

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

WEEKLY Payroll Period

STANDARD Withholding Rate Schedules

(Use these if the box in Step 2 of Form W-4 is NOT checked)

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—			

A B C D E

Married Filing Jointly

\$0	\$477	\$0.00	0%	\$0
\$477	\$857	\$0.00	10%	\$477
\$857	\$2,020	\$38.00	12%	\$857
\$2,020	\$3,766	\$177.56	22%	\$2,020
\$3,766	\$6,758	\$561.68	24%	\$3,766
\$6,758	\$8,452	\$1,279.76	32%	\$6,758
\$8,452	\$12,439	\$1,821.84	35%	\$8,452
\$12,439		\$3,217.29	37%	\$12,439

Single or Married Filing Separately

\$0	\$238	\$0.00	0%	\$0
\$238	\$428	\$0.00	10%	\$238
\$428	\$1,010	\$19.00	12%	\$428
\$1,010	\$1,883	\$88.84	22%	\$1,010
\$1,883	\$3,379	\$280.90	24%	\$1,883
\$3,379	\$4,226	\$639.94	32%	\$3,379
\$4,226	\$10,208	\$910.98	35%	\$4,226
\$10,208		\$3,004.68	37%	\$10,208

Head of Household

\$0	\$359	\$0.00	0%	\$0
\$359	\$630	\$0.00	10%	\$359
\$630	\$1,391	\$27.10	12%	\$630
\$1,391	\$2,003	\$118.42	22%	\$1,391
\$2,003	\$3,499	\$253.06	24%	\$2,003
\$3,499	\$4,346	\$612.10	32%	\$3,499
\$4,346	\$10,328	\$883.14	35%	\$4,346
\$10,328		\$2,976.84	37%	\$10,328

Form W-4, Step 2, Checkbox, Withholding Rate Schedules

(Use these if the box in Step 2 of Form W-4 IS checked)

If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—
At least—	But less than—			

A B C D E

Married Filing Jointly

\$0	\$238	\$0.00	0%	\$0
\$238	\$428	\$0.00	10%	\$238
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\$1,010	\$1,883	\$88.84	22%	\$1,010
\$1,883	\$3,379	\$280.90	24%	\$1,883
\$3,379	\$4,226	\$639.94	32%	\$3,379
\$4,226	\$6,220	\$910.98	35%	\$4,226
\$6,220		\$1,608.68	37%	\$6,220

Single or Married Filing Separately

\$0	\$119	\$0.00	0%	\$0
\$119	\$214	\$0.00	10%	\$119
\$214	\$505	\$9.50	12%	\$214
\$505	\$942	\$44.42	22%	\$505
\$942	\$1,689	\$140.56	24%	\$942
\$1,689	\$2,113	\$319.84	32%	\$1,689
\$2,113	\$5,104	\$455.52	35%	\$2,113
\$5,104		\$1,502.37	37%	\$5,104

Head of Household

\$0	\$179	\$0.00	0%	\$0
\$179	\$315	\$0.00	10%	\$179
\$315	\$696	\$13.60	12%	\$315
\$696	\$1,001	\$59.32	22%	\$696
\$1,001	\$1,750	\$126.42	24%	\$1,001
\$1,750	\$2,173	\$306.18	32%	\$1,750
\$2,173	\$5,164	\$441.54	35%	\$2,173
\$5,164		\$1,488.30	37%	\$5,164

California Payroll Manual

ML Morrison

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

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