

2020 Percentage Method Tables for Automated Payroll Systems

| STANDARD Withholding Rate Schedules (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 NOT checked) | | | | | Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked) | | | | |
|--|----------------|--------------------------------------|-----------------------|--|---|----------------|--------------------------------------|-----------------------|--|
| If the Adjusted Annual Wage Amount (line 2a) is: | | The tentative amount to withhold is: | Plus this percentage— | of the amount that the Adjusted Annual Wage exceeds— | If the Adjusted Annual Wage Amount (line 2a) is: | | The tentative amount to withhold is: | Plus this percentage— | of the amount that the Adjusted Annual Wage exceeds— |
| At least— | But less than— | C | D | E | At least— | But less than— | C | D | E |
| Married Filing Jointly | | | | | Married Filing Jointly | | | | |
| \$0 | \$11,900 | \$0.00 | 0% | \$0 | \$0 | \$12,400 | \$0.00 | 0% | \$0 |
| \$11,900 | \$31,650 | \$0.00 | 10% | \$11,900 | \$12,400 | \$22,275 | \$0.00 | 10% | \$12,400 |
| \$31,650 | \$92,150 | \$1,975.00 | 12% | \$31,650 | \$22,275 | \$52,525 | \$987.50 | 12% | \$22,275 |
| \$92,150 | \$182,950 | \$9,235.00 | 22% | \$92,150 | \$52,525 | \$97,925 | \$4,617.50 | 22% | \$52,525 |
| \$182,950 | \$338,500 | \$29,211.00 | 24% | \$182,950 | \$97,925 | \$175,700 | \$14,605.50 | 24% | \$97,925 |
| \$338,500 | \$426,600 | \$66,543.00 | 32% | \$338,500 | \$175,700 | \$219,750 | \$33,271.50 | 32% | \$175,700 |
| \$426,600 | \$633,950 | \$94,735.00 | 35% | \$426,600 | \$219,750 | \$323,425 | \$47,367.50 | 35% | \$219,750 |
| \$633,950 | | \$167,307.50 | 37% | \$633,950 | \$323,425 | | \$83,653.75 | 37% | \$323,425 |
| Single or Married Filing Separately | | | | | Single or Married Filing Separately | | | | |
| \$0 | \$3,800 | \$0.00 | 0% | \$0 | \$0 | \$6,200 | \$0.00 | 0% | \$0 |
| \$3,800 | \$13,675 | \$0.00 | 10% | \$3,800 | \$6,200 | \$11,138 | \$0.00 | 10% | \$6,200 |
| \$13,675 | \$43,925 | \$987.50 | 12% | \$13,675 | \$11,138 | \$26,263 | \$493.75 | 12% | \$11,138 |
| \$43,925 | \$89,325 | \$4,617.50 | 22% | \$43,925 | \$26,263 | \$48,963 | \$2,308.75 | 22% | \$26,263 |
| \$89,325 | \$167,100 | \$14,605.50 | 24% | \$89,325 | \$48,963 | \$87,850 | \$7,302.75 | 24% | \$48,963 |
| \$167,100 | \$211,150 | \$33,271.50 | 32% | \$167,100 | \$87,850 | \$109,875 | \$16,635.75 | 32% | \$87,850 |
| \$211,150 | \$522,200 | \$47,367.50 | 35% | \$211,150 | \$109,875 | \$265,400 | \$23,683.75 | 35% | \$109,875 |
| \$522,200 | | \$156,235.00 | 37% | \$522,200 | \$265,400 | | \$78,117.50 | 37% | \$265,400 |
| Head of Household | | | | | Head of Household | | | | |
| \$0 | \$10,050 | \$0.00 | 0% | \$0 | \$0 | \$9,325 | \$0.00 | 0% | \$0 |
| \$10,050 | \$24,150 | \$0.00 | 10% | \$10,050 | \$9,325 | \$16,375 | \$0.00 | 10% | \$9,325 |
| \$24,150 | \$63,750 | \$1,410.00 | 12% | \$24,150 | \$16,375 | \$36,175 | \$705.00 | 12% | \$16,375 |
| \$63,750 | \$95,550 | \$6,162.00 | 22% | \$63,750 | \$36,175 | \$52,075 | \$3,081.00 | 22% | \$36,175 |
| \$95,550 | \$173,350 | \$13,158.00 | 24% | \$95,550 | \$52,075 | \$90,975 | \$6,579.00 | 24% | \$52,075 |
| \$173,350 | \$217,400 | \$31,830.00 | 32% | \$173,350 | \$90,975 | \$113,000 | \$15,915.00 | 32% | \$90,975 |
| \$217,400 | \$528,450 | \$45,926.00 | 35% | \$217,400 | \$113,000 | \$268,525 | \$22,963.00 | 35% | \$113,000 |
| \$528,450 | | \$154,793.50 | 37% | \$528,450 | \$268,525 | | \$77,396.75 | 37% | \$268,525 |