1. Percentage Method Tables for Automated Payroll Systems

If you have an automated payroll system, use the worksheet below and the Percentage Method tables that follow 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.

Worksheet 1. 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	7	
							5-2			
Step 1.		djust the empolyee's payment amount a Enter the employee's total taxable wages this payroll period								
					er year (see Table					
					r on line 1b					
				,				10	*	
If the	empl	oyee HAS subm	itted a Form W	/-4 for 2020 or I	later, figure the A	djusted Annual	Wage Amount	as follows:		
	1d Enter the amount from Step 4(a) of the employee's Form W-4									
	1e									
	1f				oyee's Form W-4				\$	
	1g	If the box in Ste	p 2 of Form W	-4 is checked,	enter -0 If the bo	ox is not checke	ed, enter \$12,9	00 if the	\$	
	1h	Add lines 1f and	ried filing jointi d 1a	iy or \$8,600 otn	nerwise				<u>φ</u>	
	1i				enter -0 This is t			1n	Ψ	
	11	Wage Amount	:					1i	\$	
If the	empl	oyee HAS NOT	submitted a Fo	orm W-4 for 202	20 or later, figure	the Adjusted Ar	nnual Wage An	nount as follows:	:	
					he employee's m					
	1k							· · · · · 1k	\$	
	11	Subtract line 1k	from line 1c. I	f zero or less, e	enter -0 This is th	he Adjusted Ar	nnual		ф	
								41	.75	
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Publication 15-T (2021)

2021 Percentage Method Tables for Automated Payroll Systems

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		Withholding Ra			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)						
			earlier, or if the l								
from 2020 or	later and the b	oox in Step 2 of	Form W-4 is NO	Checked)							
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At least—	But less than—	amount to withhold is:	Plus this percentage—	Annual Wage	At least—	But less than—	amount to withhold is:	Plus this percentage—	Annual Wage		
Α	В	С	D	E	Α	В	С	D	E		
	Married Filing Jointly				Married Filing Jointly						
\$0	\$12,200	_	-	\$0	\$0	\$12,550	\$0.00	0%	\$0		
\$12,200	\$32,100		10%	\$12,200	\$12,550	\$22,500	\$0.00	10%	\$12,550		
\$32,100	\$93,250			\$32,100	\$22,500	\$53,075	\$995.00	12%	\$22,500		
\$93,250	\$184,950	\$9,328.00	22%	\$93,250	\$53,075	\$98,925	\$4,664.00	22%	\$53,075		
\$184,950	\$342,050	\$29,502.00	24%	\$184,950	\$98,925	\$177,475	\$14,751.00	24%	\$98,925		
\$342,050	\$431,050	\$67,206.00	32%	\$342,050	\$177,475	\$221,975	\$33,603.00	32%	\$177,475		
\$431,050	\$640,500	\$95,686.00	35%	\$431,050	\$221,975	\$326,700	\$47,843.00	35%	\$221,975		
\$640,500		\$168,993.50	37%	\$640,500	\$326,700		\$84,496.75	37%	\$326,700		
	Single or M	larried Filing	Separately		Single or Married Filing Separately						
\$0	\$3,950	\$0.00	0%	\$0	\$0	\$6,275	\$0.00	0%	\$0		
\$3,950	\$13,900	\$0.00	10%	\$3,950	\$6,275	\$11,250	\$0.00	10%	\$6,275		
\$13,900	\$44,475	\$995.00	12%	\$13,900	\$11,250	\$26,538	\$497.50	12%	\$11,250		
\$44,475	\$90,325	\$4,664.00	22%	\$44,475	\$26,538	\$49,463	\$2,332.00	22%	\$26,538		
\$90,325	\$168,875	\$14,751.00	24%	\$90,325	\$49,463	\$88,738	\$7,375.50	24%	\$49,463		
\$168,875	\$213,375	\$33,603.00	32%	\$168,875	\$88,738	\$110,988	\$16,801.50	32%	\$88,738		
\$213,375	\$527,550	\$47,843.00	35%	\$213,375	\$110,988	\$268,075	\$23,921.50	35%	\$110,988		
\$527,550		\$157,804.25	37%	\$527,550	\$268,075		\$78,902.13	37%	\$268,075		
	Hea	ad of Househ	old		Head of Household						
\$0	\$10,200	\$0.00	0%	\$0	\$0	\$9,400	\$0.00	0%	\$0		
\$10,200	\$24,400	\$0.00	10%	\$10,200	\$9,400	\$16,500	\$0.00	10%	\$9,400		
\$24,400	\$64,400	\$1,420.00	12%	\$24,400	\$16,500	\$36,500	\$710.00	12%	\$16,500		
\$64,400	\$96,550	\$6,220.00	22%	\$64,400	\$36,500	\$52,575	\$3,110.00	22%	\$36,500		
\$96,550	\$175,100	\$13,293.00	24%	\$96,550	\$52,575	\$91,850	\$6,646.50	24%	\$52,57		
\$175,100	\$219,600	\$32,145.00	32%	\$175,100	\$91,850	\$114,100	\$16,072.50	32%	\$91,850		
\$219,600	\$533,800			. ,	\$114,100	\$271,200			. ,		
\$533,800		\$156,355.00	37%	\$533,800	\$271,200		\$78,177.50	37%	\$271,200		