

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317	327	1	0	0	0	0	0	0	0	0	0	0
327	337	2	0	0	0	0	0	0	0	0	0	0
337	347	3	0	0	0	0	0	0	0	0	0	0
347	357	4	0	0	0	0	0	0	0	0	0	0
357	367	5	0	0	0	0	0	0	0	0	0	0
367	377	6	0	0	0	0	0	0	0	0	0	0
377	387	7	0	0	0	0	0	0	0	0	0	0
387	397	8	0	0	0	0	0	0	0	0	0	0
397	407	9	0	0	0	0	0	0	0	0	0	0
407	417	10	0	0	0	0	0	0	0	0	0	0
417	427	11	0	0	0	0	0	0	0	0	0	0
427	437	12	0	0	0	0	0	0	0	0	0	0
437	447	13	0	0	0	0	0	0	0	0	0	0
447	457	14	0	0	0	0	0	0	0	0	0	0
457	467	15	0	0	0	0	0	0	0	0	0	0
467	477	16	0	0	0	0	0	0	0	0	0	0
477	487	17	0	0	0	0	0	0	0	0	0	0
487	497	18	0	0	0	0	0	0	0	0	0	0
497	507	19	0	0	0	0	0	0	0	0	0	0
507	517	20	0	0	0	0	0	0	0	0	0	0
517	527	21	0	0	0	0	0	0	0	0	0	0
527	537	22	0	0	0	0	0	0	0	0	0	0
537	547	23	0	0	0	0	0	0	0	0	0	0
547	557	24	0	0	0	0	0	0	0	0	0	0
557	567	25	0	0	0	0	0	0	0	0	0	0
567	577	26	0	0	0	0	0	0	0	0	0	0
577	587	27	0	0	0	0	0	0	0	0	0	0
587	597	28	0	0	0	0	0	0	0	0	0	0
597	607	29	0	0	0	0	0	0	0	0	0	0
607	617	30	0	0	0	0	0	0	0	0	0	0
617	627	31	0	0	0	0	0	0	0	0	0	0
627	637	32	0	0	0	0	0	0	0	0	0	0
637	647	33	0	0	0	0	0	0	0	0	0	0
647	657	34	0	0	0	0	0	0	0	0	0	0
657	667	35	0	0	0	0	0	0	0	0	0	0
667	677	36	1	0	0	0	0	0	0	0	0	0
677	687	37	2	0	0	0	0	0	0	0	0	0
687	697	38	3	0	0	0	0	0	0	0	0	0
697	707	39	4	0	0	0	0	0	0	0	0	0
707	717	40	5	0	0	0	0	0	0	0	0	0
717	727	41	6	0	0	0	0	0	0	0	0	0
727	737	42	7	0	0	0	0	0	0	0	0	0
737	747	43	8	0	0	0	0	0	0	0	0	0
747	757	44	9	0	0	0	0	0	0	0	0	0
757	767	45	10	0	0	0	0	0	0	0	0	0
767	777	46	11	0	0	0	0	0	0	0	0	0
777	787	47	12	0	0	0	0	0	0	0	0	0
787	797	48	13	0	0	0	0	0	0	0	0	0
797	807	49	14	0	0	0	0	0	0	0	0	0
807	817	50	15	0	0	0	0	0	0	0	0	0
817	827	51	16	0	0	0	0	0	0	0	0	0
827	837	52	17	0	0	0	0	0	0	0	0	0
837	847	53	18	0	0	0	0	0	0	0	0	0
847	857	54	19	0	0	0	0	0	0	0	0	0
857	867	55	20	0	0	0	0	0	0	0	0	0
867	877	56	21	0	0	0	0	0	0	0	0	0
877	887	57	22	0	0	0	0	0	0	0	0	0
887	897	58	23	0	0	0	0	0	0	0	0	0
897	907	59	24	0	0	0	0	0	0	0	0	0
907	917	60	25	0	0	0	0	0	0	0	0	0
917	927	61	26	0	0	0	0	0	0	0	0	0
927	937	62	27	0	0	0	0	0	0	0	0	0
937	947	63	28	0	0	0	0	0	0	0	0	0
947	957	64	29	0	0	0	0	0	0	0	0	0
957	967	65	30	0	0	0	0	0	0	0	0	0
967	977	66	31	0	0	0	0	0	0	0	0	0
977	987	67	32	0	0	0	0	0	0	0	0	0
987	997	68	33	0	0	0	0	0	0	0	0	0
997	1,007	69	34	0	0	0	0	0	0	0	0	0

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
1,007	1,027	70	35	0	0	0	0	0	0	0	0	0
1,027	1,047	72	37	2	0	0	0	0	0	0	0	0
1,047	1,067	74	39	4	0	0	0	0	0	0	0	0
1,067	1,087	76	41	6	0	0	0	0	0	0	0	0
1,087	1,107	78	43	8	0	0	0	0	0	0	0	0
1,107	1,127	80	45	10	0	0	0	0	0	0	0	0
1,127	1,147	82	47	12	0	0	0	0	0	0	0	0
1,147	1,167	85	49	14	0	0	0	0	0	0	0	0
1,167	1,187	87	51	16	0	0	0	0	0	0	0	0
1,187	1,207	89	53	18	0	0	0	0	0	0	0	0
1,207	1,227	92	55	20	0	0	0	0	0	0	0	0
1,227	1,247	94	57	22	0	0	0	0	0	0	0	0
1,247	1,267	97	59	24	0	0	0	0	0	0	0	0
1,267	1,287	99	61	26	0	0	0	0	0	0	0	0
1,287	1,307	101	63	28	0	0	0	0	0	0	0	0
1,307	1,327	104	65	30	0	0	0	0	0	0	0	0
1,327	1,347	106	67	32	0	0	0	0	0	0	0	0
1,347	1,367	109	69	34	0	0	0	0	0	0	0	0
1,367	1,387	111	71	36	1	0	0	0	0	0	0	0
1,387	1,407	113	73	38	3	0	0	0	0	0	0	0
1,407	1,427	116	75	40	5	0	0	0	0	0	0	0
1,427	1,447	118	77	42	7	0	0	0	0	0	0	0
1,447	1,467	121	79	44	9	0	0	0	0	0	0	0
1,467	1,487	123	81	46	11	0	0	0	0	0	0	0
1,487	1,507	125	83	48	13	0	0	0	0	0	0	0
1,507	1,527	128	86	50	15	0	0	0	0	0	0	0
1,527	1,547	130	88	52	17	0	0	0	0	0	0	0
1,547	1,567	133	91	54	19	0	0	0	0	0	0	0
1,567	1,587	135	93	56	21	0	0	0	0	0	0	0
1,587	1,607	137	95	58	23	0	0	0	0	0	0	0
1,607	1,627	140	98	60	25	0	0	0	0	0	0	0
1,627	1,647	142	100	62	27	0	0	0	0	0	0	0
1,647	1,667	145	103	64	29	0	0	0	0	0	0	0
1,667	1,687	147	105	66	31	0	0	0	0	0	0	0
1,687	1,707	149	107	68	33	0	0	0	0	0	0	0
1,707	1,727	152	110	70	35	0	0	0	0	0	0	0
1,727	1,747	154	112	72	37	2	0	0	0	0	0	0
1,747	1,767	157	115	74	39	4	0	0	0	0	0	0
1,767	1,787	159	117	76	41	6	0	0	0	0	0	0
1,787	1,807	161	119	78	43	8	0	0	0	0	0	0
1,807	1,827	164	122	80	45	10	0	0	0	0	0	0
1,827	1,847	166	124	82	47	12	0	0	0	0	0	0
1,847	1,867	169	127	85	49	14	0	0	0	0	0	0
1,867	1,887	171	129	87	51	16	0	0	0	0	0	0
1,887	1,907	173	131	89	53	18	0	0	0	0	0	0
1,907	1,927	176	134	92	55	20	0	0	0	0	0	0
1,927	1,947	178	136	94	57	22	0	0	0	0	0	0
1,947	1,967	181	139	97	59	24	0	0	0	0	0	0
1,967	1,987	183	141	99	61	26	0	0	0	0	0	0
1,987	2,007	185	143	101	63	28	0	0	0	0	0	0
2,007	2,047	189	147	105	66	31	0	0	0	0	0	0
2,047	2,087	194	152	110	70	35	0	0	0	0	0	0
2,087	2,127	199	157	115	74	39	4	0	0	0	0	0
2,127	2,167	203	161	119	78	43	8	0	0	0	0	0
2,167	2,207	208	166	124	82	47	12	0	0	0	0	0
2,207	2,247	213	171	129	87	51	16	0	0	0	0	0
2,247	2,287	218	176	134	92	55	20	0	0	0	0	0
2,287	2,327	223	181	139	97	59	24	0	0	0	0	0
2,327	2,367	227	185	143	101	63	28	0	0	0	0	0
2,367	2,407	232	190	148	106	67	32	0	0	0	0	0
2,407	2,447	237	195	153	111	71	36	1	0	0	0	0
2,447	2,487	242	200	158	116	75	40	5	0	0	0	0
2,487	2,527	247	205	163	121	79	44	9	0	0	0	0
2,527	2,567	251	209	167	125	83	48	13	0	0	0	0
2,567	2,607	256	214	172	130	88	52	17	0	0	0	0
2,607	2,647	261	219	177	135	93	56	21	0	0	0	0
2,647 and over		Use Table 4(a) for a SINGLE person on page 46. Also see the instructions on page 44.										

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
983	994	1	0	0	0	0	0	0	0	0	0	0
994	1,005	2	0	0	0	0	0	0	0	0	0	0
1,005	1,016	3	0	0	0	0	0	0	0	0	0	0
1,016	1,027	4	0	0	0	0	0	0	0	0	0	0
1,027	1,038	5	0	0	0	0	0	0	0	0	0	0
1,038	1,049	6	0	0	0	0	0	0	0	0	0	0
1,049	1,060	7	0	0	0	0	0	0	0	0	0	0
1,060	1,071	8	0	0	0	0	0	0	0	0	0	0
1,071	1,082	9	0	0	0	0	0	0	0	0	0	0
1,082	1,093	10	0	0	0	0	0	0	0	0	0	0
1,093	1,104	12	0	0	0	0	0	0	0	0	0	0
1,104	1,115	13	0	0	0	0	0	0	0	0	0	0
1,115	1,126	14	0	0	0	0	0	0	0	0	0	0
1,126	1,137	15	0	0	0	0	0	0	0	0	0	0
1,137	1,148	16	0	0	0	0	0	0	0	0	0	0
1,148	1,159	17	0	0	0	0	0	0	0	0	0	0
1,159	1,170	18	0	0	0	0	0	0	0	0	0	0
1,170	1,181	19	0	0	0	0	0	0	0	0	0	0
1,181	1,192	20	0	0	0	0	0	0	0	0	0	0
1,192	1,203	21	0	0	0	0	0	0	0	0	0	0
1,203	1,214	23	0	0	0	0	0	0	0	0	0	0
1,214	1,225	24	0	0	0	0	0	0	0	0	0	0
1,225	1,236	25	0	0	0	0	0	0	0	0	0	0
1,236	1,247	26	0	0	0	0	0	0	0	0	0	0
1,247	1,258	27	0	0	0	0	0	0	0	0	0	0
1,258	1,269	28	0	0	0	0	0	0	0	0	0	0
1,269	1,280	29	0	0	0	0	0	0	0	0	0	0
1,280	1,291	30	0	0	0	0	0	0	0	0	0	0
1,291	1,302	31	0	0	0	0	0	0	0	0	0	0
1,302	1,313	32	0	0	0	0	0	0	0	0	0	0
1,313	1,324	34	0	0	0	0	0	0	0	0	0	0
1,324	1,335	35	0	0	0	0	0	0	0	0	0	0
1,335	1,346	36	1	0	0	0	0	0	0	0	0	0
1,346	1,357	37	2	0	0	0	0	0	0	0	0	0
1,357	1,368	38	3	0	0	0	0	0	0	0	0	0
1,368	1,379	39	4	0	0	0	0	0	0	0	0	0
1,379	1,390	40	5	0	0	0	0	0	0	0	0	0
1,390	1,401	41	6	0	0	0	0	0	0	0	0	0
1,401	1,412	42	7	0	0	0	0	0	0	0	0	0
1,412	1,423	43	8	0	0	0	0	0	0	0	0	0
1,423	1,434	45	10	0	0	0	0	0	0	0	0	0
1,434	1,445	46	11	0	0	0	0	0	0	0	0	0
1,445	1,456	47	12	0	0	0	0	0	0	0	0	0
1,456	1,467	48	13	0	0	0	0	0	0	0	0	0
1,467	1,478	49	14	0	0	0	0	0	0	0	0	0
1,478	1,489	50	15	0	0	0	0	0	0	0	0	0
1,489	1,500	51	16	0	0	0	0	0	0	0	0	0
1,500	1,511	52	17	0	0	0	0	0	0	0	0	0
1,511	1,522	53	18	0	0	0	0	0	0	0	0	0
1,522	1,533	54	19	0	0	0	0	0	0	0	0	0
1,533	1,544	56	21	0	0	0	0	0	0	0	0	0
1,544	1,555	57	22	0	0	0	0	0	0	0	0	0
1,555	1,566	58	23	0	0	0	0	0	0	0	0	0
1,566	1,577	59	24	0	0	0	0	0	0	0	0	0
1,577	1,588	60	25	0	0	0	0	0	0	0	0	0
1,588	1,599	61	26	0	0	0	0	0	0	0	0	0
1,599	1,610	62	27	0	0	0	0	0	0	0	0	0
1,610	1,621	63	28	0	0	0	0	0	0	0	0	0
1,621	1,632	64	29	0	0	0	0	0	0	0	0	0
1,632	1,643	65	30	0	0	0	0	0	0	0	0	0
1,643	1,654	67	32	0	0	0	0	0	0	0	0	0
1,654	1,665	68	33	0	0	0	0	0	0	0	0	0
1,665	1,676	69	34	0	0	0	0	0	0	0	0	0
1,676	1,687	70	35	0	0	0	0	0	0	0	0	0
1,687	1,698	71	36	1	0	0	0	0	0	0	0	0
1,698	1,709	72	37	2	0	0	0	0	0	0	0	0
1,709	1,720	73	38	3	0	0	0	0	0	0	0	0
1,720	1,731	74	39	4	0	0	0	0	0	0	0	0
1,731	1,742	75	40	5	0	0	0	0	0	0	0	0

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
1,742	1,753	76	41	6	0	0	0	0	0	0	0	0
1,753	1,773	78	43	8	0	0	0	0	0	0	0	0
1,773	1,793	80	45	10	0	0	0	0	0	0	0	0
1,793	1,813	82	47	12	0	0	0	0	0	0	0	0
1,813	1,833	84	49	14	0	0	0	0	0	0	0	0
1,833	1,853	86	51	16	0	0	0	0	0	0	0	0
1,853	1,873	88	53	18	0	0	0	0	0	0	0	0
1,873	1,893	90	55	20	0	0	0	0	0	0	0	0
1,893	1,913	92	57	22	0	0	0	0	0	0	0	0
1,913	1,933	94	59	24	0	0	0	0	0	0	0	0
1,933	1,953	96	61	26	0	0	0	0	0	0	0	0
1,953	1,973	98	63	28	0	0	0	0	0	0	0	0
1,973	1,993	100	65	30	0	0	0	0	0	0	0	0
1,993	2,013	102	67	32	0	0	0	0	0	0	0	0
2,013	2,033	104	69	34	0	0	0	0	0	0	0	0
2,033	2,053	106	71	36	1	0	0	0	0	0	0	0
2,053	2,073	108	73	38	3	0	0	0	0	0	0	0
2,073	2,093	110	75	40	5	0	0	0	0	0	0	0
2,093	2,113	112	77	42	7	0	0	0	0	0	0	0
2,113	2,133	114	79	44	9	0	0	0	0	0	0	0
2,133	2,153	116	81	46	11	0	0	0	0	0	0	0
2,153	2,173	118	83	48	13	0	0	0	0	0	0	0
2,173	2,193	120	85	50	15	0	0	0	0	0	0	0
2,193	2,213	122	87	52	17	0	0	0	0	0	0	0
2,213	2,233	124	89	54	19	0	0	0	0	0	0	0
2,233	2,253	126	91	56	21	0	0	0	0	0	0	0
2,253	2,273	128	93	58	23	0	0	0	0	0	0	0
2,273	2,293	130	95	60	25	0	0	0	0	0	0	0
2,293	2,313	132	97	62	27	0	0	0	0	0	0	0
2,313	2,333	134	99	64	29	0	0	0	0	0	0	0
2,333	2,353	136	101	66	31	0	0	0	0	0	0	0
2,353	2,373	138	103	68	33	0	0	0	0	0	0	0
2,373	2,393	140	105	70	35	0	0	0	0	0	0	0
2,393	2,413	142	107	72	37	2	0	0	0	0	0	0
2,413	2,433	144	109	74	39	4	0	0	0	0	0	0
2,433	2,453	146	111	76	41	6	0	0	0	0	0	0
2,453	2,473	148	113	78	43	8	0	0	0	0	0	0
2,473	2,493	150	115	80	45	10	0	0	0	0	0	0
2,493	2,513	152	117	82	47	12	0	0	0	0	0	0
2,513	2,553	155	120	85	50	15	0	0	0	0	0	0
2,553	2,593	159	124	89	54	19	0	0	0	0	0	0
2,593	2,633	163	128	93	58	23	0	0	0	0	0	0
2,633	2,673	168	132	97	62	27	0	0	0	0	0	0
2,673	2,713	173	136	101	66	31	0	0	0	0	0	0
2,713	2,753	178	140	105	70	35	0	0	0	0	0	0
2,753	2,793	182	144	109	74	39	4	0	0	0	0	0
2,793	2,833	187	148	113	78	43	8	0	0	0	0	0
2,833	2,873	192	152	117	82	47	12	0	0	0	0	0
2,873	2,913	197	156	121	86	51	16	0	0	0	0	0
2,913	2,953	202	160	125	90	55	20	0	0	0	0	0
2,953	2,993	206	164	129	94	59	24	0	0	0	0	0
2,993	3,033	211	169	133	98	63	28	0	0	0	0	0
3,033	3,073	216	174	137	102	67	32	0	0	0	0	0
3,073	3,113	221	179	141	106	71	36	1	0	0	0	0
3,113	3,153	226	184	145	110	75	40	5	0	0	0	0
3,153	3,193	230	188	149	114	79	44	9	0	0	0	0
3,193	3,233	235	193	153	118	83	48	13	0	0	0	0
3,233	3,273	240	198	157	122	87	52	17	0	0	0	0
3,273	3,313	245	203	161	126	91	56	21	0	0	0	0
3,313	3,353	250	208	166	130	95	60	25	0	0	0	0
3,353	3,393	254	212	170	134	99	64	29	0	0	0	0
3,393	3,433	259	217	175	138	103	68	33	0	0	0	0
3,433	3,473	264	222	180	142	107	72	37	2	0	0	0
3,473	3,513	269	227	185	146	111	76	41	6	0	0	0
3,513	3,553	274	232	190	150	115	80	45	10	0	0	0
3,553	3,593	278	236	194	154	119	84	49	14	0	0	0
3,593 and over		Use Table 4(b) for a MARRIED person on page 46. Also see the instructions on page 44.										

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	25	1	0	0	0	0	0	0	0	0	0	0
25	35	2	0	0	0	0	0	0	0	0	0	0
35	45	3	1	0	0	0	0	0	0	0	0	0
45	55	4	2	0	0	0	0	0	0	0	0	0
55	65	5	3	1	0	0	0	0	0	0	0	0
65	75	6	4	2	1	0	0	0	0	0	0	0
75	85	7	5	3	2	0	0	0	0	0	0	0
85	95	8	6	4	3	1	0	0	0	0	0	0
95	105	10	8	6	4	2	0	0	0	0	0	0
105	115	11	9	7	5	3	1	0	0	0	0	0
115	125	12	10	8	6	4	2	1	0	0	0	0
125	135	13	11	9	7	5	3	2	0	0	0	0
135	145	14	12	10	8	7	5	3	1	0	0	0
145	155	16	14	12	10	8	6	4	2	1	0	0
155	165	17	15	13	11	9	7	5	3	2	0	0
165	175	18	16	14	12	10	8	6	4	3	1	0
175	185	20	17	15	13	11	9	7	6	4	2	0
185	195	23	19	16	14	13	11	9	7	5	3	1
195	205	25	21	18	16	14	12	10	8	6	4	2
205	215	27	24	20	17	15	13	11	9	7	5	3
215	225	29	26	22	19	16	14	12	10	8	6	5
225	235	31	28	24	21	17	15	13	12	10	8	6
235	245	34	30	27	23	19	17	15	13	11	9	7
245	255	36	32	29	25	22	18	16	14	12	10	8
255	265	38	35	31	27	24	20	17	15	13	11	9
265	275	40	37	33	30	26	22	19	16	14	12	11
275	285	42	39	35	32	28	25	21	18	16	14	12
285	295	45	41	38	34	30	27	23	20	17	15	13
295	305	47	43	40	36	33	29	26	22	18	16	14
305	315	49	46	42	38	35	31	28	24	21	17	15
315	325	51	48	44	41	37	33	30	26	23	19	17
325	335	53	50	46	43	39	36	32	29	25	21	18
335	345	56	52	49	45	41	38	34	31	27	24	20
345	360	59	55	51	48	44	41	37	34	30	26	23
360	375	62	58	55	51	47	44	40	37	33	30	26
375	390	66	62	58	54	51	47	44	40	37	33	29
390	405	69	66	62	58	54	51	47	43	40	36	33
405	420	73	69	65	61	58	54	50	47	43	40	36
420	435	77	73	69	65	61	57	54	50	46	43	39
435	450	80	76	73	69	65	61	57	53	50	46	43
450	465	84	80	76	72	68	65	61	57	53	50	46
465	480	87	84	80	76	72	68	64	60	56	53	49
480	495	91	87	83	79	76	72	68	64	60	56	53
495	510	95	91	87	83	79	75	71	68	64	60	56
510	525	98	94	91	87	83	79	75	71	67	63	60
525	540	102	98	94	90	86	83	79	75	71	67	63
540	555	105	102	98	94	90	86	82	78	74	71	67
555	570	109	105	101	97	94	90	86	82	78	74	70
570	585	113	109	105	101	97	93	89	86	82	78	74
585	600	116	112	109	105	101	97	93	89	85	81	78
600	615	120	116	112	108	104	101	97	93	89	85	81
615	630	123	120	116	112	108	104	100	96	92	89	85
630	645	127	123	119	115	112	108	104	100	96	92	88
645	660	132	127	123	119	115	111	107	104	100	96	92
660	675	137	132	127	123	119	115	111	107	103	99	96
675	690	142	137	132	126	122	119	115	111	107	103	99
690	705	147	141	136	131	126	122	118	114	110	107	103
705	720	151	146	141	136	131	126	122	118	114	110	106
720	735	156	151	146	141	136	130	125	122	118	114	110
735	750	161	156	151	146	140	135	130	125	121	117	114
750	765	166	161	156	150	145	140	135	130	125	121	117
765	780	171	165	160	155	150	145	140	134	129	125	121
780	795	175	170	165	160	155	150	144	139	134	129	124
795	810	180	175	170	165	160	154	149	144	139	134	129
810	825	186	180	175	170	164	159	154	149	144	139	133
825	840	191	185	180	174	169	164	159	154	149	143	138
840	855	196	190	185	179	174	169	164	158	153	148	143
855	870	201	196	190	184	179	174	168	163	158	153	148
870	885	207	201	195	190	184	178	173	168	163	158	153

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
885	900	212	206	201	195	189	184	178	173	168	163	157
900	915	217	211	206	200	194	189	183	178	173	167	162
915	930	222	217	211	205	200	194	188	183	177	172	167
930	945	228	222	216	211	205	199	194	188	182	177	172
945	960	233	227	222	216	210	205	199	193	188	182	177
960	975	238	232	227	221	215	210	204	199	193	187	182
975	990	243	238	232	226	221	215	209	204	198	192	187
990	1,005	249	243	237	232	226	220	215	209	203	198	192
1,005	1,020	254	248	243	237	231	226	220	214	209	203	197
1,020	1,035	259	253	248	242	236	231	225	220	214	208	203
1,035	1,050	264	259	253	247	242	236	230	225	219	213	208
1,050	1,065	270	264	258	253	247	241	236	230	224	219	213
1,065	1,080	275	269	264	258	252	247	241	235	230	224	218
1,080	1,095	280	274	269	263	257	252	246	241	235	229	224
1,095	1,110	285	280	274	268	263	257	251	246	240	234	229
1,110	1,125	291	285	279	274	268	262	257	251	245	240	234
1,125	1,140	296	290	285	279	273	268	262	256	251	245	239
1,140	1,155	301	295	290	284	278	273	267	262	256	250	245
1,155	1,170	306	301	295	289	284	278	272	267	261	255	250
1,170	1,185	312	306	300	295	289	283	278	272	266	261	255
1,185	1,200	317	311	306	300	294	289	283	277	272	266	260
1,200	1,215	322	316	311	305	299	294	288	283	277	271	266
1,215	1,230	327	322	316	310	305	299	293	288	282	276	271
1,230	1,245	333	327	321	316	310	304	299	293	287	282	276
1,245	1,260	338	332	327	321	315	310	304	298	293	287	281
1,260	1,275	343	337	332	326	320	315	309	304	298	292	287
1,275	1,290	348	343	337	331	326	320	314	309	303	297	292
1,290	1,305	354	348	342	337	331	325	320	314	308	303	297
1,305	1,320	359	353	348	342	336	331	325	319	314	308	302
1,320	1,335	364	358	353	347	341	336	330	325	319	313	308
1,335	1,350	369	364	358	352	347	341	335	330	324	318	313
1,350	1,365	375	369	363	358	352	346	341	335	329	324	318
1,365	1,380	380	374	369	363	357	352	346	340	335	329	323
1,380	1,395	385	379	374	368	362	357	351	346	340	334	329
1,395	1,410	390	385	379	373	368	362	356	351	345	339	334
1,410	1,425	396	390	384	379	373	367	362	356	350	345	339
1,425	1,440	401	395	390	384	378	373	367	361	356	350	344
1,440	1,455	406	400	395	389	383	378	372	367	361	355	350
1,455	1,470	411	406	400	394	389	383	377	372	366	360	355
1,470	1,485	417	411	405	400	394	388	383	377	371	366	360
1,485	1,500	422	416	411	405	399	394	388	382	377	371	365
1,500	1,515	427	421	416	410	404	399	393	388	382	376	371
1,515	1,530	432	427	421	415	410	404	398	393	387	381	376
1,530	1,545	438	432	426	421	415	409	404	398	392	387	381
1,545	1,560	443	437	432	426	420	415	409	403	398	392	386
1,560	1,575	448	442	437	431	425	420	414	409	403	397	392
1,575	1,590	453	448	442	436	431	425	419	414	408	402	397
1,590	1,605	459	453	447	442	436	430	425	419	413	408	402
1,605	1,620	464	458	453	447	441	436	430	424	419	413	407
1,620	1,635	469	463	458	452	446	441	435	430	424	418	413
1,635	1,650	474	469	463	457	452	446	440	435	429	423	418
1,650	1,665	480	474	468	463	457	451	446	440	434	429	423
1,665	1,680	485	479	474	468	462	457	451	445	440	434	428
1,680	1,695	490	484	479	473	467	462	456	451	445	439	434
1,695	1,710	495	490	484	478	473	467	461	456	450	444	439
1,710	1,725	501	495	489	484	478	472	467	461	455	450	444
1,725	1,740	506	500	495	489	483	478	472	466	461	455	449
1,740	1,755	511	505	500	494	488	483	477	472	466	460	455
1,755	1,770	516	511	505	499	494	488	482	477	471	465	460
1,770	1,785	522	516	510	505	499	493	488	482	476	471	465
1,785	1,800	527	521	516	510	504	499	493	487	482	476	470
1,800	1,815	532	526	521	515	509	504	498	493	487	481	476
1,815	1,830	537	532	526	520	515	509	503	498	492	486	481
1,830	1,845	543	537	531	526	520	514	509	503	497	492	486
1,845	1,860	548	542	537	531	525	520	514	508	503	497	491
1,860	1,862	551	545	540	534	528	523	517	511	506	500	494

1,862 and over

Use Table 8(a) for a SINGLE person on page 47. Also see the instructions on page 44.

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	56	1	0	0	0	0	0	0	0	0	0	0
56	66	2	0	0	0	0	0	0	0	0	0	0
66	76	3	1	0	0	0	0	0	0	0	0	0
76	86	4	2	0	0	0	0	0	0	0	0	0
86	96	5	3	1	0	0	0	0	0	0	0	0
96	106	6	4	2	1	0	0	0	0	0	0	0
106	116	7	5	3	2	0	0	0	0	0	0	0
116	126	8	6	4	3	1	0	0	0	0	0	0
126	136	9	7	5	4	2	0	0	0	0	0	0
136	146	10	8	6	5	3	1	0	0	0	0	0
146	156	11	9	7	6	4	2	1	0	0	0	0
156	166	12	10	9	7	5	3	2	0	0	0	0
166	176	14	12	10	8	6	4	3	1	0	0	0
176	186	15	13	11	9	7	5	4	2	1	0	0
186	196	16	14	12	10	8	6	5	3	2	0	0
196	206	17	15	13	11	9	7	6	4	3	1	0
206	216	18	16	15	13	11	9	7	5	4	2	0
216	226	20	18	16	14	12	10	8	6	5	3	1
226	236	21	19	17	15	13	11	9	7	6	4	2
236	246	22	20	18	16	14	12	10	8	7	5	3
246	256	23	21	19	17	15	13	12	10	8	6	4
256	266	24	22	21	19	17	15	13	11	9	7	5
266	276	26	24	22	20	18	16	14	12	10	8	6
276	286	27	25	23	21	19	17	15	13	11	9	7
286	296	28	26	24	22	20	18	16	14	12	11	9
296	306	29	27	25	23	21	19	18	16	14	12	10
306	316	30	28	27	25	23	21	19	17	15	13	11
316	326	32	30	28	26	24	22	20	18	16	14	12
326	336	33	31	29	27	25	23	21	19	17	15	13
336	346	34	32	30	28	26	24	22	20	18	17	15
346	361	36	34	32	30	28	26	24	22	20	18	16
361	376	39	36	33	31	30	28	26	24	22	20	18
376	391	43	39	35	33	31	29	27	26	24	22	20
391	406	46	42	39	35	33	31	29	27	25	23	21
406	421	49	46	42	38	35	33	31	29	27	25	23
421	436	52	49	45	42	38	35	33	31	29	27	25
436	451	56	52	49	45	42	38	35	33	31	29	27
451	466	59	55	52	48	45	41	38	35	33	31	29
466	481	62	59	55	52	48	45	41	37	34	32	30
481	496	66	62	59	55	51	48	44	41	37	34	32
496	511	69	65	62	58	55	51	48	44	40	37	34
511	526	72	69	65	62	58	54	51	47	44	40	37
526	541	76	72	68	65	61	58	54	51	47	44	40
541	556	79	75	72	68	65	61	58	54	50	47	43
556	571	82	79	75	71	68	64	61	57	54	50	47
571	586	85	82	78	75	71	68	64	61	57	53	50
586	601	89	85	82	78	75	71	67	64	60	57	53
601	616	92	88	85	81	78	74	71	67	64	60	56
616	631	95	92	88	85	81	78	74	70	67	63	60
631	646	99	95	92	88	84	81	77	74	70	67	63
646	661	102	98	95	91	88	84	81	77	73	70	66
661	676	105	102	98	95	91	87	84	80	77	73	70
676	691	109	105	101	98	94	91	87	84	80	77	73
691	706	112	108	105	101	98	94	91	87	83	80	76
706	721	116	112	108	104	101	97	94	90	87	83	80
721	736	119	115	111	108	104	101	97	94	90	86	83
736	751	123	119	115	111	108	104	100	97	93	90	86
751	766	126	122	119	115	111	107	104	100	97	93	89
766	781	130	126	122	118	114	111	107	103	100	96	93
781	796	134	130	126	122	118	114	110	107	103	100	96
796	811	137	133	129	126	122	118	114	110	106	103	99
811	826	141	137	133	129	125	121	117	114	110	106	103
826	841	144	140	137	133	129	125	121	117	113	110	106
841	856	148	144	140	136	132	129	125	121	117	113	109
856	871	152	148	144	140	136	132	128	124	121	117	113
871	886	155	151	147	144	140	136	132	128	124	120	116
886	901	159	155	151	147	143	139	135	132	128	124	120
901	916	162	158	155	151	147	143	139	135	131	127	124
916	931	166	162	158	154	150	147	143	139	135	131	127



# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
931	946	170	166	162	158	154	150	146	142	139	135	131
946	961	173	169	165	162	158	154	150	146	142	138	134
961	976	177	173	169	165	161	157	153	150	146	142	138
976	991	180	176	173	169	165	161	157	153	149	145	142
991	1,006	184	180	176	172	168	165	161	157	153	149	145
1,006	1,021	188	184	180	176	172	168	164	160	157	153	149
1,021	1,036	191	187	183	180	176	172	168	164	160	156	152
1,036	1,051	195	191	187	183	179	175	171	168	164	160	156
1,051	1,066	198	194	191	187	183	179	175	171	167	163	160
1,066	1,081	202	198	194	190	186	183	179	175	171	167	163
1,081	1,096	206	202	198	194	190	186	182	178	175	171	167
1,096	1,111	209	205	201	198	194	190	186	182	178	174	170
1,111	1,126	213	209	205	201	197	193	189	186	182	178	174
1,126	1,141	216	212	209	205	201	197	193	189	185	181	178
1,141	1,156	220	216	212	208	204	201	197	193	189	185	181
1,156	1,171	224	220	216	212	208	204	200	196	193	189	185
1,171	1,186	227	223	219	216	212	208	204	200	196	192	188
1,186	1,201	231	227	223	219	215	211	207	204	200	196	192
1,201	1,216	234	230	227	223	219	215	211	207	203	199	196
1,216	1,231	238	234	230	226	222	219	215	211	207	203	199
1,231	1,246	242	238	234	230	226	222	218	214	211	207	203
1,246	1,261	245	241	237	234	230	226	222	218	214	210	206
1,261	1,276	249	245	241	237	233	229	225	222	218	214	210
1,276	1,291	252	248	245	241	237	233	229	225	221	217	214
1,291	1,306	257	252	248	244	240	237	233	229	225	221	217
1,306	1,321	262	257	252	248	244	240	236	232	229	225	221
1,321	1,336	267	262	257	252	248	244	240	236	232	228	224
1,336	1,351	272	267	261	256	251	247	243	240	236	232	228
1,351	1,366	276	271	266	261	256	251	247	243	239	235	232
1,366	1,381	281	276	271	266	261	255	251	247	243	239	235
1,381	1,396	286	281	276	271	265	260	255	250	247	243	239
1,396	1,411	291	286	281	275	270	265	260	255	250	246	242
1,411	1,426	296	291	285	280	275	270	265	259	254	250	246
1,426	1,441	300	295	290	285	280	275	269	264	259	254	250
1,441	1,456	305	300	295	290	285	279	274	269	264	259	254
1,456	1,471	310	305	300	295	289	284	279	274	269	264	258
1,471	1,486	315	310	305	299	294	289	284	279	274	268	263
1,486	1,501	320	315	309	304	299	294	289	283	278	273	268
1,501	1,516	324	319	314	309	304	299	293	288	283	278	273
1,516	1,531	329	324	319	314	309	303	298	293	288	283	278
1,531	1,546	334	329	324	319	313	308	303	298	293	288	282
1,546	1,561	339	334	329	323	318	313	308	303	298	292	287
1,561	1,576	344	339	333	328	323	318	313	307	302	297	292
1,576	1,591	348	343	338	333	328	323	317	312	307	302	297
1,591	1,606	353	348	343	338	333	327	322	317	312	307	302
1,606	1,621	358	353	348	343	337	332	327	322	317	312	306
1,621	1,636	363	358	353	347	342	337	332	327	322	316	311
1,636	1,651	369	363	357	352	347	342	337	331	326	321	316
1,651	1,666	374	368	362	357	352	347	341	336	331	326	321
1,666	1,681	379	373	368	362	357	351	346	341	336	331	326
1,681	1,696	384	379	373	367	362	356	351	346	341	336	330
1,696	1,711	390	384	378	373	367	361	356	351	346	340	335
1,711	1,726	395	389	383	378	372	367	361	355	350	345	340
1,726	1,741	400	394	389	383	377	372	366	360	355	350	345
1,741	1,756	405	400	394	388	383	377	371	366	360	355	350
1,756	1,771	411	405	399	394	388	382	377	371	365	360	354
1,771	1,786	416	410	404	399	393	388	382	376	371	365	359
1,786	1,801	421	415	410	404	398	393	387	381	376	370	364
1,801	1,816	426	421	415	409	404	398	392	387	381	375	370
1,816	1,831	432	426	420	415	409	403	398	392	386	381	375
1,831	1,846	437	431	425	420	414	409	403	397	392	386	380
1,846	1,861	442	436	431	425	419	414	408	402	397	391	385
1,861	1,876	447	442	436	430	425	419	413	408	402	396	391
1,876	1,891	453	447	441	436	430	424	419	413	407	402	396
1,891	1,906	458	452	446	441	435	430	424	418	413	407	401
1,906	1,908	461	455	449	444	438	432	427	421	416	410	404
1,908 and over		Use Table 8(b) for a MARRIED person on page 47. Also see the instructions on page 44.										