

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2019)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$950		\$0		Not over \$2,950		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$950	—\$3,375 . . .	\$0.00 plus 10%	—\$950	\$2,950	—\$7,800 . . .	\$0.00 plus 10%	—\$2,950
\$3,375	—\$10,819 . . .	\$242.50 plus 12%	—\$3,375	\$7,800	—\$22,688 . . .	\$485.00 plus 12%	—\$7,800
\$10,819	—\$22,000 . . .	\$1,135.78 plus 22%	—\$10,819	\$22,688	—\$45,050 . . .	\$2,271.56 plus 22%	—\$22,688
\$22,000	—\$41,131 . . .	\$3,595.60 plus 24%	—\$22,000	\$45,050	—\$83,313 . . .	\$7,191.20 plus 24%	—\$45,050
\$41,131	—\$51,975 . . .	\$8,187.04 plus 32%	—\$41,131	\$83,313	—\$105,000 . . .	\$16,374.32 plus 32%	—\$83,313
\$51,975	—\$128,525 . . .	\$11,657.12 plus 35%	—\$51,975	\$105,000	—\$156,038 . . .	\$23,314.16 plus 35%	—\$105,000
\$128,525	\$38,449.62 plus 37%	—\$128,525	\$156,038	\$41,177.46 plus 37%	—\$156,038

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,900		\$0		Not over \$5,900		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,900	—\$6,750 . . .	\$0.00 plus 10%	—\$1,900	\$5,900	—\$15,600 . . .	\$0.00 plus 10%	—\$5,900
\$6,750	—\$21,638 . . .	\$485.00 plus 12%	—\$6,750	\$15,600	—\$45,375 . . .	\$970.00 plus 12%	—\$15,600
\$21,638	—\$44,000 . . .	\$2,271.56 plus 22%	—\$21,638	\$45,375	—\$90,100 . . .	\$4,543.00 plus 22%	—\$45,375
\$44,000	—\$82,263 . . .	\$7,191.20 plus 24%	—\$44,000	\$90,100	—\$166,625 . . .	\$14,382.50 plus 24%	—\$90,100
\$82,263	—\$103,950 . . .	\$16,374.32 plus 32%	—\$82,263	\$166,625	—\$210,000 . . .	\$32,748.50 plus 32%	—\$166,625
\$103,950	—\$257,050 . . .	\$23,314.16 plus 35%	—\$103,950	\$210,000	—\$312,075 . . .	\$46,628.50 plus 35%	—\$210,000
\$257,050	\$76,899.16 plus 37%	—\$257,050	\$312,075	\$82,354.75 plus 37%	—\$312,075

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$3,800		\$0		Not over \$11,800		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$3,800	—\$13,500 . . .	\$0.00 plus 10%	—\$3,800	\$11,800	—\$31,200 . . .	\$0.00 plus 10%	—\$11,800
\$13,500	—\$43,275 . . .	\$970.00 plus 12%	—\$13,500	\$31,200	—\$90,750 . . .	\$1,940.00 plus 12%	—\$31,200
\$43,275	—\$88,000 . . .	\$4,543.00 plus 22%	—\$43,275	\$90,750	—\$180,200 . . .	\$9,086.00 plus 22%	—\$90,750
\$88,000	—\$164,525 . . .	\$14,382.50 plus 24%	—\$88,000	\$180,200	—\$333,250 . . .	\$28,765.00 plus 24%	—\$180,200
\$164,525	—\$207,900 . . .	\$32,748.50 plus 32%	—\$164,525	\$333,250	—\$420,000 . . .	\$65,497.00 plus 32%	—\$333,250
\$207,900	—\$514,100 . . .	\$46,628.50 plus 35%	—\$207,900	\$420,000	—\$624,150 . . .	\$93,257.00 plus 35%	—\$420,000
\$514,100	\$153,798.50 plus 37%	—\$514,100	\$624,150	\$164,709.50 plus 37%	—\$624,150

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$14.60		\$0		Not over \$45.40		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$14.60	—\$51.90 . . .	\$0.00 plus 10%	—\$14.60	\$45.40	—\$120.00 . . .	\$0.00 plus 10%	—\$45.40
\$51.90	—\$166.40 . . .	\$3.73 plus 12%	—\$51.90	\$120.00	—\$349.00 . . .	\$7.46 plus 12%	—\$120.00
\$166.40	—\$338.50 . . .	\$17.47 plus 22%	—\$166.40	\$349.00	—\$693.10 . . .	\$34.94 plus 22%	—\$349.00
\$338.50	—\$632.80 . . .	\$55.33 plus 24%	—\$338.50	\$693.10	—\$1,281.70 . . .	\$110.64 plus 24%	—\$693.10
\$632.80	—\$799.60 . . .	\$125.96 plus 32%	—\$632.80	\$1,281.70	—\$1,615.40 . . .	\$251.90 plus 32%	—\$1,281.70
\$799.60	—\$1,977.30 . . .	\$179.34 plus 35%	—\$799.60	\$1,615.40	—\$2,400.60 . . .	\$358.68 plus 35%	—\$1,615.40
\$1,977.30	\$591.54 plus 37%	—\$1,977.30	\$2,400.60	\$633.50 plus 37%	—\$2,400.60