                 | \$10                                   |
| \$245                                    | \$255         | \$0                                  | \$0                                    | \$0                  | \$3                                    | \$0                                 | \$11                                   |
| \$255                                    | \$265         | \$0                                  | \$0                                    | \$0                  | \$4                                    | \$0                                 | \$12                                   |
| \$265                                    | \$275         | \$0                                  | \$0                                    | \$0                  | \$5                                    | \$0                                 | \$13                                   |
| \$275                                    | \$285         | \$0                                  | \$0                                    | \$0                  | \$6                                    | \$0                                 | \$14                                   |
| \$285                                    | \$295         | \$0                                  | \$0                                    | \$0                  | \$7                                    | \$0                                 | \$15                                   |
| \$295                                    | \$305         | \$0                                  | \$1                                    | \$0                  | \$8                                    | \$1                                 | \$16                                   |
| \$305                                    | \$315         | \$0                                  | \$2                                    | \$0                  | \$9                                    | \$2                                 | \$18                                   |
| \$315                                    | \$325         | \$0                                  | \$3                                    | \$0                  | \$10                                   | \$3                                 | \$19                                   |
| \$325                                    | \$335         | \$0                                  | \$4                                    | \$0                  | \$11                                   | \$4                                 | \$20                                   |
| \$335                                    | \$345         | \$0                                  | \$5                                    | \$0                  | \$12                                   | \$5                                 | \$21                                   |
| \$345                                    | \$355         | \$0                                  | \$6                                    | \$0                  | \$13                                   | \$6                                 | \$22                                   |
| \$355                                    | \$365         | \$0                                  | \$7                                    | \$0                  | \$14                                   | \$7                                 | \$24                                   |
| \$365                                    | \$375         | \$0                                  | \$8                                    | \$0                  | \$15                                   | \$8                                 | \$25                                   |
| \$375                                    | \$385         | \$0                                  | \$9                                    | \$0                  | \$16                                   | \$9                                 | \$26                                   |
| \$385                                    | \$395         | \$0                                  | \$10                                   | \$0                  | \$18                                   | \$10                                | \$27                                   |
| \$395                                    | \$405         | \$0                                  | \$11                                   | \$0                  | \$19                                   | \$11                                | \$28                                   |
| \$405                                    | \$415         | \$0                                  | \$12                                   | \$0                  | \$20                                   | \$12                                | \$30                                   |
| \$415                                    | \$425         | \$0                                  | \$13                                   | \$0                  | \$21                                   | \$13                                | \$31                                   |
| \$425                                    | \$435         | \$0                                  | \$14                                   | \$0                  | \$22                                   | \$14                                | \$32                                   |
| \$435                                    | \$445         | \$0                                  | \$15                                   | \$1                  | \$24                                   | \$15                                | \$33                                   |
| \$445                                    | \$455         | \$0                                  | \$16                                   | \$2                  | \$25                                   | \$16                                | \$34                                   |
| \$455                                    | \$465         | \$0                                  | \$17                                   | \$3                  | \$26                                   | \$17                                | \$36                                   |
| \$465                                    | \$475         | \$0                                  | \$18                                   | \$4                  | \$27                                   | \$18                                | \$37                                   |
| \$475                                    | \$485         | \$0                                  | \$19                                   | \$5                  | \$28                                   | \$19                                | \$38                                   |
| \$485                                    | \$495         | \$0                                  | \$20                                   | \$6                  | \$30                                   | \$20                                | \$39                                   |
| \$495                                    | \$505         | \$0                                  | \$21                                   | \$7                  | \$31                                   | \$21                                | \$40                                   |
| \$505                                    | \$515         | \$0                                  | \$22                                   | \$8                  | \$32                                   | \$22                                | \$42                                   |
| \$515                                    | \$525         | \$0                                  | \$23                                   | \$9                  | \$33                                   | \$23                                | \$43                                   |
| \$525                                    | \$535         | \$0                                  | \$24                                   | \$10                 | \$34                                   | \$24                                | \$44                                   |
| \$535                                    | \$545         | \$0                                  | \$26                                   | \$11                 | \$36                                   | \$26                                | \$45                                   |
| \$545                                    | \$555         | \$0                                  | \$27                                   | \$12                 | \$37                                   | \$27                                | \$46                                   |
| \$555                                    | \$565         | \$0                                  | \$28                                   | \$13                 | \$38                                   | \$28                                | \$48                                   |
| \$565                                    | \$575         | \$0                                  | \$29                                   | \$14                 | \$39                                   | \$29                                | \$49                                   |
| \$575                                    | \$585         | \$0                                  | \$30                                   | \$15                 | \$40                                   | \$30                                | \$50                                   |
| \$585                                    | \$595         | \$1                                  | \$32                                   | \$16                 | \$42                                   | \$32                                | \$51                                   |
| \$595                                    | \$605         | \$2                                  | \$33                                   | \$17                 | \$43                                   | \$33                                | \$52                                   |
| \$605                                    | \$615         | \$3                                  | \$34                                   | \$18                 | \$44                                   | \$34                                | \$54                                   |
| \$615                                    | \$625         | \$4                                  | \$35                                   | \$19                 | \$45                                   | \$35                                | \$56                                   |
| \$625                                    | \$635         | \$5                                  | \$36                                   | \$20                 | \$46                                   | \$36                                | \$58                                   |
| \$635                                    | \$645         | \$6                                  | \$38                                   | \$21                 | \$48                                   | \$38                                | \$60                                   |
| \$645                                    | \$655         | \$7                                  | \$39                                   | \$22                 | \$49                                   | \$39                                | \$62                                   |
| \$655                                    | \$665         | \$8                                  | \$40                                   | \$23                 | \$50                                   | \$40                                | \$65                                   |
| \$665                                    | \$675         | \$9                                  | \$41                                   | \$24                 | \$51                                   | \$41                                | \$67                                   |
| \$675                                    | \$685         | \$10                                 | \$42                                   | \$25                 | \$52                                   | \$42                                | \$69                                   |
| \$685                                    | \$695         | \$11                                 | \$44                                   | \$26                 | \$54                                   | \$44                                | \$71                                   |
| \$695                                    | \$705         | \$12                                 | \$45                                   | \$27                 | \$55                                   | \$45                                | \$73                                   |
| \$705                                    | \$715         | \$13                                 | \$46                                   | \$28                 | \$56                                   | \$46                                | \$76                                   |
| \$715                                    | \$725         | \$14                                 | \$47                                   | \$29                 | \$57                                   | \$47                                | \$78                                   |
| \$725                                    | \$735         | \$15                                 | \$48                                   | \$30                 | \$58                                   | \$48                                | \$80                                   |
| \$735                                    | \$745         | \$16                                 | \$50                                   | \$31                 | \$60                                   | \$50                                | \$82                                   |
| \$745                                    | \$755         | \$17                                 | \$51                                   | \$32                 | \$61                                   | \$51                                | \$84                                   |
| \$755                                    | \$765         | \$18                                 | \$52                                   | \$33                 | \$62                                   | \$52                                | \$87                                   |
| \$765                                    | \$775         | \$19                                 | \$53                                   | \$34                 | \$63                                   | \$53                                | \$89                                   |



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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$775                                    | \$785         | \$20                                 | \$54                                   | \$35                 | \$64                                   | \$54                                | \$91                                   |
| \$785                                    | \$795         | \$21                                 | \$56                                   | \$36                 | \$66                                   | \$56                                | \$93                                   |
| \$795                                    | \$805         | \$22                                 | \$57                                   | \$38                 | \$67                                   | \$57                                | \$95                                   |
| \$805                                    | \$815         | \$23                                 | \$58                                   | \$39                 | \$68                                   | \$58                                | \$98                                   |
| \$815                                    | \$825         | \$24                                 | \$59                                   | \$40                 | \$69                                   | \$59                                | \$100                                  |
| \$825                                    | \$835         | \$25                                 | \$60                                   | \$41                 | \$70                                   | \$60                                | \$102                                  |
| \$835                                    | \$845         | \$26                                 | \$62                                   | \$42                 | \$72                                   | \$62                                | \$104                                  |
| \$845                                    | \$855         | \$27                                 | \$63                                   | \$44                 | \$74                                   | \$63                                | \$106                                  |
| \$855                                    | \$865         | \$28                                 | \$64                                   | \$45                 | \$76                                   | \$64                                | \$109                                  |
| \$865                                    | \$875         | \$29                                 | \$65                                   | \$46                 | \$78                                   | \$65                                | \$111                                  |
| \$875                                    | \$885         | \$30                                 | \$66                                   | \$47                 | \$80                                   | \$66                                | \$113                                  |
| \$885                                    | \$895         | \$31                                 | \$68                                   | \$48                 | \$83                                   | \$68                                | \$115                                  |
| \$895                                    | \$905         | \$32                                 | \$69                                   | \$50                 | \$85                                   | \$69                                | \$117                                  |
| \$905                                    | \$915         | \$33                                 | \$70                                   | \$51                 | \$87                                   | \$70                                | \$120                                  |
| \$915                                    | \$925         | \$34                                 | \$71                                   | \$52                 | \$89                                   | \$71                                | \$122                                  |
| \$925                                    | \$935         | \$35                                 | \$72                                   | \$53                 | \$91                                   | \$72                                | \$124                                  |
| \$935                                    | \$945         | \$36                                 | \$74                                   | \$54                 | \$94                                   | \$74                                | \$126                                  |
| \$945                                    | \$955         | \$37                                 | \$75                                   | \$56                 | \$96                                   | \$75                                | \$128                                  |
| \$955                                    | \$965         | \$38                                 | \$76                                   | \$57                 | \$98                                   | \$76                                | \$131                                  |
| \$965                                    | \$975         | \$39                                 | \$77                                   | \$58                 | \$100                                  | \$77                                | \$133                                  |
| \$975                                    | \$985         | \$40                                 | \$78                                   | \$59                 | \$102                                  | \$78                                | \$135                                  |
| \$985                                    | \$995         | \$41                                 | \$80                                   | \$60                 | \$105                                  | \$80                                | \$137                                  |
| \$995                                    | \$1,005       | \$42                                 | \$81                                   | \$62                 | \$107                                  | \$81                                | \$139                                  |
| \$1,005                                  | \$1,015       | \$43                                 | \$82                                   | \$63                 | \$109                                  | \$82                                | \$142                                  |
| \$1,015                                  | \$1,025       | \$44                                 | \$83                                   | \$64                 | \$111                                  | \$83                                | \$144                                  |
| \$1,025                                  | \$1,035       | \$45                                 | \$84                                   | \$65                 | \$113                                  | \$84                                | \$146                                  |
| \$1,035                                  | \$1,045       | \$46                                 | \$86                                   | \$66                 | \$116                                  | \$86                                | \$148                                  |
| \$1,045                                  | \$1,055       | \$48                                 | \$87                                   | \$68                 | \$118                                  | \$87                                | \$150                                  |
| \$1,055                                  | \$1,065       | \$49                                 | \$88                                   | \$69                 | \$120                                  | \$88                                | \$153                                  |
| \$1,065                                  | \$1,075       | \$50                                 | \$89                                   | \$70                 | \$122                                  | \$89                                | \$155                                  |
| \$1,075                                  | \$1,085       | \$51                                 | \$90                                   | \$71                 | \$124                                  | \$90                                | \$157                                  |
| \$1,085                                  | \$1,095       | \$52                                 | \$92                                   | \$72                 | \$127                                  | \$92                                | \$159                                  |
| \$1,095                                  | \$1,105       | \$54                                 | \$93                                   | \$74                 | \$129                                  | \$93                                | \$161                                  |
| \$1,105                                  | \$1,115       | \$55                                 | \$94                                   | \$75                 | \$131                                  | \$94                                | \$164                                  |
| \$1,115                                  | \$1,125       | \$56                                 | \$95                                   | \$76                 | \$133                                  | \$95                                | \$166                                  |
| \$1,125                                  | \$1,135       | \$57                                 | \$96                                   | \$77                 | \$135                                  | \$96                                | \$168                                  |
| \$1,135                                  | \$1,145       | \$58                                 | \$98                                   | \$78                 | \$138                                  | \$98                                | \$170                                  |
| \$1,145                                  | \$1,155       | \$60                                 | \$99                                   | \$80                 | \$140                                  | \$99                                | \$173                                  |
| \$1,155                                  | \$1,165       | \$61                                 | \$100                                  | \$81                 | \$142                                  | \$100                               | \$175                                  |
| \$1,165                                  | \$1,175       | \$62                                 | \$101                                  | \$82                 | \$144                                  | \$101                               | \$177                                  |
| \$1,175                                  | \$1,185       | \$63                                 | \$102                                  | \$83                 | \$146                                  | \$102                               | \$180                                  |
| \$1,185                                  | \$1,195       | \$64                                 | \$104                                  | \$84                 | \$149                                  | \$104                               | \$182                                  |
| \$1,195                                  | \$1,205       | \$66                                 | \$105                                  | \$86                 | \$151                                  | \$105                               | \$185                                  |
| \$1,205                                  | \$1,215       | \$67                                 | \$106                                  | \$87                 | \$153                                  | \$106                               | \$187                                  |
| \$1,215                                  | \$1,225       | \$68                                 | \$107                                  | \$88                 | \$155                                  | \$107                               | \$189                                  |
| \$1,225                                  | \$1,235       | \$69                                 | \$109                                  | \$89                 | \$158                                  | \$109                               | \$192                                  |
| \$1,235                                  | \$1,245       | \$70                                 | \$112                                  | \$90                 | \$160                                  | \$112                               | \$194                                  |
| \$1,245                                  | \$1,255       | \$72                                 | \$114                                  | \$92                 | \$163                                  | \$114                               | \$197                                  |
| \$1,255                                  | \$1,265       | \$73                                 | \$116                                  | \$93                 | \$165                                  | \$116                               | \$199                                  |
| \$1,265                                  | \$1,275       | \$74                                 | \$118                                  | \$94                 | \$167                                  | \$118                               | \$201                                  |
| \$1,275                                  | \$1,285       | \$75                                 | \$120                                  | \$95                 | \$170                                  | \$120                               | \$204                                  |
| \$1,285                                  | \$1,295       | \$76                                 | \$123                                  | \$96                 | \$172                                  | \$123                               | \$206                                  |
| \$1,295                                  | \$1,305       | \$78                                 | \$125                                  | \$98                 | \$175                                  | \$125                               | \$209                                  |
| \$1,305                                  | \$1,315       | \$79                                 | \$127                                  | \$99                 | \$177                                  | \$127                               | \$211                                  |
| \$1,315                                  | \$1,325       | \$80                                 | \$129                                  | \$100                | \$179                                  | \$129                               | \$213                                  |
| \$1,325                                  | \$1,335       | \$81                                 | \$131                                  | \$101                | \$182                                  | \$131                               | \$216                                  |
| \$1,335                                  | \$1,345       | \$82                                 | \$134                                  | \$102                | \$184                                  | \$134                               | \$218                                  |
| \$1,345                                  | \$1,355       | \$84                                 | \$136                                  | \$104                | \$187                                  | \$136                               | \$221                                  |
| \$1,355                                  | \$1,365       | \$85                                 | \$138                                  | \$105                | \$189                                  | \$138                               | \$223                                  |
| \$1,365                                  | \$1,375       | \$86                                 | \$140                                  | \$106                | \$191                                  | \$140                               | \$225                                  |
| \$1,375                                  | \$1,385       | \$87                                 | \$142                                  | \$107                | \$194                                  | \$142                               | \$228                                  |
| \$1,385                                  | \$1,395       | \$88                                 | \$145                                  | \$108                | \$196                                  | \$145                               | \$230                                  |
| \$1,395                                  | \$1,405       | \$90                                 | \$147                                  | \$110                | \$199                                  | \$147                               | \$233                                  |
| \$1,405                                  | \$1,415       | \$91                                 | \$149                                  | \$111                | \$201                                  | \$149                               | \$235                                  |
| \$1,415                                  | \$1,425       | \$92                                 | \$151                                  | \$112                | \$203                                  | \$151                               | \$237                                  |

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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$1,425                                  | \$1,435       | \$93                                 | \$153                                  | \$113                | \$206                                  | \$153                               | \$240                                  |
| \$1,435                                  | \$1,445       | \$94                                 | \$156                                  | \$114                | \$208                                  | \$156                               | \$242                                  |
| \$1,445                                  | \$1,455       | \$96                                 | \$158                                  | \$116                | \$211                                  | \$158                               | \$245                                  |
| \$1,455                                  | \$1,465       | \$97                                 | \$160                                  | \$117                | \$213                                  | \$160                               | \$247                                  |
| \$1,465                                  | \$1,475       | \$98                                 | \$162                                  | \$118                | \$215                                  | \$162                               | \$249                                  |
| \$1,475                                  | \$1,485       | \$99                                 | \$164                                  | \$119                | \$218                                  | \$164                               | \$252                                  |
| \$1,485                                  | \$1,495       | \$100                                | \$167                                  | \$120                | \$220                                  | \$167                               | \$254                                  |
| \$1,495                                  | \$1,505       | \$102                                | \$169                                  | \$122                | \$223                                  | \$169                               | \$257                                  |
| \$1,505                                  | \$1,515       | \$103                                | \$171                                  | \$123                | \$225                                  | \$171                               | \$259                                  |
| \$1,515                                  | \$1,525       | \$104                                | \$173                                  | \$124                | \$227                                  | \$173                               | \$261                                  |
| \$1,525                                  | \$1,535       | \$105                                | \$175                                  | \$125                | \$230                                  | \$175                               | \$264                                  |
| \$1,535                                  | \$1,545       | \$106                                | \$178                                  | \$126                | \$232                                  | \$178                               | \$266                                  |
| \$1,545                                  | \$1,555       | \$108                                | \$180                                  | \$128                | \$235                                  | \$180                               | \$269                                  |
| \$1,555                                  | \$1,565       | \$109                                | \$182                                  | \$129                | \$237                                  | \$182                               | \$271                                  |
| \$1,565                                  | \$1,575       | \$110                                | \$184                                  | \$130                | \$239                                  | \$184                               | \$273                                  |
| \$1,575                                  | \$1,585       | \$111                                | \$186                                  | \$131                | \$242                                  | \$186                               | \$276                                  |
| \$1,585                                  | \$1,595       | \$112                                | \$189                                  | \$132                | \$244                                  | \$189                               | \$278                                  |
| \$1,595                                  | \$1,605       | \$114                                | \$191                                  | \$134                | \$247                                  | \$191                               | \$281                                  |
| \$1,605                                  | \$1,615       | \$115                                | \$193                                  | \$135                | \$249                                  | \$193                               | \$283                                  |
| \$1,615                                  | \$1,625       | \$116                                | \$195                                  | \$136                | \$251                                  | \$195                               | \$285                                  |
| \$1,625                                  | \$1,635       | \$117                                | \$197                                  | \$137                | \$254                                  | \$197                               | \$288                                  |
| \$1,635                                  | \$1,645       | \$118                                | \$200                                  | \$138                | \$256                                  | \$200                               | \$290                                  |
| \$1,645                                  | \$1,655       | \$120                                | \$202                                  | \$140                | \$259                                  | \$202                               | \$293                                  |
| \$1,655                                  | \$1,665       | \$121                                | \$204                                  | \$141                | \$261                                  | \$204                               | \$295                                  |
| \$1,665                                  | \$1,675       | \$122                                | \$206                                  | \$142                | \$263                                  | \$206                               | \$297                                  |
| \$1,675                                  | \$1,685       | \$123                                | \$208                                  | \$143                | \$266                                  | \$208                               | \$300                                  |
| \$1,685                                  | \$1,695       | \$124                                | \$211                                  | \$145                | \$268                                  | \$211                               | \$302                                  |
| \$1,695                                  | \$1,705       | \$126                                | \$213                                  | \$148                | \$271                                  | \$213                               | \$305                                  |
| \$1,705                                  | \$1,715       | \$127                                | \$215                                  | \$150                | \$273                                  | \$215                               | \$307                                  |
| \$1,715                                  | \$1,725       | \$128                                | \$217                                  | \$152                | \$275                                  | \$217                               | \$309                                  |
| \$1,725                                  | \$1,735       | \$129                                | \$219                                  | \$154                | \$278                                  | \$219                               | \$312                                  |
| \$1,735                                  | \$1,745       | \$130                                | \$222                                  | \$156                | \$280                                  | \$222                               | \$314                                  |
| \$1,745                                  | \$1,755       | \$132                                | \$224                                  | \$159                | \$283                                  | \$224                               | \$317                                  |
| \$1,755                                  | \$1,765       | \$133                                | \$226                                  | \$161                | \$285                                  | \$226                               | \$319                                  |
| \$1,765                                  | \$1,775       | \$134                                | \$228                                  | \$163                | \$287                                  | \$228                               | \$321                                  |
| \$1,775                                  | \$1,785       | \$135                                | \$230                                  | \$165                | \$290                                  | \$230                               | \$324                                  |
| \$1,785                                  | \$1,795       | \$136                                | \$233                                  | \$167                | \$292                                  | \$233                               | \$326                                  |
| \$1,795                                  | \$1,805       | \$138                                | \$235                                  | \$170                | \$295                                  | \$235                               | \$329                                  |
| \$1,805                                  | \$1,815       | \$139                                | \$237                                  | \$172                | \$297                                  | \$237                               | \$331                                  |
| \$1,815                                  | \$1,825       | \$140                                | \$239                                  | \$174                | \$299                                  | \$239                               | \$333                                  |
| \$1,825                                  | \$1,835       | \$141                                | \$241                                  | \$176                | \$302                                  | \$241                               | \$336                                  |
| \$1,835                                  | \$1,845       | \$142                                | \$244                                  | \$178                | \$304                                  | \$244                               | \$338                                  |
| \$1,845                                  | \$1,855       | \$144                                | \$246                                  | \$181                | \$307                                  | \$246                               | \$341                                  |
| \$1,855                                  | \$1,865       | \$145                                | \$248                                  | \$183                | \$309                                  | \$248                               | \$343                                  |
| \$1,865                                  | \$1,875       | \$146                                | \$250                                  | \$185                | \$311                                  | \$250                               | \$345                                  |
| \$1,875                                  | \$1,885       | \$147                                | \$252                                  | \$187                | \$314                                  | \$252                               | \$348                                  |
| \$1,885                                  | \$1,895       | \$148                                | \$255                                  | \$189                | \$316                                  | \$255                               | \$350                                  |
| \$1,895                                  | \$1,905       | \$150                                | \$257                                  | \$192                | \$319                                  | \$257                               | \$353                                  |
| \$1,905                                  | \$1,915       | \$151                                | \$259                                  | \$194                | \$321                                  | \$259                               | \$355                                  |
| \$1,915                                  | \$1,925       | \$152                                | \$261                                  | \$196                | \$323                                  | \$261                               | \$357                                  |

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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$0                                      | \$290         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$0                                    |
| \$290                                    | \$300         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$1                                    |
| \$300                                    | \$310         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$2                                    |
| \$310                                    | \$320         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$3                                    |
| \$320                                    | \$330         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$4                                    |
| \$330                                    | \$340         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$5                                    |
| \$340                                    | \$350         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$6                                    |
| \$350                                    | \$360         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$7                                    |
| \$360                                    | \$370         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$8                                    |
| \$370                                    | \$380         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$9                                    |
| \$380                                    | \$390         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$10                                   |
| \$390                                    | \$400         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$11                                   |
| \$400                                    | \$410         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$12                                   |
| \$410                                    | \$420         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$13                                   |
| \$420                                    | \$430         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$14                                   |
| \$430                                    | \$440         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$15                                   |
| \$440                                    | \$450         | \$0                                  | \$0                                    | \$0                  | \$1                                    | \$0                                 | \$16                                   |
| \$450                                    | \$460         | \$0                                  | \$0                                    | \$0                  | \$2                                    | \$0                                 | \$17                                   |
| \$460                                    | \$470         | \$0                                  | \$0                                    | \$0                  | \$3                                    | \$0                                 | \$18                                   |
| \$470                                    | \$480         | \$0                                  | \$0                                    | \$0                  | \$4                                    | \$0                                 | \$19                                   |
| \$480                                    | \$490         | \$0                                  | \$0                                    | \$0                  | \$5                                    | \$0                                 | \$20                                   |
| \$490                                    | \$500         | \$0                                  | \$0                                    | \$0                  | \$6                                    | \$0                                 | \$21                                   |
| \$500                                    | \$510         | \$0                                  | \$0                                    | \$0                  | \$7                                    | \$0                                 | \$22                                   |
| \$510                                    | \$520         | \$0                                  | \$0                                    | \$0                  | \$8                                    | \$0                                 | \$23                                   |
| \$520                                    | \$535         | \$0                                  | \$0                                    | \$0                  | \$9                                    | \$0                                 | \$24                                   |
| \$535                                    | \$550         | \$0                                  | \$0                                    | \$0                  | \$11                                   | \$0                                 | \$26                                   |
| \$550                                    | \$565         | \$0                                  | \$0                                    | \$0                  | \$12                                   | \$0                                 | \$28                                   |
| \$565                                    | \$580         | \$0                                  | \$0                                    | \$0                  | \$14                                   | \$0                                 | \$29                                   |
| \$580                                    | \$595         | \$0                                  | \$1                                    | \$0                  | \$15                                   | \$1                                 | \$31                                   |
| \$595                                    | \$610         | \$0                                  | \$3                                    | \$0                  | \$17                                   | \$3                                 | \$33                                   |
| \$610                                    | \$625         | \$0                                  | \$4                                    | \$0                  | \$18                                   | \$4                                 | \$35                                   |
| \$625                                    | \$640         | \$0                                  | \$6                                    | \$0                  | \$20                                   | \$6                                 | \$37                                   |
| \$640                                    | \$655         | \$0                                  | \$7                                    | \$0                  | \$21                                   | \$7                                 | \$38                                   |
| \$655                                    | \$670         | \$0                                  | \$9                                    | \$0                  | \$23                                   | \$9                                 | \$40                                   |
| \$670                                    | \$685         | \$0                                  | \$10                                   | \$0                  | \$24                                   | \$10                                | \$42                                   |
| \$685                                    | \$700         | \$0                                  | \$12                                   | \$0                  | \$26                                   | \$12                                | \$44                                   |
| \$700                                    | \$715         | \$0                                  | \$13                                   | \$0                  | \$27                                   | \$13                                | \$46                                   |
| \$715                                    | \$730         | \$0                                  | \$15                                   | \$0                  | \$29                                   | \$15                                | \$47                                   |
| \$730                                    | \$745         | \$0                                  | \$16                                   | \$0                  | \$30                                   | \$16                                | \$49                                   |
| \$745                                    | \$760         | \$0                                  | \$18                                   | \$0                  | \$32                                   | \$18                                | \$51                                   |
| \$760                                    | \$775         | \$0                                  | \$19                                   | \$0                  | \$34                                   | \$19                                | \$53                                   |
| \$775                                    | \$790         | \$0                                  | \$21                                   | \$0                  | \$35                                   | \$21                                | \$55                                   |
| \$790                                    | \$805         | \$0                                  | \$22                                   | \$0                  | \$37                                   | \$22                                | \$56                                   |
| \$805                                    | \$820         | \$0                                  | \$24                                   | \$0                  | \$39                                   | \$24                                | \$58                                   |
| \$820                                    | \$835         | \$0                                  | \$25                                   | \$0                  | \$41                                   | \$25                                | \$60                                   |
| \$835                                    | \$850         | \$0                                  | \$27                                   | \$0                  | \$43                                   | \$27                                | \$62                                   |
| \$850                                    | \$865         | \$0                                  | \$28                                   | \$0                  | \$44                                   | \$28                                | \$64                                   |
| \$865                                    | \$880         | \$0                                  | \$30                                   | \$1                  | \$46                                   | \$30                                | \$65                                   |
| \$880                                    | \$895         | \$0                                  | \$31                                   | \$2                  | \$48                                   | \$31                                | \$67                                   |
| \$895                                    | \$910         | \$0                                  | \$33                                   | \$4                  | \$50                                   | \$33                                | \$69                                   |
| \$910                                    | \$925         | \$0                                  | \$34                                   | \$5                  | \$52                                   | \$34                                | \$71                                   |
| \$925                                    | \$940         | \$0                                  | \$36                                   | \$7                  | \$53                                   | \$36                                | \$73                                   |
| \$940                                    | \$955         | \$0                                  | \$37                                   | \$8                  | \$55                                   | \$37                                | \$74                                   |
| \$955                                    | \$970         | \$0                                  | \$39                                   | \$10                 | \$57                                   | \$39                                | \$76                                   |
| \$970                                    | \$985         | \$0                                  | \$40                                   | \$11                 | \$59                                   | \$40                                | \$78                                   |
| \$985                                    | \$1,000       | \$0                                  | \$42                                   | \$13                 | \$61                                   | \$42                                | \$80                                   |
| \$1,000                                  | \$1,015       | \$0                                  | \$43                                   | \$14                 | \$62                                   | \$43                                | \$82                                   |
| \$1,015                                  | \$1,030       | \$0                                  | \$45                                   | \$16                 | \$64                                   | \$45                                | \$83                                   |
| \$1,030                                  | \$1,045       | \$0                                  | \$46                                   | \$17                 | \$66                                   | \$46                                | \$85                                   |
| \$1,045                                  | \$1,060       | \$0                                  | \$48                                   | \$19                 | \$68                                   | \$48                                | \$87                                   |
| \$1,060                                  | \$1,075       | \$0                                  | \$50                                   | \$20                 | \$70                                   | \$50                                | \$89                                   |
| \$1,075                                  | \$1,090       | \$0                                  | \$51                                   | \$22                 | \$71                                   | \$51                                | \$91                                   |
| \$1,090                                  | \$1,105       | \$0                                  | \$53                                   | \$23                 | \$73                                   | \$53                                | \$92                                   |
| \$1,105                                  | \$1,120       | \$0                                  | \$55                                   | \$25                 | \$75                                   | \$55                                | \$94                                   |



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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$1,120                                  | \$1,135       | \$0                                  | \$57                                   | \$26                 | \$77                                   | \$57                                | \$96                                   |
| \$1,135                                  | \$1,150       | \$0                                  | \$59                                   | \$28                 | \$79                                   | \$59                                | \$98                                   |
| \$1,150                                  | \$1,165       | \$0                                  | \$60                                   | \$29                 | \$80                                   | \$60                                | \$100                                  |
| \$1,165                                  | \$1,180       | \$2                                  | \$62                                   | \$31                 | \$82                                   | \$62                                | \$101                                  |
| \$1,180                                  | \$1,195       | \$3                                  | \$64                                   | \$32                 | \$84                                   | \$64                                | \$103                                  |
| \$1,195                                  | \$1,210       | \$5                                  | \$66                                   | \$34                 | \$86                                   | \$66                                | \$105                                  |
| \$1,210                                  | \$1,225       | \$6                                  | \$68                                   | \$35                 | \$88                                   | \$68                                | \$107                                  |
| \$1,225                                  | \$1,245       | \$8                                  | \$70                                   | \$37                 | \$90                                   | \$70                                | \$110                                  |
| \$1,245                                  | \$1,265       | \$10                                 | \$72                                   | \$39                 | \$92                                   | \$72                                | \$115                                  |
| \$1,265                                  | \$1,285       | \$12                                 | \$75                                   | \$41                 | \$95                                   | \$75                                | \$119                                  |
| \$1,285                                  | \$1,305       | \$14                                 | \$77                                   | \$43                 | \$97                                   | \$77                                | \$124                                  |
| \$1,305                                  | \$1,325       | \$16                                 | \$79                                   | \$45                 | \$99                                   | \$79                                | \$128                                  |
| \$1,325                                  | \$1,345       | \$18                                 | \$82                                   | \$47                 | \$102                                  | \$82                                | \$132                                  |
| \$1,345                                  | \$1,365       | \$20                                 | \$84                                   | \$49                 | \$104                                  | \$84                                | \$137                                  |
| \$1,365                                  | \$1,385       | \$22                                 | \$87                                   | \$51                 | \$107                                  | \$87                                | \$141                                  |
| \$1,385                                  | \$1,405       | \$24                                 | \$89                                   | \$53                 | \$109                                  | \$89                                | \$146                                  |
| \$1,405                                  | \$1,425       | \$26                                 | \$91                                   | \$55                 | \$111                                  | \$91                                | \$150                                  |
| \$1,425                                  | \$1,445       | \$28                                 | \$94                                   | \$57                 | \$114                                  | \$94                                | \$154                                  |
| \$1,445                                  | \$1,465       | \$30                                 | \$96                                   | \$59                 | \$116                                  | \$96                                | \$159                                  |
| \$1,465                                  | \$1,485       | \$32                                 | \$99                                   | \$61                 | \$119                                  | \$99                                | \$163                                  |
| \$1,485                                  | \$1,505       | \$34                                 | \$101                                  | \$63                 | \$121                                  | \$101                               | \$168                                  |
| \$1,505                                  | \$1,525       | \$36                                 | \$103                                  | \$65                 | \$123                                  | \$103                               | \$172                                  |
| \$1,525                                  | \$1,545       | \$38                                 | \$106                                  | \$67                 | \$126                                  | \$106                               | \$176                                  |
| \$1,545                                  | \$1,565       | \$40                                 | \$108                                  | \$70                 | \$128                                  | \$108                               | \$181                                  |
| \$1,565                                  | \$1,585       | \$42                                 | \$111                                  | \$72                 | \$131                                  | \$111                               | \$185                                  |
| \$1,585                                  | \$1,605       | \$44                                 | \$113                                  | \$74                 | \$133                                  | \$113                               | \$190                                  |
| \$1,605                                  | \$1,625       | \$46                                 | \$115                                  | \$77                 | \$135                                  | \$115                               | \$194                                  |
| \$1,625                                  | \$1,645       | \$48                                 | \$118                                  | \$79                 | \$138                                  | \$118                               | \$198                                  |
| \$1,645                                  | \$1,665       | \$50                                 | \$120                                  | \$82                 | \$140                                  | \$120                               | \$203                                  |
| \$1,665                                  | \$1,685       | \$52                                 | \$123                                  | \$84                 | \$143                                  | \$123                               | \$207                                  |
| \$1,685                                  | \$1,705       | \$54                                 | \$125                                  | \$86                 | \$146                                  | \$125                               | \$212                                  |
| \$1,705                                  | \$1,725       | \$56                                 | \$127                                  | \$89                 | \$151                                  | \$127                               | \$216                                  |
| \$1,725                                  | \$1,745       | \$58                                 | \$130                                  | \$91                 | \$155                                  | \$130                               | \$220                                  |
| \$1,745                                  | \$1,765       | \$60                                 | \$132                                  | \$94                 | \$160                                  | \$132                               | \$225                                  |
| \$1,765                                  | \$1,785       | \$62                                 | \$135                                  | \$96                 | \$164                                  | \$135                               | \$229                                  |
| \$1,785                                  | \$1,805       | \$64                                 | \$137                                  | \$98                 | \$168                                  | \$137                               | \$234                                  |
| \$1,805                                  | \$1,825       | \$66                                 | \$139                                  | \$101                | \$173                                  | \$139                               | \$238                                  |
| \$1,825                                  | \$1,845       | \$68                                 | \$142                                  | \$103                | \$177                                  | \$142                               | \$242                                  |
| \$1,845                                  | \$1,865       | \$70                                 | \$144                                  | \$106                | \$182                                  | \$144                               | \$247                                  |
| \$1,865                                  | \$1,885       | \$72                                 | \$147                                  | \$108                | \$186                                  | \$147                               | \$251                                  |
| \$1,885                                  | \$1,905       | \$74                                 | \$149                                  | \$110                | \$190                                  | \$149                               | \$256                                  |
| \$1,905                                  | \$1,925       | \$76                                 | \$151                                  | \$113                | \$195                                  | \$151                               | \$260                                  |
| \$1,925                                  | \$1,945       | \$78                                 | \$154                                  | \$115                | \$199                                  | \$154                               | \$264                                  |
| \$1,945                                  | \$1,965       | \$80                                 | \$156                                  | \$118                | \$204                                  | \$156                               | \$269                                  |
| \$1,965                                  | \$1,985       | \$82                                 | \$159                                  | \$120                | \$208                                  | \$159                               | \$273                                  |
| \$1,985                                  | \$2,005       | \$84                                 | \$161                                  | \$122                | \$212                                  | \$161                               | \$278                                  |
| \$2,005                                  | \$2,025       | \$86                                 | \$163                                  | \$125                | \$217                                  | \$163                               | \$282                                  |
| \$2,025                                  | \$2,045       | \$88                                 | \$166                                  | \$127                | \$221                                  | \$166                               | \$286                                  |
| \$2,045                                  | \$2,065       | \$90                                 | \$168                                  | \$130                | \$226                                  | \$168                               | \$291                                  |
| \$2,065                                  | \$2,085       | \$92                                 | \$171                                  | \$132                | \$230                                  | \$171                               | \$295                                  |
| \$2,085                                  | \$2,105       | \$95                                 | \$173                                  | \$134                | \$234                                  | \$173                               | \$300                                  |
| \$2,105                                  | \$2,125       | \$97                                 | \$175                                  | \$137                | \$239                                  | \$175                               | \$304                                  |
| \$2,125                                  | \$2,145       | \$99                                 | \$178                                  | \$139                | \$243                                  | \$178                               | \$308                                  |
| \$2,145                                  | \$2,165       | \$102                                | \$180                                  | \$142                | \$248                                  | \$180                               | \$313                                  |
| \$2,165                                  | \$2,185       | \$104                                | \$183                                  | \$144                | \$252                                  | \$183                               | \$317                                  |
| \$2,185                                  | \$2,205       | \$107                                | \$185                                  | \$146                | \$256                                  | \$185                               | \$322                                  |
| \$2,205                                  | \$2,225       | \$109                                | \$187                                  | \$149                | \$261                                  | \$187                               | \$326                                  |
| \$2,225                                  | \$2,245       | \$111                                | \$190                                  | \$151                | \$265                                  | \$190                               | \$330                                  |
| \$2,245                                  | \$2,265       | \$114                                | \$192                                  | \$154                | \$270                                  | \$192                               | \$335                                  |
| \$2,265                                  | \$2,285       | \$116                                | \$195                                  | \$156                | \$274                                  | \$195                               | \$339                                  |
| \$2,285                                  | \$2,315       | \$119                                | \$198                                  | \$159                | \$280                                  | \$198                               | \$345                                  |
| \$2,315                                  | \$2,345       | \$123                                | \$201                                  | \$163                | \$286                                  | \$201                               | \$352                                  |
| \$2,345                                  | \$2,375       | \$126                                | \$205                                  | \$166                | \$293                                  | \$205                               | \$360                                  |
| \$2,375                                  | \$2,405       | \$130                                | \$208                                  | \$170                | \$299                                  | \$208                               | \$367                                  |
| \$2,405                                  | \$2,435       | \$134                                | \$212                                  | \$173                | \$306                                  | \$212                               | \$374                                  |

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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$2,435                                  | \$2,465       | \$137                                | \$216                                  | \$177                | \$313                                  | \$216                               | \$381                                  |
| \$2,465                                  | \$2,495       | \$141                                | \$223                                  | \$181                | \$320                                  | \$223                               | \$388                                  |
| \$2,495                                  | \$2,525       | \$144                                | \$230                                  | \$184                | \$328                                  | \$230                               | \$396                                  |
| \$2,525                                  | \$2,555       | \$148                                | \$236                                  | \$188                | \$335                                  | \$236                               | \$403                                  |
| \$2,555                                  | \$2,585       | \$152                                | \$243                                  | \$191                | \$342                                  | \$243                               | \$410                                  |
| \$2,585                                  | \$2,615       | \$155                                | \$249                                  | \$195                | \$349                                  | \$249                               | \$417                                  |
| \$2,615                                  | \$2,645       | \$159                                | \$256                                  | \$199                | \$356                                  | \$256                               | \$424                                  |
| \$2,645                                  | \$2,675       | \$162                                | \$263                                  | \$202                | \$364                                  | \$263                               | \$432                                  |
| \$2,675                                  | \$2,705       | \$166                                | \$269                                  | \$206                | \$371                                  | \$269                               | \$439                                  |
| \$2,705                                  | \$2,735       | \$170                                | \$276                                  | \$209                | \$378                                  | \$276                               | \$446                                  |
| \$2,735                                  | \$2,765       | \$173                                | \$282                                  | \$213                | \$385                                  | \$282                               | \$453                                  |
| \$2,765                                  | \$2,795       | \$177                                | \$289                                  | \$217                | \$392                                  | \$289                               | \$460                                  |
| \$2,795                                  | \$2,825       | \$180                                | \$296                                  | \$220                | \$400                                  | \$296                               | \$468                                  |
| \$2,825                                  | \$2,855       | \$184                                | \$302                                  | \$224                | \$407                                  | \$302                               | \$475                                  |
| \$2,855                                  | \$2,885       | \$188                                | \$309                                  | \$227                | \$414                                  | \$309                               | \$482                                  |
| \$2,885                                  | \$2,915       | \$191                                | \$315                                  | \$231                | \$421                                  | \$315                               | \$489                                  |
| \$2,915                                  | \$2,945       | \$195                                | \$322                                  | \$235                | \$428                                  | \$322                               | \$496                                  |
| \$2,945                                  | \$2,975       | \$198                                | \$329                                  | \$238                | \$436                                  | \$329                               | \$504                                  |
| \$2,975                                  | \$3,005       | \$202                                | \$335                                  | \$242                | \$443                                  | \$335                               | \$511                                  |
| \$3,005                                  | \$3,035       | \$206                                | \$342                                  | \$245                | \$450                                  | \$342                               | \$518                                  |
| \$3,035                                  | \$3,065       | \$209                                | \$348                                  | \$249                | \$457                                  | \$348                               | \$525                                  |
| \$3,065                                  | \$3,095       | \$213                                | \$355                                  | \$253                | \$464                                  | \$355                               | \$532                                  |
| \$3,095                                  | \$3,125       | \$216                                | \$362                                  | \$256                | \$472                                  | \$362                               | \$540                                  |
| \$3,125                                  | \$3,155       | \$220                                | \$368                                  | \$260                | \$479                                  | \$368                               | \$547                                  |
| \$3,155                                  | \$3,185       | \$224                                | \$375                                  | \$263                | \$486                                  | \$375                               | \$554                                  |
| \$3,185                                  | \$3,215       | \$227                                | \$381                                  | \$267                | \$493                                  | \$381                               | \$561                                  |
| \$3,215                                  | \$3,245       | \$231                                | \$388                                  | \$271                | \$500                                  | \$388                               | \$568                                  |
| \$3,245                                  | \$3,275       | \$234                                | \$395                                  | \$274                | \$508                                  | \$395                               | \$576                                  |
| \$3,275                                  | \$3,305       | \$238                                | \$401                                  | \$278                | \$515                                  | \$401                               | \$583                                  |
| \$3,305                                  | \$3,335       | \$242                                | \$408                                  | \$281                | \$522                                  | \$408                               | \$590                                  |
| \$3,335                                  | \$3,365       | \$245                                | \$414                                  | \$285                | \$529                                  | \$414                               | \$597                                  |
| \$3,365                                  | \$3,395       | \$249                                | \$421                                  | \$291                | \$536                                  | \$421                               | \$604                                  |
| \$3,395                                  | \$3,425       | \$252                                | \$428                                  | \$297                | \$544                                  | \$428                               | \$612                                  |
| \$3,425                                  | \$3,455       | \$256                                | \$434                                  | \$304                | \$551                                  | \$434                               | \$619                                  |
| \$3,455                                  | \$3,485       | \$260                                | \$441                                  | \$311                | \$558                                  | \$441                               | \$626                                  |
| \$3,485                                  | \$3,515       | \$263                                | \$447                                  | \$317                | \$565                                  | \$447                               | \$633                                  |
| \$3,515                                  | \$3,545       | \$267                                | \$454                                  | \$324                | \$572                                  | \$454                               | \$640                                  |
| \$3,545                                  | \$3,575       | \$270                                | \$461                                  | \$330                | \$580                                  | \$461                               | \$648                                  |
| \$3,575                                  | \$3,605       | \$274                                | \$467                                  | \$337                | \$587                                  | \$467                               | \$655                                  |
| \$3,605                                  | \$3,635       | \$278                                | \$474                                  | \$344                | \$594                                  | \$474                               | \$662                                  |
| \$3,635                                  | \$3,665       | \$281                                | \$480                                  | \$350                | \$601                                  | \$480                               | \$669                                  |
| \$3,665                                  | \$3,695       | \$285                                | \$487                                  | \$357                | \$608                                  | \$487                               | \$676                                  |
| \$3,695                                  | \$3,725       | \$288                                | \$494                                  | \$363                | \$616                                  | \$494                               | \$684                                  |
| \$3,725                                  | \$3,755       | \$292                                | \$500                                  | \$370                | \$623                                  | \$500                               | \$691                                  |

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

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



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

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

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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$2,370                                  | \$2,390       | \$116                                | \$201                                  | \$159                | \$278                                  | \$201                               | \$349                                  |
| \$2,390                                  | \$2,410       | \$118                                | \$203                                  | \$161                | \$283                                  | \$203                               | \$353                                  |
| \$2,410                                  | \$2,430       | \$121                                | \$205                                  | \$164                | \$287                                  | \$205                               | \$358                                  |
| \$2,430                                  | \$2,450       | \$123                                | \$208                                  | \$166                | \$291                                  | \$208                               | \$362                                  |
| \$2,450                                  | \$2,470       | \$125                                | \$210                                  | \$169                | \$296                                  | \$210                               | \$366                                  |
| \$2,470                                  | \$2,505       | \$129                                | \$214                                  | \$172                | \$302                                  | \$214                               | \$373                                  |
| \$2,505                                  | \$2,540       | \$133                                | \$218                                  | \$176                | \$310                                  | \$218                               | \$381                                  |
| \$2,540                                  | \$2,575       | \$137                                | \$222                                  | \$180                | \$317                                  | \$222                               | \$390                                  |
| \$2,575                                  | \$2,610       | \$141                                | \$226                                  | \$184                | \$325                                  | \$226                               | \$398                                  |
| \$2,610                                  | \$2,645       | \$145                                | \$230                                  | \$189                | \$333                                  | \$230                               | \$407                                  |
| \$2,645                                  | \$2,680       | \$150                                | \$236                                  | \$193                | \$341                                  | \$236                               | \$415                                  |
| \$2,680                                  | \$2,715       | \$154                                | \$244                                  | \$197                | \$350                                  | \$244                               | \$423                                  |
| \$2,715                                  | \$2,750       | \$158                                | \$252                                  | \$201                | \$358                                  | \$252                               | \$432                                  |
| \$2,750                                  | \$2,785       | \$162                                | \$259                                  | \$205                | \$366                                  | \$259                               | \$440                                  |
| \$2,785                                  | \$2,820       | \$166                                | \$267                                  | \$210                | \$375                                  | \$267                               | \$449                                  |
| \$2,820                                  | \$2,855       | \$171                                | \$275                                  | \$214                | \$383                                  | \$275                               | \$457                                  |
| \$2,855                                  | \$2,890       | \$175                                | \$283                                  | \$218                | \$392                                  | \$283                               | \$465                                  |
| \$2,890                                  | \$2,925       | \$179                                | \$290                                  | \$222                | \$400                                  | \$290                               | \$474                                  |
| \$2,925                                  | \$2,960       | \$183                                | \$298                                  | \$226                | \$408                                  | \$298                               | \$482                                  |
| \$2,960                                  | \$2,995       | \$187                                | \$306                                  | \$231                | \$417                                  | \$306                               | \$491                                  |
| \$2,995                                  | \$3,030       | \$192                                | \$313                                  | \$235                | \$425                                  | \$313                               | \$499                                  |
| \$3,030                                  | \$3,065       | \$196                                | \$321                                  | \$239                | \$434                                  | \$321                               | \$507                                  |
| \$3,065                                  | \$3,100       | \$200                                | \$329                                  | \$243                | \$442                                  | \$329                               | \$516                                  |
| \$3,100                                  | \$3,135       | \$204                                | \$336                                  | \$247                | \$450                                  | \$336                               | \$524                                  |
| \$3,135                                  | \$3,170       | \$208                                | \$344                                  | \$252                | \$459                                  | \$344                               | \$533                                  |
| \$3,170                                  | \$3,205       | \$213                                | \$352                                  | \$256                | \$467                                  | \$352                               | \$541                                  |
| \$3,205                                  | \$3,240       | \$217                                | \$360                                  | \$260                | \$476                                  | \$360                               | \$549                                  |
| \$3,240                                  | \$3,275       | \$221                                | \$367                                  | \$264                | \$484                                  | \$367                               | \$558                                  |
| \$3,275                                  | \$3,310       | \$225                                | \$375                                  | \$268                | \$492                                  | \$375                               | \$566                                  |
| \$3,310                                  | \$3,345       | \$229                                | \$383                                  | \$273                | \$501                                  | \$383                               | \$575                                  |
| \$3,345                                  | \$3,380       | \$234                                | \$390                                  | \$277                | \$509                                  | \$390                               | \$583                                  |
| \$3,380                                  | \$3,415       | \$238                                | \$398                                  | \$281                | \$518                                  | \$398                               | \$591                                  |
| \$3,415                                  | \$3,450       | \$242                                | \$406                                  | \$285                | \$526                                  | \$406                               | \$600                                  |
| \$3,450                                  | \$3,485       | \$246                                | \$413                                  | \$289                | \$534                                  | \$413                               | \$608                                  |
| \$3,485                                  | \$3,520       | \$250                                | \$421                                  | \$294                | \$543                                  | \$421                               | \$617                                  |
| \$3,520                                  | \$3,555       | \$255                                | \$429                                  | \$298                | \$551                                  | \$429                               | \$625                                  |
| \$3,555                                  | \$3,590       | \$259                                | \$437                                  | \$302                | \$560                                  | \$437                               | \$633                                  |
| \$3,590                                  | \$3,625       | \$263                                | \$444                                  | \$306                | \$568                                  | \$444                               | \$642                                  |
| \$3,625                                  | \$3,660       | \$267                                | \$452                                  | \$311                | \$576                                  | \$452                               | \$650                                  |
| \$3,660                                  | \$3,695       | \$271                                | \$460                                  | \$318                | \$585                                  | \$460                               | \$659                                  |
| \$3,695                                  | \$3,730       | \$276                                | \$467                                  | \$326                | \$593                                  | \$467                               | \$667                                  |
| \$3,730                                  | \$3,765       | \$280                                | \$475                                  | \$334                | \$602                                  | \$475                               | \$675                                  |
| \$3,765                                  | \$3,800       | \$284                                | \$483                                  | \$342                | \$610                                  | \$483                               | \$684                                  |
| \$3,800                                  | \$3,835       | \$288                                | \$490                                  | \$349                | \$618                                  | \$490                               | \$692                                  |
| \$3,835                                  | \$3,870       | \$292                                | \$498                                  | \$357                | \$627                                  | \$498                               | \$701                                  |
| \$3,870                                  | \$3,905       | \$297                                | \$506                                  | \$365                | \$635                                  | \$506                               | \$709                                  |
| \$3,905                                  | \$3,940       | \$301                                | \$514                                  | \$372                | \$644                                  | \$514                               | \$717                                  |
| \$3,940                                  | \$3,975       | \$305                                | \$521                                  | \$380                | \$652                                  | \$521                               | \$726                                  |
| \$3,975                                  | \$4,010       | \$309                                | \$529                                  | \$388                | \$660                                  | \$529                               | \$734                                  |

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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$0                                      | \$630         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$0                                    |
| \$630                                    | \$650         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$2                                    |
| \$650                                    | \$670         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$4                                    |
| \$670                                    | \$690         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$6                                    |
| \$690                                    | \$710         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$8                                    |
| \$710                                    | \$730         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$10                                   |
| \$730                                    | \$750         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$12                                   |
| \$750                                    | \$770         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$14                                   |
| \$770                                    | \$790         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$16                                   |
| \$790                                    | \$810         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$18                                   |
| \$810                                    | \$830         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$20                                   |
| \$830                                    | \$850         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$22                                   |
| \$850                                    | \$870         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$24                                   |
| \$870                                    | \$890         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$26                                   |
| \$890                                    | \$910         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$28                                   |
| \$910                                    | \$930         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$30                                   |
| \$930                                    | \$950         | \$0                                  | \$0                                    | \$0                  | \$0                                    | \$0                                 | \$32                                   |
| \$950                                    | \$970         | \$0                                  | \$0                                    | \$0                  | \$2                                    | \$0                                 | \$34                                   |
| \$970                                    | \$990         | \$0                                  | \$0                                    | \$0                  | \$4                                    | \$0                                 | \$36                                   |
| \$990                                    | \$1,010       | \$0                                  | \$0                                    | \$0                  | \$6                                    | \$0                                 | \$38                                   |
| \$1,010                                  | \$1,030       | \$0                                  | \$0                                    | \$0                  | \$8                                    | \$0                                 | \$40                                   |
| \$1,030                                  | \$1,050       | \$0                                  | \$0                                    | \$0                  | \$10                                   | \$0                                 | \$42                                   |
| \$1,050                                  | \$1,070       | \$0                                  | \$0                                    | \$0                  | \$12                                   | \$0                                 | \$44                                   |
| \$1,070                                  | \$1,090       | \$0                                  | \$0                                    | \$0                  | \$14                                   | \$0                                 | \$46                                   |
| \$1,090                                  | \$1,110       | \$0                                  | \$0                                    | \$0                  | \$16                                   | \$0                                 | \$48                                   |
| \$1,110                                  | \$1,130       | \$0                                  | \$0                                    | \$0                  | \$18                                   | \$0                                 | \$50                                   |
| \$1,130                                  | \$1,160       | \$0                                  | \$0                                    | \$0                  | \$21                                   | \$0                                 | \$52                                   |
| \$1,160                                  | \$1,190       | \$0                                  | \$0                                    | \$0                  | \$24                                   | \$0                                 | \$56                                   |
| \$1,190                                  | \$1,220       | \$0                                  | \$0                                    | \$0                  | \$27                                   | \$0                                 | \$60                                   |
| \$1,220                                  | \$1,250       | \$0                                  | \$0                                    | \$0                  | \$30                                   | \$0                                 | \$63                                   |
| \$1,250                                  | \$1,280       | \$0                                  | \$2                                    | \$0                  | \$33                                   | \$2                                 | \$67                                   |
| \$1,280                                  | \$1,310       | \$0                                  | \$5                                    | \$0                  | \$36                                   | \$5                                 | \$70                                   |
| \$1,310                                  | \$1,340       | \$0                                  | \$8                                    | \$0                  | \$39                                   | \$8                                 | \$74                                   |
| \$1,340                                  | \$1,370       | \$0                                  | \$11                                   | \$0                  | \$42                                   | \$11                                | \$78                                   |
| \$1,370                                  | \$1,400       | \$0                                  | \$14                                   | \$0                  | \$45                                   | \$14                                | \$81                                   |
| \$1,400                                  | \$1,430       | \$0                                  | \$17                                   | \$0                  | \$48                                   | \$17                                | \$85                                   |
| \$1,430                                  | \$1,460       | \$0                                  | \$20                                   | \$0                  | \$51                                   | \$20                                | \$88                                   |
| \$1,460                                  | \$1,490       | \$0                                  | \$23                                   | \$0                  | \$54                                   | \$23                                | \$92                                   |
| \$1,490                                  | \$1,520       | \$0                                  | \$26                                   | \$0                  | \$57                                   | \$26                                | \$96                                   |
| \$1,520                                  | \$1,550       | \$0                                  | \$29                                   | \$0                  | \$60                                   | \$29                                | \$99                                   |
| \$1,550                                  | \$1,580       | \$0                                  | \$32                                   | \$0                  | \$63                                   | \$32                                | \$103                                  |
| \$1,580                                  | \$1,610       | \$0                                  | \$35                                   | \$0                  | \$66                                   | \$35                                | \$106                                  |
| \$1,610                                  | \$1,640       | \$0                                  | \$38                                   | \$0                  | \$69                                   | \$38                                | \$110                                  |
| \$1,640                                  | \$1,670       | \$0                                  | \$41                                   | \$0                  | \$72                                   | \$41                                | \$114                                  |
| \$1,670                                  | \$1,700       | \$0                                  | \$44                                   | \$0                  | \$76                                   | \$44                                | \$117                                  |
| \$1,700                                  | \$1,730       | \$0                                  | \$47                                   | \$0                  | \$79                                   | \$47                                | \$121                                  |
| \$1,730                                  | \$1,760       | \$0                                  | \$50                                   | \$0                  | \$83                                   | \$50                                | \$124                                  |
| \$1,760                                  | \$1,790       | \$0                                  | \$53                                   | \$0                  | \$86                                   | \$53                                | \$128                                  |
| \$1,790                                  | \$1,820       | \$0                                  | \$56                                   | \$0                  | \$90                                   | \$56                                | \$132                                  |
| \$1,820                                  | \$1,850       | \$0                                  | \$59                                   | \$0                  | \$94                                   | \$59                                | \$135                                  |
| \$1,850                                  | \$1,880       | \$0                                  | \$62                                   | \$0                  | \$97                                   | \$62                                | \$139                                  |
| \$1,880                                  | \$1,910       | \$0                                  | \$65                                   | \$2                  | \$101                                  | \$65                                | \$142                                  |
| \$1,910                                  | \$1,940       | \$0                                  | \$68                                   | \$5                  | \$104                                  | \$68                                | \$146                                  |
| \$1,940                                  | \$1,970       | \$0                                  | \$71                                   | \$8                  | \$108                                  | \$71                                | \$150                                  |
| \$1,970                                  | \$2,000       | \$0                                  | \$74                                   | \$11                 | \$112                                  | \$74                                | \$153                                  |
| \$2,000                                  | \$2,030       | \$0                                  | \$77                                   | \$14                 | \$115                                  | \$77                                | \$157                                  |
| \$2,030                                  | \$2,060       | \$0                                  | \$80                                   | \$17                 | \$119                                  | \$80                                | \$160                                  |
| \$2,060                                  | \$2,090       | \$0                                  | \$83                                   | \$20                 | \$122                                  | \$83                                | \$164                                  |
| \$2,090                                  | \$2,120       | \$0                                  | \$86                                   | \$23                 | \$126                                  | \$86                                | \$168                                  |
| \$2,120                                  | \$2,150       | \$0                                  | \$89                                   | \$26                 | \$130                                  | \$89                                | \$171                                  |
| \$2,150                                  | \$2,180       | \$0                                  | \$92                                   | \$29                 | \$133                                  | \$92                                | \$175                                  |
| \$2,180                                  | \$2,210       | \$0                                  | \$95                                   | \$32                 | \$137                                  | \$95                                | \$178                                  |
| \$2,210                                  | \$2,240       | \$0                                  | \$98                                   | \$35                 | \$140                                  | \$98                                | \$182                                  |
| \$2,240                                  | \$2,270       | \$0                                  | \$101                                  | \$38                 | \$144                                  | \$101                               | \$186                                  |

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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$2,270                                  | \$2,300       | \$0                                  | \$104                                  | \$41                 | \$148                                  | \$104                               | \$189                                  |
| \$2,300                                  | \$2,330       | \$0                                  | \$108                                  | \$44                 | \$151                                  | \$108                               | \$193                                  |
| \$2,330                                  | \$2,360       | \$0                                  | \$112                                  | \$47                 | \$155                                  | \$112                               | \$196                                  |
| \$2,360                                  | \$2,390       | \$0                                  | \$115                                  | \$50                 | \$158                                  | \$115                               | \$200                                  |
| \$2,390                                  | \$2,420       | \$0                                  | \$119                                  | \$53                 | \$162                                  | \$119                               | \$204                                  |
| \$2,420                                  | \$2,450       | \$0                                  | \$122                                  | \$56                 | \$166                                  | \$122                               | \$207                                  |
| \$2,450                                  | \$2,480       | \$0                                  | \$126                                  | \$59                 | \$169                                  | \$126                               | \$211                                  |
| \$2,480                                  | \$2,510       | \$0                                  | \$130                                  | \$62                 | \$173                                  | \$130                               | \$214                                  |
| \$2,510                                  | \$2,540       | \$3                                  | \$133                                  | \$65                 | \$176                                  | \$133                               | \$218                                  |
| \$2,540                                  | \$2,570       | \$6                                  | \$137                                  | \$68                 | \$180                                  | \$137                               | \$222                                  |
| \$2,570                                  | \$2,600       | \$9                                  | \$140                                  | \$71                 | \$184                                  | \$140                               | \$225                                  |
| \$2,600                                  | \$2,630       | \$12                                 | \$144                                  | \$74                 | \$187                                  | \$144                               | \$229                                  |
| \$2,630                                  | \$2,660       | \$15                                 | \$148                                  | \$77                 | \$191                                  | \$148                               | \$232                                  |
| \$2,660                                  | \$2,700       | \$18                                 | \$152                                  | \$81                 | \$195                                  | \$152                               | \$240                                  |
| \$2,700                                  | \$2,740       | \$22                                 | \$157                                  | \$85                 | \$200                                  | \$157                               | \$249                                  |
| \$2,740                                  | \$2,780       | \$26                                 | \$161                                  | \$89                 | \$205                                  | \$161                               | \$258                                  |
| \$2,780                                  | \$2,820       | \$30                                 | \$166                                  | \$93                 | \$209                                  | \$166                               | \$267                                  |
| \$2,820                                  | \$2,860       | \$34                                 | \$171                                  | \$97                 | \$214                                  | \$171                               | \$275                                  |
| \$2,860                                  | \$2,900       | \$38                                 | \$176                                  | \$101                | \$219                                  | \$176                               | \$284                                  |
| \$2,900                                  | \$2,940       | \$42                                 | \$181                                  | \$105                | \$224                                  | \$181                               | \$293                                  |
| \$2,940                                  | \$2,980       | \$46                                 | \$185                                  | \$109                | \$229                                  | \$185                               | \$302                                  |
| \$2,980                                  | \$3,020       | \$50                                 | \$190                                  | \$113                | \$233                                  | \$190                               | \$311                                  |
| \$3,020                                  | \$3,060       | \$54                                 | \$195                                  | \$117                | \$238                                  | \$195                               | \$319                                  |
| \$3,060                                  | \$3,100       | \$58                                 | \$200                                  | \$121                | \$243                                  | \$200                               | \$328                                  |
| \$3,100                                  | \$3,140       | \$62                                 | \$205                                  | \$125                | \$248                                  | \$205                               | \$337                                  |
| \$3,140                                  | \$3,180       | \$66                                 | \$209                                  | \$129                | \$253                                  | \$209                               | \$346                                  |
| \$3,180                                  | \$3,220       | \$70                                 | \$214                                  | \$133                | \$257                                  | \$214                               | \$355                                  |
| \$3,220                                  | \$3,260       | \$74                                 | \$219                                  | \$137                | \$262                                  | \$219                               | \$363                                  |
| \$3,260                                  | \$3,300       | \$78                                 | \$224                                  | \$141                | \$267                                  | \$224                               | \$372                                  |
| \$3,300                                  | \$3,340       | \$82                                 | \$229                                  | \$145                | \$272                                  | \$229                               | \$381                                  |
| \$3,340                                  | \$3,380       | \$86                                 | \$233                                  | \$150                | \$277                                  | \$233                               | \$390                                  |
| \$3,380                                  | \$3,420       | \$90                                 | \$238                                  | \$155                | \$281                                  | \$238                               | \$399                                  |
| \$3,420                                  | \$3,460       | \$94                                 | \$243                                  | \$159                | \$286                                  | \$243                               | \$407                                  |
| \$3,460                                  | \$3,500       | \$98                                 | \$248                                  | \$164                | \$291                                  | \$248                               | \$416                                  |
| \$3,500                                  | \$3,540       | \$102                                | \$253                                  | \$169                | \$296                                  | \$253                               | \$425                                  |
| \$3,540                                  | \$3,580       | \$106                                | \$257                                  | \$174                | \$301                                  | \$257                               | \$434                                  |
| \$3,580                                  | \$3,620       | \$110                                | \$262                                  | \$179                | \$305                                  | \$262                               | \$443                                  |
| \$3,620                                  | \$3,660       | \$114                                | \$267                                  | \$183                | \$310                                  | \$267                               | \$451                                  |
| \$3,660                                  | \$3,700       | \$118                                | \$272                                  | \$188                | \$319                                  | \$272                               | \$460                                  |
| \$3,700                                  | \$3,740       | \$122                                | \$277                                  | \$193                | \$328                                  | \$277                               | \$469                                  |
| \$3,740                                  | \$3,780       | \$126                                | \$281                                  | \$198                | \$337                                  | \$281                               | \$478                                  |
| \$3,780                                  | \$3,820       | \$130                                | \$286                                  | \$203                | \$345                                  | \$286                               | \$487                                  |
| \$3,820                                  | \$3,860       | \$134                                | \$291                                  | \$207                | \$354                                  | \$291                               | \$495                                  |
| \$3,860                                  | \$3,900       | \$138                                | \$296                                  | \$212                | \$363                                  | \$296                               | \$504                                  |
| \$3,900                                  | \$3,940       | \$142                                | \$301                                  | \$217                | \$372                                  | \$301                               | \$513                                  |
| \$3,940                                  | \$3,980       | \$146                                | \$305                                  | \$222                | \$381                                  | \$305                               | \$522                                  |
| \$3,980                                  | \$4,020       | \$150                                | \$310                                  | \$227                | \$389                                  | \$310                               | \$531                                  |
| \$4,020                                  | \$4,060       | \$154                                | \$315                                  | \$231                | \$398                                  | \$315                               | \$539                                  |
| \$4,060                                  | \$4,100       | \$158                                | \$320                                  | \$236                | \$407                                  | \$320                               | \$548                                  |
| \$4,100                                  | \$4,140       | \$162                                | \$325                                  | \$241                | \$416                                  | \$325                               | \$557                                  |
| \$4,140                                  | \$4,180       | \$166                                | \$329                                  | \$246                | \$425                                  | \$329                               | \$566                                  |
| \$4,180                                  | \$4,220       | \$170                                | \$334                                  | \$251                | \$433                                  | \$334                               | \$575                                  |
| \$4,220                                  | \$4,260       | \$174                                | \$339                                  | \$255                | \$442                                  | \$339                               | \$583                                  |
| \$4,260                                  | \$4,300       | \$178                                | \$344                                  | \$260                | \$451                                  | \$344                               | \$592                                  |
| \$4,300                                  | \$4,340       | \$182                                | \$349                                  | \$265                | \$460                                  | \$349                               | \$601                                  |
| \$4,340                                  | \$4,380       | \$186                                | \$353                                  | \$270                | \$469                                  | \$353                               | \$610                                  |
| \$4,380                                  | \$4,420       | \$190                                | \$358                                  | \$275                | \$477                                  | \$358                               | \$619                                  |
| \$4,420                                  | \$4,460       | \$194                                | \$363                                  | \$279                | \$486                                  | \$363                               | \$627                                  |
| \$4,460                                  | \$4,500       | \$198                                | \$368                                  | \$284                | \$495                                  | \$368                               | \$636                                  |
| \$4,500                                  | \$4,540       | \$203                                | \$373                                  | \$289                | \$504                                  | \$373                               | \$645                                  |
| \$4,540                                  | \$4,580       | \$207                                | \$377                                  | \$294                | \$513                                  | \$377                               | \$654                                  |
| \$4,580                                  | \$4,620       | \$212                                | \$382                                  | \$299                | \$521                                  | \$382                               | \$663                                  |
| \$4,620                                  | \$4,660       | \$217                                | \$387                                  | \$303                | \$530                                  | \$387                               | \$671                                  |
| \$4,660                                  | \$4,700       | \$222                                | \$392                                  | \$308                | \$539                                  | \$392                               | \$680                                  |
| \$4,700                                  | \$4,740       | \$227                                | \$397                                  | \$313                | \$548                                  | \$397                               | \$689                                  |



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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$4,740                                  | \$4,780       | \$231                                | \$401                                  | \$318                | \$557                                  | \$401                               | \$698                                  |
| \$4,780                                  | \$4,820       | \$236                                | \$406                                  | \$323                | \$565                                  | \$406                               | \$707                                  |
| \$4,820                                  | \$4,860       | \$241                                | \$411                                  | \$327                | \$574                                  | \$411                               | \$715                                  |
| \$4,860                                  | \$4,900       | \$246                                | \$416                                  | \$332                | \$583                                  | \$416                               | \$724                                  |
| \$4,900                                  | \$4,940       | \$251                                | \$421                                  | \$337                | \$592                                  | \$421                               | \$733                                  |
| \$4,940                                  | \$5,010       | \$257                                | \$427                                  | \$344                | \$604                                  | \$427                               | \$746                                  |
| \$5,010                                  | \$5,080       | \$266                                | \$436                                  | \$352                | \$619                                  | \$436                               | \$763                                  |
| \$5,080                                  | \$5,150       | \$274                                | \$444                                  | \$360                | \$635                                  | \$444                               | \$780                                  |
| \$5,150                                  | \$5,220       | \$282                                | \$452                                  | \$369                | \$650                                  | \$452                               | \$796                                  |
| \$5,220                                  | \$5,290       | \$291                                | \$461                                  | \$377                | \$666                                  | \$461                               | \$813                                  |
| \$5,290                                  | \$5,360       | \$299                                | \$473                                  | \$386                | \$683                                  | \$473                               | \$830                                  |
| \$5,360                                  | \$5,430       | \$308                                | \$488                                  | \$394                | \$699                                  | \$488                               | \$847                                  |
| \$5,430                                  | \$5,500       | \$316                                | \$503                                  | \$402                | \$716                                  | \$503                               | \$864                                  |
| \$5,500                                  | \$5,570       | \$324                                | \$519                                  | \$411                | \$733                                  | \$519                               | \$880                                  |
| \$5,570                                  | \$5,640       | \$333                                | \$534                                  | \$419                | \$750                                  | \$534                               | \$897                                  |
| \$5,640                                  | \$5,710       | \$341                                | \$550                                  | \$428                | \$767                                  | \$550                               | \$914                                  |
| \$5,710                                  | \$5,780       | \$350                                | \$565                                  | \$436                | \$783                                  | \$565                               | \$931                                  |
| \$5,780                                  | \$5,850       | \$358                                | \$580                                  | \$444                | \$800                                  | \$580                               | \$948                                  |
| \$5,850                                  | \$5,920       | \$366                                | \$596                                  | \$453                | \$817                                  | \$596                               | \$964                                  |
| \$5,920                                  | \$5,990       | \$375                                | \$611                                  | \$461                | \$834                                  | \$611                               | \$981                                  |
| \$5,990                                  | \$6,060       | \$383                                | \$627                                  | \$470                | \$851                                  | \$627                               | \$998                                  |
| \$6,060                                  | \$6,130       | \$392                                | \$642                                  | \$478                | \$867                                  | \$642                               | \$1,015                                |
| \$6,130                                  | \$6,200       | \$400                                | \$657                                  | \$486                | \$884                                  | \$657                               | \$1,032                                |
| \$6,200                                  | \$6,270       | \$408                                | \$673                                  | \$495                | \$901                                  | \$673                               | \$1,048                                |
| \$6,270                                  | \$6,340       | \$417                                | \$688                                  | \$503                | \$918                                  | \$688                               | \$1,065                                |
| \$6,340                                  | \$6,410       | \$425                                | \$704                                  | \$512                | \$935                                  | \$704                               | \$1,082                                |
| \$6,410                                  | \$6,480       | \$434                                | \$719                                  | \$520                | \$951                                  | \$719                               | \$1,099                                |
| \$6,480                                  | \$6,550       | \$442                                | \$734                                  | \$528                | \$968                                  | \$734                               | \$1,116                                |
| \$6,550                                  | \$6,620       | \$450                                | \$750                                  | \$537                | \$985                                  | \$750                               | \$1,132                                |
| \$6,620                                  | \$6,690       | \$459                                | \$765                                  | \$545                | \$1,002                                | \$765                               | \$1,149                                |
| \$6,690                                  | \$6,760       | \$467                                | \$781                                  | \$554                | \$1,019                                | \$781                               | \$1,166                                |
| \$6,760                                  | \$6,830       | \$476                                | \$796                                  | \$562                | \$1,035                                | \$796                               | \$1,183                                |
| \$6,830                                  | \$6,900       | \$484                                | \$811                                  | \$570                | \$1,052                                | \$811                               | \$1,200                                |
| \$6,900                                  | \$6,970       | \$492                                | \$827                                  | \$579                | \$1,069                                | \$827                               | \$1,216                                |
| \$6,970                                  | \$7,040       | \$501                                | \$842                                  | \$587                | \$1,086                                | \$842                               | \$1,233                                |
| \$7,040                                  | \$7,110       | \$509                                | \$858                                  | \$596                | \$1,103                                | \$858                               | \$1,250                                |
| \$7,110                                  | \$7,180       | \$518                                | \$873                                  | \$604                | \$1,119                                | \$873                               | \$1,267                                |
| \$7,180                                  | \$7,250       | \$526                                | \$888                                  | \$612                | \$1,136                                | \$888                               | \$1,284                                |
| \$7,250                                  | \$7,320       | \$534                                | \$904                                  | \$621                | \$1,153                                | \$904                               | \$1,300                                |
| \$7,320                                  | \$7,390       | \$543                                | \$919                                  | \$637                | \$1,170                                | \$919                               | \$1,317                                |
| \$7,390                                  | \$7,460       | \$551                                | \$935                                  | \$652                | \$1,187                                | \$935                               | \$1,334                                |
| \$7,460                                  | \$7,530       | \$560                                | \$950                                  | \$668                | \$1,203                                | \$950                               | \$1,351                                |
| \$7,530                                  | \$7,600       | \$568                                | \$965                                  | \$683                | \$1,220                                | \$965                               | \$1,368                                |
| \$7,600                                  | \$7,670       | \$576                                | \$981                                  | \$698                | \$1,237                                | \$981                               | \$1,384                                |
| \$7,670                                  | \$7,740       | \$585                                | \$996                                  | \$714                | \$1,254                                | \$996                               | \$1,401                                |
| \$7,740                                  | \$7,810       | \$593                                | \$1,012                                | \$729                | \$1,271                                | \$1,012                             | \$1,418                                |
| \$7,810                                  | \$7,880       | \$602                                | \$1,027                                | \$745                | \$1,287                                | \$1,027                             | \$1,435                                |
| \$7,880                                  | \$7,950       | \$610                                | \$1,042                                | \$760                | \$1,304                                | \$1,042                             | \$1,452                                |
| \$7,950                                  | \$8,020       | \$618                                | \$1,058                                | \$775                | \$1,321                                | \$1,058                             | \$1,468                                |

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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$0                                      | \$30          | \$0.00                               | \$0.00                                 | \$0.00               | \$0.00                                 | \$0.00                              | \$0.00                                 |
| \$30                                     | \$35          | \$0.00                               | \$0.00                                 | \$0.00               | \$0.00                                 | \$0.00                              | \$0.40                                 |
| \$35                                     | \$40          | \$0.00                               | \$0.00                                 | \$0.00               | \$0.00                                 | \$0.00                              | \$0.90                                 |
| \$40                                     | \$45          | \$0.00                               | \$0.00                                 | \$0.00               | \$0.00                                 | \$0.00                              | \$1.40                                 |
| \$45                                     | \$50          | \$0.00                               | \$0.00                                 | \$0.00               | \$0.40                                 | \$0.00                              | \$1.90                                 |
| \$50                                     | \$55          | \$0.00                               | \$0.00                                 | \$0.00               | \$0.90                                 | \$0.00                              | \$2.40                                 |
| \$55                                     | \$60          | \$0.00                               | \$0.00                                 | \$0.00               | \$1.40                                 | \$0.00                              | \$3.00                                 |
| \$60                                     | \$65          | \$0.00                               | \$0.50                                 | \$0.00               | \$1.90                                 | \$0.50                              | \$3.60                                 |
| \$65                                     | \$70          | \$0.00                               | \$1.00                                 | \$0.00               | \$2.40                                 | \$1.00                              | \$4.20                                 |
| \$70                                     | \$75          | \$0.00                               | \$1.50                                 | \$0.00               | \$2.90                                 | \$1.50                              | \$4.80                                 |
| \$75                                     | \$80          | \$0.00                               | \$2.00                                 | \$0.00               | \$3.50                                 | \$2.00                              | \$5.40                                 |
| \$80                                     | \$85          | \$0.00                               | \$2.50                                 | \$0.00               | \$4.10                                 | \$2.50                              | \$6.00                                 |
| \$85                                     | \$90          | \$0.00                               | \$3.00                                 | \$0.10               | \$4.70                                 | \$3.00                              | \$6.60                                 |
| \$90                                     | \$95          | \$0.00                               | \$3.50                                 | \$0.60               | \$5.30                                 | \$3.50                              | \$7.20                                 |
| \$95                                     | \$100         | \$0.00                               | \$4.00                                 | \$1.10               | \$5.90                                 | \$4.00                              | \$7.80                                 |
| \$100                                    | \$105         | \$0.00                               | \$4.50                                 | \$1.60               | \$6.50                                 | \$4.50                              | \$8.40                                 |
| \$105                                    | \$110         | \$0.00                               | \$5.10                                 | \$2.10               | \$7.10                                 | \$5.10                              | \$9.00                                 |
| \$110                                    | \$115         | \$0.00                               | \$5.70                                 | \$2.60               | \$7.70                                 | \$5.70                              | \$9.60                                 |
| \$115                                    | \$120         | \$0.20                               | \$6.30                                 | \$3.10               | \$8.30                                 | \$6.30                              | \$10.20                                |
| \$120                                    | \$125         | \$0.70                               | \$6.90                                 | \$3.60               | \$8.90                                 | \$6.90                              | \$10.80                                |
| \$125                                    | \$130         | \$1.20                               | \$7.50                                 | \$4.10               | \$9.50                                 | \$7.50                              | \$11.90                                |
| \$130                                    | \$135         | \$1.70                               | \$8.10                                 | \$4.60               | \$10.10                                | \$8.10                              | \$13.00                                |
| \$135                                    | \$140         | \$2.20                               | \$8.70                                 | \$5.10               | \$10.70                                | \$8.70                              | \$14.10                                |
| \$140                                    | \$145         | \$2.70                               | \$9.30                                 | \$5.60               | \$11.30                                | \$9.30                              | \$15.20                                |
| \$145                                    | \$150         | \$3.20                               | \$9.90                                 | \$6.10               | \$11.90                                | \$9.90                              | \$16.30                                |
| \$150                                    | \$155         | \$3.70                               | \$10.50                                | \$6.60               | \$12.50                                | \$10.50                             | \$17.40                                |
| \$155                                    | \$160         | \$4.20                               | \$11.10                                | \$7.20               | \$13.10                                | \$11.10                             | \$18.50                                |
| \$160                                    | \$165         | \$4.70                               | \$11.70                                | \$7.80               | \$13.70                                | \$11.70                             | \$19.60                                |
| \$165                                    | \$170         | \$5.20                               | \$12.30                                | \$8.40               | \$14.30                                | \$12.30                             | \$20.70                                |
| \$170                                    | \$175         | \$5.70                               | \$12.90                                | \$9.00               | \$15.30                                | \$12.90                             | \$21.80                                |
| \$175                                    | \$180         | \$6.20                               | \$13.50                                | \$9.60               | \$16.40                                | \$13.50                             | \$22.90                                |
| \$180                                    | \$185         | \$6.70                               | \$14.10                                | \$10.20              | \$17.50                                | \$14.10                             | \$24.00                                |
| \$185                                    | \$190         | \$7.20                               | \$14.70                                | \$10.80              | \$18.60                                | \$14.70                             | \$25.10                                |
| \$190                                    | \$195         | \$7.70                               | \$15.30                                | \$11.40              | \$19.70                                | \$15.30                             | \$26.20                                |
| \$195                                    | \$200         | \$8.20                               | \$15.90                                | \$12.00              | \$20.80                                | \$15.90                             | \$27.30                                |
| \$200                                    | \$205         | \$8.70                               | \$16.50                                | \$12.60              | \$21.90                                | \$16.50                             | \$28.40                                |
| \$205                                    | \$210         | \$9.20                               | \$17.10                                | \$13.20              | \$23.00                                | \$17.10                             | \$29.50                                |
| \$210                                    | \$215         | \$9.80                               | \$17.70                                | \$13.80              | \$24.10                                | \$17.70                             | \$30.60                                |
| \$215                                    | \$220         | \$10.40                              | \$18.30                                | \$14.40              | \$25.20                                | \$18.30                             | \$31.70                                |
| \$220                                    | \$225         | \$11.00                              | \$18.90                                | \$15.00              | \$26.30                                | \$18.90                             | \$32.80                                |
| \$225                                    | \$230         | \$11.60                              | \$19.50                                | \$15.60              | \$27.40                                | \$19.50                             | \$33.90                                |
| \$230                                    | \$235         | \$12.20                              | \$20.10                                | \$16.20              | \$28.50                                | \$20.10                             | \$35.10                                |
| \$235                                    | \$240         | \$12.80                              | \$20.70                                | \$16.80              | \$29.60                                | \$20.70                             | \$36.30                                |
| \$240                                    | \$245         | \$13.40                              | \$21.30                                | \$17.40              | \$30.70                                | \$21.30                             | \$37.50                                |
| \$245                                    | \$250         | \$14.00                              | \$22.20                                | \$18.00              | \$31.90                                | \$22.20                             | \$38.70                                |
| \$250                                    | \$255         | \$14.60                              | \$23.30                                | \$18.60              | \$33.10                                | \$23.30                             | \$39.90                                |
| \$255                                    | \$260         | \$15.20                              | \$24.40                                | \$19.20              | \$34.30                                | \$24.40                             | \$41.10                                |
| \$260                                    | \$265         | \$15.80                              | \$25.50                                | \$19.80              | \$35.50                                | \$25.50                             | \$42.30                                |
| \$265                                    | \$270         | \$16.40                              | \$26.60                                | \$20.40              | \$36.70                                | \$26.60                             | \$43.50                                |
| \$270                                    | \$275         | \$17.00                              | \$27.70                                | \$21.00              | \$37.90                                | \$27.70                             | \$44.70                                |
| \$275                                    | \$280         | \$17.60                              | \$28.80                                | \$21.60              | \$39.10                                | \$28.80                             | \$45.90                                |
| \$280                                    | \$285         | \$18.20                              | \$29.90                                | \$22.20              | \$40.30                                | \$29.90                             | \$47.10                                |
| \$285                                    | \$290         | \$18.80                              | \$31.00                                | \$22.80              | \$41.50                                | \$31.00                             | \$48.30                                |
| \$290                                    | \$295         | \$19.40                              | \$32.10                                | \$23.40              | \$42.70                                | \$32.10                             | \$49.50                                |
| \$295                                    | \$300         | \$20.00                              | \$33.20                                | \$24.00              | \$43.90                                | \$33.20                             | \$50.70                                |
| \$300                                    | \$305         | \$20.60                              | \$34.30                                | \$24.60              | \$45.10                                | \$34.30                             | \$51.90                                |
| \$305                                    | \$310         | \$21.20                              | \$35.40                                | \$25.20              | \$46.30                                | \$35.40                             | \$53.10                                |
| \$310                                    | \$315         | \$21.80                              | \$36.50                                | \$25.80              | \$47.50                                | \$36.50                             | \$54.30                                |
| \$315                                    | \$320         | \$22.40                              | \$37.60                                | \$26.40              | \$48.70                                | \$37.60                             | \$55.50                                |
| \$320                                    | \$325         | \$23.00                              | \$38.70                                | \$27.00              | \$49.90                                | \$38.70                             | \$56.70                                |
| \$325                                    | \$330         | \$23.60                              | \$39.80                                | \$27.60              | \$51.10                                | \$39.80                             | \$57.90                                |
| \$330                                    | \$335         | \$24.20                              | \$40.90                                | \$28.20              | \$52.30                                | \$40.90                             | \$59.10                                |
| \$335                                    | \$340         | \$24.80                              | \$42.00                                | \$29.00              | \$53.50                                | \$42.00                             | \$60.30                                |
| \$340                                    | \$345         | \$25.40                              | \$43.10                                | \$30.10              | \$54.70                                | \$43.10                             | \$61.50                                |

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

| If the Adjusted Wage Amount (line 1h) is |               | Married Filing Jointly               |  | Head of Household    |  | Single or Married Filing Separately |  |
|--|---------------|--------------------------------------|--|----------------------|--|-------------------------------------|--|
|  |               | Standard withholding                 | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding                | Form W-4, Step 2, Checkbox withholding |
| At least                                 | But less than | The Tentative Withholding Amount is: |  |                      |  |                                     |  |
| \$345                                    | \$350         | \$26.00                              | \$44.20                                | \$31.20              | \$55.90                                | \$44.20                             | \$62.70                                |
| \$350                                    | \$355         | \$26.60                              | \$45.30                                | \$32.30              | \$57.10                                | \$45.30                             | \$63.90                                |
| \$355                                    | \$360         | \$27.20                              | \$46.40                                | \$33.40              | \$58.30                                | \$46.40                             | \$65.10                                |
| \$360                                    | \$365         | \$27.80                              | \$47.50                                | \$34.50              | \$59.50                                | \$47.50                             | \$66.30                                |
| \$365                                    | \$370         | \$28.40                              | \$48.60                                | \$35.60              | \$60.70                                | \$48.60                             | \$67.50                                |
| \$370                                    | \$375         | \$29.00                              | \$49.70                                | \$36.70              | \$61.90                                | \$49.70                             | \$68.70                                |
| \$375                                    | \$380         | \$29.60                              | \$50.80                                | \$37.80              | \$63.10                                | \$50.80                             | \$69.90                                |
| \$380                                    | \$385         | \$30.20                              | \$51.90                                | \$38.90              | \$64.30                                | \$51.90                             | \$71.10                                |
| \$385                                    | \$390         | \$30.80                              | \$53.00                                | \$40.00              | \$65.50                                | \$53.00                             | \$72.30                                |
| \$390                                    | \$395         | \$31.40                              | \$54.10                                | \$41.10              | \$66.70                                | \$54.10                             | \$73.50                                |

TENTATIVE WITHHOLDING AMOUNTS  
FOR USE ONLY

ONLY DRAFT

December 12, 2024

### 3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

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

These Wage Bracket Method tables cover a limited amount of annual wages (generally, less than \$100,000) and up to 10 allowances. If you can't use the Wage Bracket Method tables because taxable wages exceed

the amount from the last bracket of the table (based on marital status and pay period) or the employee claimed more than 10 allowances, use the Percentage Method tables in [section 5](#).

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

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

Keep for Your Records 

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



**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**WEEKLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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                                   | \$330         | \$0                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$330                                 | \$340         | \$1                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$340                                 | \$350         | \$2                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$350                                 | \$360         | \$3                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$360                                 | \$370         | \$4                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$370                                 | \$380         | \$5                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$380                                 | \$390         | \$6                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$390                                 | \$400         | \$7                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$400                                 | \$410         | \$8                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$410                                 | \$420         | \$9                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$420                                 | \$430         | \$10                                 | \$1  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$430                                 | \$440         | \$11                                 | \$2  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$440                                 | \$450         | \$12                                 | \$3  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$450                                 | \$460         | \$13                                 | \$4  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$460                                 | \$470         | \$14                                 | \$5  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$470                                 | \$480         | \$15                                 | \$6  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$480                                 | \$490         | \$16                                 | \$7  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$490                                 | \$500         | \$17                                 | \$8  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$500                                 | \$510         | \$18                                 | \$9  | \$1  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$510                                 | \$520         | \$19                                 | \$10 | \$2  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$520                                 | \$530         | \$20                                 | \$11 | \$3  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$530                                 | \$540         | \$21                                 | \$12 | \$4  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$540                                 | \$550         | \$22                                 | \$13 | \$5  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$550                                 | \$560         | \$23                                 | \$14 | \$6  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$560                                 | \$570         | \$24                                 | \$15 | \$7  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$570                                 | \$580         | \$25                                 | \$16 | \$8  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$580                                 | \$590         | \$26                                 | \$17 | \$9  | \$1  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$590                                 | \$600         | \$27                                 | \$18 | \$10 | \$2  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$600                                 | \$610         | \$28                                 | \$19 | \$11 | \$3  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$610                                 | \$620         | \$29                                 | \$20 | \$12 | \$4  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$620                                 | \$630         | \$30                                 | \$21 | \$13 | \$5  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$630                                 | \$640         | \$31                                 | \$22 | \$14 | \$6  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$640                                 | \$650         | \$32                                 | \$23 | \$15 | \$7  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$650                                 | \$660         | \$33                                 | \$24 | \$16 | \$8  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$660                                 | \$670         | \$34                                 | \$25 | \$17 | \$9  | \$1  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$670                                 | \$680         | \$35                                 | \$26 | \$18 | \$10 | \$2  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$680                                 | \$690         | \$36                                 | \$27 | \$19 | \$11 | \$3  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$690                                 | \$700         | \$37                                 | \$28 | \$20 | \$12 | \$4  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$700                                 | \$710         | \$38                                 | \$29 | \$21 | \$13 | \$5  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$710                                 | \$720         | \$39                                 | \$30 | \$22 | \$14 | \$6  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$720                                 | \$730         | \$40                                 | \$31 | \$23 | \$15 | \$7  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$730                                 | \$740         | \$41                                 | \$32 | \$24 | \$16 | \$8  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$740                                 | \$750         | \$42                                 | \$33 | \$25 | \$17 | \$9  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$750                                 | \$760         | \$43                                 | \$34 | \$26 | \$18 | \$10 | \$1  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$760                                 | \$770         | \$44                                 | \$35 | \$27 | \$19 | \$11 | \$2  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$770                                 | \$780         | \$45                                 | \$36 | \$28 | \$20 | \$12 | \$3  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$780                                 | \$790         | \$46                                 | \$37 | \$29 | \$21 | \$13 | \$4  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$790                                 | \$805         | \$47                                 | \$39 | \$30 | \$22 | \$14 | \$6  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$805                                 | \$820         | \$49                                 | \$40 | \$32 | \$24 | \$15 | \$7  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$820                                 | \$835         | \$51                                 | \$42 | \$33 | \$25 | \$17 | \$9  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$835                                 | \$850         | \$52                                 | \$43 | \$35 | \$27 | \$18 | \$10 | \$2 | \$0 | \$0 | \$0 | \$0 |
| \$850                                 | \$865         | \$54                                 | \$45 | \$36 | \$28 | \$20 | \$12 | \$3 | \$0 | \$0 | \$0 | \$0 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**WEEKLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>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: |       |       |       |       |      |      |      |      |      |      |
| \$865  | \$880         | \$56                                 | \$46  | \$38  | \$30  | \$21  | \$13 | \$5  | \$0  | \$0  | \$0  | \$0  |
| \$880  | \$895         | \$58                                 | \$48  | \$39  | \$31  | \$23  | \$15 | \$6  | \$0  | \$0  | \$0  | \$0  |
| \$895  | \$910         | \$60                                 | \$50  | \$41  | \$33  | \$24  | \$16 | \$8  | \$0  | \$0  | \$0  | \$0  |
| \$910  | \$925         | \$61                                 | \$52  | \$42  | \$34  | \$26  | \$18 | \$9  | \$1  | \$0  | \$0  | \$0  |
| \$925  | \$940         | \$63                                 | \$53  | \$44  | \$36  | \$27  | \$19 | \$11 | \$2  | \$0  | \$0  | \$0  |
| \$940  | \$955         | \$65                                 | \$55  | \$45  | \$37  | \$29  | \$21 | \$12 | \$4  | \$0  | \$0  | \$0  |
| \$955  | \$970         | \$67                                 | \$57  | \$47  | \$39  | \$30  | \$22 | \$14 | \$5  | \$0  | \$0  | \$0  |
| \$970  | \$985         | \$69                                 | \$59  | \$49  | \$40  | \$32  | \$24 | \$15 | \$7  | \$0  | \$0  | \$0  |
| \$985  | \$1,000       | \$70                                 | \$61  | \$51  | \$42  | \$33  | \$25 | \$17 | \$8  | \$0  | \$0  | \$0  |
| \$1,000                                      | \$1,015       | \$72                                 | \$62  | \$52  | \$43  | \$35  | \$27 | \$18 | \$10 | \$2  | \$0  | \$0  |
| \$1,015                                      | \$1,030       | \$74                                 | \$64  | \$54  | \$45  | \$36  | \$28 | \$20 | \$11 | \$3  | \$0  | \$0  |
| \$1,030                                      | \$1,045       | \$76                                 | \$66  | \$56  | \$46  | \$38  | \$30 | \$21 | \$13 | \$5  | \$0  | \$0  |
| \$1,045                                      | \$1,060       | \$78                                 | \$68  | \$58  | \$48  | \$39  | \$31 | \$23 | \$14 | \$6  | \$0  | \$0  |
| \$1,060                                      | \$1,075       | \$79                                 | \$70  | \$60  | \$50  | \$41  | \$33 | \$24 | \$16 | \$8  | \$0  | \$0  |
| \$1,075                                      | \$1,090       | \$81                                 | \$71  | \$61  | \$51  | \$42  | \$34 | \$26 | \$17 | \$9  | \$1  | \$0  |
| \$1,090                                      | \$1,105       | \$83                                 | \$73  | \$63  | \$53  | \$44  | \$36 | \$27 | \$19 | \$11 | \$2  | \$0  |
| \$1,105                                      | \$1,120       | \$85                                 | \$75  | \$65  | \$55  | \$45  | \$37 | \$29 | \$20 | \$12 | \$4  | \$0  |
| \$1,120                                      | \$1,135       | \$87                                 | \$77  | \$67  | \$57  | \$47  | \$39 | \$30 | \$22 | \$14 | \$5  | \$0  |
| \$1,135                                      | \$1,150       | \$88                                 | \$79  | \$69  | \$59  | \$49  | \$40 | \$32 | \$23 | \$15 | \$7  | \$0  |
| \$1,150                                      | \$1,165       | \$90                                 | \$80  | \$70  | \$60  | \$51  | \$42 | \$33 | \$25 | \$17 | \$8  | \$0  |
| \$1,165                                      | \$1,180       | \$92                                 | \$82  | \$72  | \$62  | \$52  | \$43 | \$35 | \$26 | \$18 | \$10 | \$2  |
| \$1,180                                      | \$1,195       | \$94                                 | \$84  | \$74  | \$64  | \$54  | \$45 | \$36 | \$28 | \$20 | \$11 | \$3  |
| \$1,195                                      | \$1,210       | \$96                                 | \$86  | \$76  | \$66  | \$56  | \$46 | \$38 | \$29 | \$21 | \$13 | \$5  |
| \$1,210                                      | \$1,225       | \$97                                 | \$88  | \$78  | \$68  | \$58  | \$48 | \$39 | \$31 | \$23 | \$14 | \$6  |
| \$1,225                                      | \$1,240       | \$99                                 | \$89  | \$79  | \$69  | \$60  | \$50 | \$41 | \$32 | \$24 | \$16 | \$8  |
| \$1,240                                      | \$1,255       | \$101                                | \$91  | \$81  | \$71  | \$61  | \$51 | \$42 | \$34 | \$26 | \$17 | \$9  |
| \$1,255                                      | \$1,270       | \$103                                | \$93  | \$83  | \$73  | \$63  | \$53 | \$44 | \$35 | \$27 | \$19 | \$11 |
| \$1,270                                      | \$1,285       | \$105                                | \$95  | \$85  | \$75  | \$65  | \$55 | \$45 | \$37 | \$29 | \$20 | \$12 |
| \$1,285                                      | \$1,300       | \$106                                | \$97  | \$87  | \$77  | \$67  | \$57 | \$47 | \$38 | \$30 | \$22 | \$14 |
| \$1,300                                      | \$1,315       | \$108                                | \$98  | \$88  | \$78  | \$69  | \$59 | \$49 | \$40 | \$32 | \$23 | \$15 |
| \$1,315                                      | \$1,330       | \$110                                | \$100 | \$90  | \$80  | \$70  | \$60 | \$51 | \$41 | \$33 | \$25 | \$17 |
| \$1,330                                      | \$1,345       | \$112                                | \$102 | \$92  | \$82  | \$72  | \$62 | \$52 | \$43 | \$35 | \$26 | \$18 |
| \$1,345                                      | \$1,360       | \$114                                | \$104 | \$94  | \$84  | \$74  | \$64 | \$54 | \$44 | \$36 | \$28 | \$20 |
| \$1,360                                      | \$1,375       | \$115                                | \$106 | \$96  | \$86  | \$76  | \$66 | \$56 | \$46 | \$38 | \$29 | \$21 |
| \$1,375                                      | \$1,390       | \$117                                | \$107 | \$97  | \$87  | \$78  | \$68 | \$58 | \$48 | \$39 | \$31 | \$23 |
| \$1,390                                      | \$1,405       | \$119                                | \$109 | \$99  | \$89  | \$79  | \$69 | \$60 | \$50 | \$41 | \$32 | \$24 |
| \$1,405                                      | \$1,420       | \$121                                | \$111 | \$101 | \$91  | \$81  | \$71 | \$61 | \$51 | \$42 | \$34 | \$26 |
| \$1,420                                      | \$1,435       | \$123                                | \$113 | \$103 | \$93  | \$83  | \$73 | \$63 | \$53 | \$44 | \$35 | \$27 |
| \$1,435                                      | \$1,450       | \$124                                | \$115 | \$105 | \$95  | \$85  | \$75 | \$65 | \$55 | \$45 | \$37 | \$29 |
| \$1,450                                      | \$1,465       | \$126                                | \$116 | \$106 | \$96  | \$87  | \$77 | \$67 | \$57 | \$47 | \$38 | \$30 |
| \$1,465                                      | \$1,480       | \$128                                | \$118 | \$108 | \$98  | \$88  | \$78 | \$69 | \$59 | \$49 | \$40 | \$32 |
| \$1,480                                      | \$1,495       | \$130                                | \$120 | \$110 | \$100 | \$90  | \$80 | \$70 | \$60 | \$50 | \$41 | \$33 |
| \$1,495                                      | \$1,510       | \$132                                | \$122 | \$112 | \$102 | \$92  | \$82 | \$72 | \$62 | \$52 | \$43 | \$35 |
| \$1,510                                      | \$1,525       | \$133                                | \$124 | \$114 | \$104 | \$94  | \$84 | \$74 | \$64 | \$54 | \$44 | \$36 |
| \$1,525                                      | \$1,540       | \$135                                | \$125 | \$115 | \$105 | \$96  | \$86 | \$76 | \$66 | \$56 | \$46 | \$38 |
| \$1,540                                      | \$1,555       | \$137                                | \$127 | \$117 | \$107 | \$97  | \$87 | \$78 | \$68 | \$58 | \$48 | \$39 |
| \$1,555                                      | \$1,570       | \$139                                | \$129 | \$119 | \$109 | \$99  | \$89 | \$79 | \$69 | \$59 | \$50 | \$41 |
| \$1,570                                      | \$1,585       | \$141                                | \$131 | \$121 | \$111 | \$101 | \$91 | \$81 | \$71 | \$61 | \$51 | \$42 |
| \$1,585                                      | \$1,600       | \$142                                | \$133 | \$123 | \$113 | \$103 | \$93 | \$83 | \$73 | \$63 | \$53 | \$44 |
| \$1,600                                      | \$1,615       | \$144                                | \$134 | \$124 | \$114 | \$105 | \$95 | \$85 | \$75 | \$65 | \$55 | \$45 |
| \$1,615                                      | \$1,630       | \$146                                | \$136 | \$126 | \$116 | \$106 | \$96 | \$87 | \$77 | \$67 | \$57 | \$47 |
| \$1,630                                      | \$1,645       | \$148                                | \$138 | \$128 | \$118 | \$108 | \$98 | \$88 | \$78 | \$68 | \$59 | \$49 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**WEEKLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |               | <b>MARRIED</b> Persons               |       |       |       |       |       |       |       |       |      |      |
|--|---------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|------|------|
|  |               | And the number of allowances is:     |       |       |       |       |       |       |       |       |      |      |
| At least                                     | But less than | 0                                    | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9    | 10   |
|  |               | The Tentative Withholding Amount is: |       |       |       |       |       |       |       |       |      |      |
| \$1,645                                      | \$1,660       | \$150                                | \$140 | \$130 | \$120 | \$110 | \$100 | \$90  | \$80  | \$70  | \$60 | \$50 |
| \$1,660                                      | \$1,675       | \$151                                | \$142 | \$132 | \$122 | \$112 | \$102 | \$92  | \$82  | \$72  | \$62 | \$52 |
| \$1,675                                      | \$1,690       | \$153                                | \$143 | \$133 | \$123 | \$114 | \$104 | \$94  | \$84  | \$74  | \$64 | \$54 |
| \$1,690                                      | \$1,705       | \$155                                | \$145 | \$135 | \$125 | \$115 | \$105 | \$96  | \$86  | \$76  | \$66 | \$56 |
| \$1,705                                      | \$1,720       | \$157                                | \$147 | \$137 | \$127 | \$117 | \$107 | \$97  | \$87  | \$77  | \$68 | \$58 |
| \$1,720                                      | \$1,735       | \$159                                | \$149 | \$139 | \$129 | \$119 | \$109 | \$99  | \$89  | \$79  | \$69 | \$59 |
| \$1,735                                      | \$1,750       | \$160                                | \$151 | \$141 | \$131 | \$121 | \$111 | \$101 | \$91  | \$81  | \$71 | \$61 |
| \$1,750                                      | \$1,765       | \$162                                | \$152 | \$142 | \$132 | \$123 | \$113 | \$103 | \$93  | \$83  | \$73 | \$63 |
| \$1,765                                      | \$1,780       | \$164                                | \$154 | \$144 | \$134 | \$124 | \$114 | \$105 | \$95  | \$85  | \$75 | \$65 |
| \$1,780                                      | \$1,795       | \$166                                | \$156 | \$146 | \$136 | \$126 | \$116 | \$106 | \$96  | \$86  | \$77 | \$67 |
| \$1,795                                      | \$1,810       | \$168                                | \$158 | \$148 | \$138 | \$128 | \$118 | \$108 | \$98  | \$88  | \$78 | \$68 |
| \$1,810                                      | \$1,825       | \$169                                | \$160 | \$150 | \$140 | \$130 | \$120 | \$110 | \$100 | \$90  | \$80 | \$70 |
| \$1,825                                      | \$1,840       | \$171                                | \$161 | \$151 | \$141 | \$132 | \$122 | \$112 | \$102 | \$92  | \$82 | \$72 |
| \$1,840                                      | \$1,855       | \$173                                | \$163 | \$153 | \$143 | \$133 | \$123 | \$114 | \$104 | \$94  | \$84 | \$74 |
| \$1,855                                      | \$1,870       | \$175                                | \$165 | \$155 | \$145 | \$135 | \$125 | \$115 | \$105 | \$95  | \$86 | \$76 |
| \$1,870                                      | \$1,885       | \$177                                | \$167 | \$157 | \$147 | \$137 | \$127 | \$117 | \$107 | \$97  | \$87 | \$77 |
| \$1,885                                      | \$1,900       | \$178                                | \$169 | \$159 | \$149 | \$139 | \$129 | \$119 | \$109 | \$99  | \$89 | \$79 |
| \$1,900                                      | \$1,915       | \$180                                | \$170 | \$160 | \$150 | \$141 | \$131 | \$121 | \$111 | \$101 | \$91 | \$81 |
| \$1,915                                      | \$1,930       | \$182                                | \$172 | \$162 | \$152 | \$142 | \$132 | \$123 | \$113 | \$103 | \$93 | \$83 |

December 12, 2024

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**WEEKLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>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  | \$125         | \$0                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$125  | \$135         | \$1                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$135  | \$145         | \$2                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$145  | \$155         | \$3                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$155  | \$165         | \$4                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$165  | \$175         | \$5                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$175  | \$185         | \$6                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$185  | \$195         | \$7                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$195  | \$205         | \$8                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$205  | \$215         | \$9                                  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$215  | \$225         | \$10                                 | \$1  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$225  | \$235         | \$11                                 | \$2  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$235  | \$245         | \$12                                 | \$3  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$245  | \$255         | \$13                                 | \$4  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$255  | \$265         | \$14                                 | \$5  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$265  | \$275         | \$15                                 | \$6  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$275  | \$285         | \$16                                 | \$7  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$285  | \$295         | \$17                                 | \$8  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$295  | \$305         | \$18                                 | \$9  | \$1  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$305  | \$315         | \$19                                 | \$10 | \$2  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$315  | \$325         | \$20                                 | \$11 | \$3  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$325  | \$335         | \$21                                 | \$12 | \$4  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$335  | \$345         | \$22                                 | \$13 | \$5  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$345  | \$355         | \$23                                 | \$14 | \$6  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$355  | \$370         | \$24                                 | \$16 | \$7  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$370  | \$385         | \$26                                 | \$17 | \$9  | \$1  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$385  | \$400         | \$28                                 | \$19 | \$10 | \$2  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$400  | \$415         | \$30                                 | \$20 | \$12 | \$4  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$415  | \$430         | \$31                                 | \$22 | \$13 | \$5  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$430  | \$445         | \$33                                 | \$23 | \$15 | \$7  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$445  | \$460         | \$35                                 | \$25 | \$16 | \$8  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$460  | \$475         | \$37                                 | \$27 | \$18 | \$10 | \$1  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$475  | \$490         | \$39                                 | \$29 | \$19 | \$11 | \$3  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$490  | \$505         | \$40                                 | \$30 | \$21 | \$13 | \$4  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$505  | \$520         | \$42                                 | \$32 | \$22 | \$14 | \$6  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$520  | \$535         | \$44                                 | \$34 | \$24 | \$16 | \$7  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$535  | \$550         | \$46                                 | \$36 | \$26 | \$17 | \$9  | \$1  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$550  | \$565         | \$48                                 | \$38 | \$28 | \$19 | \$10 | \$2  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$565  | \$580         | \$49                                 | \$39 | \$29 | \$20 | \$12 | \$4  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$580  | \$595         | \$51                                 | \$41 | \$31 | \$22 | \$13 | \$5  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$595  | \$610         | \$53                                 | \$43 | \$33 | \$23 | \$15 | \$7  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$610  | \$625         | \$55                                 | \$45 | \$35 | \$25 | \$16 | \$8  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$625  | \$640         | \$57                                 | \$47 | \$37 | \$27 | \$18 | \$10 | \$1  | \$0 | \$0 | \$0 | \$0 |
| \$640  | \$655         | \$58                                 | \$48 | \$38 | \$29 | \$19 | \$11 | \$3  | \$0 | \$0 | \$0 | \$0 |
| \$655  | \$670         | \$60                                 | \$50 | \$40 | \$30 | \$21 | \$13 | \$4  | \$0 | \$0 | \$0 | \$0 |
| \$670  | \$685         | \$62                                 | \$52 | \$42 | \$32 | \$22 | \$14 | \$6  | \$0 | \$0 | \$0 | \$0 |
| \$685  | \$700         | \$64                                 | \$54 | \$44 | \$34 | \$24 | \$16 | \$7  | \$0 | \$0 | \$0 | \$0 |
| \$700  | \$715         | \$66                                 | \$56 | \$46 | \$36 | \$26 | \$17 | \$9  | \$1 | \$0 | \$0 | \$0 |
| \$715  | \$730         | \$67                                 | \$57 | \$47 | \$38 | \$28 | \$19 | \$10 | \$2 | \$0 | \$0 | \$0 |
| \$730  | \$745         | \$69                                 | \$59 | \$49 | \$39 | \$29 | \$20 | \$12 | \$4 | \$0 | \$0 | \$0 |
| \$745  | \$760         | \$71                                 | \$61 | \$51 | \$41 | \$31 | \$22 | \$13 | \$5 | \$0 | \$0 | \$0 |
| \$760  | \$775         | \$73                                 | \$63 | \$53 | \$43 | \$33 | \$23 | \$15 | \$7 | \$0 | \$0 | \$0 |



**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**WEEKLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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: |       |       |       |       |       |       |      |      |      |      |
| \$775                                 | \$790         | \$75                                 | \$65  | \$55  | \$45  | \$35  | \$25  | \$16  | \$8  | \$0  | \$0  | \$0  |
| \$790                                 | \$805         | \$76                                 | \$66  | \$56  | \$47  | \$37  | \$27  | \$18  | \$10 | \$1  | \$0  | \$0  |
| \$805                                 | \$820         | \$78                                 | \$68  | \$58  | \$48  | \$38  | \$29  | \$19  | \$11 | \$3  | \$0  | \$0  |
| \$820                                 | \$835         | \$80                                 | \$70  | \$60  | \$50  | \$40  | \$30  | \$21  | \$13 | \$4  | \$0  | \$0  |
| \$835                                 | \$850         | \$82                                 | \$72  | \$62  | \$52  | \$42  | \$32  | \$22  | \$14 | \$6  | \$0  | \$0  |
| \$850                                 | \$865         | \$84                                 | \$74  | \$64  | \$54  | \$44  | \$34  | \$24  | \$16 | \$7  | \$0  | \$0  |
| \$865                                 | \$880         | \$85                                 | \$75  | \$65  | \$56  | \$46  | \$36  | \$26  | \$17 | \$9  | \$1  | \$0  |
| \$880                                 | \$895         | \$87                                 | \$77  | \$67  | \$57  | \$47  | \$38  | \$28  | \$19 | \$10 | \$2  | \$0  |
| \$895                                 | \$910         | \$89                                 | \$79  | \$69  | \$59  | \$49  | \$39  | \$29  | \$20 | \$12 | \$4  | \$0  |
| \$910                                 | \$925         | \$91                                 | \$81  | \$71  | \$61  | \$51  | \$41  | \$31  | \$22 | \$13 | \$5  | \$0  |
| \$925                                 | \$940         | \$93                                 | \$83  | \$73  | \$63  | \$53  | \$43  | \$33  | \$23 | \$15 | \$7  | \$0  |
| \$940                                 | \$955         | \$94                                 | \$84  | \$74  | \$65  | \$55  | \$45  | \$35  | \$25 | \$16 | \$8  | \$0  |
| \$955                                 | \$970         | \$96                                 | \$86  | \$76  | \$66  | \$56  | \$47  | \$37  | \$27 | \$18 | \$10 | \$1  |
| \$970                                 | \$985         | \$98                                 | \$88  | \$78  | \$68  | \$58  | \$48  | \$38  | \$28 | \$19 | \$11 | \$3  |
| \$985                                 | \$1,000       | \$100                                | \$90  | \$80  | \$70  | \$60  | \$50  | \$40  | \$30 | \$21 | \$13 | \$4  |
| \$1,000                               | \$1,015       | \$102                                | \$92  | \$82  | \$72  | \$62  | \$52  | \$42  | \$32 | \$22 | \$14 | \$6  |
| \$1,015                               | \$1,030       | \$103                                | \$93  | \$83  | \$74  | \$64  | \$54  | \$44  | \$34 | \$24 | \$16 | \$7  |
| \$1,030                               | \$1,045       | \$105                                | \$95  | \$85  | \$75  | \$65  | \$56  | \$46  | \$36 | \$26 | \$17 | \$9  |
| \$1,045                               | \$1,060       | \$107                                | \$97  | \$87  | \$77  | \$67  | \$57  | \$47  | \$37 | \$28 | \$19 | \$10 |
| \$1,060                               | \$1,075       | \$110                                | \$99  | \$89  | \$79  | \$69  | \$59  | \$49  | \$39 | \$29 | \$20 | \$12 |
| \$1,075                               | \$1,090       | \$113                                | \$101 | \$91  | \$81  | \$71  | \$61  | \$51  | \$41 | \$31 | \$22 | \$13 |
| \$1,090                               | \$1,105       | \$117                                | \$102 | \$92  | \$83  | \$73  | \$63  | \$53  | \$43 | \$33 | \$23 | \$15 |
| \$1,105                               | \$1,120       | \$120                                | \$104 | \$94  | \$84  | \$74  | \$65  | \$55  | \$45 | \$35 | \$25 | \$16 |
| \$1,120                               | \$1,135       | \$123                                | \$106 | \$96  | \$86  | \$76  | \$66  | \$56  | \$46 | \$37 | \$27 | \$18 |
| \$1,135                               | \$1,150       | \$126                                | \$108 | \$98  | \$88  | \$78  | \$68  | \$58  | \$48 | \$38 | \$28 | \$19 |
| \$1,150                               | \$1,165       | \$130                                | \$112 | \$100 | \$90  | \$80  | \$70  | \$60  | \$50 | \$40 | \$30 | \$21 |
| \$1,165                               | \$1,180       | \$133                                | \$115 | \$101 | \$92  | \$82  | \$72  | \$62  | \$52 | \$42 | \$32 | \$22 |
| \$1,180                               | \$1,195       | \$136                                | \$118 | \$103 | \$93  | \$83  | \$74  | \$64  | \$54 | \$44 | \$34 | \$24 |
| \$1,195                               | \$1,210       | \$140                                | \$121 | \$105 | \$95  | \$85  | \$75  | \$65  | \$55 | \$46 | \$36 | \$26 |
| \$1,210                               | \$1,225       | \$143                                | \$125 | \$107 | \$97  | \$87  | \$77  | \$67  | \$57 | \$47 | \$37 | \$28 |
| \$1,225                               | \$1,240       | \$146                                | \$128 | \$110 | \$99  | \$89  | \$79  | \$69  | \$59 | \$49 | \$39 | \$29 |
| \$1,240                               | \$1,255       | \$150                                | \$131 | \$113 | \$101 | \$91  | \$81  | \$71  | \$61 | \$51 | \$41 | \$31 |
| \$1,255                               | \$1,270       | \$153                                | \$135 | \$116 | \$102 | \$92  | \$83  | \$73  | \$63 | \$53 | \$43 | \$33 |
| \$1,270                               | \$1,285       | \$156                                | \$138 | \$120 | \$104 | \$94  | \$84  | \$74  | \$64 | \$55 | \$45 | \$35 |
| \$1,285                               | \$1,300       | \$159                                | \$141 | \$123 | \$106 | \$96  | \$86  | \$76  | \$66 | \$56 | \$46 | \$37 |
| \$1,300                               | \$1,315       | \$163                                | \$145 | \$126 | \$108 | \$98  | \$88  | \$78  | \$68 | \$58 | \$48 | \$38 |
| \$1,315                               | \$1,330       | \$166                                | \$148 | \$130 | \$111 | \$100 | \$90  | \$80  | \$70 | \$60 | \$50 | \$40 |
| \$1,330                               | \$1,345       | \$169                                | \$151 | \$133 | \$115 | \$101 | \$92  | \$82  | \$72 | \$62 | \$52 | \$42 |
| \$1,345                               | \$1,360       | \$173                                | \$154 | \$136 | \$118 | \$103 | \$93  | \$83  | \$73 | \$64 | \$54 | \$44 |
| \$1,360                               | \$1,375       | \$176                                | \$158 | \$140 | \$121 | \$105 | \$95  | \$85  | \$75 | \$65 | \$55 | \$46 |
| \$1,375                               | \$1,390       | \$179                                | \$161 | \$143 | \$125 | \$107 | \$97  | \$87  | \$77 | \$67 | \$57 | \$47 |
| \$1,390                               | \$1,405       | \$183                                | \$164 | \$146 | \$128 | \$110 | \$99  | \$89  | \$79 | \$69 | \$59 | \$49 |
| \$1,405                               | \$1,420       | \$186                                | \$168 | \$149 | \$131 | \$113 | \$101 | \$91  | \$81 | \$71 | \$61 | \$51 |
| \$1,420                               | \$1,435       | \$189                                | \$171 | \$153 | \$135 | \$116 | \$102 | \$92  | \$82 | \$73 | \$63 | \$53 |
| \$1,435                               | \$1,450       | \$192                                | \$174 | \$156 | \$138 | \$120 | \$104 | \$94  | \$84 | \$74 | \$64 | \$55 |
| \$1,450                               | \$1,465       | \$196                                | \$178 | \$159 | \$141 | \$123 | \$106 | \$96  | \$86 | \$76 | \$66 | \$56 |
| \$1,465                               | \$1,480       | \$199                                | \$181 | \$163 | \$144 | \$126 | \$108 | \$98  | \$88 | \$78 | \$68 | \$58 |
| \$1,480                               | \$1,495       | \$202                                | \$184 | \$166 | \$148 | \$130 | \$111 | \$100 | \$90 | \$80 | \$70 | \$60 |
| \$1,495                               | \$1,510       | \$206                                | \$187 | \$169 | \$151 | \$133 | \$115 | \$101 | \$91 | \$82 | \$72 | \$62 |
| \$1,510                               | \$1,525       | \$209                                | \$191 | \$173 | \$154 | \$136 | \$118 | \$103 | \$93 | \$83 | \$73 | \$64 |
| \$1,525                               | \$1,540       | \$212                                | \$194 | \$176 | \$158 | \$139 | \$121 | \$105 | \$95 | \$85 | \$75 | \$65 |
| \$1,540                               | \$1,555       | \$216                                | \$197 | \$179 | \$161 | \$143 | \$125 | \$107 | \$97 | \$87 | \$77 | \$67 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**WEEKLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>is |               | SINGLE Persons                       |       |       |       |       |       |       |       |       |       |       |
|---------------------------------------|---------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|                                       |               | And the number of allowances is:     |       |       |       |       |       |       |       |       |       |       |
| At least                              | But less than | 0                                    | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    |
|                                       |               | The Tentative Withholding Amount is: |       |       |       |       |       |       |       |       |       |       |
| \$1,555                               | \$1,570       | \$219                                | \$201 | \$182 | \$164 | \$146 | \$128 | \$110 | \$99  | \$89  | \$79  | \$69  |
| \$1,570                               | \$1,585       | \$222                                | \$204 | \$186 | \$168 | \$149 | \$131 | \$113 | \$100 | \$91  | \$81  | \$71  |
| \$1,585                               | \$1,600       | \$225                                | \$207 | \$189 | \$171 | \$153 | \$135 | \$116 | \$102 | \$92  | \$82  | \$73  |
| \$1,600                               | \$1,615       | \$229                                | \$211 | \$192 | \$174 | \$156 | \$138 | \$120 | \$104 | \$94  | \$84  | \$74  |
| \$1,615                               | \$1,630       | \$232                                | \$214 | \$196 | \$177 | \$159 | \$141 | \$123 | \$106 | \$96  | \$86  | \$76  |
| \$1,630                               | \$1,645       | \$235                                | \$217 | \$199 | \$181 | \$163 | \$144 | \$126 | \$108 | \$98  | \$88  | \$78  |
| \$1,645                               | \$1,660       | \$239                                | \$220 | \$202 | \$184 | \$166 | \$148 | \$130 | \$111 | \$100 | \$90  | \$80  |
| \$1,660                               | \$1,675       | \$242                                | \$224 | \$206 | \$187 | \$169 | \$151 | \$133 | \$115 | \$101 | \$91  | \$82  |
| \$1,675                               | \$1,690       | \$245                                | \$227 | \$209 | \$191 | \$172 | \$154 | \$136 | \$118 | \$103 | \$93  | \$83  |
| \$1,690                               | \$1,705       | \$249                                | \$230 | \$212 | \$194 | \$176 | \$158 | \$139 | \$121 | \$105 | \$95  | \$85  |
| \$1,705                               | \$1,720       | \$252                                | \$234 | \$215 | \$197 | \$179 | \$161 | \$143 | \$125 | \$107 | \$97  | \$87  |
| \$1,720                               | \$1,735       | \$255                                | \$237 | \$219 | \$201 | \$182 | \$164 | \$146 | \$128 | \$110 | \$99  | \$89  |
| \$1,735                               | \$1,750       | \$258                                | \$240 | \$222 | \$204 | \$186 | \$168 | \$149 | \$131 | \$113 | \$100 | \$91  |
| \$1,750                               | \$1,765       | \$262                                | \$244 | \$225 | \$207 | \$189 | \$171 | \$153 | \$134 | \$116 | \$102 | \$92  |
| \$1,765                               | \$1,780       | \$265                                | \$247 | \$229 | \$210 | \$192 | \$174 | \$156 | \$138 | \$120 | \$104 | \$94  |
| \$1,780                               | \$1,795       | \$268                                | \$250 | \$232 | \$214 | \$196 | \$177 | \$159 | \$141 | \$123 | \$106 | \$96  |
| \$1,795                               | \$1,810       | \$272                                | \$253 | \$235 | \$217 | \$199 | \$181 | \$163 | \$144 | \$126 | \$108 | \$98  |
| \$1,810                               | \$1,825       | \$275                                | \$257 | \$239 | \$220 | \$202 | \$184 | \$166 | \$148 | \$129 | \$111 | \$100 |
| \$1,825                               | \$1,840       | \$278                                | \$260 | \$242 | \$224 | \$205 | \$187 | \$169 | \$151 | \$133 | \$115 | \$101 |
| \$1,840                               | \$1,855       | \$282                                | \$263 | \$245 | \$227 | \$209 | \$191 | \$172 | \$154 | \$136 | \$118 | \$103 |
| \$1,855                               | \$1,870       | \$285                                | \$267 | \$248 | \$230 | \$212 | \$194 | \$176 | \$158 | \$139 | \$121 | \$105 |
| \$1,870                               | \$1,885       | \$288                                | \$270 | \$252 | \$234 | \$215 | \$197 | \$179 | \$161 | \$143 | \$124 | \$107 |
| \$1,885                               | \$1,900       | \$291                                | \$273 | \$255 | \$237 | \$219 | \$201 | \$182 | \$164 | \$146 | \$128 | \$110 |
| \$1,900                               | \$1,915       | \$295                                | \$277 | \$258 | \$240 | \$222 | \$204 | \$186 | \$167 | \$149 | \$131 | \$113 |
| \$1,915                               | \$1,930       | \$298                                | \$280 | \$262 | \$243 | \$225 | \$207 | \$189 | \$171 | \$153 | \$134 | \$116 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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                                   | \$660         | \$0                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$660                                 | \$670         | \$1                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$670                                 | \$680         | \$2                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$680                                 | \$690         | \$3                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$690                                 | \$700         | \$4                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$700                                 | \$710         | \$5                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$710                                 | \$720         | \$6                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$720                                 | \$730         | \$7                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$730                                 | \$740         | \$8                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$740                                 | \$750         | \$9                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$750                                 | \$760         | \$10                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$760                                 | \$770         | \$11                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$770                                 | \$780         | \$12                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$780                                 | \$790         | \$13                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$790                                 | \$800         | \$14                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$800                                 | \$810         | \$15                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$810                                 | \$820         | \$16                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$820                                 | \$830         | \$17                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$830                                 | \$840         | \$18                                 | \$1  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$840                                 | \$850         | \$19                                 | \$2  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$850                                 | \$860         | \$20                                 | \$3  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$860                                 | \$870         | \$21                                 | \$4  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$870                                 | \$880         | \$22                                 | \$5  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$880                                 | \$890         | \$23                                 | \$6  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$890                                 | \$900         | \$24                                 | \$7  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$900                                 | \$910         | \$25                                 | \$8  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$910                                 | \$920         | \$26                                 | \$9  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$920                                 | \$930         | \$27                                 | \$10 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$930                                 | \$940         | \$28                                 | \$11 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$940                                 | \$950         | \$29                                 | \$12 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$950                                 | \$960         | \$30                                 | \$13 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$960                                 | \$970         | \$31                                 | \$14 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$970                                 | \$980         | \$32                                 | \$15 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$980                                 | \$990         | \$33                                 | \$16 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$990                                 | \$1,000       | \$34                                 | \$17 | \$1  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,000                               | \$1,010       | \$35                                 | \$18 | \$2  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,010                               | \$1,020       | \$36                                 | \$19 | \$3  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,020                               | \$1,030       | \$37                                 | \$20 | \$4  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,030                               | \$1,040       | \$38                                 | \$21 | \$5  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,040                               | \$1,050       | \$39                                 | \$22 | \$6  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,050                               | \$1,060       | \$40                                 | \$23 | \$7  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,060                               | \$1,070       | \$41                                 | \$24 | \$8  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,070                               | \$1,080       | \$42                                 | \$25 | \$9  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,080                               | \$1,090       | \$43                                 | \$26 | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,090                               | \$1,100       | \$44                                 | \$27 | \$11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,100                               | \$1,110       | \$45                                 | \$28 | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,110                               | \$1,120       | \$46                                 | \$29 | \$13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,120                               | \$1,130       | \$47                                 | \$30 | \$14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,130                               | \$1,140       | \$48                                 | \$31 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,140                               | \$1,150       | \$49                                 | \$32 | \$16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,150                               | \$1,160       | \$50                                 | \$33 | \$17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,160                               | \$1,170       | \$51                                 | \$34 | \$18 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |               | <b>MARRIED</b> Persons               |       |       |      |      |      |      |      |      |     |     |
|--|---------------|--------------------------------------|-------|-------|------|------|------|------|------|------|-----|-----|
|  |               | And the number of allowances is:     |       |       |      |      |      |      |      |      |     |     |
| At least                                     | But less than | 0                                    | 1     | 2     | 3    | 4    | 5    | 6    | 7    | 8    | 9   | 10  |
|  |               | The Tentative Withholding Amount is: |       |       |      |      |      |      |      |      |     |     |
| \$1,170                                      | \$1,180       | \$52                                 | \$35  | \$19  | \$2  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,180                                      | \$1,190       | \$53                                 | \$36  | \$20  | \$3  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,190                                      | \$1,200       | \$54                                 | \$37  | \$21  | \$4  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,200                                      | \$1,210       | \$55                                 | \$38  | \$22  | \$5  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,210                                      | \$1,220       | \$56                                 | \$39  | \$23  | \$6  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,220                                      | \$1,230       | \$57                                 | \$40  | \$24  | \$7  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,230                                      | \$1,240       | \$58                                 | \$41  | \$25  | \$8  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,240                                      | \$1,250       | \$59                                 | \$42  | \$26  | \$9  | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,250                                      | \$1,260       | \$60                                 | \$43  | \$27  | \$10 | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,260                                      | \$1,270       | \$61                                 | \$44  | \$28  | \$11 | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,270                                      | \$1,280       | \$62                                 | \$45  | \$29  | \$12 | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,280                                      | \$1,290       | \$63                                 | \$46  | \$30  | \$13 | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,290                                      | \$1,300       | \$64                                 | \$47  | \$31  | \$14 | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,300                                      | \$1,310       | \$65                                 | \$48  | \$32  | \$15 | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,310                                      | \$1,320       | \$66                                 | \$49  | \$33  | \$16 | \$0  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,320                                      | \$1,330       | \$67                                 | \$50  | \$34  | \$17 | \$1  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,330                                      | \$1,340       | \$68                                 | \$51  | \$35  | \$18 | \$2  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,340                                      | \$1,350       | \$69                                 | \$52  | \$36  | \$19 | \$3  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,350                                      | \$1,360       | \$70                                 | \$53  | \$37  | \$20 | \$4  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,360                                      | \$1,370       | \$71                                 | \$54  | \$38  | \$21 | \$5  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,370                                      | \$1,380       | \$72                                 | \$55  | \$39  | \$22 | \$6  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,380                                      | \$1,390       | \$73                                 | \$56  | \$40  | \$23 | \$7  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,390                                      | \$1,400       | \$74                                 | \$57  | \$41  | \$24 | \$8  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,400                                      | \$1,410       | \$75                                 | \$58  | \$42  | \$25 | \$9  | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,410                                      | \$1,420       | \$76                                 | \$59  | \$43  | \$26 | \$10 | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,420                                      | \$1,430       | \$77                                 | \$60  | \$44  | \$27 | \$11 | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,430                                      | \$1,440       | \$78                                 | \$61  | \$45  | \$28 | \$12 | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,440                                      | \$1,450       | \$79                                 | \$62  | \$46  | \$29 | \$13 | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,450                                      | \$1,460       | \$80                                 | \$63  | \$47  | \$30 | \$14 | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,460                                      | \$1,470       | \$81                                 | \$64  | \$48  | \$31 | \$15 | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,470                                      | \$1,480       | \$82                                 | \$65  | \$49  | \$32 | \$16 | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,480                                      | \$1,490       | \$83                                 | \$66  | \$50  | \$33 | \$17 | \$0  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,490                                      | \$1,500       | \$84                                 | \$67  | \$51  | \$34 | \$18 | \$1  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,500                                      | \$1,510       | \$85                                 | \$68  | \$52  | \$35 | \$19 | \$2  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,510                                      | \$1,520       | \$86                                 | \$69  | \$53  | \$36 | \$20 | \$3  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,520                                      | \$1,530       | \$87                                 | \$70  | \$54  | \$37 | \$21 | \$4  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,530                                      | \$1,540       | \$88                                 | \$71  | \$55  | \$38 | \$22 | \$5  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,540                                      | \$1,550       | \$89                                 | \$72  | \$56  | \$39 | \$23 | \$6  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,550                                      | \$1,560       | \$90                                 | \$73  | \$57  | \$40 | \$24 | \$7  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,560                                      | \$1,570       | \$91                                 | \$74  | \$58  | \$41 | \$25 | \$8  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,570                                      | \$1,580       | \$92                                 | \$75  | \$59  | \$42 | \$26 | \$9  | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,580                                      | \$1,630       | \$95                                 | \$78  | \$62  | \$45 | \$29 | \$12 | \$0  | \$0  | \$0  | \$0 | \$0 |
| \$1,630                                      | \$1,680       | \$101                                | \$83  | \$67  | \$50 | \$34 | \$17 | \$1  | \$0  | \$0  | \$0 | \$0 |
| \$1,680                                      | \$1,730       | \$107                                | \$88  | \$72  | \$55 | \$39 | \$22 | \$6  | \$0  | \$0  | \$0 | \$0 |
| \$1,730                                      | \$1,780       | \$113                                | \$93  | \$77  | \$60 | \$44 | \$27 | \$11 | \$0  | \$0  | \$0 | \$0 |
| \$1,780                                      | \$1,830       | \$119                                | \$99  | \$82  | \$65 | \$49 | \$32 | \$16 | \$0  | \$0  | \$0 | \$0 |
| \$1,830                                      | \$1,880       | \$125                                | \$105 | \$87  | \$70 | \$54 | \$37 | \$21 | \$4  | \$0  | \$0 | \$0 |
| \$1,880                                      | \$1,930       | \$131                                | \$111 | \$92  | \$75 | \$59 | \$42 | \$26 | \$9  | \$0  | \$0 | \$0 |
| \$1,930                                      | \$1,980       | \$137                                | \$117 | \$98  | \$80 | \$64 | \$47 | \$31 | \$14 | \$0  | \$0 | \$0 |
| \$1,980                                      | \$2,030       | \$143                                | \$123 | \$104 | \$85 | \$69 | \$52 | \$36 | \$19 | \$2  | \$0 | \$0 |
| \$2,030                                      | \$2,080       | \$149                                | \$129 | \$110 | \$90 | \$74 | \$57 | \$41 | \$24 | \$7  | \$0 | \$0 |
| \$2,080                                      | \$2,130       | \$155                                | \$135 | \$116 | \$96 | \$79 | \$62 | \$46 | \$29 | \$12 | \$0 | \$0 |



**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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: |       |       |       |       |       |       |       |       |       |       |
| \$2,130                               | \$2,180       | \$161                                | \$141 | \$122 | \$102 | \$84  | \$67  | \$51  | \$34  | \$17  | \$1   | \$0   |
| \$2,180                               | \$2,230       | \$167                                | \$147 | \$128 | \$108 | \$89  | \$72  | \$56  | \$39  | \$22  | \$6   | \$0   |
| \$2,230                               | \$2,280       | \$173                                | \$153 | \$134 | \$114 | \$94  | \$77  | \$61  | \$44  | \$27  | \$11  | \$0   |
| \$2,280                               | \$2,330       | \$179                                | \$159 | \$140 | \$120 | \$100 | \$82  | \$66  | \$49  | \$32  | \$16  | \$0   |
| \$2,330                               | \$2,380       | \$185                                | \$165 | \$146 | \$126 | \$106 | \$87  | \$71  | \$54  | \$37  | \$21  | \$4   |
| \$2,380                               | \$2,430       | \$191                                | \$171 | \$152 | \$132 | \$112 | \$92  | \$76  | \$59  | \$42  | \$26  | \$9   |
| \$2,430                               | \$2,480       | \$197                                | \$177 | \$158 | \$138 | \$118 | \$98  | \$81  | \$64  | \$47  | \$31  | \$14  |
| \$2,480                               | \$2,530       | \$203                                | \$183 | \$164 | \$144 | \$124 | \$104 | \$86  | \$69  | \$52  | \$36  | \$19  |
| \$2,530                               | \$2,580       | \$209                                | \$189 | \$170 | \$150 | \$130 | \$110 | \$91  | \$74  | \$57  | \$41  | \$24  |
| \$2,580                               | \$2,630       | \$215                                | \$195 | \$176 | \$156 | \$136 | \$116 | \$96  | \$79  | \$62  | \$46  | \$29  |
| \$2,630                               | \$2,680       | \$221                                | \$201 | \$182 | \$162 | \$142 | \$122 | \$102 | \$84  | \$67  | \$51  | \$34  |
| \$2,680                               | \$2,730       | \$227                                | \$207 | \$188 | \$168 | \$148 | \$128 | \$108 | \$89  | \$72  | \$56  | \$39  |
| \$2,730                               | \$2,780       | \$233                                | \$213 | \$194 | \$174 | \$154 | \$134 | \$114 | \$94  | \$77  | \$61  | \$44  |
| \$2,780                               | \$2,830       | \$239                                | \$219 | \$200 | \$180 | \$160 | \$140 | \$120 | \$100 | \$82  | \$66  | \$49  |
| \$2,830                               | \$2,880       | \$245                                | \$225 | \$206 | \$186 | \$166 | \$146 | \$126 | \$106 | \$87  | \$71  | \$54  |
| \$2,880                               | \$2,930       | \$251                                | \$231 | \$212 | \$192 | \$172 | \$152 | \$132 | \$112 | \$93  | \$76  | \$59  |
| \$2,930                               | \$2,980       | \$257                                | \$237 | \$218 | \$198 | \$178 | \$158 | \$138 | \$118 | \$99  | \$81  | \$64  |
| \$2,980                               | \$3,030       | \$263                                | \$243 | \$224 | \$204 | \$184 | \$164 | \$144 | \$124 | \$105 | \$86  | \$69  |
| \$3,030                               | \$3,080       | \$269                                | \$249 | \$230 | \$210 | \$190 | \$170 | \$150 | \$130 | \$111 | \$91  | \$74  |
| \$3,080                               | \$3,130       | \$275                                | \$255 | \$236 | \$216 | \$196 | \$176 | \$156 | \$136 | \$117 | \$97  | \$79  |
| \$3,130                               | \$3,180       | \$281                                | \$261 | \$242 | \$222 | \$202 | \$182 | \$162 | \$142 | \$123 | \$103 | \$84  |
| \$3,180                               | \$3,230       | \$287                                | \$267 | \$248 | \$228 | \$208 | \$188 | \$168 | \$148 | \$129 | \$109 | \$89  |
| \$3,230                               | \$3,280       | \$293                                | \$273 | \$254 | \$234 | \$214 | \$194 | \$174 | \$154 | \$135 | \$115 | \$95  |
| \$3,280                               | \$3,330       | \$299                                | \$279 | \$260 | \$240 | \$220 | \$200 | \$180 | \$160 | \$141 | \$121 | \$101 |
| \$3,330                               | \$3,380       | \$305                                | \$285 | \$266 | \$246 | \$226 | \$206 | \$186 | \$166 | \$147 | \$127 | \$107 |
| \$3,380                               | \$3,430       | \$311                                | \$291 | \$272 | \$252 | \$232 | \$212 | \$192 | \$172 | \$153 | \$133 | \$113 |
| \$3,430                               | \$3,480       | \$317                                | \$297 | \$278 | \$258 | \$238 | \$218 | \$198 | \$178 | \$159 | \$139 | \$119 |
| \$3,480                               | \$3,530       | \$323                                | \$303 | \$284 | \$264 | \$244 | \$224 | \$204 | \$184 | \$165 | \$145 | \$125 |
| \$3,530                               | \$3,580       | \$329                                | \$309 | \$290 | \$270 | \$250 | \$230 | \$210 | \$190 | \$171 | \$151 | \$131 |
| \$3,580                               | \$3,630       | \$335                                | \$315 | \$296 | \$276 | \$256 | \$236 | \$216 | \$196 | \$177 | \$157 | \$137 |
| \$3,630                               | \$3,680       | \$341                                | \$321 | \$302 | \$282 | \$262 | \$242 | \$222 | \$202 | \$183 | \$163 | \$143 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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                                   | \$250         | \$0                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$250                                 | \$260         | \$1                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$260                                 | \$270         | \$2                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$270                                 | \$280         | \$3                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$280                                 | \$290         | \$4                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$290                                 | \$300         | \$5                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$300                                 | \$310         | \$6                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$310                                 | \$320         | \$7                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$320                                 | \$330         | \$8                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$330                                 | \$340         | \$9                                  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$340                                 | \$350         | \$10                                 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$350                                 | \$360         | \$11                                 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$360                                 | \$370         | \$12                                 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$370                                 | \$380         | \$13                                 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$380                                 | \$390         | \$14                                 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$390                                 | \$400         | \$15                                 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$400                                 | \$410         | \$16                                 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$410                                 | \$420         | \$17                                 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$420                                 | \$430         | \$18                                 | \$1  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$430                                 | \$440         | \$19                                 | \$2  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$440                                 | \$450         | \$20                                 | \$3  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$450                                 | \$460         | \$21                                 | \$4  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$460                                 | \$470         | \$22                                 | \$5  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$470                                 | \$480         | \$23                                 | \$6  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$480                                 | \$490         | \$24                                 | \$7  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$490                                 | \$500         | \$25                                 | \$8  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$500                                 | \$510         | \$26                                 | \$9  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$510                                 | \$520         | \$27                                 | \$10 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$520                                 | \$530         | \$28                                 | \$11 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$530                                 | \$540         | \$29                                 | \$12 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$540                                 | \$550         | \$30                                 | \$13 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$550                                 | \$560         | \$31                                 | \$14 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$560                                 | \$570         | \$32                                 | \$15 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$570                                 | \$580         | \$33                                 | \$16 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$580                                 | \$590         | \$34                                 | \$17 | \$1  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$590                                 | \$600         | \$35                                 | \$18 | \$2  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$600                                 | \$610         | \$36                                 | \$19 | \$3  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$610                                 | \$620         | \$37                                 | \$20 | \$4  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$620                                 | \$630         | \$38                                 | \$21 | \$5  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$630                                 | \$640         | \$39                                 | \$22 | \$6  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$640                                 | \$650         | \$40                                 | \$23 | \$7  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$650                                 | \$660         | \$41                                 | \$24 | \$8  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$660                                 | \$670         | \$42                                 | \$25 | \$9  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$670                                 | \$680         | \$43                                 | \$26 | \$10 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$680                                 | \$690         | \$44                                 | \$27 | \$11 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$690                                 | \$700         | \$45                                 | \$28 | \$12 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$700                                 | \$730         | \$47                                 | \$30 | \$14 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$730                                 | \$760         | \$51                                 | \$33 | \$17 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$760                                 | \$790         | \$54                                 | \$36 | \$20 | \$3  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$790                                 | \$820         | \$58                                 | \$39 | \$23 | \$6  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$820                                 | \$850         | \$61                                 | \$42 | \$26 | \$9  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$850                                 | \$880         | \$65                                 | \$45 | \$29 | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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: |       |       |       |       |       |       |       |       |      |      |
| \$880                                 | \$910         | \$69                                 | \$49  | \$32  | \$15  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$910                                 | \$940         | \$72                                 | \$52  | \$35  | \$18  | \$2   | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$940                                 | \$970         | \$76                                 | \$56  | \$38  | \$21  | \$5   | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$970                                 | \$1,000       | \$79                                 | \$60  | \$41  | \$24  | \$8   | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$1,000                               | \$1,030       | \$83                                 | \$63  | \$44  | \$27  | \$11  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$1,030                               | \$1,060       | \$87                                 | \$67  | \$47  | \$30  | \$14  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$1,060                               | \$1,090       | \$90                                 | \$70  | \$51  | \$33  | \$17  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$1,090                               | \$1,120       | \$94                                 | \$74  | \$54  | \$36  | \$20  | \$3   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$1,120                               | \$1,150       | \$97                                 | \$78  | \$58  | \$39  | \$23  | \$6   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$1,150                               | \$1,180       | \$101                                | \$81  | \$61  | \$42  | \$26  | \$9   | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$1,180                               | \$1,210       | \$105                                | \$85  | \$65  | \$45  | \$29  | \$12  | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$1,210                               | \$1,240       | \$108                                | \$88  | \$69  | \$49  | \$32  | \$15  | \$0   | \$0   | \$0   | \$0  | \$0  |
| \$1,240                               | \$1,270       | \$112                                | \$92  | \$72  | \$52  | \$35  | \$18  | \$2   | \$0   | \$0   | \$0  | \$0  |
| \$1,270                               | \$1,300       | \$115                                | \$96  | \$76  | \$56  | \$38  | \$21  | \$5   | \$0   | \$0   | \$0  | \$0  |
| \$1,300                               | \$1,330       | \$119                                | \$99  | \$79  | \$60  | \$41  | \$24  | \$8   | \$0   | \$0   | \$0  | \$0  |
| \$1,330                               | \$1,360       | \$123                                | \$103 | \$83  | \$63  | \$44  | \$27  | \$11  | \$0   | \$0   | \$0  | \$0  |
| \$1,360                               | \$1,390       | \$126                                | \$106 | \$87  | \$67  | \$47  | \$30  | \$14  | \$0   | \$0   | \$0  | \$0  |
| \$1,390                               | \$1,420       | \$130                                | \$110 | \$90  | \$70  | \$51  | \$33  | \$17  | \$0   | \$0   | \$0  | \$0  |
| \$1,420                               | \$1,450       | \$133                                | \$114 | \$94  | \$74  | \$54  | \$36  | \$20  | \$3   | \$0   | \$0  | \$0  |
| \$1,450                               | \$1,480       | \$137                                | \$117 | \$97  | \$78  | \$58  | \$39  | \$23  | \$6   | \$0   | \$0  | \$0  |
| \$1,480                               | \$1,510       | \$141                                | \$121 | \$101 | \$81  | \$61  | \$42  | \$26  | \$9   | \$0   | \$0  | \$0  |
| \$1,510                               | \$1,540       | \$144                                | \$124 | \$105 | \$85  | \$65  | \$45  | \$29  | \$12  | \$0   | \$0  | \$0  |
| \$1,540                               | \$1,570       | \$148                                | \$128 | \$108 | \$88  | \$69  | \$49  | \$32  | \$15  | \$0   | \$0  | \$0  |
| \$1,570                               | \$1,600       | \$151                                | \$132 | \$112 | \$92  | \$72  | \$52  | \$35  | \$18  | \$2   | \$0  | \$0  |
| \$1,600                               | \$1,630       | \$155                                | \$135 | \$115 | \$96  | \$76  | \$56  | \$38  | \$21  | \$5   | \$0  | \$0  |
| \$1,630                               | \$1,660       | \$159                                | \$139 | \$119 | \$99  | \$79  | \$59  | \$41  | \$24  | \$8   | \$0  | \$0  |
| \$1,660                               | \$1,690       | \$162                                | \$142 | \$123 | \$103 | \$83  | \$63  | \$44  | \$27  | \$11  | \$0  | \$0  |
| \$1,690                               | \$1,720       | \$166                                | \$146 | \$126 | \$106 | \$87  | \$67  | \$47  | \$30  | \$14  | \$0  | \$0  |
| \$1,720                               | \$1,750       | \$169                                | \$150 | \$130 | \$110 | \$90  | \$70  | \$50  | \$33  | \$17  | \$0  | \$0  |
| \$1,750                               | \$1,780       | \$173                                | \$153 | \$133 | \$114 | \$94  | \$74  | \$54  | \$36  | \$20  | \$3  | \$0  |
| \$1,780                               | \$1,810       | \$177                                | \$157 | \$137 | \$117 | \$97  | \$77  | \$58  | \$39  | \$23  | \$6  | \$0  |
| \$1,810                               | \$1,840       | \$180                                | \$160 | \$141 | \$121 | \$101 | \$81  | \$61  | \$42  | \$26  | \$9  | \$0  |
| \$1,840                               | \$1,870       | \$184                                | \$164 | \$144 | \$124 | \$105 | \$85  | \$65  | \$45  | \$29  | \$12 | \$0  |
| \$1,870                               | \$1,900       | \$187                                | \$168 | \$148 | \$128 | \$108 | \$88  | \$68  | \$49  | \$32  | \$15 | \$0  |
| \$1,900                               | \$1,930       | \$191                                | \$171 | \$151 | \$132 | \$112 | \$92  | \$72  | \$52  | \$35  | \$18 | \$2  |
| \$1,930                               | \$1,960       | \$195                                | \$175 | \$155 | \$135 | \$115 | \$95  | \$76  | \$56  | \$38  | \$21 | \$5  |
| \$1,960                               | \$1,990       | \$198                                | \$178 | \$159 | \$139 | \$119 | \$99  | \$79  | \$59  | \$41  | \$24 | \$8  |
| \$1,990                               | \$2,020       | \$202                                | \$182 | \$162 | \$142 | \$123 | \$103 | \$83  | \$63  | \$44  | \$27 | \$11 |
| \$2,020                               | \$2,050       | \$205                                | \$186 | \$166 | \$146 | \$126 | \$106 | \$86  | \$67  | \$47  | \$30 | \$14 |
| \$2,050                               | \$2,080       | \$209                                | \$189 | \$169 | \$150 | \$130 | \$110 | \$90  | \$70  | \$50  | \$33 | \$17 |
| \$2,080                               | \$2,110       | \$213                                | \$193 | \$173 | \$153 | \$133 | \$113 | \$94  | \$74  | \$54  | \$36 | \$20 |
| \$2,110                               | \$2,160       | \$220                                | \$198 | \$178 | \$158 | \$138 | \$118 | \$98  | \$79  | \$59  | \$40 | \$24 |
| \$2,160                               | \$2,210       | \$231                                | \$204 | \$184 | \$164 | \$144 | \$124 | \$104 | \$85  | \$65  | \$45 | \$29 |
| \$2,210                               | \$2,260       | \$242                                | \$210 | \$190 | \$170 | \$150 | \$130 | \$110 | \$91  | \$71  | \$51 | \$34 |
| \$2,260                               | \$2,310       | \$253                                | \$217 | \$196 | \$176 | \$156 | \$136 | \$116 | \$97  | \$77  | \$57 | \$39 |
| \$2,310                               | \$2,360       | \$264                                | \$228 | \$202 | \$182 | \$162 | \$142 | \$122 | \$103 | \$83  | \$63 | \$44 |
| \$2,360                               | \$2,410       | \$275                                | \$239 | \$208 | \$188 | \$168 | \$148 | \$128 | \$109 | \$89  | \$69 | \$49 |
| \$2,410                               | \$2,460       | \$286                                | \$250 | \$214 | \$194 | \$174 | \$154 | \$134 | \$115 | \$95  | \$75 | \$55 |
| \$2,460                               | \$2,510       | \$297                                | \$261 | \$224 | \$200 | \$180 | \$160 | \$140 | \$121 | \$101 | \$81 | \$61 |
| \$2,510                               | \$2,560       | \$308                                | \$272 | \$235 | \$206 | \$186 | \$166 | \$146 | \$127 | \$107 | \$87 | \$67 |
| \$2,560                               | \$2,610       | \$319                                | \$283 | \$246 | \$212 | \$192 | \$172 | \$152 | \$133 | \$113 | \$93 | \$73 |
| \$2,610                               | \$2,660       | \$330                                | \$294 | \$257 | \$221 | \$198 | \$178 | \$158 | \$139 | \$119 | \$99 | \$79 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |               | SINGLE Persons                       |       |       |       |       |       |       |       |       |       |       |
|--|---------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|  |               | And the number of allowances is:     |       |       |       |       |       |       |       |       |       |       |
| At least                                     | But less than | 0                                    | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    |
|  |               | The Tentative Withholding Amount is: |       |       |       |       |       |       |       |       |       |       |
| \$2,660                                      | \$2,710       | \$341                                | \$305 | \$268 | \$232 | \$204 | \$184 | \$164 | \$145 | \$125 | \$105 | \$85  |
| \$2,710                                      | \$2,760       | \$352                                | \$316 | \$279 | \$243 | \$210 | \$190 | \$170 | \$151 | \$131 | \$111 | \$91  |
| \$2,760                                      | \$2,810       | \$363                                | \$327 | \$290 | \$254 | \$217 | \$196 | \$176 | \$157 | \$137 | \$117 | \$97  |
| \$2,810                                      | \$2,860       | \$374                                | \$338 | \$301 | \$265 | \$228 | \$202 | \$182 | \$163 | \$143 | \$123 | \$103 |
| \$2,860                                      | \$2,910       | \$385                                | \$349 | \$312 | \$276 | \$239 | \$208 | \$188 | \$169 | \$149 | \$129 | \$109 |
| \$2,910                                      | \$2,960       | \$396                                | \$360 | \$323 | \$287 | \$250 | \$214 | \$194 | \$175 | \$155 | \$135 | \$115 |
| \$2,960                                      | \$3,010       | \$407                                | \$371 | \$334 | \$298 | \$261 | \$225 | \$200 | \$181 | \$161 | \$141 | \$121 |
| \$3,010                                      | \$3,060       | \$418                                | \$382 | \$345 | \$309 | \$272 | \$236 | \$206 | \$187 | \$167 | \$147 | \$127 |
| \$3,060                                      | \$3,110       | \$429                                | \$393 | \$356 | \$320 | \$283 | \$247 | \$212 | \$193 | \$173 | \$153 | \$133 |
| \$3,110                                      | \$3,160       | \$440                                | \$404 | \$367 | \$331 | \$294 | \$258 | \$222 | \$199 | \$179 | \$159 | \$139 |
| \$3,160                                      | \$3,210       | \$451                                | \$415 | \$378 | \$342 | \$305 | \$269 | \$233 | \$205 | \$185 | \$165 | \$145 |
| \$3,210                                      | \$3,260       | \$462                                | \$426 | \$389 | \$353 | \$316 | \$280 | \$244 | \$211 | \$191 | \$171 | \$151 |
| \$3,260                                      | \$3,310       | \$473                                | \$437 | \$400 | \$364 | \$327 | \$291 | \$255 | \$218 | \$197 | \$177 | \$157 |
| \$3,310                                      | \$3,360       | \$484                                | \$448 | \$411 | \$375 | \$338 | \$302 | \$266 | \$229 | \$203 | \$183 | \$163 |
| \$3,360                                      | \$3,410       | \$495                                | \$459 | \$422 | \$386 | \$349 | \$313 | \$277 | \$240 | \$209 | \$189 | \$169 |
| \$3,410                                      | \$3,460       | \$506                                | \$470 | \$433 | \$397 | \$360 | \$324 | \$288 | \$251 | \$215 | \$195 | \$175 |
| \$3,460                                      | \$3,510       | \$517                                | \$481 | \$444 | \$408 | \$371 | \$335 | \$299 | \$262 | \$226 | \$201 | \$181 |
| \$3,510                                      | \$3,560       | \$528                                | \$492 | \$455 | \$419 | \$382 | \$346 | \$310 | \$273 | \$237 | \$207 | \$187 |
| \$3,560                                      | \$3,610       | \$539                                | \$503 | \$466 | \$430 | \$393 | \$357 | \$321 | \$284 | \$248 | \$213 | \$193 |
| \$3,610                                      | \$3,660       | \$550                                | \$514 | \$477 | \$441 | \$404 | \$368 | \$332 | \$295 | \$259 | \$222 | \$199 |
| \$3,660                                      | \$3,710       | \$561                                | \$525 | \$488 | \$452 | \$415 | \$379 | \$343 | \$306 | \$270 | \$233 | \$205 |
| \$3,710                                      | \$3,760       | \$572                                | \$536 | \$499 | \$463 | \$426 | \$390 | \$354 | \$317 | \$281 | \$244 | \$211 |



**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**SEMIMONTHLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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                                   | \$715         | \$0                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$715                                 | \$725         | \$1                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$725                                 | \$735         | \$2                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$735                                 | \$745         | \$3                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$745                                 | \$755         | \$4                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$755                                 | \$765         | \$5                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$765                                 | \$775         | \$6                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$775                                 | \$785         | \$7                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$785                                 | \$795         | \$8                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$795                                 | \$805         | \$9                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$805                                 | \$815         | \$10                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$815                                 | \$825         | \$11                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$825                                 | \$835         | \$12                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$835                                 | \$845         | \$13                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$845                                 | \$855         | \$14                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$855                                 | \$865         | \$15                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$865                                 | \$875         | \$16                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$875                                 | \$885         | \$17                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$885                                 | \$895         | \$18                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$895                                 | \$905         | \$19                                 | \$1  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$905                                 | \$915         | \$20                                 | \$2  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$915                                 | \$925         | \$21                                 | \$3  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$925                                 | \$935         | \$22                                 | \$4  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$935                                 | \$945         | \$23                                 | \$5  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$945                                 | \$955         | \$24                                 | \$6  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$955                                 | \$965         | \$25                                 | \$7  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$965                                 | \$975         | \$26                                 | \$8  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$975                                 | \$985         | \$27                                 | \$9  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$985                                 | \$995         | \$28                                 | \$10 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$995                                 | \$1,005       | \$29                                 | \$11 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,005                               | \$1,015       | \$30                                 | \$12 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,015                               | \$1,025       | \$31                                 | \$13 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,025                               | \$1,035       | \$32                                 | \$14 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,035                               | \$1,045       | \$33                                 | \$15 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,045                               | \$1,055       | \$34                                 | \$16 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,055                               | \$1,065       | \$35                                 | \$17 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,065                               | \$1,075       | \$36                                 | \$18 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,075                               | \$1,085       | \$37                                 | \$19 | \$1  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,085                               | \$1,095       | \$38                                 | \$20 | \$2  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,095                               | \$1,105       | \$39                                 | \$21 | \$3  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,105                               | \$1,115       | \$40                                 | \$22 | \$4  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,115                               | \$1,125       | \$41                                 | \$23 | \$5  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,125                               | \$1,135       | \$42                                 | \$24 | \$6  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,135                               | \$1,145       | \$43                                 | \$25 | \$7  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,145                               | \$1,155       | \$44                                 | \$26 | \$8  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,155                               | \$1,165       | \$45                                 | \$27 | \$9  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,165                               | \$1,175       | \$46                                 | \$28 | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,175                               | \$1,185       | \$47                                 | \$29 | \$11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,185                               | \$1,195       | \$48                                 | \$30 | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,195                               | \$1,205       | \$49                                 | \$31 | \$13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,205                               | \$1,215       | \$50                                 | \$32 | \$14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,215                               | \$1,225       | \$51                                 | \$33 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**SEMIMONTHLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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: |      |      |      |      |      |     |     |     |     |     |
| \$1,225                               | \$1,235       | \$52                                 | \$34 | \$16 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,235                               | \$1,245       | \$53                                 | \$35 | \$17 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,245                               | \$1,255       | \$54                                 | \$36 | \$18 | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,255                               | \$1,265       | \$55                                 | \$37 | \$19 | \$1  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,265                               | \$1,275       | \$56                                 | \$38 | \$20 | \$2  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,275                               | \$1,285       | \$57                                 | \$39 | \$21 | \$3  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,285                               | \$1,295       | \$58                                 | \$40 | \$22 | \$4  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,295                               | \$1,305       | \$59                                 | \$41 | \$23 | \$5  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,305                               | \$1,315       | \$60                                 | \$42 | \$24 | \$6  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,315                               | \$1,325       | \$61                                 | \$43 | \$25 | \$7  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,325                               | \$1,335       | \$62                                 | \$44 | \$26 | \$8  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,335                               | \$1,345       | \$63                                 | \$45 | \$27 | \$9  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,345                               | \$1,355       | \$64                                 | \$46 | \$28 | \$10 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,355                               | \$1,365       | \$65                                 | \$47 | \$29 | \$11 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,365                               | \$1,375       | \$66                                 | \$48 | \$30 | \$12 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,375                               | \$1,385       | \$67                                 | \$49 | \$31 | \$13 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,385                               | \$1,395       | \$68                                 | \$50 | \$32 | \$14 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,395                               | \$1,405       | \$69                                 | \$51 | \$33 | \$15 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,405                               | \$1,415       | \$70                                 | \$52 | \$34 | \$16 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,415                               | \$1,425       | \$71                                 | \$53 | \$35 | \$17 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,425                               | \$1,435       | \$72                                 | \$54 | \$36 | \$18 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,435                               | \$1,445       | \$73                                 | \$55 | \$37 | \$19 | \$1  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,445                               | \$1,455       | \$74                                 | \$56 | \$38 | \$20 | \$2  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,455                               | \$1,465       | \$75                                 | \$57 | \$39 | \$21 | \$3  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,465                               | \$1,475       | \$76                                 | \$58 | \$40 | \$22 | \$4  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,475                               | \$1,485       | \$77                                 | \$59 | \$41 | \$23 | \$5  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,485                               | \$1,495       | \$78                                 | \$60 | \$42 | \$24 | \$6  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,495                               | \$1,505       | \$79                                 | \$61 | \$43 | \$25 | \$7  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,505                               | \$1,515       | \$80                                 | \$62 | \$44 | \$26 | \$8  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,515                               | \$1,525       | \$81                                 | \$63 | \$45 | \$27 | \$9  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,525                               | \$1,535       | \$82                                 | \$64 | \$46 | \$28 | \$10 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,535                               | \$1,545       | \$83                                 | \$65 | \$47 | \$29 | \$11 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,545                               | \$1,555       | \$84                                 | \$66 | \$48 | \$30 | \$12 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,555                               | \$1,565       | \$85                                 | \$67 | \$49 | \$31 | \$13 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,565                               | \$1,575       | \$86                                 | \$68 | \$50 | \$32 | \$14 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,575                               | \$1,585       | \$87                                 | \$69 | \$51 | \$33 | \$15 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,585                               | \$1,595       | \$88                                 | \$70 | \$52 | \$34 | \$16 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,595                               | \$1,605       | \$89                                 | \$71 | \$53 | \$35 | \$17 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,605                               | \$1,615       | \$90                                 | \$72 | \$54 | \$36 | \$18 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,615                               | \$1,625       | \$91                                 | \$73 | \$55 | \$37 | \$19 | \$1  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,625                               | \$1,635       | \$92                                 | \$74 | \$56 | \$38 | \$20 | \$2  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,635                               | \$1,645       | \$93                                 | \$75 | \$57 | \$39 | \$21 | \$3  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,645                               | \$1,655       | \$94                                 | \$76 | \$58 | \$40 | \$22 | \$4  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,655                               | \$1,665       | \$95                                 | \$77 | \$59 | \$41 | \$23 | \$5  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,665                               | \$1,675       | \$96                                 | \$78 | \$60 | \$42 | \$24 | \$6  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,675                               | \$1,685       | \$97                                 | \$79 | \$61 | \$43 | \$25 | \$7  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,685                               | \$1,695       | \$98                                 | \$80 | \$62 | \$44 | \$26 | \$8  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,695                               | \$1,705       | \$99                                 | \$81 | \$63 | \$45 | \$27 | \$9  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,705                               | \$1,715       | \$100                                | \$82 | \$64 | \$46 | \$28 | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,715                               | \$1,765       | \$103                                | \$85 | \$67 | \$49 | \$31 | \$13 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,765                               | \$1,815       | \$109                                | \$90 | \$72 | \$54 | \$36 | \$18 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,815                               | \$1,865       | \$115                                | \$95 | \$77 | \$59 | \$41 | \$23 | \$5 | \$0 | \$0 | \$0 | \$0 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**SEMIMONTHLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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: |       |       |       |       |       |       |       |       |       |       |
| \$1,865                               | \$1,915       | \$121                                | \$100 | \$82  | \$64  | \$46  | \$28  | \$10  | \$0   | \$0   | \$0   | \$0   |
| \$1,915                               | \$1,965       | \$127                                | \$106 | \$87  | \$69  | \$51  | \$33  | \$15  | \$0   | \$0   | \$0   | \$0   |
| \$1,965                               | \$2,015       | \$133                                | \$112 | \$92  | \$74  | \$56  | \$38  | \$20  | \$2   | \$0   | \$0   | \$0   |
| \$2,015                               | \$2,065       | \$139                                | \$118 | \$97  | \$79  | \$61  | \$43  | \$25  | \$7   | \$0   | \$0   | \$0   |
| \$2,065                               | \$2,115       | \$145                                | \$124 | \$102 | \$84  | \$66  | \$48  | \$30  | \$12  | \$0   | \$0   | \$0   |
| \$2,115                               | \$2,165       | \$151                                | \$130 | \$108 | \$89  | \$71  | \$53  | \$35  | \$17  | \$0   | \$0   | \$0   |
| \$2,165                               | \$2,215       | \$157                                | \$136 | \$114 | \$94  | \$76  | \$58  | \$40  | \$22  | \$4   | \$0   | \$0   |
| \$2,215                               | \$2,265       | \$163                                | \$142 | \$120 | \$99  | \$81  | \$63  | \$45  | \$27  | \$9   | \$0   | \$0   |
| \$2,265                               | \$2,315       | \$169                                | \$148 | \$126 | \$105 | \$86  | \$68  | \$50  | \$32  | \$14  | \$0   | \$0   |
| \$2,315                               | \$2,365       | \$175                                | \$154 | \$132 | \$111 | \$91  | \$73  | \$55  | \$37  | \$19  | \$2   | \$0   |
| \$2,365                               | \$2,415       | \$181                                | \$160 | \$138 | \$117 | \$96  | \$78  | \$60  | \$42  | \$24  | \$7   | \$0   |
| \$2,415                               | \$2,465       | \$187                                | \$166 | \$144 | \$123 | \$101 | \$83  | \$65  | \$47  | \$29  | \$12  | \$0   |
| \$2,465                               | \$2,515       | \$193                                | \$172 | \$150 | \$129 | \$107 | \$88  | \$70  | \$52  | \$34  | \$17  | \$0   |
| \$2,515                               | \$2,565       | \$199                                | \$178 | \$156 | \$135 | \$113 | \$93  | \$75  | \$57  | \$39  | \$22  | \$4   |
| \$2,565                               | \$2,615       | \$205                                | \$184 | \$162 | \$141 | \$119 | \$98  | \$80  | \$62  | \$44  | \$27  | \$9   |
| \$2,615                               | \$2,665       | \$211                                | \$190 | \$168 | \$147 | \$125 | \$104 | \$85  | \$67  | \$49  | \$32  | \$14  |
| \$2,665                               | \$2,715       | \$217                                | \$196 | \$174 | \$153 | \$131 | \$110 | \$90  | \$72  | \$54  | \$37  | \$19  |
| \$2,715                               | \$2,765       | \$223                                | \$202 | \$180 | \$159 | \$137 | \$116 | \$95  | \$77  | \$59  | \$42  | \$24  |
| \$2,765                               | \$2,815       | \$229                                | \$208 | \$186 | \$165 | \$143 | \$122 | \$100 | \$82  | \$64  | \$47  | \$29  |
| \$2,815                               | \$2,865       | \$235                                | \$214 | \$192 | \$171 | \$149 | \$128 | \$106 | \$87  | \$69  | \$52  | \$34  |
| \$2,865                               | \$2,915       | \$241                                | \$220 | \$198 | \$177 | \$155 | \$134 | \$112 | \$92  | \$74  | \$57  | \$39  |
| \$2,915                               | \$2,965       | \$247                                | \$226 | \$204 | \$183 | \$161 | \$140 | \$118 | \$97  | \$79  | \$62  | \$44  |
| \$2,965                               | \$3,015       | \$253                                | \$232 | \$210 | \$189 | \$167 | \$146 | \$124 | \$103 | \$84  | \$67  | \$49  |
| \$3,015                               | \$3,065       | \$259                                | \$238 | \$216 | \$195 | \$173 | \$152 | \$130 | \$109 | \$89  | \$72  | \$54  |
| \$3,065                               | \$3,115       | \$265                                | \$244 | \$222 | \$201 | \$179 | \$158 | \$136 | \$115 | \$94  | \$77  | \$59  |
| \$3,115                               | \$3,165       | \$271                                | \$250 | \$228 | \$207 | \$185 | \$164 | \$142 | \$121 | \$99  | \$82  | \$64  |
| \$3,165                               | \$3,215       | \$277                                | \$256 | \$234 | \$213 | \$191 | \$170 | \$148 | \$127 | \$105 | \$87  | \$69  |
| \$3,215                               | \$3,265       | \$283                                | \$262 | \$240 | \$219 | \$197 | \$176 | \$154 | \$133 | \$111 | \$92  | \$74  |
| \$3,265                               | \$3,315       | \$289                                | \$268 | \$246 | \$225 | \$203 | \$182 | \$160 | \$139 | \$117 | \$97  | \$79  |
| \$3,315                               | \$3,365       | \$295                                | \$274 | \$252 | \$231 | \$209 | \$188 | \$166 | \$145 | \$123 | \$102 | \$84  |
| \$3,365                               | \$3,415       | \$301                                | \$280 | \$258 | \$237 | \$215 | \$194 | \$172 | \$151 | \$129 | \$108 | \$89  |
| \$3,415                               | \$3,465       | \$307                                | \$286 | \$264 | \$243 | \$221 | \$200 | \$178 | \$157 | \$135 | \$114 | \$94  |
| \$3,465                               | \$3,515       | \$313                                | \$292 | \$270 | \$249 | \$227 | \$206 | \$184 | \$163 | \$141 | \$120 | \$99  |
| \$3,515                               | \$3,565       | \$319                                | \$298 | \$276 | \$255 | \$233 | \$212 | \$190 | \$169 | \$147 | \$126 | \$104 |
| \$3,565                               | \$3,615       | \$325                                | \$304 | \$282 | \$261 | \$239 | \$218 | \$196 | \$175 | \$153 | \$132 | \$110 |
| \$3,615                               | \$3,665       | \$331                                | \$310 | \$288 | \$267 | \$245 | \$224 | \$202 | \$181 | \$159 | \$138 | \$116 |
| \$3,665                               | \$3,715       | \$337                                | \$316 | \$294 | \$273 | \$251 | \$230 | \$208 | \$187 | \$165 | \$144 | \$122 |
| \$3,715                               | \$3,765       | \$343                                | \$322 | \$300 | \$279 | \$257 | \$236 | \$214 | \$193 | \$171 | \$150 | \$128 |
| \$3,765                               | \$3,815       | \$349                                | \$328 | \$306 | \$285 | \$263 | \$242 | \$220 | \$199 | \$177 | \$156 | \$134 |
| \$3,815                               | \$3,865       | \$355                                | \$334 | \$312 | \$291 | \$269 | \$248 | \$226 | \$205 | \$183 | \$162 | \$140 |
| \$3,865                               | \$3,915       | \$361                                | \$340 | \$318 | \$297 | \$275 | \$254 | \$232 | \$211 | \$189 | \$168 | \$146 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**SEMIMONTHLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>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  | \$270         | \$0                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$270  | \$280         | \$1                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$280  | \$290         | \$2                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$290  | \$300         | \$3                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$300  | \$310         | \$4                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$310  | \$320         | \$5                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$320  | \$330         | \$6                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$330  | \$340         | \$7                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$340  | \$350         | \$8                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$350  | \$360         | \$9                                  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$360  | \$370         | \$10                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$370  | \$380         | \$11                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$380  | \$390         | \$12                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$390  | \$400         | \$13                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$400  | \$410         | \$14                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$410  | \$420         | \$15                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$420  | \$430         | \$16                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$430  | \$440         | \$17                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$440  | \$450         | \$18                                 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$450  | \$460         | \$19                                 | \$1  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$460  | \$470         | \$20                                 | \$2  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$470  | \$480         | \$21                                 | \$3  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$480  | \$490         | \$22                                 | \$4  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$490  | \$500         | \$23                                 | \$5  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$500  | \$510         | \$24                                 | \$6  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$510  | \$520         | \$25                                 | \$7  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$520  | \$530         | \$26                                 | \$8  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$530  | \$540         | \$27                                 | \$9  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$540  | \$550         | \$28                                 | \$10 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$550  | \$560         | \$29                                 | \$11 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$560  | \$570         | \$30                                 | \$12 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$570  | \$580         | \$31                                 | \$13 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$580  | \$590         | \$32                                 | \$14 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$590  | \$600         | \$33                                 | \$15 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$600  | \$610         | \$34                                 | \$16 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$610  | \$620         | \$35                                 | \$17 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$620  | \$630         | \$36                                 | \$18 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$630  | \$640         | \$37                                 | \$19 | \$1  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$640  | \$650         | \$38                                 | \$20 | \$2  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$650  | \$660         | \$39                                 | \$21 | \$3  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$660  | \$670         | \$40                                 | \$22 | \$4  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$670  | \$680         | \$41                                 | \$23 | \$5  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$680  | \$690         | \$42                                 | \$24 | \$6  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$690  | \$700         | \$43                                 | \$25 | \$7  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$700  | \$710         | \$44                                 | \$26 | \$8  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$710  | \$720         | \$45                                 | \$27 | \$9  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$720  | \$730         | \$46                                 | \$28 | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$730  | \$740         | \$47                                 | \$29 | \$11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$740  | \$750         | \$48                                 | \$30 | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$750  | \$760         | \$49                                 | \$31 | \$13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$760  | \$810         | \$52                                 | \$34 | \$16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$810  | \$860         | \$58                                 | \$39 | \$21 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**SEMIMONTHLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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: |       |       |       |       |       |       |       |       |       |       |
| \$860                                 | \$910         | \$64                                 | \$44  | \$26  | \$8   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$910                                 | \$960         | \$70                                 | \$49  | \$31  | \$13  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$960                                 | \$1,010       | \$76                                 | \$55  | \$36  | \$18  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$1,010                               | \$1,060       | \$82                                 | \$61  | \$41  | \$23  | \$5   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$1,060                               | \$1,110       | \$88                                 | \$67  | \$46  | \$28  | \$10  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$1,110                               | \$1,160       | \$94                                 | \$73  | \$51  | \$33  | \$15  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$1,160                               | \$1,210       | \$100                                | \$79  | \$57  | \$38  | \$20  | \$2   | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$1,210                               | \$1,260       | \$106                                | \$85  | \$63  | \$43  | \$25  | \$7   | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$1,260                               | \$1,310       | \$112                                | \$91  | \$69  | \$48  | \$30  | \$12  | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$1,310                               | \$1,360       | \$118                                | \$97  | \$75  | \$54  | \$35  | \$17  | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$1,360                               | \$1,410       | \$124                                | \$103 | \$81  | \$60  | \$40  | \$22  | \$4   | \$0   | \$0   | \$0   | \$0   |
| \$1,410                               | \$1,460       | \$130                                | \$109 | \$87  | \$66  | \$45  | \$27  | \$9   | \$0   | \$0   | \$0   | \$0   |
| \$1,460                               | \$1,510       | \$136                                | \$115 | \$93  | \$72  | \$50  | \$32  | \$14  | \$0   | \$0   | \$0   | \$0   |
| \$1,510                               | \$1,560       | \$142                                | \$121 | \$99  | \$78  | \$56  | \$37  | \$19  | \$1   | \$0   | \$0   | \$0   |
| \$1,560                               | \$1,610       | \$148                                | \$127 | \$105 | \$84  | \$62  | \$42  | \$24  | \$6   | \$0   | \$0   | \$0   |
| \$1,610                               | \$1,660       | \$154                                | \$133 | \$111 | \$90  | \$68  | \$47  | \$29  | \$11  | \$0   | \$0   | \$0   |
| \$1,660                               | \$1,710       | \$160                                | \$139 | \$117 | \$96  | \$74  | \$53  | \$34  | \$16  | \$0   | \$0   | \$0   |
| \$1,710                               | \$1,760       | \$166                                | \$145 | \$123 | \$102 | \$80  | \$59  | \$39  | \$21  | \$4   | \$0   | \$0   |
| \$1,760                               | \$1,810       | \$172                                | \$151 | \$129 | \$108 | \$86  | \$65  | \$44  | \$26  | \$9   | \$0   | \$0   |
| \$1,810                               | \$1,860       | \$178                                | \$157 | \$135 | \$114 | \$92  | \$71  | \$49  | \$31  | \$14  | \$0   | \$0   |
| \$1,860                               | \$1,910       | \$184                                | \$163 | \$141 | \$120 | \$98  | \$77  | \$55  | \$36  | \$19  | \$1   | \$0   |
| \$1,910                               | \$1,960       | \$190                                | \$169 | \$147 | \$126 | \$104 | \$83  | \$61  | \$41  | \$24  | \$6   | \$0   |
| \$1,960                               | \$2,010       | \$196                                | \$175 | \$153 | \$132 | \$110 | \$89  | \$67  | \$46  | \$29  | \$11  | \$0   |
| \$2,010                               | \$2,060       | \$202                                | \$181 | \$159 | \$138 | \$116 | \$95  | \$73  | \$52  | \$34  | \$16  | \$0   |
| \$2,060                               | \$2,110       | \$208                                | \$187 | \$165 | \$144 | \$122 | \$101 | \$79  | \$58  | \$39  | \$21  | \$3   |
| \$2,110                               | \$2,160       | \$214                                | \$193 | \$171 | \$150 | \$128 | \$107 | \$85  | \$64  | \$44  | \$26  | \$8   |
| \$2,160                               | \$2,210       | \$220                                | \$199 | \$177 | \$156 | \$134 | \$113 | \$91  | \$70  | \$49  | \$31  | \$13  |
| \$2,210                               | \$2,260       | \$226                                | \$205 | \$183 | \$162 | \$140 | \$119 | \$97  | \$76  | \$54  | \$36  | \$18  |
| \$2,260                               | \$2,310       | \$232                                | \$211 | \$189 | \$168 | \$146 | \$125 | \$103 | \$82  | \$60  | \$41  | \$23  |
| \$2,310                               | \$2,350       | \$242                                | \$216 | \$195 | \$173 | \$152 | \$130 | \$109 | \$87  | \$66  | \$45  | \$27  |
| \$2,350                               | \$2,390       | \$251                                | \$221 | \$199 | \$178 | \$156 | \$135 | \$113 | \$92  | \$70  | \$49  | \$31  |
| \$2,390                               | \$2,430       | \$260                                | \$226 | \$204 | \$183 | \$161 | \$140 | \$118 | \$97  | \$75  | \$54  | \$35  |
| \$2,430                               | \$2,470       | \$268                                | \$231 | \$209 | \$188 | \$166 | \$145 | \$123 | \$102 | \$80  | \$59  | \$39  |
| \$2,470                               | \$2,510       | \$277                                | \$238 | \$214 | \$192 | \$171 | \$149 | \$128 | \$106 | \$85  | \$63  | \$43  |
| \$2,510                               | \$2,550       | \$286                                | \$247 | \$219 | \$197 | \$176 | \$154 | \$133 | \$111 | \$90  | \$68  | \$47  |
| \$2,550                               | \$2,590       | \$295                                | \$255 | \$223 | \$202 | \$180 | \$159 | \$137 | \$116 | \$94  | \$73  | \$51  |
| \$2,590                               | \$2,630       | \$304                                | \$264 | \$228 | \$207 | \$185 | \$164 | \$142 | \$121 | \$99  | \$78  | \$56  |
| \$2,630                               | \$2,670       | \$312                                | \$273 | \$234 | \$212 | \$190 | \$169 | \$147 | \$126 | \$104 | \$83  | \$61  |
| \$2,670                               | \$2,710       | \$321                                | \$282 | \$242 | \$216 | \$195 | \$173 | \$152 | \$130 | \$109 | \$87  | \$66  |
| \$2,710                               | \$2,750       | \$330                                | \$291 | \$251 | \$221 | \$200 | \$178 | \$157 | \$135 | \$114 | \$92  | \$71  |
| \$2,750                               | \$2,790       | \$339                                | \$299 | \$260 | \$226 | \$204 | \$183 | \$161 | \$140 | \$118 | \$97  | \$75  |
| \$2,790                               | \$2,830       | \$348                                | \$308 | \$269 | \$231 | \$209 | \$188 | \$166 | \$145 | \$123 | \$102 | \$80  |
| \$2,830                               | \$2,870       | \$356                                | \$317 | \$278 | \$238 | \$214 | \$193 | \$171 | \$150 | \$128 | \$107 | \$85  |
| \$2,870                               | \$2,910       | \$365                                | \$326 | \$286 | \$247 | \$219 | \$197 | \$176 | \$154 | \$133 | \$111 | \$90  |
| \$2,910                               | \$2,950       | \$374                                | \$335 | \$295 | \$256 | \$224 | \$202 | \$181 | \$159 | \$138 | \$116 | \$95  |
| \$2,950                               | \$2,990       | \$383                                | \$343 | \$304 | \$265 | \$228 | \$207 | \$185 | \$164 | \$142 | \$121 | \$99  |
| \$2,990                               | \$3,030       | \$392                                | \$352 | \$313 | \$273 | \$234 | \$212 | \$190 | \$169 | \$147 | \$126 | \$104 |
| \$3,030                               | \$3,070       | \$400                                | \$361 | \$322 | \$282 | \$243 | \$217 | \$195 | \$174 | \$152 | \$131 | \$109 |
| \$3,070                               | \$3,110       | \$409                                | \$370 | \$330 | \$291 | \$252 | \$221 | \$200 | \$178 | \$157 | \$135 | \$114 |
| \$3,110                               | \$3,150       | \$418                                | \$379 | \$339 | \$300 | \$260 | \$226 | \$205 | \$183 | \$162 | \$140 | \$119 |
| \$3,150                               | \$3,190       | \$427                                | \$387 | \$348 | \$309 | \$269 | \$231 | \$209 | \$188 | \$166 | \$145 | \$123 |
| \$3,190                               | \$3,230       | \$436                                | \$396 | \$357 | \$317 | \$278 | \$239 | \$214 | \$193 | \$171 | \$150 | \$128 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**SEMIMONTHLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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: |       |       |       |       |       |       |       |       |       |       |
| \$3,230                               | \$3,270       | \$444                                | \$405 | \$366 | \$326 | \$287 | \$247 | \$219 | \$198 | \$176 | \$155 | \$133 |
| \$3,270                               | \$3,310       | \$453                                | \$414 | \$374 | \$335 | \$296 | \$256 | \$224 | \$202 | \$181 | \$159 | \$138 |
| \$3,310                               | \$3,350       | \$462                                | \$423 | \$383 | \$344 | \$304 | \$265 | \$229 | \$207 | \$186 | \$164 | \$143 |
| \$3,350                               | \$3,390       | \$471                                | \$431 | \$392 | \$353 | \$313 | \$274 | \$234 | \$212 | \$190 | \$169 | \$147 |
| \$3,390                               | \$3,430       | \$480                                | \$440 | \$401 | \$361 | \$322 | \$283 | \$243 | \$217 | \$195 | \$174 | \$152 |
| \$3,430                               | \$3,470       | \$488                                | \$449 | \$410 | \$370 | \$331 | \$291 | \$252 | \$222 | \$200 | \$179 | \$157 |
| \$3,470                               | \$3,510       | \$497                                | \$458 | \$418 | \$379 | \$340 | \$300 | \$261 | \$226 | \$205 | \$183 | \$162 |
| \$3,510                               | \$3,550       | \$506                                | \$467 | \$427 | \$388 | \$348 | \$309 | \$270 | \$231 | \$210 | \$188 | \$167 |
| \$3,550                               | \$3,590       | \$515                                | \$475 | \$436 | \$397 | \$357 | \$318 | \$278 | \$239 | \$214 | \$193 | \$171 |
| \$3,590                               | \$3,630       | \$524                                | \$484 | \$445 | \$405 | \$366 | \$327 | \$287 | \$248 | \$219 | \$198 | \$176 |
| \$3,630                               | \$3,670       | \$532                                | \$493 | \$454 | \$414 | \$375 | \$335 | \$296 | \$257 | \$224 | \$203 | \$181 |
| \$3,670                               | \$3,710       | \$541                                | \$502 | \$462 | \$423 | \$384 | \$344 | \$305 | \$265 | \$229 | \$207 | \$186 |
| \$3,710                               | \$3,750       | \$550                                | \$511 | \$471 | \$432 | \$392 | \$353 | \$314 | \$274 | \$235 | \$212 | \$191 |
| \$3,750                               | \$3,790       | \$559                                | \$519 | \$480 | \$441 | \$401 | \$362 | \$322 | \$283 | \$243 | \$217 | \$195 |
| \$3,790                               | \$3,830       | \$568                                | \$528 | \$489 | \$449 | \$410 | \$371 | \$331 | \$292 | \$252 | \$222 | \$200 |
| \$3,830                               | \$3,870       | \$576                                | \$537 | \$498 | \$458 | \$419 | \$379 | \$340 | \$301 | \$261 | \$227 | \$205 |
| \$3,870                               | \$3,910       | \$585                                | \$546 | \$506 | \$467 | \$428 | \$388 | \$349 | \$309 | \$270 | \$231 | \$210 |
| \$3,910                               | \$3,950       | \$594                                | \$555 | \$515 | \$476 | \$436 | \$397 | \$358 | \$318 | \$279 | \$239 | \$215 |
| \$3,950                               | \$3,990       | \$603                                | \$563 | \$524 | \$485 | \$445 | \$406 | \$366 | \$327 | \$287 | \$248 | \$219 |
| \$3,990                               | \$4,030       | \$612                                | \$572 | \$533 | \$493 | \$454 | \$415 | \$375 | \$336 | \$296 | \$257 | \$224 |
| \$4,030                               | \$4,070       | \$620                                | \$581 | \$542 | \$502 | \$463 | \$423 | \$384 | \$345 | \$305 | \$266 | \$229 |
| \$4,070                               | \$4,110       | \$629                                | \$590 | \$550 | \$511 | \$472 | \$432 | \$393 | \$353 | \$314 | \$274 | \$235 |
| \$4,110                               | \$4,150       | \$638                                | \$599 | \$559 | \$520 | \$480 | \$441 | \$402 | \$362 | \$323 | \$283 | \$244 |
| \$4,150                               | \$4,190       | \$647                                | \$607 | \$568 | \$529 | \$489 | \$450 | \$410 | \$371 | \$331 | \$292 | \$253 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**MONTHLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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                                   | \$1,430       | \$0                                  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,430                               | \$1,470       | \$3                                  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,470                               | \$1,510       | \$7                                  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,510                               | \$1,550       | \$11                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,550                               | \$1,590       | \$15                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,590                               | \$1,630       | \$19                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,630                               | \$1,670       | \$23                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,670                               | \$1,710       | \$27                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,710                               | \$1,750       | \$31                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,750                               | \$1,790       | \$35                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,790                               | \$1,830       | \$39                                 | \$3   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,830                               | \$1,870       | \$43                                 | \$7   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,870                               | \$1,910       | \$47                                 | \$11  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,910                               | \$1,950       | \$51                                 | \$15  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,950                               | \$1,990       | \$55                                 | \$19  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,990                               | \$2,030       | \$59                                 | \$23  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,030                               | \$2,070       | \$63                                 | \$27  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,070                               | \$2,110       | \$67                                 | \$31  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,110                               | \$2,150       | \$71                                 | \$35  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,150                               | \$2,190       | \$75                                 | \$39  | \$3   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,190                               | \$2,230       | \$79                                 | \$43  | \$7   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,230                               | \$2,270       | \$83                                 | \$47  | \$11  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,270                               | \$2,310       | \$87                                 | \$51  | \$15  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,310                               | \$2,350       | \$91                                 | \$55  | \$19  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,350                               | \$2,390       | \$95                                 | \$59  | \$23  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,390                               | \$2,430       | \$99                                 | \$63  | \$27  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,430                               | \$2,470       | \$103                                | \$67  | \$31  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,470                               | \$2,510       | \$107                                | \$71  | \$35  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,510                               | \$2,550       | \$111                                | \$75  | \$39  | \$3  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,550                               | \$2,590       | \$115                                | \$79  | \$43  | \$7  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,590                               | \$2,630       | \$119                                | \$83  | \$47  | \$11 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,630                               | \$2,670       | \$123                                | \$87  | \$51  | \$15 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,670                               | \$2,710       | \$127                                | \$91  | \$55  | \$19 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,710                               | \$2,750       | \$131                                | \$95  | \$59  | \$23 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,750                               | \$2,790       | \$135                                | \$99  | \$63  | \$27 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,790                               | \$2,830       | \$139                                | \$103 | \$67  | \$31 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,830                               | \$2,870       | \$143                                | \$107 | \$71  | \$35 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,870                               | \$2,910       | \$147                                | \$111 | \$75  | \$39 | \$3  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,910                               | \$2,950       | \$151                                | \$115 | \$79  | \$43 | \$7  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,950                               | \$2,990       | \$155                                | \$119 | \$83  | \$47 | \$11 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,990                               | \$3,030       | \$159                                | \$123 | \$87  | \$51 | \$15 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,030                               | \$3,070       | \$163                                | \$127 | \$91  | \$55 | \$19 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,070                               | \$3,110       | \$167                                | \$131 | \$95  | \$59 | \$23 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,110                               | \$3,150       | \$171                                | \$135 | \$99  | \$63 | \$27 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,150                               | \$3,190       | \$175                                | \$139 | \$103 | \$67 | \$31 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,190                               | \$3,230       | \$179                                | \$143 | \$107 | \$71 | \$35 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,230                               | \$3,270       | \$183                                | \$147 | \$111 | \$75 | \$39 | \$3  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,270                               | \$3,310       | \$187                                | \$151 | \$115 | \$79 | \$43 | \$7  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,310                               | \$3,350       | \$191                                | \$155 | \$119 | \$83 | \$47 | \$11 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,350                               | \$3,390       | \$195                                | \$159 | \$123 | \$87 | \$51 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,390                               | \$3,430       | \$199                                | \$163 | \$127 | \$91 | \$55 | \$19 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,430                               | \$3,490       | \$204                                | \$168 | \$132 | \$96 | \$60 | \$24 | \$0 | \$0 | \$0 | \$0 | \$0 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**MONTHLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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: |       |       |       |       |       |       |       |       |       |       |
| \$3,490                               | \$3,550       | \$212                                | \$174 | \$138 | \$102 | \$66  | \$30  | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$3,550                               | \$3,610       | \$219                                | \$180 | \$144 | \$108 | \$72  | \$36  | \$1   | \$0   | \$0   | \$0   | \$0   |
| \$3,610                               | \$3,670       | \$226                                | \$186 | \$150 | \$114 | \$78  | \$42  | \$7   | \$0   | \$0   | \$0   | \$0   |
| \$3,670                               | \$3,730       | \$233                                | \$192 | \$156 | \$120 | \$84  | \$48  | \$13  | \$0   | \$0   | \$0   | \$0   |
| \$3,730                               | \$3,790       | \$240                                | \$198 | \$162 | \$126 | \$90  | \$54  | \$19  | \$0   | \$0   | \$0   | \$0   |
| \$3,790                               | \$3,850       | \$248                                | \$205 | \$168 | \$132 | \$96  | \$60  | \$25  | \$0   | \$0   | \$0   | \$0   |
| \$3,850                               | \$3,910       | \$255                                | \$212 | \$174 | \$138 | \$102 | \$66  | \$31  | \$0   | \$0   | \$0   | \$0   |
| \$3,910                               | \$3,970       | \$262                                | \$219 | \$180 | \$144 | \$108 | \$72  | \$37  | \$1   | \$0   | \$0   | \$0   |
| \$3,970                               | \$4,030       | \$269                                | \$226 | \$186 | \$150 | \$114 | \$78  | \$43  | \$7   | \$0   | \$0   | \$0   |
| \$4,030                               | \$4,090       | \$276                                | \$233 | \$192 | \$156 | \$120 | \$84  | \$49  | \$13  | \$0   | \$0   | \$0   |
| \$4,090                               | \$4,150       | \$284                                | \$241 | \$198 | \$162 | \$126 | \$90  | \$55  | \$19  | \$0   | \$0   | \$0   |
| \$4,150                               | \$4,210       | \$291                                | \$248 | \$205 | \$168 | \$132 | \$96  | \$61  | \$25  | \$0   | \$0   | \$0   |
| \$4,210                               | \$4,270       | \$298                                | \$255 | \$212 | \$174 | \$138 | \$102 | \$67  | \$31  | \$0   | \$0   | \$0   |
| \$4,270                               | \$4,330       | \$305                                | \$262 | \$219 | \$180 | \$144 | \$108 | \$73  | \$37  | \$1   | \$0   | \$0   |
| \$4,330                               | \$4,390       | \$312                                | \$269 | \$226 | \$186 | \$150 | \$114 | \$79  | \$43  | \$7   | \$0   | \$0   |
| \$4,390                               | \$4,450       | \$320                                | \$277 | \$234 | \$192 | \$156 | \$120 | \$85  | \$49  | \$13  | \$0   | \$0   |
| \$4,450                               | \$4,510       | \$327                                | \$284 | \$241 | \$198 | \$162 | \$126 | \$91  | \$55  | \$19  | \$0   | \$0   |
| \$4,510                               | \$4,570       | \$334                                | \$291 | \$248 | \$205 | \$168 | \$132 | \$97  | \$61  | \$25  | \$0   | \$0   |
| \$4,570                               | \$4,630       | \$341                                | \$298 | \$255 | \$212 | \$174 | \$138 | \$103 | \$67  | \$31  | \$0   | \$0   |
| \$4,630                               | \$4,690       | \$348                                | \$305 | \$262 | \$219 | \$180 | \$144 | \$109 | \$73  | \$37  | \$1   | \$0   |
| \$4,690                               | \$4,750       | \$356                                | \$313 | \$270 | \$227 | \$186 | \$150 | \$115 | \$79  | \$43  | \$7   | \$0   |
| \$4,750                               | \$4,810       | \$363                                | \$320 | \$277 | \$234 | \$192 | \$156 | \$121 | \$85  | \$49  | \$13  | \$0   |
| \$4,810                               | \$4,870       | \$370                                | \$327 | \$284 | \$241 | \$198 | \$162 | \$127 | \$91  | \$55  | \$19  | \$0   |
| \$4,870                               | \$4,930       | \$377                                | \$334 | \$291 | \$248 | \$205 | \$168 | \$133 | \$97  | \$61  | \$25  | \$0   |
| \$4,930                               | \$4,990       | \$384                                | \$341 | \$298 | \$255 | \$212 | \$174 | \$139 | \$103 | \$67  | \$31  | \$0   |
| \$4,990                               | \$5,050       | \$392                                | \$349 | \$306 | \$263 | \$220 | \$180 | \$145 | \$109 | \$73  | \$37  | \$1   |
| \$5,050                               | \$5,110       | \$399                                | \$356 | \$313 | \$270 | \$227 | \$186 | \$151 | \$115 | \$79  | \$43  | \$7   |
| \$5,110                               | \$5,170       | \$406                                | \$363 | \$320 | \$277 | \$234 | \$192 | \$157 | \$121 | \$85  | \$49  | \$13  |
| \$5,170                               | \$5,230       | \$413                                | \$370 | \$327 | \$284 | \$241 | \$198 | \$163 | \$127 | \$91  | \$55  | \$19  |
| \$5,230                               | \$5,290       | \$420                                | \$377 | \$334 | \$291 | \$248 | \$205 | \$169 | \$133 | \$97  | \$61  | \$25  |
| \$5,290                               | \$5,350       | \$428                                | \$385 | \$342 | \$299 | \$256 | \$213 | \$175 | \$139 | \$103 | \$67  | \$31  |
| \$5,350                               | \$5,410       | \$435                                | \$392 | \$349 | \$306 | \$263 | \$220 | \$181 | \$145 | \$109 | \$73  | \$37  |
| \$5,410                               | \$5,470       | \$442                                | \$399 | \$356 | \$313 | \$270 | \$227 | \$187 | \$151 | \$115 | \$79  | \$43  |
| \$5,470                               | \$5,530       | \$449                                | \$406 | \$363 | \$320 | \$277 | \$234 | \$193 | \$157 | \$121 | \$85  | \$49  |
| \$5,530                               | \$5,590       | \$456                                | \$413 | \$370 | \$327 | \$284 | \$241 | \$199 | \$163 | \$127 | \$91  | \$55  |
| \$5,590                               | \$5,650       | \$464                                | \$421 | \$378 | \$335 | \$292 | \$249 | \$206 | \$169 | \$133 | \$97  | \$61  |
| \$5,650                               | \$5,710       | \$471                                | \$428 | \$385 | \$342 | \$299 | \$256 | \$213 | \$175 | \$139 | \$103 | \$67  |
| \$5,710                               | \$5,770       | \$478                                | \$435 | \$392 | \$349 | \$306 | \$263 | \$220 | \$181 | \$145 | \$109 | \$73  |
| \$5,770                               | \$5,830       | \$485                                | \$442 | \$399 | \$356 | \$313 | \$270 | \$227 | \$187 | \$151 | \$115 | \$79  |
| \$5,830                               | \$5,890       | \$492                                | \$449 | \$406 | \$363 | \$320 | \$277 | \$234 | \$193 | \$157 | \$121 | \$85  |
| \$5,890                               | \$5,950       | \$500                                | \$457 | \$414 | \$371 | \$328 | \$285 | \$242 | \$199 | \$163 | \$127 | \$91  |
| \$5,950                               | \$6,010       | \$507                                | \$464 | \$421 | \$378 | \$335 | \$292 | \$249 | \$206 | \$169 | \$133 | \$97  |
| \$6,010                               | \$6,070       | \$514                                | \$471 | \$428 | \$385 | \$342 | \$299 | \$256 | \$213 | \$175 | \$139 | \$103 |
| \$6,070                               | \$6,130       | \$521                                | \$478 | \$435 | \$392 | \$349 | \$306 | \$263 | \$220 | \$181 | \$145 | \$109 |
| \$6,130                               | \$6,190       | \$528                                | \$485 | \$442 | \$399 | \$356 | \$313 | \$270 | \$227 | \$187 | \$151 | \$115 |
| \$6,190                               | \$6,250       | \$536                                | \$493 | \$450 | \$407 | \$364 | \$321 | \$278 | \$235 | \$193 | \$157 | \$121 |
| \$6,250                               | \$6,310       | \$543                                | \$500 | \$457 | \$414 | \$371 | \$328 | \$285 | \$242 | \$199 | \$163 | \$127 |
| \$6,310                               | \$6,370       | \$550                                | \$507 | \$464 | \$421 | \$378 | \$335 | \$292 | \$249 | \$206 | \$169 | \$133 |
| \$6,370                               | \$6,430       | \$557                                | \$514 | \$471 | \$428 | \$385 | \$342 | \$299 | \$256 | \$213 | \$175 | \$139 |
| \$6,430                               | \$6,490       | \$564                                | \$521 | \$478 | \$435 | \$392 | \$349 | \$306 | \$263 | \$220 | \$181 | \$145 |
| \$6,490                               | \$6,550       | \$572                                | \$529 | \$486 | \$443 | \$400 | \$357 | \$314 | \$271 | \$228 | \$187 | \$151 |
| \$6,550                               | \$6,610       | \$579                                | \$536 | \$493 | \$450 | \$407 | \$364 | \$321 | \$278 | \$235 | \$193 | \$157 |



**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**MONTHLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |               | <b>MARRIED Persons</b>               |       |       |       |       |       |       |       |       |       |       |
|--|---------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|  |               | 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: |       |       |       |       |       |       |       |       |       |       |
| \$6,610                                      | \$6,670       | \$586                                | \$543 | \$500 | \$457 | \$414 | \$371 | \$328 | \$285 | \$242 | \$199 | \$163 |
| \$6,670                                      | \$6,730       | \$593                                | \$550 | \$507 | \$464 | \$421 | \$378 | \$335 | \$292 | \$249 | \$206 | \$169 |
| \$6,730                                      | \$6,790       | \$600                                | \$557 | \$514 | \$471 | \$428 | \$385 | \$342 | \$299 | \$256 | \$213 | \$175 |
| \$6,790                                      | \$6,850       | \$608                                | \$565 | \$522 | \$479 | \$436 | \$393 | \$350 | \$307 | \$264 | \$221 | \$181 |
| \$6,850                                      | \$6,910       | \$615                                | \$572 | \$529 | \$486 | \$443 | \$400 | \$357 | \$314 | \$271 | \$228 | \$187 |
| \$6,910                                      | \$6,970       | \$622                                | \$579 | \$536 | \$493 | \$450 | \$407 | \$364 | \$321 | \$278 | \$235 | \$193 |
| \$6,970                                      | \$7,030       | \$629                                | \$586 | \$543 | \$500 | \$457 | \$414 | \$371 | \$328 | \$285 | \$242 | \$199 |
| \$7,030                                      | \$7,090       | \$636                                | \$593 | \$550 | \$507 | \$464 | \$421 | \$378 | \$335 | \$292 | \$249 | \$206 |
| \$7,090                                      | \$7,150       | \$644                                | \$601 | \$558 | \$515 | \$472 | \$429 | \$386 | \$343 | \$300 | \$257 | \$214 |
| \$7,150                                      | \$7,210       | \$651                                | \$608 | \$565 | \$522 | \$479 | \$436 | \$393 | \$350 | \$307 | \$264 | \$221 |
| \$7,210                                      | \$7,270       | \$658                                | \$615 | \$572 | \$529 | \$486 | \$443 | \$400 | \$357 | \$314 | \$271 | \$228 |
| \$7,270                                      | \$7,330       | \$665                                | \$622 | \$579 | \$536 | \$493 | \$450 | \$407 | \$364 | \$321 | \$278 | \$235 |
| \$7,330                                      | \$7,390       | \$672                                | \$629 | \$586 | \$543 | \$500 | \$457 | \$414 | \$371 | \$328 | \$285 | \$242 |
| \$7,390                                      | \$7,450       | \$680                                | \$637 | \$594 | \$551 | \$508 | \$465 | \$422 | \$379 | \$336 | \$293 | \$250 |
| \$7,450                                      | \$7,510       | \$687                                | \$644 | \$601 | \$558 | \$515 | \$472 | \$429 | \$386 | \$343 | \$300 | \$257 |
| \$7,510                                      | \$7,570       | \$694                                | \$651 | \$608 | \$565 | \$522 | \$479 | \$436 | \$393 | \$350 | \$307 | \$264 |
| \$7,570                                      | \$7,630       | \$701                                | \$658 | \$615 | \$572 | \$529 | \$486 | \$443 | \$400 | \$357 | \$314 | \$271 |
| \$7,630                                      | \$7,690       | \$708                                | \$665 | \$622 | \$579 | \$536 | \$493 | \$450 | \$407 | \$364 | \$321 | \$278 |
| \$7,690                                      | \$7,750       | \$716                                | \$673 | \$630 | \$587 | \$544 | \$501 | \$458 | \$415 | \$372 | \$329 | \$286 |
| \$7,750                                      | \$7,810       | \$723                                | \$680 | \$637 | \$594 | \$551 | \$508 | \$465 | \$422 | \$379 | \$336 | \$293 |
| \$7,810                                      | \$7,870       | \$730                                | \$687 | \$644 | \$601 | \$558 | \$515 | \$472 | \$429 | \$386 | \$343 | \$300 |
| \$7,870                                      | \$7,930       | \$737                                | \$694 | \$651 | \$608 | \$565 | \$522 | \$479 | \$436 | \$393 | \$350 | \$307 |
| \$7,930                                      | \$7,990       | \$744                                | \$701 | \$658 | \$615 | \$572 | \$529 | \$486 | \$443 | \$400 | \$357 | \$314 |
| \$7,990                                      | \$8,050       | \$752                                | \$709 | \$666 | \$623 | \$580 | \$537 | \$494 | \$451 | \$408 | \$365 | \$322 |
| \$8,050                                      | \$8,110       | \$759                                | \$716 | \$673 | \$630 | \$587 | \$544 | \$501 | \$458 | \$415 | \$372 | \$329 |
| \$8,110                                      | \$8,170       | \$766                                | \$723 | \$680 | \$637 | \$594 | \$551 | \$508 | \$465 | \$422 | \$379 | \$336 |
| \$8,170                                      | \$8,230       | \$773                                | \$730 | \$687 | \$644 | \$601 | \$558 | \$515 | \$472 | \$429 | \$386 | \$343 |
| \$8,230                                      | \$8,290       | \$780                                | \$737 | \$694 | \$651 | \$608 | \$565 | \$522 | \$479 | \$436 | \$393 | \$350 |
| \$8,290                                      | \$8,350       | \$788                                | \$745 | \$702 | \$659 | \$616 | \$573 | \$530 | \$487 | \$444 | \$401 | \$358 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**MONTHLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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                                   | \$535         | \$0                                  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$535                                 | \$565         | \$2                                  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$565                                 | \$595         | \$5                                  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$595                                 | \$625         | \$8                                  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$625                                 | \$655         | \$11                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$655                                 | \$685         | \$14                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$685                                 | \$715         | \$17                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$715                                 | \$745         | \$20                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$745                                 | \$775         | \$23                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$775                                 | \$805         | \$26                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$805                                 | \$835         | \$29                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$835                                 | \$865         | \$32                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$865                                 | \$895         | \$35                                 | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$895                                 | \$925         | \$38                                 | \$2   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$925                                 | \$955         | \$41                                 | \$5   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$955                                 | \$985         | \$44                                 | \$8   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$985                                 | \$1,015       | \$47                                 | \$11  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,015                               | \$1,045       | \$50                                 | \$14  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,045                               | \$1,075       | \$53                                 | \$17  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,075                               | \$1,105       | \$56                                 | \$20  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,105                               | \$1,135       | \$59                                 | \$23  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,135                               | \$1,165       | \$62                                 | \$26  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,165                               | \$1,195       | \$65                                 | \$29  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,195                               | \$1,225       | \$68                                 | \$32  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,225                               | \$1,255       | \$71                                 | \$35  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,255                               | \$1,285       | \$74                                 | \$38  | \$2   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,285                               | \$1,315       | \$77                                 | \$41  | \$5   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,315                               | \$1,345       | \$80                                 | \$44  | \$8   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,345                               | \$1,375       | \$83                                 | \$47  | \$11  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,375                               | \$1,405       | \$86                                 | \$50  | \$14  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,405                               | \$1,435       | \$89                                 | \$53  | \$17  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,435                               | \$1,465       | \$92                                 | \$56  | \$20  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,465                               | \$1,495       | \$95                                 | \$59  | \$23  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,495                               | \$1,525       | \$98                                 | \$62  | \$26  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,525                               | \$1,555       | \$101                                | \$65  | \$29  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,555                               | \$1,615       | \$106                                | \$69  | \$34  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,615                               | \$1,675       | \$114                                | \$75  | \$40  | \$4  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,675                               | \$1,735       | \$121                                | \$81  | \$46  | \$10 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,735                               | \$1,795       | \$128                                | \$87  | \$52  | \$16 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,795                               | \$1,855       | \$135                                | \$93  | \$58  | \$22 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,855                               | \$1,915       | \$142                                | \$99  | \$64  | \$28 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,915                               | \$1,975       | \$150                                | \$107 | \$70  | \$34 | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,975                               | \$2,035       | \$157                                | \$114 | \$76  | \$40 | \$4  | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,035                               | \$2,095       | \$164                                | \$121 | \$82  | \$46 | \$10 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,095                               | \$2,155       | \$171                                | \$128 | \$88  | \$52 | \$16 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,155                               | \$2,215       | \$178                                | \$135 | \$94  | \$58 | \$22 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,215                               | \$2,275       | \$186                                | \$143 | \$100 | \$64 | \$28 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,275                               | \$2,335       | \$193                                | \$150 | \$107 | \$70 | \$34 | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,335                               | \$2,395       | \$200                                | \$157 | \$114 | \$76 | \$40 | \$4  | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,395                               | \$2,455       | \$207                                | \$164 | \$121 | \$82 | \$46 | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,455                               | \$2,515       | \$214                                | \$171 | \$128 | \$88 | \$52 | \$16 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,515                               | \$2,575       | \$222                                | \$179 | \$136 | \$94 | \$58 | \$22 | \$0 | \$0 | \$0 | \$0 | \$0 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**MONTHLY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>is |               | SINGLE Persons                       |       |       |       |       |       |       |       |       |       |       |
|---------------------------------------|---------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|                                       |               | And the number of allowances is:     |       |       |       |       |       |       |       |       |       |       |
| At least                              | But less than | 0                                    | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    |
|                                       |               | The Tentative Withholding Amount is: |       |       |       |       |       |       |       |       |       |       |
| \$2,575                               | \$2,635       | \$229                                | \$186 | \$143 | \$100 | \$64  | \$28  | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$2,635                               | \$2,695       | \$236                                | \$193 | \$150 | \$107 | \$70  | \$34  | \$0   | \$0   | \$0   | \$0   | \$0   |
| \$2,695                               | \$2,755       | \$243                                | \$200 | \$157 | \$114 | \$76  | \$40  | \$4   | \$0   | \$0   | \$0   | \$0   |
| \$2,755                               | \$2,815       | \$250                                | \$207 | \$164 | \$121 | \$82  | \$46  | \$10  | \$0   | \$0   | \$0   | \$0   |
| \$2,815                               | \$2,875       | \$258                                | \$215 | \$172 | \$129 | \$88  | \$52  | \$16  | \$0   | \$0   | \$0   | \$0   |
| \$2,875                               | \$2,935       | \$265                                | \$222 | \$179 | \$136 | \$94  | \$58  | \$22  | \$0   | \$0   | \$0   | \$0   |
| \$2,935                               | \$2,995       | \$272                                | \$229 | \$186 | \$143 | \$100 | \$64  | \$28  | \$0   | \$0   | \$0   | \$0   |
| \$2,995                               | \$3,055       | \$279                                | \$236 | \$193 | \$150 | \$107 | \$70  | \$34  | \$0   | \$0   | \$0   | \$0   |
| \$3,055                               | \$3,115       | \$286                                | \$243 | \$200 | \$157 | \$114 | \$76  | \$40  | \$4   | \$0   | \$0   | \$0   |
| \$3,115                               | \$3,175       | \$294                                | \$251 | \$208 | \$165 | \$122 | \$82  | \$46  | \$10  | \$0   | \$0   | \$0   |
| \$3,175                               | \$3,235       | \$301                                | \$258 | \$215 | \$172 | \$129 | \$88  | \$52  | \$16  | \$0   | \$0   | \$0   |
| \$3,235                               | \$3,295       | \$308                                | \$265 | \$222 | \$179 | \$136 | \$94  | \$58  | \$22  | \$0   | \$0   | \$0   |
| \$3,295                               | \$3,355       | \$315                                | \$272 | \$229 | \$186 | \$143 | \$100 | \$64  | \$28  | \$0   | \$0   | \$0   |
| \$3,355                               | \$3,415       | \$322                                | \$279 | \$236 | \$193 | \$150 | \$107 | \$70  | \$34  | \$0   | \$0   | \$0   |
| \$3,415                               | \$3,475       | \$330                                | \$287 | \$244 | \$201 | \$158 | \$115 | \$76  | \$40  | \$5   | \$0   | \$0   |
| \$3,475                               | \$3,535       | \$337                                | \$294 | \$251 | \$208 | \$165 | \$122 | \$82  | \$46  | \$11  | \$0   | \$0   |
| \$3,535                               | \$3,595       | \$344                                | \$301 | \$258 | \$215 | \$172 | \$129 | \$88  | \$52  | \$17  | \$0   | \$0   |
| \$3,595                               | \$3,655       | \$351                                | \$308 | \$265 | \$222 | \$179 | \$136 | \$94  | \$58  | \$23  | \$0   | \$0   |
| \$3,655                               | \$3,715       | \$358                                | \$315 | \$272 | \$229 | \$186 | \$143 | \$100 | \$64  | \$29  | \$0   | \$0   |
| \$3,715                               | \$3,775       | \$366                                | \$323 | \$280 | \$237 | \$194 | \$151 | \$108 | \$70  | \$35  | \$0   | \$0   |
| \$3,775                               | \$3,835       | \$373                                | \$330 | \$287 | \$244 | \$201 | \$158 | \$115 | \$76  | \$41  | \$5   | \$0   |
| \$3,835                               | \$3,895       | \$380                                | \$337 | \$294 | \$251 | \$208 | \$165 | \$122 | \$82  | \$47  | \$11  | \$0   |
| \$3,895                               | \$3,955       | \$387                                | \$344 | \$301 | \$258 | \$215 | \$172 | \$129 | \$88  | \$53  | \$17  | \$0   |
| \$3,955                               | \$4,015       | \$394                                | \$351 | \$308 | \$265 | \$222 | \$179 | \$136 | \$94  | \$59  | \$23  | \$0   |
| \$4,015                               | \$4,075       | \$402                                | \$359 | \$316 | \$273 | \$230 | \$187 | \$144 | \$101 | \$65  | \$29  | \$0   |
| \$4,075                               | \$4,135       | \$409                                | \$366 | \$323 | \$280 | \$237 | \$194 | \$151 | \$108 | \$71  | \$35  | \$0   |
| \$4,135                               | \$4,195       | \$416                                | \$373 | \$330 | \$287 | \$244 | \$201 | \$158 | \$115 | \$77  | \$41  | \$5   |
| \$4,195                               | \$4,255       | \$423                                | \$380 | \$337 | \$294 | \$251 | \$208 | \$165 | \$122 | \$83  | \$47  | \$11  |
| \$4,255                               | \$4,315       | \$430                                | \$387 | \$344 | \$301 | \$258 | \$215 | \$172 | \$129 | \$89  | \$53  | \$17  |
| \$4,315                               | \$4,375       | \$438                                | \$395 | \$352 | \$309 | \$266 | \$223 | \$180 | \$137 | \$95  | \$59  | \$23  |
| \$4,375                               | \$4,435       | \$445                                | \$402 | \$359 | \$316 | \$273 | \$230 | \$187 | \$144 | \$101 | \$65  | \$29  |
| \$4,435                               | \$4,495       | \$452                                | \$409 | \$366 | \$323 | \$280 | \$237 | \$194 | \$151 | \$108 | \$71  | \$35  |
| \$4,495                               | \$4,555       | \$459                                | \$416 | \$373 | \$330 | \$287 | \$244 | \$201 | \$158 | \$115 | \$77  | \$41  |
| \$4,555                               | \$4,615       | \$468                                | \$423 | \$380 | \$337 | \$294 | \$251 | \$208 | \$165 | \$122 | \$83  | \$47  |
| \$4,615                               | \$4,695       | \$483                                | \$432 | \$389 | \$346 | \$303 | \$260 | \$217 | \$174 | \$131 | \$90  | \$54  |
| \$4,695                               | \$4,775       | \$501                                | \$441 | \$398 | \$355 | \$312 | \$269 | \$226 | \$183 | \$140 | \$98  | \$62  |
| \$4,775                               | \$4,855       | \$518                                | \$451 | \$408 | \$365 | \$322 | \$279 | \$236 | \$193 | \$150 | \$107 | \$70  |
| \$4,855                               | \$4,935       | \$536                                | \$461 | \$418 | \$375 | \$332 | \$289 | \$246 | \$203 | \$160 | \$117 | \$78  |
| \$4,935                               | \$5,015       | \$553                                | \$475 | \$427 | \$384 | \$341 | \$298 | \$255 | \$212 | \$169 | \$126 | \$86  |
| \$5,015                               | \$5,095       | \$571                                | \$492 | \$437 | \$394 | \$351 | \$308 | \$265 | \$222 | \$179 | \$136 | \$94  |
| \$5,095                               | \$5,175       | \$589                                | \$510 | \$446 | \$403 | \$360 | \$317 | \$274 | \$231 | \$188 | \$145 | \$102 |
| \$5,175                               | \$5,255       | \$606                                | \$527 | \$456 | \$413 | \$370 | \$327 | \$284 | \$241 | \$198 | \$155 | \$112 |
| \$5,255                               | \$5,335       | \$624                                | \$545 | \$466 | \$423 | \$380 | \$337 | \$294 | \$251 | \$208 | \$165 | \$122 |
| \$5,335                               | \$5,415       | \$641                                | \$563 | \$484 | \$432 | \$389 | \$346 | \$303 | \$260 | \$217 | \$174 | \$131 |
| \$5,415                               | \$5,495       | \$659                                | \$580 | \$501 | \$442 | \$399 | \$356 | \$313 | \$270 | \$227 | \$184 | \$141 |
| \$5,495                               | \$5,575       | \$677                                | \$598 | \$519 | \$451 | \$408 | \$365 | \$322 | \$279 | \$236 | \$193 | \$150 |
| \$5,575                               | \$5,655       | \$694                                | \$615 | \$536 | \$461 | \$418 | \$375 | \$332 | \$289 | \$246 | \$203 | \$160 |
| \$5,655                               | \$5,735       | \$712                                | \$633 | \$554 | \$475 | \$428 | \$385 | \$342 | \$299 | \$256 | \$213 | \$170 |
| \$5,735                               | \$5,815       | \$729                                | \$651 | \$572 | \$493 | \$437 | \$394 | \$351 | \$308 | \$265 | \$222 | \$179 |
| \$5,815                               | \$5,895       | \$747                                | \$668 | \$589 | \$510 | \$447 | \$404 | \$361 | \$318 | \$275 | \$232 | \$189 |
| \$5,895                               | \$5,975       | \$765                                | \$686 | \$607 | \$528 | \$456 | \$413 | \$370 | \$327 | \$284 | \$241 | \$198 |
| \$5,975                               | \$6,055       | \$782                                | \$703 | \$624 | \$546 | \$467 | \$423 | \$380 | \$337 | \$294 | \$251 | \$208 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**MONTHLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>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: |         |         |         |       |       |       |       |       |       |       |
| \$6,055                                      | \$6,135       | \$800                                | \$721   | \$642   | \$563   | \$484 | \$433 | \$390 | \$347 | \$304 | \$261 | \$218 |
| \$6,135                                      | \$6,215       | \$817                                | \$739   | \$660   | \$581   | \$502 | \$442 | \$399 | \$356 | \$313 | \$270 | \$227 |
| \$6,215                                      | \$6,295       | \$835                                | \$756   | \$677   | \$598   | \$520 | \$452 | \$409 | \$366 | \$323 | \$280 | \$237 |
| \$6,295                                      | \$6,375       | \$853                                | \$774   | \$695   | \$616   | \$537 | \$461 | \$418 | \$375 | \$332 | \$289 | \$246 |
| \$6,375                                      | \$6,455       | \$870                                | \$791   | \$712   | \$634   | \$555 | \$476 | \$428 | \$385 | \$342 | \$299 | \$256 |
| \$6,455                                      | \$6,535       | \$888                                | \$809   | \$730   | \$651   | \$572 | \$494 | \$438 | \$395 | \$352 | \$309 | \$266 |
| \$6,535                                      | \$6,615       | \$905                                | \$827   | \$748   | \$669   | \$590 | \$511 | \$447 | \$404 | \$361 | \$318 | \$275 |
| \$6,615                                      | \$6,695       | \$923                                | \$844   | \$765   | \$686   | \$608 | \$529 | \$457 | \$414 | \$371 | \$328 | \$285 |
| \$6,695                                      | \$6,775       | \$941                                | \$862   | \$783   | \$704   | \$625 | \$546 | \$468 | \$423 | \$380 | \$337 | \$294 |
| \$6,775                                      | \$6,855       | \$958                                | \$879   | \$800   | \$722   | \$643 | \$564 | \$485 | \$433 | \$390 | \$347 | \$304 |
| \$6,855                                      | \$6,935       | \$976                                | \$897   | \$818   | \$739   | \$660 | \$582 | \$503 | \$443 | \$400 | \$357 | \$314 |
| \$6,935                                      | \$7,015       | \$993                                | \$915   | \$836   | \$757   | \$678 | \$599 | \$520 | \$452 | \$409 | \$366 | \$323 |
| \$7,015                                      | \$7,095       | \$1,011                              | \$932   | \$853   | \$774   | \$696 | \$617 | \$538 | \$462 | \$419 | \$376 | \$333 |
| \$7,095                                      | \$7,175       | \$1,029                              | \$950   | \$871   | \$792   | \$713 | \$634 | \$556 | \$477 | \$428 | \$385 | \$342 |
| \$7,175                                      | \$7,255       | \$1,046                              | \$967   | \$888   | \$810   | \$731 | \$652 | \$573 | \$494 | \$438 | \$395 | \$352 |
| \$7,255                                      | \$7,335       | \$1,064                              | \$985   | \$906   | \$827   | \$748 | \$670 | \$591 | \$512 | \$448 | \$405 | \$362 |
| \$7,335                                      | \$7,415       | \$1,081                              | \$1,003 | \$924   | \$845   | \$766 | \$687 | \$608 | \$530 | \$457 | \$414 | \$371 |
| \$7,415                                      | \$7,495       | \$1,099                              | \$1,020 | \$941   | \$862   | \$784 | \$705 | \$626 | \$547 | \$468 | \$424 | \$381 |
| \$7,495                                      | \$7,575       | \$1,117                              | \$1,038 | \$959   | \$880   | \$801 | \$722 | \$644 | \$565 | \$486 | \$433 | \$390 |
| \$7,575                                      | \$7,655       | \$1,134                              | \$1,055 | \$976   | \$898   | \$819 | \$740 | \$661 | \$582 | \$503 | \$443 | \$400 |
| \$7,655                                      | \$7,735       | \$1,152                              | \$1,073 | \$994   | \$915   | \$836 | \$758 | \$679 | \$600 | \$521 | \$453 | \$410 |
| \$7,735                                      | \$7,815       | \$1,169                              | \$1,091 | \$1,012 | \$933   | \$854 | \$775 | \$696 | \$618 | \$539 | \$462 | \$419 |
| \$7,815                                      | \$7,895       | \$1,187                              | \$1,108 | \$1,029 | \$950   | \$872 | \$793 | \$714 | \$635 | \$556 | \$477 | \$429 |
| \$7,895                                      | \$7,975       | \$1,205                              | \$1,126 | \$1,047 | \$968   | \$889 | \$810 | \$732 | \$653 | \$574 | \$495 | \$438 |
| \$7,975                                      | \$8,055       | \$1,222                              | \$1,143 | \$1,064 | \$986   | \$907 | \$828 | \$749 | \$670 | \$591 | \$513 | \$448 |
| \$8,055                                      | \$8,135       | \$1,240                              | \$1,161 | \$1,082 | \$1,003 | \$924 | \$846 | \$767 | \$688 | \$609 | \$530 | \$458 |
| \$8,135                                      | \$8,215       | \$1,257                              | \$1,179 | \$1,100 | \$1,021 | \$942 | \$863 | \$784 | \$706 | \$627 | \$548 | \$469 |



**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**DAILY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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                                   | \$70          | \$0.00                               | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$70                                  | \$75          | \$0.70                               | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$75                                  | \$80          | \$1.20                               | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$80                                  | \$85          | \$1.70                               | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$85                                  | \$90          | \$2.20                               | \$0.50  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$90                                  | \$95          | \$2.70                               | \$1.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$95                                  | \$100         | \$3.20                               | \$1.50  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$100                                 | \$105         | \$3.70                               | \$2.00  | \$0.40  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$105                                 | \$110         | \$4.20                               | \$2.50  | \$0.90  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$110                                 | \$115         | \$4.70                               | \$3.00  | \$1.40  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$115                                 | \$120         | \$5.20                               | \$3.50  | \$1.90  | \$0.20  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$120                                 | \$125         | \$5.70                               | \$4.00  | \$2.40  | \$0.70  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$125                                 | \$130         | \$6.20                               | \$4.50  | \$2.90  | \$1.20  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$130                                 | \$135         | \$6.70                               | \$5.00  | \$3.40  | \$1.70  | \$0.10  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$135                                 | \$140         | \$7.20                               | \$5.50  | \$3.90  | \$2.20  | \$0.60  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$140                                 | \$145         | \$7.70                               | \$6.00  | \$4.40  | \$2.70  | \$1.10  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$145                                 | \$150         | \$8.20                               | \$6.50  | \$4.90  | \$3.20  | \$1.60  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$150                                 | \$155         | \$8.70                               | \$7.00  | \$5.40  | \$3.70  | \$2.10  | \$0.40  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$155                                 | \$160         | \$9.20                               | \$7.50  | \$5.90  | \$4.20  | \$2.60  | \$0.90  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$160                                 | \$165         | \$9.80                               | \$8.00  | \$6.40  | \$4.70  | \$3.10  | \$1.40  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$165                                 | \$170         | \$10.40                              | \$8.50  | \$6.90  | \$5.20  | \$3.60  | \$1.90  | \$0.30  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$170                                 | \$175         | \$11.00                              | \$9.00  | \$7.40  | \$5.70  | \$4.10  | \$2.40  | \$0.80  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$175                                 | \$180         | \$11.60                              | \$9.60  | \$7.90  | \$6.20  | \$4.60  | \$2.90  | \$1.30  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$180                                 | \$185         | \$12.20                              | \$10.20 | \$8.40  | \$6.70  | \$5.10  | \$3.40  | \$1.80  | \$0.10  | \$0.00  | \$0.00  | \$0.00 |
| \$185                                 | \$190         | \$12.80                              | \$10.80 | \$8.90  | \$7.20  | \$5.60  | \$3.90  | \$2.30  | \$0.60  | \$0.00  | \$0.00  | \$0.00 |
| \$190                                 | \$195         | \$13.40                              | \$11.40 | \$9.40  | \$7.70  | \$6.10  | \$4.40  | \$2.80  | \$1.10  | \$0.00  | \$0.00  | \$0.00 |
| \$195                                 | \$200         | \$14.00                              | \$12.00 | \$10.00 | \$8.20  | \$6.60  | \$4.90  | \$3.30  | \$1.60  | \$0.00  | \$0.00  | \$0.00 |
| \$200                                 | \$205         | \$14.60                              | \$12.60 | \$10.60 | \$8.70  | \$7.10  | \$5.40  | \$3.80  | \$2.10  | \$0.40  | \$0.00  | \$0.00 |
| \$205                                 | \$210         | \$15.20                              | \$13.20 | \$11.20 | \$9.20  | \$7.60  | \$5.90  | \$4.30  | \$2.60  | \$0.90  | \$0.00  | \$0.00 |
| \$210                                 | \$215         | \$15.80                              | \$13.80 | \$11.80 | \$9.80  | \$8.10  | \$6.40  | \$4.80  | \$3.10  | \$1.40  | \$0.00  | \$0.00 |
| \$215                                 | \$220         | \$16.40                              | \$14.40 | \$12.40 | \$10.40 | \$8.60  | \$6.90  | \$5.30  | \$3.60  | \$1.90  | \$0.30  | \$0.00 |
| \$220                                 | \$225         | \$17.00                              | \$15.00 | \$13.00 | \$11.00 | \$9.10  | \$7.40  | \$5.80  | \$4.10  | \$2.40  | \$0.80  | \$0.00 |
| \$225                                 | \$230         | \$17.60                              | \$15.60 | \$13.60 | \$11.60 | \$9.60  | \$7.90  | \$6.30  | \$4.60  | \$2.90  | \$1.30  | \$0.00 |
| \$230                                 | \$235         | \$18.20                              | \$16.20 | \$14.20 | \$12.20 | \$10.20 | \$8.40  | \$6.80  | \$5.10  | \$3.40  | \$1.80  | \$0.10 |
| \$235                                 | \$240         | \$18.80                              | \$16.80 | \$14.80 | \$12.80 | \$10.80 | \$8.90  | \$7.30  | \$5.60  | \$3.90  | \$2.30  | \$0.60 |
| \$240                                 | \$245         | \$19.40                              | \$17.40 | \$15.40 | \$13.40 | \$11.40 | \$9.50  | \$7.80  | \$6.10  | \$4.40  | \$2.80  | \$1.10 |
| \$245                                 | \$250         | \$20.00                              | \$18.00 | \$16.00 | \$14.00 | \$12.00 | \$10.10 | \$8.30  | \$6.60  | \$4.90  | \$3.30  | \$1.60 |
| \$250                                 | \$255         | \$20.60                              | \$18.60 | \$16.60 | \$14.60 | \$12.60 | \$10.70 | \$8.80  | \$7.10  | \$5.40  | \$3.80  | \$2.10 |
| \$255                                 | \$260         | \$21.20                              | \$19.20 | \$17.20 | \$15.20 | \$13.20 | \$11.30 | \$9.30  | \$7.60  | \$5.90  | \$4.30  | \$2.60 |
| \$260                                 | \$265         | \$21.80                              | \$19.80 | \$17.80 | \$15.80 | \$13.80 | \$11.90 | \$9.90  | \$8.10  | \$6.40  | \$4.80  | \$3.10 |
| \$265                                 | \$270         | \$22.40                              | \$20.40 | \$18.40 | \$16.40 | \$14.40 | \$12.50 | \$10.50 | \$8.60  | \$6.90  | \$5.30  | \$3.60 |
| \$270                                 | \$275         | \$23.00                              | \$21.00 | \$19.00 | \$17.00 | \$15.00 | \$13.10 | \$11.10 | \$9.10  | \$7.40  | \$5.80  | \$4.10 |
| \$275                                 | \$280         | \$23.60                              | \$21.60 | \$19.60 | \$17.60 | \$15.60 | \$13.70 | \$11.70 | \$9.70  | \$7.90  | \$6.30  | \$4.60 |
| \$280                                 | \$285         | \$24.20                              | \$22.20 | \$20.20 | \$18.20 | \$16.20 | \$14.30 | \$12.30 | \$10.30 | \$8.40  | \$6.80  | \$5.10 |
| \$285                                 | \$290         | \$24.80                              | \$22.80 | \$20.80 | \$18.80 | \$16.80 | \$14.90 | \$12.90 | \$10.90 | \$8.90  | \$7.30  | \$5.60 |
| \$290                                 | \$295         | \$25.40                              | \$23.40 | \$21.40 | \$19.40 | \$17.40 | \$15.50 | \$13.50 | \$11.50 | \$9.50  | \$7.80  | \$6.10 |
| \$295                                 | \$300         | \$26.00                              | \$24.00 | \$22.00 | \$20.00 | \$18.00 | \$16.10 | \$14.10 | \$12.10 | \$10.10 | \$8.30  | \$6.60 |
| \$300                                 | \$305         | \$26.60                              | \$24.60 | \$22.60 | \$20.60 | \$18.60 | \$16.70 | \$14.70 | \$12.70 | \$10.70 | \$8.80  | \$7.10 |
| \$305                                 | \$310         | \$27.20                              | \$25.20 | \$23.20 | \$21.20 | \$19.20 | \$17.30 | \$15.30 | \$13.30 | \$11.30 | \$9.30  | \$7.60 |
| \$310                                 | \$315         | \$27.80                              | \$25.80 | \$23.80 | \$21.80 | \$19.80 | \$17.90 | \$15.90 | \$13.90 | \$11.90 | \$9.90  | \$8.10 |
| \$315                                 | \$320         | \$28.40                              | \$26.40 | \$24.40 | \$22.40 | \$20.40 | \$18.50 | \$16.50 | \$14.50 | \$12.50 | \$10.50 | \$8.60 |
| \$320                                 | \$325         | \$29.00                              | \$27.00 | \$25.00 | \$23.00 | \$21.00 | \$19.10 | \$17.10 | \$15.10 | \$13.10 | \$11.10 | \$9.10 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**DAILY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |              | <b>MARRIED Persons</b>               |          |          |          |          |          |          |          |          |          |           |
|--|--------------|--------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
|  |              | And the number of allowances is:     |          |          |          |          |          |          |          |          |          |           |
| But less<br>At least than                    |              | <b>0</b>                             | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>7</b> | <b>8</b> | <b>9</b> | <b>10</b> |
|  |              | The Tentative Withholding Amount is: |          |          |          |          |          |          |          |          |          |           |
| <b>\$325</b>                                 | <b>\$330</b> | \$29.60                              | \$27.60  | \$25.60  | \$23.60  | \$21.60  | \$19.70  | \$17.70  | \$15.70  | \$13.70  | \$11.70  | \$9.70    |
| <b>\$330</b>                                 | <b>\$335</b> | \$30.20                              | \$28.20  | \$26.20  | \$24.20  | \$22.20  | \$20.30  | \$18.30  | \$16.30  | \$14.30  | \$12.30  | \$10.30   |
| <b>\$335</b>                                 | <b>\$340</b> | \$30.80                              | \$28.80  | \$26.80  | \$24.80  | \$22.80  | \$20.90  | \$18.90  | \$16.90  | \$14.90  | \$12.90  | \$10.90   |
| <b>\$340</b>                                 | <b>\$345</b> | \$31.40                              | \$29.40  | \$27.40  | \$25.40  | \$23.40  | \$21.50  | \$19.50  | \$17.50  | \$15.50  | \$13.50  | \$11.50   |
| <b>\$345</b>                                 | <b>\$350</b> | \$32.00                              | \$30.00  | \$28.00  | \$26.00  | \$24.00  | \$22.10  | \$20.10  | \$18.10  | \$16.10  | \$14.10  | \$12.10   |
| <b>\$350</b>                                 | <b>\$355</b> | \$32.60                              | \$30.60  | \$28.60  | \$26.60  | \$24.60  | \$22.70  | \$20.70  | \$18.70  | \$16.70  | \$14.70  | \$12.70   |
| <b>\$355</b>                                 | <b>\$360</b> | \$33.20                              | \$31.20  | \$29.20  | \$27.20  | \$25.20  | \$23.30  | \$21.30  | \$19.30  | \$17.30  | \$15.30  | \$13.30   |
| <b>\$360</b>                                 | <b>\$365</b> | \$33.80                              | \$31.80  | \$29.80  | \$27.80  | \$25.80  | \$23.90  | \$21.90  | \$19.90  | \$17.90  | \$15.90  | \$13.90   |
| <b>\$365</b>                                 | <b>\$370</b> | \$34.40                              | \$32.40  | \$30.40  | \$28.40  | \$26.40  | \$24.50  | \$22.50  | \$20.50  | \$18.50  | \$16.50  | \$14.50   |
| <b>\$370</b>                                 | <b>\$375</b> | \$35.00                              | \$33.00  | \$31.00  | \$29.00  | \$27.00  | \$25.10  | \$23.10  | \$21.10  | \$19.10  | \$17.10  | \$15.10   |
| <b>\$375</b>                                 | <b>\$380</b> | \$35.60                              | \$33.60  | \$31.60  | \$29.60  | \$27.60  | \$25.70  | \$23.70  | \$21.70  | \$19.70  | \$17.70  | \$15.70   |
| <b>\$380</b>                                 | <b>\$385</b> | \$36.20                              | \$34.20  | \$32.20  | \$30.20  | \$28.20  | \$26.30  | \$24.30  | \$22.30  | \$20.30  | \$18.30  | \$16.30   |
| <b>\$385</b>                                 | <b>\$390</b> | \$36.80                              | \$34.80  | \$32.80  | \$30.80  | \$28.80  | \$26.90  | \$24.90  | \$22.90  | \$20.90  | \$18.90  | \$16.90   |
| <b>\$390</b>                                 | <b>\$395</b> | \$37.40                              | \$35.40  | \$33.40  | \$31.40  | \$29.40  | \$27.50  | \$25.50  | \$23.50  | \$21.50  | \$19.50  | \$17.50   |
| <b>\$395</b>                                 | <b>\$400</b> | \$38.00                              | \$36.00  | \$34.00  | \$32.00  | \$30.00  | \$28.10  | \$26.10  | \$24.10  | \$22.10  | \$20.10  | \$18.10   |
| <b>\$400</b>                                 | <b>\$405</b> | \$38.60                              | \$36.60  | \$34.60  | \$32.60  | \$30.60  | \$28.70  | \$26.70  | \$24.70  | \$22.70  | \$20.70  | \$18.70   |
| <b>\$405</b>                                 | <b>\$410</b> | \$39.20                              | \$37.20  | \$35.20  | \$33.20  | \$31.20  | \$29.30  | \$27.30  | \$25.30  | \$23.30  | \$21.30  | \$19.30   |
| <b>\$410</b>                                 | <b>\$415</b> | \$39.80                              | \$37.80  | \$35.80  | \$33.80  | \$31.80  | \$29.90  | \$27.90  | \$25.90  | \$23.90  | \$21.90  | \$19.90   |
| <b>\$415</b>                                 | <b>\$420</b> | \$40.40                              | \$38.40  | \$36.40  | \$34.40  | \$32.40  | \$30.50  | \$28.50  | \$26.50  | \$24.50  | \$22.50  | \$20.50   |
| <b>\$420</b>                                 | <b>\$425</b> | \$41.00                              | \$39.00  | \$37.00  | \$35.00  | \$33.00  | \$31.10  | \$29.10  | \$27.10  | \$25.10  | \$23.10  | \$21.10   |
| <b>\$425</b>                                 | <b>\$430</b> | \$41.60                              | \$39.60  | \$37.60  | \$35.60  | \$33.60  | \$31.70  | \$29.70  | \$27.70  | \$25.70  | \$23.70  | \$21.70   |
| <b>\$430</b>                                 | <b>\$435</b> | \$42.20                              | \$40.20  | \$38.20  | \$36.20  | \$34.20  | \$32.30  | \$30.30  | \$28.30  | \$26.30  | \$24.30  | \$22.30   |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**DAILY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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                                   | \$25          | \$0.00                               | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$25                                  | \$30          | \$0.30                               | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$30                                  | \$35          | \$0.80                               | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$35                                  | \$40          | \$1.30                               | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$40                                  | \$45          | \$1.80                               | \$0.10  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$45                                  | \$50          | \$2.30                               | \$0.60  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$50                                  | \$55          | \$2.80                               | \$1.10  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$55                                  | \$60          | \$3.30                               | \$1.60  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$60                                  | \$65          | \$3.80                               | \$2.10  | \$0.50  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$65                                  | \$70          | \$4.30                               | \$2.60  | \$1.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$70                                  | \$75          | \$4.80                               | \$3.10  | \$1.50  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$75                                  | \$80          | \$5.40                               | \$3.60  | \$2.00  | \$0.30  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$80                                  | \$85          | \$6.00                               | \$4.10  | \$2.50  | \$0.80  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$85                                  | \$90          | \$6.60                               | \$4.60  | \$3.00  | \$1.30  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$90                                  | \$95          | \$7.20                               | \$5.20  | \$3.50  | \$1.80  | \$0.20  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$95                                  | \$100         | \$7.80                               | \$5.80  | \$4.00  | \$2.30  | \$0.70  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$100                                 | \$105         | \$8.40                               | \$6.40  | \$4.50  | \$2.80  | \$1.20  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$105                                 | \$110         | \$9.00                               | \$7.00  | \$5.10  | \$3.30  | \$1.70  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$110                                 | \$115         | \$9.60                               | \$7.60  | \$5.70  | \$3.80  | \$2.20  | \$0.50  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$115                                 | \$120         | \$10.20                              | \$8.20  | \$6.30  | \$4.30  | \$2.70  | \$1.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$120                                 | \$125         | \$10.80                              | \$8.80  | \$6.90  | \$4.90  | \$3.20  | \$1.50  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$125                                 | \$130         | \$11.40                              | \$9.40  | \$7.50  | \$5.50  | \$3.70  | \$2.00  | \$0.40  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$130                                 | \$135         | \$12.00                              | \$10.00 | \$8.10  | \$6.10  | \$4.20  | \$2.50  | \$0.90  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$135                                 | \$140         | \$12.60                              | \$10.60 | \$8.70  | \$6.70  | \$4.70  | \$3.00  | \$1.40  | \$0.00  | \$0.00  | \$0.00  | \$0.00 |
| \$140                                 | \$145         | \$13.20                              | \$11.20 | \$9.30  | \$7.30  | \$5.30  | \$3.50  | \$1.90  | \$0.20  | \$0.00  | \$0.00  | \$0.00 |
| \$145                                 | \$150         | \$13.80                              | \$11.80 | \$9.90  | \$7.90  | \$5.90  | \$4.00  | \$2.40  | \$0.70  | \$0.00  | \$0.00  | \$0.00 |
| \$150                                 | \$155         | \$14.40                              | \$12.40 | \$10.50 | \$8.50  | \$6.50  | \$4.50  | \$2.90  | \$1.20  | \$0.00  | \$0.00  | \$0.00 |
| \$155                                 | \$160         | \$15.00                              | \$13.00 | \$11.10 | \$9.10  | \$7.10  | \$5.10  | \$3.40  | \$1.70  | \$0.10  | \$0.00  | \$0.00 |
| \$160                                 | \$165         | \$15.60                              | \$13.60 | \$11.70 | \$9.70  | \$7.70  | \$5.70  | \$3.90  | \$2.20  | \$0.60  | \$0.00  | \$0.00 |
| \$165                                 | \$170         | \$16.20                              | \$14.20 | \$12.30 | \$10.30 | \$8.30  | \$6.30  | \$4.40  | \$2.70  | \$1.10  | \$0.00  | \$0.00 |
| \$170                                 | \$175         | \$16.80                              | \$14.80 | \$12.90 | \$10.90 | \$8.90  | \$6.90  | \$4.90  | \$3.20  | \$1.60  | \$0.00  | \$0.00 |
| \$175                                 | \$180         | \$17.40                              | \$15.40 | \$13.50 | \$11.50 | \$9.50  | \$7.50  | \$5.50  | \$3.70  | \$2.10  | \$0.40  | \$0.00 |
| \$180                                 | \$185         | \$18.00                              | \$16.00 | \$14.10 | \$12.10 | \$10.10 | \$8.10  | \$6.10  | \$4.20  | \$2.60  | \$0.90  | \$0.00 |
| \$185                                 | \$190         | \$18.60                              | \$16.60 | \$14.70 | \$12.70 | \$10.70 | \$8.70  | \$6.70  | \$4.70  | \$3.10  | \$1.40  | \$0.00 |
| \$190                                 | \$195         | \$19.20                              | \$17.20 | \$15.30 | \$13.30 | \$11.30 | \$9.30  | \$7.30  | \$5.30  | \$3.60  | \$1.90  | \$0.30 |
| \$195                                 | \$200         | \$19.80                              | \$17.80 | \$15.90 | \$13.90 | \$11.90 | \$9.90  | \$7.90  | \$5.90  | \$4.10  | \$2.40  | \$0.80 |
| \$200                                 | \$205         | \$20.40                              | \$18.40 | \$16.50 | \$14.50 | \$12.50 | \$10.50 | \$8.50  | \$6.50  | \$4.60  | \$2.90  | \$1.30 |
| \$205                                 | \$210         | \$21.00                              | \$19.00 | \$17.10 | \$15.10 | \$13.10 | \$11.10 | \$9.10  | \$7.10  | \$5.20  | \$3.40  | \$1.80 |
| \$210                                 | \$215         | \$21.80                              | \$19.60 | \$17.70 | \$15.70 | \$13.70 | \$11.70 | \$9.70  | \$7.70  | \$5.80  | \$3.90  | \$2.30 |
| \$215                                 | \$220         | \$22.90                              | \$20.20 | \$18.30 | \$16.30 | \$14.30 | \$12.30 | \$10.30 | \$8.30  | \$6.40  | \$4.40  | \$2.80 |
| \$220                                 | \$225         | \$24.00                              | \$20.80 | \$18.90 | \$16.90 | \$14.90 | \$12.90 | \$10.90 | \$8.90  | \$7.00  | \$5.00  | \$3.30 |
| \$225                                 | \$230         | \$25.10                              | \$21.40 | \$19.50 | \$17.50 | \$15.50 | \$13.50 | \$11.50 | \$9.50  | \$7.60  | \$5.60  | \$3.80 |
| \$230                                 | \$235         | \$26.20                              | \$22.50 | \$20.10 | \$18.10 | \$16.10 | \$14.10 | \$12.10 | \$10.10 | \$8.20  | \$6.20  | \$4.30 |
| \$235                                 | \$240         | \$27.30                              | \$23.60 | \$20.70 | \$18.70 | \$16.70 | \$14.70 | \$12.70 | \$10.70 | \$8.80  | \$6.80  | \$4.80 |
| \$240                                 | \$245         | \$28.40                              | \$24.70 | \$21.30 | \$19.30 | \$17.30 | \$15.30 | \$13.30 | \$11.30 | \$9.40  | \$7.40  | \$5.40 |
| \$245                                 | \$250         | \$29.50                              | \$25.80 | \$22.20 | \$19.90 | \$17.90 | \$15.90 | \$13.90 | \$11.90 | \$10.00 | \$8.00  | \$6.00 |
| \$250                                 | \$255         | \$30.60                              | \$26.90 | \$23.30 | \$20.50 | \$18.50 | \$16.50 | \$14.50 | \$12.50 | \$10.60 | \$8.60  | \$6.60 |
| \$255                                 | \$260         | \$31.70                              | \$28.00 | \$24.40 | \$21.10 | \$19.10 | \$17.10 | \$15.10 | \$13.10 | \$11.20 | \$9.20  | \$7.20 |
| \$260                                 | \$265         | \$32.80                              | \$29.10 | \$25.50 | \$21.90 | \$19.70 | \$17.70 | \$15.70 | \$13.70 | \$11.80 | \$9.80  | \$7.80 |
| \$265                                 | \$270         | \$33.90                              | \$30.20 | \$26.60 | \$23.00 | \$20.30 | \$18.30 | \$16.30 | \$14.30 | \$12.40 | \$10.40 | \$8.40 |
| \$270                                 | \$275         | \$35.00                              | \$31.30 | \$27.70 | \$24.10 | \$20.90 | \$18.90 | \$16.90 | \$14.90 | \$13.00 | \$11.00 | \$9.00 |
| \$275                                 | \$280         | \$36.10                              | \$32.40 | \$28.80 | \$25.20 | \$21.50 | \$19.50 | \$17.50 | \$15.50 | \$13.60 | \$11.60 | \$9.60 |

**2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**DAILY Payroll Period**

| If the Wage Amount<br>(line 1a)<br>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: |         |         |         |         |         |         |         |         |         |         |
| <b>\$280</b>                          | <b>\$285</b>  | \$37.20                              | \$33.50 | \$29.90 | \$26.30 | \$22.60 | \$20.10 | \$18.10 | \$16.10 | \$14.20 | \$12.20 | \$10.20 |
| <b>\$285</b>                          | <b>\$290</b>  | \$38.30                              | \$34.60 | \$31.00 | \$27.40 | \$23.70 | \$20.70 | \$18.70 | \$16.70 | \$14.80 | \$12.80 | \$10.80 |
| <b>\$290</b>                          | <b>\$295</b>  | \$39.40                              | \$35.70 | \$32.10 | \$28.50 | \$24.80 | \$21.30 | \$19.30 | \$17.30 | \$15.40 | \$13.40 | \$11.40 |
| <b>\$295</b>                          | <b>\$300</b>  | \$40.50                              | \$36.80 | \$33.20 | \$29.60 | \$25.90 | \$22.30 | \$19.90 | \$17.90 | \$16.00 | \$14.00 | \$12.00 |
| <b>\$300</b>                          | <b>\$305</b>  | \$41.60                              | \$37.90 | \$34.30 | \$30.70 | \$27.00 | \$23.40 | \$20.50 | \$18.50 | \$16.60 | \$14.60 | \$12.60 |
| <b>\$305</b>                          | <b>\$310</b>  | \$42.70                              | \$39.00 | \$35.40 | \$31.80 | \$28.10 | \$24.50 | \$21.10 | \$19.10 | \$17.20 | \$15.20 | \$13.20 |
| <b>\$310</b>                          | <b>\$315</b>  | \$43.80                              | \$40.10 | \$36.50 | \$32.90 | \$29.20 | \$25.60 | \$21.90 | \$19.70 | \$17.80 | \$15.80 | \$13.80 |
| <b>\$315</b>                          | <b>\$320</b>  | \$44.90                              | \$41.20 | \$37.60 | \$34.00 | \$30.30 | \$26.70 | \$23.00 | \$20.30 | \$18.40 | \$16.40 | \$14.40 |
| <b>\$320</b>                          | <b>\$325</b>  | \$46.00                              | \$42.30 | \$38.70 | \$35.10 | \$31.40 | \$27.80 | \$24.10 | \$20.90 | \$19.00 | \$17.00 | \$15.00 |
| <b>\$325</b>                          | <b>\$330</b>  | \$47.10                              | \$43.40 | \$39.80 | \$36.20 | \$32.50 | \$28.90 | \$25.20 | \$21.60 | \$19.60 | \$17.60 | \$15.60 |
| <b>\$330</b>                          | <b>\$335</b>  | \$48.20                              | \$44.50 | \$40.90 | \$37.30 | \$33.60 | \$30.00 | \$26.30 | \$22.70 | \$20.20 | \$18.20 | \$16.20 |
| <b>\$335</b>                          | <b>\$340</b>  | \$49.30                              | \$45.60 | \$42.00 | \$38.40 | \$34.70 | \$31.10 | \$27.40 | \$23.80 | \$20.80 | \$18.80 | \$16.80 |
| <b>\$340</b>                          | <b>\$345</b>  | \$50.40                              | \$46.70 | \$43.10 | \$39.50 | \$35.80 | \$32.20 | \$28.50 | \$24.90 | \$21.40 | \$19.40 | \$17.40 |
| <b>\$345</b>                          | <b>\$350</b>  | \$51.50                              | \$47.80 | \$44.20 | \$40.60 | \$36.90 | \$33.30 | \$29.60 | \$26.00 | \$22.40 | \$20.00 | \$18.00 |
| <b>\$350</b>                          | <b>\$355</b>  | \$52.60                              | \$48.90 | \$45.30 | \$41.70 | \$38.00 | \$34.40 | \$30.70 | \$27.10 | \$23.50 | \$20.60 | \$18.60 |
| <b>\$355</b>                          | <b>\$360</b>  | \$53.70                              | \$50.00 | \$46.40 | \$42.80 | \$39.10 | \$35.50 | \$31.80 | \$28.20 | \$24.60 | \$21.20 | \$19.20 |
| <b>\$360</b>                          | <b>\$365</b>  | \$54.80                              | \$51.10 | \$47.50 | \$43.90 | \$40.20 | \$36.60 | \$32.90 | \$29.30 | \$25.70 | \$22.00 | \$19.80 |
| <b>\$365</b>                          | <b>\$370</b>  | \$55.90                              | \$52.20 | \$48.60 | \$45.00 | \$41.30 | \$37.70 | \$34.00 | \$30.40 | \$26.80 | \$23.10 | \$20.40 |
| <b>\$370</b>                          | <b>\$375</b>  | \$57.00                              | \$53.30 | \$49.70 | \$46.10 | \$42.40 | \$38.80 | \$35.10 | \$31.50 | \$27.90 | \$24.20 | \$21.00 |
| <b>\$375</b>                          | <b>\$380</b>  | \$58.10                              | \$54.40 | \$50.80 | \$47.20 | \$43.50 | \$39.90 | \$36.20 | \$32.60 | \$29.00 | \$25.30 | \$21.70 |
| <b>\$380</b>                          | <b>\$385</b>  | \$59.20                              | \$55.50 | \$51.90 | \$48.30 | \$44.60 | \$41.00 | \$37.30 | \$33.70 | \$30.10 | \$26.40 | \$22.80 |
| <b>\$385</b>                          | <b>\$390</b>  | \$60.30                              | \$56.60 | \$53.00 | \$49.40 | \$45.70 | \$42.10 | \$38.40 | \$34.80 | \$31.20 | \$27.50 | \$23.90 |
| <b>\$390</b>                          | <b>\$395</b>  | \$61.40                              | \$57.70 | \$54.10 | \$50.50 | \$46.80 | \$43.20 | \$39.50 | \$35.90 | \$32.30 | \$28.60 | \$25.00 |
| <b>\$395</b>                          | <b>\$400</b>  | \$62.50                              | \$58.80 | \$55.20 | \$51.60 | \$47.90 | \$44.30 | \$40.60 | \$37.00 | \$33.40 | \$29.70 | \$26.10 |



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

the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed the amount from the last bracket of the table (based on marital status and pay period), use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any amount of wages.

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use

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


Keep for Your Records 

Table 6

| Monthly | Semimonthly | Biweekly | Weekly | Daily |
|---------|-------------|----------|--------|-------|
| 12      | 24          | 26       | 52     | 260   |

### Step 1. Adjust the employee's wage amount

- 1a Enter the employee's total taxable wages this payroll period ..... 1a \$ \_\_\_\_\_
- 1b Enter the number of pay periods you have per year (see Table 6) ..... 1b \_\_\_\_\_
- 1c Enter the amount from Step 4(a) of the employee's Form W-4 ..... 1c \$ \_\_\_\_\_
- 1d Divide line 1c by the number on line 1b ..... 1d \$ \_\_\_\_\_
- 1e Add lines 1a and 1d ..... 1e \$ \_\_\_\_\_
- 1f Enter the amount from Step 4(b) of the employee's Form W-4 ..... 1f \$ \_\_\_\_\_
- 1g Divide line 1f by the number on line 1b ..... 1g \$ \_\_\_\_\_
- 1h Subtract line 1g from line 1e. If zero or less, enter -0-. This is the **Adjusted Wage Amount** ..... 1h \$ \_\_\_\_\_

### Step 2. Figure the Tentative Withholding Amount

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

- 2a Find the row in the STANDARD Withholding Rate Schedules (if the box in Step 2 of Form W-4 is NOT checked) or the Form W-4, Step 2, Checkbox, Withholding Rate Schedules (if it HAS been checked) of the Percentage Method tables in this section in which the amount on line 1h is at least the amount in column A but less than the amount in column B, and then enter here the amount from column A of that row ..... 2a \$ \_\_\_\_\_
- 2b Enter the amount from column C of that row ..... 2b \$ \_\_\_\_\_
- 2c Enter the percentage from column D of that row ..... 2c \_\_\_\_\_ %
- 2d Subtract line 2a from line 1h ..... 2d \$ \_\_\_\_\_
- 2e Multiply the amount on line 2d by the percentage on line 2c ..... 2e \$ \_\_\_\_\_
- 2f Add lines 2b and 2e. This is the **Tentative Withholding Amount** ..... 2f \$ \_\_\_\_\_

### Step 3. Account for tax credits

- 3a Enter the amount from Step 3 of the employee's Form W-4 ..... 3a \$ \_\_\_\_\_
- 3b Divide the amount on line 3a by the number of pay periods on line 1b ..... 3b \$ \_\_\_\_\_
- 3c Subtract line 3b from line 2f. If zero or less, enter -0- ..... 3c \$ \_\_\_\_\_

### Step 4. Figure the final amount to withhold

- 4a Enter the additional amount to withhold from Step 4(c) of the employee's Form W-4 ..... 4a \$ \_\_\_\_\_
- 4b Add lines 3c and 4a. **This is the amount to withhold from the employee's wages this pay period** ..... 4b \$ \_\_\_\_\_

**2025 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later**  
**WEEKLY Payroll Period**

| <b>STANDARD Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked) |                |                                      |   |          | <b>Form W-4, Step 2, Checkbox, Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 <b>IS</b> checked) |                |                                      |   |         |
|--|----------------|--------------------------------------|---|----------|---|----------------|--------------------------------------|---|---------|
| If the Adjusted Wage Amount (line 1h) is:  |                |                                      | of the amount that the Adjusted Wage exceeds— |          | If the Adjusted Wage Amount (line 1h) is:   |                |                                      | of the amount that the Adjusted Wage exceeds— |         |
| At least—  | But less than— | The tentative amount to withhold is: | Plus this percentage—                         |          | At least—   | But less than— | The tentative amount to withhold is: | Plus this percentage—                         |         |
| A  | B              | C                                    | D   | E        | A   | B              | C                                    | D   | E       |
| <b>Married Filing Jointly</b>  |                |                                      |   |          | <b>Married Filing Jointly</b>   |                |                                      |   |         |
| \$0  | \$577          | \$0.00                               | 0%  | \$0      | \$0   | \$288          | \$0.00                               | 0%  | \$0     |
| \$577  | \$1,036        | \$0.00                               | 10%   | \$577    | \$288   | \$518          | \$0.00                               | 10%   | \$288   |
| \$1,036  | \$2,441        | \$45.90                              | 12%   | \$1,036  | \$518   | \$1,221        | \$23.00                              | 12%   | \$518   |
| \$2,441  | \$4,552        | \$214.50                             | 22%   | \$2,441  | \$1,221   | \$2,276        | \$107.36                             | 22%   | \$1,221 |
| \$4,552  | \$8,165        | \$678.92                             | 24%   | \$4,552  | \$2,276   | \$4,083        | \$339.46                             | 24%   | \$2,276 |
| \$8,165  | \$10,213       | \$1,546.04                           | 32%   | \$8,165  | \$4,083   | \$5,106        | \$773.14                             | 32%   | \$4,083 |
| \$10,213   | \$15,031       | \$2,201.40                           | 35%   | \$10,213 | \$5,106   | \$7,515        | \$1,100.50                           | 35%   | \$5,106 |
| \$15,031   |                | \$3,887.70                           | 37%   | \$15,031 | \$7,515   |                | \$1,943.65                           | 37%   | \$7,515 |
| <b>Single or Married Filing Separately</b>   |                |                                      |   |          | <b>Single or Married Filing Separately</b>  |                |                                      |   |         |
| \$0  | \$288          | \$0.00                               | 0%  | \$0      | \$0   | \$144          | \$0.00                               | 0%  | \$0     |
| \$288  | \$518          | \$0.00                               | 10%   | \$288    | \$144   | \$259          | \$0.00                               | 10%   | \$144   |
| \$518  | \$1,221        | \$23.00                              | 12%   | \$518    | \$259   | \$610          | \$11.50                              | 12%   | \$259   |
| \$1,221  | \$2,276        | \$107.36                             | 22%   | \$1,221  | \$610   | \$1,138        | \$53.62                              | 22%   | \$610   |
| \$2,276  | \$4,083        | \$339.46                             | 24%   | \$2,276  | \$1,138   | \$2,041        | \$169.78                             | 24%   | \$1,138 |
| \$4,083  | \$5,106        | \$773.14                             | 32%   | \$4,083  | \$2,041   | \$2,553        | \$386.50                             | 32%   | \$2,041 |
| \$5,106  | \$12,334       | \$1,100.50                           | 35%   | \$5,106  | \$2,553   | \$6,167        | \$550.34                             | 35%   | \$2,553 |
| \$12,334   |                | \$3,630.30                           | 37%   | \$12,334 | \$6,167   |                | \$1,815.24                           | 37%   | \$6,167 |
| <b>Head of Household</b>   |                |                                      |   |          | <b>Head of Household</b>  |                |                                      |   |         |
| \$0  | \$433          | \$0.00                               | 0%  | \$0      | \$0   | \$216          | \$0.00                               | 0%  | \$0     |
| \$433  | \$760          | \$0.00                               | 10%   | \$433    | \$216   | \$380          | \$0.00                               | 10%   | \$216   |
| \$760  | \$1,680        | \$32.70                              | 12%   | \$760    | \$380   | \$840          | \$16.40                              | 12%   | \$380   |
| \$1,680  | \$2,420        | \$143.10                             | 22%   | \$1,680  | \$840   | \$1,210        | \$71.60                              | 22%   | \$840   |
| \$2,420  | \$4,227        | \$305.90                             | 24%   | \$2,420  | \$1,210   | \$2,113        | \$153.00                             | 24%   | \$1,210 |
| \$4,227  | \$5,250        | \$739.58                             | 32%   | \$4,227  | \$2,113   | \$2,625        | \$369.72                             | 32%   | \$2,113 |
| \$5,250  | \$12,478       | \$1,066.94                           | 35%   | \$5,250  | \$2,625   | \$6,239        | \$533.56                             | 35%   | \$2,625 |
| \$12,478   |                | \$3,596.74                           | 37%   | \$12,478 | \$6,239   |                | \$1,798.46                           | 37%   | \$6,239 |

**2025 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later**  
**BIWEEKLY Payroll Period**

| <b>STANDARD Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked) |                |                                      |   |          | <b>Form W-4, Step 2, Checkbox, Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 <b>IS</b> checked) |                |                                      |   |          |
|--|----------------|--------------------------------------|---|----------|---|----------------|--------------------------------------|---|----------|
| If the Adjusted Wage Amount (line 1h) is:  |                |                                      | of the amount that the Adjusted Wage exceeds— |          | If the Adjusted Wage Amount (line 1h) is:   |                |                                      | of the amount that the Adjusted Wage exceeds— |          |
| At least—  | But less than— | The tentative amount to withhold is: | Plus this percentage—                         |          | At least—   | But less than— | The tentative amount to withhold is: | Plus this percentage—                         |          |
| A  | B              | C                                    | D   | E        | A   | B              | C                                    | D   | E        |
| <b>Married Filing Jointly</b>  |                |                                      |   |          | <b>Married Filing Jointly</b>   |                |                                      |   |          |
| \$0  | \$1,154        | \$0.00                               | 0%  | \$0      | \$0   | \$577          | \$0.00                               | 0%  | \$0      |
| \$1,154  | \$2,071        | \$0.00                               | 10%   | \$1,154  | \$577   | \$1,036        | \$0.00                               | 10%   | \$577    |
| \$2,071  | \$4,883        | \$91.70                              | 12%   | \$2,071  | \$1,036   | \$2,441        | \$45.90                              | 12%   | \$1,036  |
| \$4,883  | \$9,104        | \$429.14                             | 22%   | \$4,883  | \$2,441   | \$4,552        | \$214.50                             | 22%   | \$2,441  |
| \$9,104  | \$16,331       | \$1,357.76                           | 24%   | \$9,104  | \$4,552   | \$8,165        | \$678.92                             | 24%   | \$4,552  |
| \$16,331   | \$20,425       | \$3,092.24                           | 32%   | \$16,331 | \$8,165   | \$10,213       | \$1,546.04                           | 32%   | \$8,165  |
| \$20,425   | \$30,062       | \$4,402.32                           | 35%   | \$20,425 | \$10,213  | \$15,031       | \$2,201.40                           | 35%   | \$10,213 |
| \$30,062   |                | \$7,775.27                           | 37%   | \$30,062 |   |                | \$3,887.70                           | 37%   | \$15,031 |
| <b>Single or Married Filing Separately</b>   |                |                                      |   |          | <b>Single or Married Filing Separately</b>  |                |                                      |   |          |
| \$0  | \$577          | \$0.00                               | 0%  | \$0      | \$0   | \$288          | \$0.00                               | 0%  | \$0      |
| \$577  | \$1,036        | \$0.00                               | 10%   | \$577    | \$288   | \$518          | \$0.00                               | 10%   | \$288    |
| \$1,036  | \$2,441        | \$45.90                              | 12%   | \$1,036  | \$518   | \$1,221        | \$23.00                              | 12%   | \$518    |
| \$2,441  | \$4,552        | \$214.50                             | 22%   | \$2,441  | \$1,221   | \$2,276        | \$107.36                             | 22%   | \$1,221  |
| \$4,552  | \$8,165        | \$678.92                             | 24%   | \$4,552  | \$2,276   | \$4,083        | \$339.46                             | 24%   | \$2,276  |
| \$8,165  | \$10,213       | \$1,546.04                           | 32%   | \$8,165  | \$4,083   | \$5,106        | \$773.14                             | 32%   | \$4,083  |
| \$10,213   | \$24,667       | \$2,201.40                           | 35%   | \$10,213 | \$5,106   | \$12,334       | \$1,100.50                           | 35%   | \$5,106  |
| \$24,667   |                | \$7,260.30                           | 37%   | \$24,667 | \$12,334  |                | \$3,630.30                           | 37%   | \$12,334 |
| <b>Head of Household</b>   |                |                                      |   |          | <b>Head of Household</b>  |                |                                      |   |          |
| \$0  | \$865          | \$0.00                               | 0%  | \$0      | \$0   | \$433          | \$0.00                               | 0%  | \$0      |
| \$865  | \$1,519        | \$0.00                               | 10%   | \$865    | \$433   | \$760          | \$0.00                               | 10%   | \$433    |
| \$1,519  | \$3,360        | \$65.40                              | 12%   | \$1,519  | \$760   | \$1,680        | \$32.70                              | 12%   | \$760    |
| \$3,360  | \$4,840        | \$286.32                             | 22%   | \$3,360  | \$1,680   | \$2,420        | \$143.10                             | 22%   | \$1,680  |
| \$4,840  | \$8,454        | \$611.92                             | 24%   | \$4,840  | \$2,420   | \$4,227        | \$305.90                             | 24%   | \$2,420  |
| \$8,454  | \$10,500       | \$1,479.28                           | 32%   | \$8,454  | \$4,227   | \$5,250        | \$739.58                             | 32%   | \$4,227  |
| \$10,500   | \$24,956       | \$2,134.00                           | 35%   | \$10,500 | \$5,250   | \$12,478       | \$1,066.94                           | 35%   | \$5,250  |
| \$24,956   |                | \$7,193.60                           | 37%   | \$24,956 | \$12,478  |                | \$3,596.74                           | 37%   | \$12,478 |

**2025 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later**  
**SEMIMONTHLY Payroll Period**

| <b>STANDARD Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked) |                |                                      |   |          | <b>Form W-4, Step 2, Checkbox, Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 <b>IS</b> checked) |                |                                      |   |          |
|--|----------------|--------------------------------------|---|----------|---|----------------|--------------------------------------|---|----------|
| If the Adjusted Wage Amount (line 1h) is:  |                |                                      | of the amount that the Adjusted Wage exceeds— |          | If the Adjusted Wage Amount (line 1h) is:   |                |                                      | of the amount that the Adjusted Wage exceeds— |          |
| At least—  | But less than— | The tentative amount to withhold is: | Plus this percentage—                         |          | At least—   | But less than— | The tentative amount to withhold is: | Plus this percentage—                         |          |
| A  | B              | C                                    | D   | E        | A   | B              | C                                    | D   | E        |
| <b>Married Filing Jointly</b>  |                |                                      |   |          | <b>Married Filing Jointly</b>   |                |                                      |   |          |
| \$0  | \$1,250        | \$0.00                               | 0%  | \$0      | \$0   | \$625          | \$0.00                               | 0%  | \$0      |
| \$1,250  | \$2,244        | \$0.00                               | 10%   | \$1,250  | \$625   | \$1,122        | \$0.00                               | 10%   | \$625    |
| \$2,244  | \$5,290        | \$99.40                              | 12%   | \$2,244  | \$1,122   | \$2,645        | \$49.70                              | 12%   | \$1,122  |
| \$5,290  | \$9,863        | \$464.92                             | 22%   | \$5,290  | \$2,645   | \$4,931        | \$232.46                             | 22%   | \$2,645  |
| \$9,863  | \$17,692       | \$1,470.98                           | 24%   | \$9,863  | \$4,931   | \$8,846        | \$735.38                             | 24%   | \$4,931  |
| \$17,692   | \$22,127       | \$3,349.94                           | 32%   | \$17,692 | \$8,846   | \$11,064       | \$1,674.98                           | 32%   | \$8,846  |
| \$22,127   | \$32,567       | \$4,769.14                           | 35%   | \$22,127 | \$11,064  | \$16,283       | \$2,384.74                           | 35%   | \$11,064 |
| \$32,567   |                | \$8,423.14                           | 37%   | \$32,567 | \$16,283  |                | \$4,211.39                           | 37%   | \$16,283 |
| <b>Single or Married Filing Separately</b>   |                |                                      |   |          | <b>Single or Married Filing Separately</b>  |                |                                      |   |          |
| \$0  | \$625          | \$0.00                               | 0%  | \$0      | \$0   | \$313          | \$0.00                               | 0%  | \$0      |
| \$625  | \$1,122        | \$0.00                               | 10%   | \$625    | \$313   | \$561          | \$0.00                               | 10%   | \$313    |
| \$1,122  | \$2,645        | \$49.70                              | 12%   | \$1,122  | \$561   | \$1,322        | \$24.80                              | 12%   | \$561    |
| \$2,645  | \$4,931        | \$232.46                             | 22%   | \$2,645  | \$1,322   | \$2,466        | \$116.12                             | 22%   | \$1,322  |
| \$4,931  | \$8,846        | \$735.38                             | 24%   | \$4,931  | \$2,466   | \$4,423        | \$367.80                             | 24%   | \$2,466  |
| \$8,846  | \$11,064       | \$1,674.98                           | 32%   | \$8,846  | \$4,423   | \$5,532        | \$837.48                             | 32%   | \$4,423  |
| \$11,064   | \$26,723       | \$2,384.74                           | 35%   | \$11,064 | \$5,532   | \$13,361       | \$1,192.36                           | 35%   | \$5,532  |
| \$26,723   |                | \$7,865.39                           | 37%   | \$26,723 | \$13,361  |                | \$3,932.51                           | 37%   | \$13,361 |
| <b>Head of Household</b>   |                |                                      |   |          | <b>Head of Household</b>  |                |                                      |   |          |
| \$0  | \$938          | \$0.00                               | 0%  | \$0      | \$0   | \$469          | \$0.00                               | 0%  | \$0      |
| \$938  | \$1,646        | \$0.00                               | 10%   | \$938    | \$469   | \$823          | \$0.00                               | 10%   | \$469    |
| \$1,646  | \$3,640        | \$70.80                              | 12%   | \$1,646  | \$823   | \$1,820        | \$35.40                              | 12%   | \$823    |
| \$3,640  | \$5,244        | \$310.08                             | 22%   | \$3,640  | \$1,820   | \$2,622        | \$155.04                             | 22%   | \$1,820  |
| \$5,244  | \$9,158        | \$662.96                             | 24%   | \$5,244  | \$2,622   | \$4,579        | \$331.48                             | 24%   | \$2,622  |
| \$9,158  | \$11,375       | \$1,602.32                           | 32%   | \$9,158  | \$4,579   | \$5,688        | \$801.16                             | 32%   | \$4,579  |
| \$11,375   | \$27,035       | \$2,311.76                           | 35%   | \$11,375 | \$5,688   | \$13,518       | \$1,156.04                           | 35%   | \$5,688  |
| \$27,035   |                | \$7,792.76                           | 37%   | \$27,035 | \$13,518  |                | \$3,896.54                           | 37%   | \$13,518 |

**2025 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later**  
**MONTHLY Payroll Period**

| <b>STANDARD Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked) |                |                                      |                      |  | <b>Form W-4, Step 2, Checkbox, Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 <b>IS</b> checked) |                |                                      |                      |  |
|--|----------------|--------------------------------------|----------------------|--|---|----------------|--------------------------------------|----------------------|--|
| If the Adjusted Wage Amount (line 1h) is:  |                | The tentative amount to withhold is: | Plus this percentage | of the amount that the Adjusted Wage exceeds | If the Adjusted Wage Amount (line 1h) is:   |                | The tentative amount to withhold is: | Plus this percentage | of the amount that the Adjusted Wage exceeds |
| At least—  | But less than— |                                      |                      |  | At least—   | But less than— |                                      |                      |  |
| A  | B              | C                                    | D                    | E  | A   | B              | C                                    | D                    | E  |
| <b>Married Filing Jointly</b>  |                |                                      |                      |  | <b>Married Filing Jointly</b>   |                |                                      |                      |  |
| \$0  | \$2,500        | \$0.00                               | 0%                   | \$0  | \$0   | \$1,250        | \$0.00                               | 0%                   | \$0  |
| \$2,500  | \$4,488        | \$0.00                               | 10%                  | \$2,500                                      | \$1,250   | \$2,244        | \$0.00                               | 10%                  | \$1,250                                      |
| \$4,488  | \$10,579       | \$198.80                             | 12%                  | \$4,488                                      | \$2,244   | \$5,290        | \$99.40                              | 12%                  | \$2,244                                      |
| \$10,579   | \$19,725       | \$929.72                             | 22%                  | \$10,579                                     | \$5,290   | \$9,863        | \$464.92                             | 22%                  | \$5,290                                      |
| \$19,725   | \$35,383       | \$2,941.84                           | 24%                  | \$19,725                                     | \$9,863   | \$17,692       | \$1,470.98                           | 24%                  | \$9,863                                      |
| \$35,383   | \$44,254       | \$6,699.76                           | 32%                  | \$35,383                                     | \$17,692  | \$22,127       | \$3,349.94                           | 32%                  | \$17,692                                     |
| \$44,254   | \$65,133       | \$9,538.48                           | 35%                  | \$44,254                                     | \$22,127  | \$32,567       | \$4,769.14                           | 35%                  | \$22,127                                     |
| \$65,133   |                | \$16,846.13                          | 37%                  | \$65,133                                     | \$32,567  |                | \$8,423.14                           | 37%                  | \$32,567                                     |
| <b>Single or Married Filing Separately</b>   |                |                                      |                      |  | <b>Single or Married Filing Separately</b>  |                |                                      |                      |  |
| \$0  | \$1,250        | \$0.00                               | 0%                   | \$0  | \$0   | \$625          | \$0.00                               | 0%                   | \$0  |
| \$1,250  | \$2,244        | \$0.00                               | 10%                  | \$1,250                                      | \$625   | \$1,122        | \$0.00                               | 10%                  | \$625  |
| \$2,244  | \$5,290        | \$99.40                              | 12%                  | \$2,244                                      | \$1,122   | \$2,645        | \$49.70                              | 12%                  | \$1,122                                      |
| \$5,290  | \$9,863        | \$464.92                             | 22%                  | \$5,290                                      | \$2,645   | \$4,931        | \$232.46                             | 22%                  | \$2,645                                      |
| \$9,863  | \$17,692       | \$1,470.98                           | 24%                  | \$9,863                                      | \$4,931   | \$8,846        | \$735.38                             | 24%                  | \$4,931                                      |
| \$17,692   | \$22,127       | \$3,349.94                           | 32%                  | \$17,692                                     | \$8,846   | \$11,064       | \$1,674.98                           | 32%                  | \$8,846                                      |
| \$22,127   | \$53,446       | \$4,769.14                           | 35%                  | \$22,127                                     | \$11,064  | \$26,723       | \$2,384.74                           | 35%                  | \$11,064                                     |
| \$53,446   |                | \$15,730.79                          | 37%                  | \$53,446                                     | \$26,723  |                | \$7,865.39                           | 37%                  | \$26,723                                     |
| <b>Head of Household</b>   |                |                                      |                      |  | <b>Head of Household</b>  |                |                                      |                      |  |
| \$0  | \$1,875        | \$0.00                               | 0%                   | \$0  | \$0   | \$938          | \$0.00                               | 0%                   | \$0  |
| \$1,875  | \$3,292        | \$0.00                               | 10%                  | \$1,875                                      | \$938   | \$1,646        | \$0.00                               | 10%                  | \$938  |
| \$3,292  | \$7,279        | \$141.70                             | 12%                  | \$3,292                                      | \$1,646   | \$3,640        | \$70.80                              | 12%                  | \$1,646                                      |
| \$7,279  | \$10,488       | \$620.14                             | 22%                  | \$7,279                                      | \$3,640   | \$5,244        | \$310.08                             | 22%                  | \$3,640                                      |
| \$10,488   | \$18,317       | \$1,326.12                           | 24%                  | \$10,488                                     | \$5,244   | \$9,158        | \$662.96                             | 24%                  | \$5,244                                      |
| \$18,317   | \$22,750       | \$3,205.08                           | 32%                  | \$18,317                                     | \$9,158   | \$11,375       | \$1,602.32                           | 32%                  | \$9,158                                      |
| \$22,750   | \$54,071       | \$4,623.64                           | 35%                  | \$22,750                                     | \$11,375  | \$27,035       | \$2,311.76                           | 35%                  | \$11,375                                     |
| \$54,071   |                | \$15,585.99                          | 37%                  | \$54,071                                     | \$27,035  |                | \$7,792.76                           | 37%                  | \$27,035                                     |



**2025 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later**  
**DAILY Payroll Period**

| <b>STANDARD Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked) |                |                                      |   |            | <b>Form W-4, Step 2, Checkbox, Withholding Rate Schedules</b><br>(Use these if the box in Step 2 of Form W-4 <b>IS</b> checked) |                |                                      |   |            |
|--|----------------|--------------------------------------|---|------------|---|----------------|--------------------------------------|---|------------|
| If the Adjusted Wage Amount (line 1h) is:  |                |                                      | of the amount that the Adjusted Wage exceeds— |            | If the Adjusted Wage Amount (line 1h) is:   |                |                                      | of the amount that the Adjusted Wage exceeds— |            |
| At least—  | But less than— | The tentative amount to withhold is: | Plus this percentage—                         |            | At least—   | But less than— | The tentative amount to withhold is: | Plus this percentage—                         |            |
| A  | B              | C                                    | D   | E          | A   | B              | C                                    | D   | E          |
| <b>Married Filing Jointly</b>  |                |                                      |   |            | <b>Married Filing Jointly</b>   |                |                                      |   |            |
| \$0.00   | \$115.40       | \$0.00                               | 0%  | \$0.00     | \$0.00  | \$57.70        | \$0.00                               | 0%  | \$0.00     |
| \$115.40   | \$207.10       | \$0.00                               | 10%   | \$115.40   | \$57.70   | \$103.60       | \$0.00                               | 10%   | \$57.70    |
| \$207.10   | \$488.30       | \$9.17                               | 12%   | \$207.10   | \$103.60  | \$244.10       | \$4.59                               | 12%   | \$103.60   |
| \$488.30   | \$910.40       | \$42.91                              | 22%   | \$488.30   | \$244.10  | \$455.20       | \$21.45                              | 22%   | \$244.10   |
| \$910.40   | \$1,633.10     | \$135.78                             | 24%   | \$910.40   | \$455.20  | \$816.50       | \$67.89                              | 24%   | \$455.20   |
| \$1,633.10   | \$2,042.50     | \$309.22                             | 32%   | \$1,633.10 | \$816.50  | \$1,021.30     | \$154.60                             | 32%   | \$816.50   |
| \$2,042.50   | \$3,006.20     | \$440.23                             | 35%   | \$2,042.50 | \$1,021.30  | \$1,503.10     | \$220.14                             | 35%   | \$1,021.30 |
| \$3,006.20   |                | \$777.53                             | 37%   | \$3,006.20 | \$1,503.10  |                | \$388.77                             | 37%   | \$1,503.10 |
| <b>Single or Married Filing Separately</b>   |                |                                      |   |            | <b>Single or Married Filing Separately</b>  |                |                                      |   |            |
| \$0.00   | \$57.70        | \$0.00                               | 0%  | \$0.00     | \$0.00  | \$28.80        | \$0.00                               | 0%  | \$0.00     |
| \$57.70  | \$103.60       | \$0.00                               | 10%   | \$57.70    | \$28.80   | \$51.80        | \$0.00                               | 10%   | \$28.80    |
| \$103.60   | \$244.10       | \$4.59                               | 12%   | \$103.60   | \$51.80   | \$122.10       | \$2.30                               | 12%   | \$51.80    |
| \$244.10   | \$455.20       | \$21.45                              | 22%   | \$244.10   | \$122.10  | \$227.60       | \$10.74                              | 22%   | \$122.10   |
| \$455.20   | \$816.50       | \$67.89                              | 24%   | \$455.20   | \$227.60  | \$408.30       | \$33.95                              | 24%   | \$227.60   |
| \$816.50   | \$1,021.30     | \$154.60                             | 32%   | \$816.50   | \$408.30  | \$510.60       | \$77.31                              | 32%   | \$408.30   |
| \$1,021.30   | \$2,466.70     | \$220.14                             | 35%   | \$1,021.30 | \$510.60  | \$1,233.40     | \$110.05                             | 35%   | \$510.60   |
| \$2,466.70   |                | \$726.03                             | 37%   | \$2,466.70 | \$1,233.40  |                | \$363.03                             | 37%   | \$1,233.40 |
| <b>Head of Household</b>   |                |                                      |   |            | <b>Head of Household</b>  |                |                                      |   |            |
| \$0.00   | \$86.50        | \$0.00                               | 0%  | \$0.00     | \$0.00  | \$43.30        | \$0.00                               | 0%  | \$0.00     |
| \$86.50  | \$151.90       | \$0.00                               | 10%   | \$86.50    | \$43.30   | \$76.00        | \$0.00                               | 10%   | \$43.30    |
| \$151.90   | \$336.00       | \$6.54                               | 12%   | \$151.90   | \$76.00   | \$168.00       | \$3.27                               | 12%   | \$76.00    |
| \$336.00   | \$484.00       | \$28.63                              | 22%   | \$336.00   | \$168.00  | \$242.00       | \$14.31                              | 22%   | \$168.00   |
| \$484.00   | \$845.40       | \$61.19                              | 24%   | \$484.00   | \$242.00  | \$422.70       | \$30.59                              | 24%   | \$242.00   |
| \$845.40   | \$1,050.00     | \$147.93                             | 32%   | \$845.40   | \$422.70  | \$525.00       | \$73.96                              | 32%   | \$422.70   |
| \$1,050.00   | \$2,495.60     | \$213.40                             | 35%   | \$1,050.00 | \$525.00  | \$1,247.80     | \$106.69                             | 35%   | \$525.00   |
| \$2,495.60   |                | \$719.36                             | 37%   | \$2,495.60 | \$1,247.80  |                | \$359.67                             | 37%   | \$1,247.80 |

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

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

### 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 

| 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 \$ \_\_\_\_\_

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.

December 12, 2024

2025 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                                      | \$329            | \$0.00                                 | 0%                       | \$0                                    | \$0                                      | \$123            | \$0.00                                 | 0%                       | \$0                                    |
| \$329                                    | \$788            | \$0.00                                 | 10%                      | \$329                                  | \$123                                    | \$352            | \$0.00                                 | 10%                      | \$123                                  |
| \$788                                    | \$2,193          | \$45.90                                | 12%                      | \$788                                  | \$352                                    | \$1,055          | \$22.90                                | 12%                      | \$352                                  |
| \$2,193                                  | \$4,304          | \$214.50                               | 22%                      | \$2,193                                | \$1,055                                  | \$2,111          | \$107.26                               | 22%                      | \$1,055                                |
| \$4,304                                  | \$7,917          | \$678.92                               | 24%                      | \$4,304                                | \$2,111                                  | \$3,917          | \$339.58                               | 24%                      | \$2,111                                |
| \$7,917                                  | \$9,964          | \$1,546.04                             | 32%                      | \$7,917                                | \$3,917                                  | \$4,941          | \$773.02                               | 32%                      | \$3,917                                |
| \$9,964                                  | \$14,783         | \$2,201.08                             | 35%                      | \$9,964                                | \$4,941                                  | \$12,168         | \$1,100.70                             | 35%                      | \$4,941                                |
| \$14,783                                 |                  | \$3,887.73                             | 37%                      | \$14,783                               | \$12,168                                 |                  | \$3,630.15                             | 37%                      | \$12,168                               |

| 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                                      | \$658            | \$0.00                                 | 0%                       | \$0                                    | \$0                                      | \$246            | \$0.00                                 | 0%                       | \$0                                    |
| \$658                                    | \$1,575          | \$0.00                                 | 10%                      | \$658                                  | \$246                                    | \$705            | \$0.00                                 | 10%                      | \$246                                  |
| \$1,575                                  | \$4,387          | \$91.70                                | 12%                      | \$1,575                                | \$705                                    | \$2,111          | \$45.90                                | 12%                      | \$705                                  |
| \$4,387                                  | \$8,608          | \$429.14                               | 22%                      | \$4,387                                | \$2,111                                  | \$4,221          | \$214.62                               | 22%                      | \$2,111                                |
| \$8,608                                  | \$15,835         | \$1,357.76                             | 24%                      | \$8,608                                | \$4,221                                  | \$7,835          | \$678.82                               | 24%                      | \$4,221                                |
| \$15,835                                 | \$19,929         | \$3,092.24                             | 32%                      | \$15,835                               | \$7,835                                  | \$9,882          | \$1,546.18                             | 32%                      | \$7,835                                |
| \$19,929                                 | \$29,565         | \$4,402.32                             | 35%                      | \$19,929                               | \$9,882                                  | \$24,337         | \$2,201.22                             | 35%                      | \$9,882                                |
| \$29,565                                 |                  | \$7,774.92                             | 37%                      | \$29,565                               | \$24,337                                 |                  | \$7,260.47                             | 37%                      | \$24,337                               |

| 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                                      | \$713            | \$0.00                                 | 0%                       | \$0                                    | \$0                                      | \$267            | \$0.00                                 | 0%                       | \$0                                    |
| \$713                                    | \$1,706          | \$0.00                                 | 10%                      | \$713                                  | \$267                                    | \$764            | \$0.00                                 | 10%                      | \$267                                  |
| \$1,706                                  | \$4,752          | \$99.30                                | 12%                      | \$1,706                                | \$764                                    | \$2,286          | \$49.70                                | 12%                      | \$764                                  |
| \$4,752                                  | \$9,325          | \$464.82                               | 22%                      | \$4,752                                | \$2,286                                  | \$4,573          | \$232.34                               | 22%                      | \$2,286                                |
| \$9,325                                  | \$17,154         | \$1,470.88                             | 24%                      | \$9,325                                | \$4,573                                  | \$8,488          | \$735.48                               | 24%                      | \$4,573                                |
| \$17,154                                 | \$21,590         | \$3,349.84                             | 32%                      | \$17,154                               | \$8,488                                  | \$10,705         | \$1,675.08                             | 32%                      | \$8,488                                |
| \$21,590                                 | \$32,029         | \$4,769.36                             | 35%                      | \$21,590                               | \$10,705                                 | \$26,365         | \$2,384.52                             | 35%                      | \$10,705                               |
| \$32,029                                 |                  | \$8,423.01                             | 37%                      | \$32,029                               | \$26,365                                 |                  | \$7,865.52                             | 37%                      | \$26,365                               |

| 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                                      | \$1,425          | \$0.00                                 | 0%                       | \$0                                    | \$0                                      | \$533            | \$0.00                                 | 0%                       | \$0                                    |
| \$1,425                                  | \$3,413          | \$0.00                                 | 10%                      | \$1,425                                | \$533                                    | \$1,527          | \$0.00                                 | 10%                      | \$533                                  |
| \$3,413                                  | \$9,504          | \$198.80                               | 12%                      | \$3,413                                | \$1,527                                  | \$4,573          | \$99.40                                | 12%                      | \$1,527                                |
| \$9,504                                  | \$18,650         | \$929.72                               | 22%                      | \$9,504                                | \$4,573                                  | \$9,146          | \$464.92                               | 22%                      | \$4,573                                |
| \$18,650                                 | \$34,308         | \$2,941.84                             | 24%                      | \$18,650                               | \$9,146                                  | \$16,975         | \$1,470.98                             | 24%                      | \$9,146                                |
| \$34,308                                 | \$43,179         | \$6,699.76                             | 32%                      | \$34,308                               | \$16,975                                 | \$21,410         | \$3,349.94                             | 32%                      | \$16,975                               |
| \$43,179                                 | \$64,058         | \$9,538.48                             | 35%                      | \$43,179                               | \$21,410                                 | \$52,729         | \$4,769.14                             | 35%                      | \$21,410                               |
| \$64,058                                 |                  | \$16,846.13                            | 37%                      | \$64,058                               | \$52,729                                 |                  | \$15,730.79                            | 37%                      | \$52,729                               |

2025 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                                      | \$4,275          | \$0.00                                 | 0%                       | \$0                                    | \$0                                      | \$1,600          | \$0.00                                 | 0%                       | \$0                                    |
| \$4,275                                  | \$10,238         | \$0.00                                 | 10%                      | \$4,275                                | \$1,600                                  | \$4,581          | \$0.00                                 | 10%                      | \$1,600                                |
| \$10,238                                 | \$28,513         | \$596.30                               | 12%                      | \$10,238                               | \$4,581                                  | \$13,719         | \$298.10                               | 12%                      | \$4,581                                |
| \$28,513                                 | \$55,950         | \$2,789.30                             | 22%                      | \$28,513                               | \$13,719                                 | \$27,438         | \$1,394.66                             | 22%                      | \$13,719                               |
| \$55,950                                 | \$102,925        | \$8,825.44                             | 24%                      | \$55,950                               | \$27,438                                 | \$50,925         | \$4,412.84                             | 24%                      | \$27,438                               |
| \$102,925                                | \$129,538        | \$20,099.44                            | 32%                      | \$102,925                              | \$50,925                                 | \$64,231         | \$10,049.72                            | 32%                      | \$50,925                               |
| \$129,538                                | \$192,175        | \$28,615.60                            | 35%                      | \$129,538                              | \$64,231                                 | \$158,188        | \$14,307.64                            | 35%                      | \$64,231                               |
| \$192,175                                |                  | \$50,538.55                            | 37%                      | \$192,175                              | \$158,188                                |                  | \$47,192.59                            | 37%                      | \$158,188                              |

| SEMIANNUAL Payroll Period                |                  |  |                          |  |  |                  |  |                          |  |
|--|------------------|--|--------------------------|--|--|------------------|--|--------------------------|--|
| MARRIED Persons                          |                  |  |                          |  | SINGLE Persons                           |                  |  |                          |  |
| If the Adjusted Wage Amount (line 1d) is |                  | The tentative amount to withhold is... | Plus this percentage ... | of the amount that the wage exceeds... | If the Adjusted Wage Amount (line 1d) is |                  | The tentative amount to withhold is... | Plus this percentage ... | of the amount that the wage exceeds... |
| at least...                              | But less than... |  |                          |  | at least...                              | But less than... |  |                          |  |
| A  | B                | C                                      | D                        | E                                      | A  | B                | C                                      | D                        | E                                      |
| \$0                                      | \$8,550          | \$0.00                                 | 0%                       | \$0                                    | \$0                                      | \$3,200          | \$0.00                                 | 0%                       | \$0                                    |
| \$8,550                                  | \$20,475         | \$0.00                                 | 10%                      | \$8,550                                | \$3,200                                  | \$9,163          | \$0.00                                 | 10%                      | \$3,200                                |
| \$20,475                                 | \$57,025         | \$1,192.50                             | 12%                      | \$20,475                               | \$9,163                                  | \$27,438         | \$596.30                               | 12%                      | \$9,163                                |
| \$57,025                                 | \$111,900        | \$5,578.50                             | 22%                      | \$57,025                               | \$27,438                                 | \$54,875         | \$2,789.30                             | 22%                      | \$27,438                               |
| \$111,900                                | \$205,850        | \$17,651.00                            | 24%                      | \$111,900                              | \$54,875                                 | \$101,850        | \$8,825.44                             | 24%                      | \$54,875                               |
| \$205,850                                | \$259,075        | \$40,199.00                            | 32%                      | \$205,850                              | \$101,850                                | \$128,463        | \$20,099.44                            | 32%                      | \$101,850                              |
| \$259,075                                | \$384,350        | \$57,231.00                            | 35%                      | \$259,075                              | \$128,463                                | \$316,375        | \$28,615.60                            | 35%                      | \$128,463                              |
| \$384,350                                |                  | \$101,077.25                           | 37%                      | \$384,350                              | \$316,375                                |                  | \$94,384.80                            | 37%                      | \$316,375                              |

| 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                                      | \$17,100         | \$0.00                                 | 0%                       | \$0                                    | \$0                                      | \$6,400          | \$0.00                                 | 0%                       | \$0                                    |
| \$17,100                                 | \$40,950         | \$0.00                                 | 10%                      | \$17,100                               | \$6,400                                  | \$18,325         | \$0.00                                 | 10%                      | \$6,400                                |
| \$40,950                                 | \$114,050        | \$2,385.00                             | 12%                      | \$40,950                               | \$18,325                                 | \$54,875         | \$1,192.50                             | 12%                      | \$18,325                               |
| \$114,050                                | \$223,800        | \$11,157.00                            | 22%                      | \$114,050                              | \$54,875                                 | \$109,750        | \$5,578.50                             | 22%                      | \$54,875                               |
| \$223,800                                | \$411,700        | \$35,302.00                            | 24%                      | \$223,800                              | \$109,750                                | \$203,700        | \$17,651.00                            | 24%                      | \$109,750                              |
| \$411,700                                | \$518,150        | \$80,398.00                            | 32%                      | \$411,700                              | \$203,700                                | \$256,925        | \$40,199.00                            | 32%                      | \$203,700                              |
| \$518,150                                | \$768,700        | \$114,462.00                           | 35%                      | \$518,150                              | \$256,925                                | \$632,750        | \$57,231.00                            | 35%                      | \$256,925                              |
| \$768,700                                |                  | \$202,154.50                           | 37%                      | \$768,700                              | \$632,750                                |                  | \$188,769.75                           | 37%                      | \$632,750                              |

| 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                                   | \$65.80          | \$0.00                                 | 0%                       | \$0.00                                 | \$0.00                                   | \$24.60          | \$0.00                                 | 0%                       | \$0.00                                 |
| \$65.80                                  | \$157.50         | \$0.00                                 | 10%                      | \$65.80                                | \$24.60                                  | \$70.50          | \$0.00                                 | 10%                      | \$24.60                                |
| \$157.50                                 | \$438.70         | \$9.17                                 | 12%                      | \$157.50                               | \$70.50                                  | \$211.10         | \$4.59                                 | 12%                      | \$70.50                                |
| \$438.70                                 | \$860.80         | \$42.91                                | 22%                      | \$438.70                               | \$211.10                                 | \$422.10         | \$21.46                                | 22%                      | \$211.10                               |
| \$860.80                                 | \$1,583.50       | \$135.78                               | 24%                      | \$860.80                               | \$422.10                                 | \$783.50         | \$67.88                                | 24%                      | \$422.10                               |
| \$1,583.50                               | \$1,992.90       | \$309.22                               | 32%                      | \$1,583.50                             | \$783.50                                 | \$988.20         | \$154.62                               | 32%                      | \$783.50                               |
| \$1,992.90                               | \$2,956.50       | \$440.23                               | 35%                      | \$1,992.90                             | \$988.20                                 | \$2,433.70       | \$220.12                               | 35%                      | \$988.20                               |
| \$2,956.50                               |                  | \$777.49                               | 37%                      | \$2,956.50                             | \$2,433.70                               |                  | \$726.05                               | 37%                      | \$2,433.70                             |

## 6. Alternative Methods for Figuring Withholding

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



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

**Annualized wages.** The Percentage Method Tables for Automated Payroll Systems in [section 1](#) and Worksheet 1A allow you to figure federal income tax withholding based on annualized wages.

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

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

Add the wages you've paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year, including the current period. Figure the 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 withheld during the calendar year from the total amount of tax calculated. The excess is the amount to withhold for the current payroll period. See Revenue Procedure 78-8, 1978-1 C.B. 562, for an example of the cumulative method.

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

- The last day of any employment during the calendar year with any prior employer.
- A statement that the employee uses the calendar year accounting period.
- A statement that the employee reasonably anticipates that 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.

1. Add the wages to be paid to the employee for the current payroll period to any wages that you've already paid to the employee in the current term of continuous employment. See the definition for "term of continuous employment," later.
2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by the number of calendar days in the current payroll period.
3. Divide the step 1 amount by the total number of payroll periods from step 2.
4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances if their Form W-4 is from 2019 or earlier, or take into account other information provided on the employee's 2020 or later Form W-4.
5. Multiply the total number of payroll periods from step 2 by the step 4 amount.
6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

See Regulations section 31.3402(h)(4)-1(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 tax withheld 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 \$15,000, 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 \$15,000 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 \$5,290 from the \$6,000 payment for a remainder of \$710. Multiply this amount by 22% for a total of \$156.20. Add \$464.88 for total withholding of \$621.08.

**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 2025)**

**Table 1—WEEKLY DISTRIBUTION PERIOD**

| If the amount of the payment is: |                      | The amount of income tax to withhold is: |         |
|----------------------------------|----------------------|--|---------|
| Not over                         | \$288                | \$0                                      |         |
| <b>Over—</b>                     | <b>But not over—</b> | <b>of excess over—</b>                   |         |
| \$288                            | \$518                | 10%                                      | \$288   |
| \$518                            | \$1,221              | \$23.00 plus 12%                         | \$518   |
| \$1,221                          | \$2,276              | \$107.36 plus 22%                        | \$1,221 |
| \$2,276                          | -----                | \$339.46 plus 24%                        | \$2,276 |

**Table 2—BIWEEKLY DISTRIBUTION PERIOD**

| If the amount of the payment is: |                      | The amount of income tax to withhold is: |         |
|----------------------------------|----------------------|--|---------|
| Not over                         | \$577                | \$0                                      |         |
| <b>Over—</b>                     | <b>But not over—</b> | <b>of excess over—</b>                   |         |
| \$577                            | \$1,036              | 10%                                      | \$577   |
| \$1,036                          | \$2,441              | \$45.87 plus 12%                         | \$1,036 |
| \$2,441                          | \$4,552              | \$214.55 plus 22%                        | \$2,441 |
| \$4,552                          | -----                | \$678.89 plus 24%                        | \$4,552 |

**Table 3—SEMIMONTHLY DISTRIBUTION PERIOD**

| If the amount of the payment is: |                      | The amount of income tax to withhold is: |         |
|----------------------------------|----------------------|--|---------|
| Not over                         | \$625                | \$0                                      |         |
| <b>Over—</b>                     | <b>But not over—</b> | <b>of excess over—</b>                   |         |
| \$625                            | \$1,122              | 10%                                      | \$625   |
| \$1,122                          | \$2,645              | \$49.70 plus 12%                         | \$1,122 |
| \$2,645                          | \$4,931              | \$232.46 plus 22%                        | \$2,645 |
| \$4,931                          | -----                | \$735.38 plus 24%                        | \$4,931 |

**Table 4—MONTHLY DISTRIBUTION PERIOD**

| If the amount of the payment is: |                      | The amount of income tax to withhold is: |         |
|----------------------------------|----------------------|--|---------|
| Not over                         | \$1,250              | \$0                                      |         |
| <b>Over—</b>                     | <b>But not over—</b> | <b>of excess over—</b>                   |         |
| \$1,250                          | \$2,244              | 10%                                      | \$1,250 |
| \$2,244                          | \$5,290              | \$99.38 plus 12%                         | \$2,244 |
| \$5,290                          | \$9,863              | \$464.88 plus 22%                        | \$5,290 |
| \$9,863                          | -----                | \$1,470.91 plus 24%                      | \$9,863 |

**Table 5—QUARTERLY DISTRIBUTION PERIOD**

| If the amount of the payment is: |                      | The amount of income tax to withhold is: |          |
|----------------------------------|----------------------|--|----------|
| Not over                         | \$3,750              | \$0                                      |          |
| <b>Over—</b>                     | <b>But not over—</b> | <b>of excess over—</b>                   |          |
| \$3,750                          | \$6,731              | 10%                                      | \$3,750  |
| \$6,731                          | \$15,869             | \$298.10 plus 12%                        | \$6,731  |
| \$15,869                         | \$29,588             | \$1,394.66 plus 22%                      | \$15,869 |
| \$29,588                         | -----                | \$4,412.84 plus 24%                      | \$29,588 |

**Table 6—SEMIANNUAL DISTRIBUTION PERIOD**

| If the amount of the payment is: |                      | The amount of income tax to withhold is: |          |
|----------------------------------|----------------------|--|----------|
| Not over                         | \$7,500              | \$0                                      |          |
| <b>Over—</b>                     | <b>But not over—</b> | <b>of excess over—</b>                   |          |
| \$7,500                          | \$13,463             | 10%                                      | \$7,500  |
| \$13,463                         | \$31,738             | \$596.25 plus 12%                        | \$13,463 |
| \$31,738                         | \$59,175             | \$2,789.25 plus 22%                      | \$31,738 |
| \$59,175                         | -----                | \$8,825.50 plus 24%                      | \$59,175 |

**Table 7—ANNUAL DISTRIBUTION PERIOD**

| If the amount of the payment is: |                      | The amount of income tax to withhold is: |           |
|----------------------------------|----------------------|--|-----------|
| Not over                         | \$15,000             | \$0                                      |           |
| <b>Over—</b>                     | <b>But not over—</b> | <b>of excess over—</b>                   |           |
| \$15,000                         | \$26,925             | 10%                                      | \$15,000  |
| \$26,925                         | \$63,475             | \$1,192.50 plus 12%                      | \$26,925  |
| \$63,475                         | \$118,350            | \$5,578.50 plus 22%                      | \$63,475  |
| \$118,350                        | -----                | \$17,651.00 plus 24%                     | \$118,350 |

**Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD**

| If the amount of the payment is: |                      | The amount of income tax to withhold is: |          |
|----------------------------------|----------------------|--|----------|
| Not over                         | \$57.70              | \$0                                      |          |
| <b>Over—</b>                     | <b>But not over—</b> | <b>of excess over—</b>                   |          |
| \$57.70                          | \$103.60             | 10%                                      | \$57.70  |
| \$103.60                         | \$244.10             | \$4.59 plus 12%                          | \$103.60 |
| \$244.10                         | \$455.20             | \$21.45 plus 22%                         | \$244.10 |
| \$455.20                         | -----                | \$67.89 plus 24%                         | \$455.20 |

## 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.

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



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

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

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

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



*Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](https://www.irs.gov/TipsForChoosingATaxPreparer) on IRS.gov.*

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://www.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, or an S corporation, 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 social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

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

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

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

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline doesn't have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

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

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

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

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

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

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

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your EIN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or

verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

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

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

- **Debit Card, Credit Card, or Digital Wallet:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** 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, easy, and faster than mailing in a check or money order.

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

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

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

**IRS Document Upload Tool.** You may be able 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](https://www.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/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

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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](https://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](https://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](http://www.TaxpayerAdvocate.IRS.gov/Contact-Us),
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

[www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights](http://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.

## 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

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