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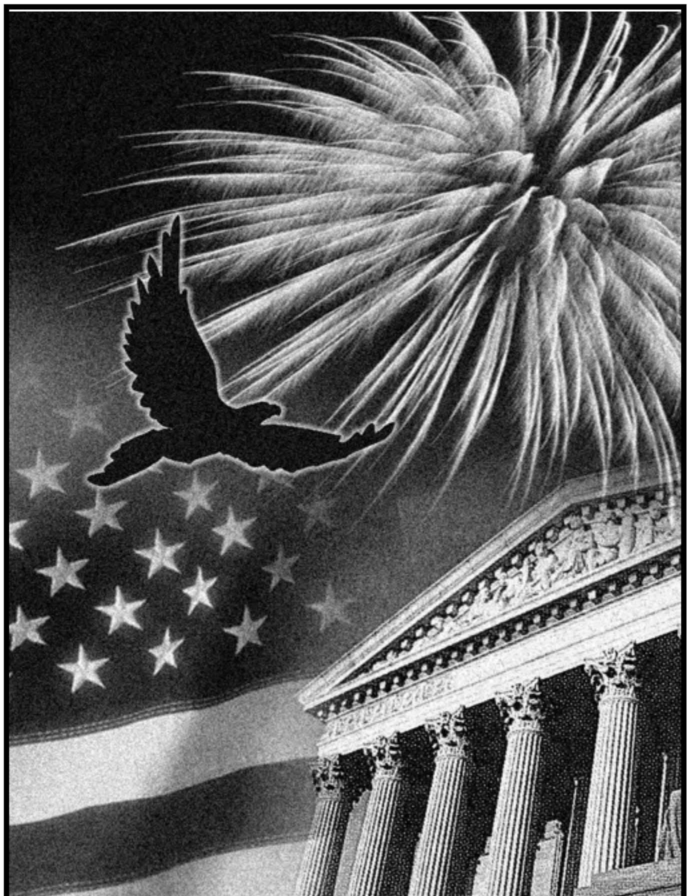
Federal Income Tax Withholding Methods

For use in **2021**



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Dec 08, 2020

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Future Developments

For the latest information about developments related to Pub. 15-T, such as legislation enacted after it was published, go to *IRS.gov/Pub15T*.

What’s New

Employers may use an optional computational bridge to treat 2019 or earlier Forms W-4 as if they were 2020 or later Forms W-4 for purposes of figuring federal income tax withholding. See *How To Treat 2019 and Earlier Forms W-4 as if They Were 2020 or later Forms W-4*, later, for more information.

Introduction

This publication supplements Pub. 15, Employer's Tax Guide, and Pub. 51, Agricultural Employer’s Tax Guide. It describes how to figure withholding using the Wage Bracket Method or Percentage Method, describes the alternative methods for figuring withholding, and provides the Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members. You may also use the Income Tax Withholding Assistant for Employers at *IRS.gov/ITWA* to help you figure federal income tax withholding.

Although this publication may be used in certain situations to figure federal income tax withholding on supplemental wages, the methods of withholding described in this publication can't be used if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is used to figure federal income tax withholding. For more information about withholding on supplemental wages, see section 7 of Pub. 15.

Although this publication may be used to figure federal income tax withholding on periodic payments of pensions and annuities, the methods of withholding described in this publication can't be used to figure withholding on nonperiodic payments or withholding on eligible rollover distributions. For more information about withholding on pensions and annuities, see section 8 of Pub. 15-A, Employer's Supplemental Tax Guide.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments from *IRS.gov/FormComments*.

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Photographs of Missing Children

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Form W-4

Beginning with the 2020 Form W-4, employees are no longer able to request adjustments to their withholding using withholding allowances. Instead, using the new Form W-4, employees provide employers with amounts to increase or decrease the amount of taxes withheld and amounts to increase or decrease the amount of wage income subject to income tax withholding.

Form W-4 contains 5 steps. Every Form W-4 employers receive from an employee in 2020 or later should show a completed Step 1 (name, address, social security number, and filing status) and a dated signature on Step 5. Employees complete Steps 2, 3, and/or 4 only if relevant to their personal situations. Steps 2, 3, and 4 show adjustments that affect withholding calculations.

For employees who don't complete any steps other than Step 1 and Step 5, employers withhold the amount based on the filing status, wage amounts, and payroll period. But see *Exemption from withholding*, later.

For employees completing one or more of Steps 2, 3, and/or 4 on Form W-4, adjustments are as follows.

Step 2. If the employee checks the box in Step 2, the employer figures withholding from the "Form W-4, Step 2, Checkbox" column in the Percentage Method or Wage Bracket Method tables. This results in higher withholding for the employee. If the employee chooses one of the other two alternatives from this step, the higher withholding is included with any other additional tax amounts **per pay period** in Step 4(c).

Step 3. Employers use the amount on this line as an **annual** reduction in the amount of withholding. Employers should use the amount that the employee entered as the total in Step 3 of Form W-4 even if it is not equal to the sum of any amounts entered on the left in Step 3 because the total may take into account other tax credits. If the Step 3 total is blank, but there are amounts entered on one or two of the left lines in Step 3, the employer may ask the employee if leaving the line blank was intentional.

Steps 4(a) and 4(b). Employers increase the annual amount of wages subject to income tax withholding by the **annual** amount shown on Step 4(a) and reduce the annual amount of wages subject to income tax withholding by the **annual** amount shown on Step 4(b).

Step 4(c). Employers will increase withholding by the **per pay period** tax amount on Step 4(c).

New employee fails to furnish Form W-4. A new employee who fails to furnish a Form W-4 will be treated as if they had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of Form W-4. However, an employee who was paid wages before 2020 and who failed to furnish a Form W-4 should continue to be treated as single and claiming zero allowances on a 2019 or earlier Form W-4.

Exemption from withholding. Employees who write "Exempt" on Form W-4 in the space below Step 4(c) shall have no federal income tax withheld from their paychecks except in the case of certain supplemental wages. Generally, an employee may claim exemption from federal income tax withholding because he or she had no federal income tax liability last year and expects none this year. See the Form W-4 instructions for more information.

Electronic system to receive Form W-4. If you maintain an electronic Form W-4 system, you should provide a field for employees who are eligible and want to claim an exemption from withholding to certify that they are exempt instead of writing "Exempt" below Step 4(c). You should also include the two conditions that taxpayers are certifying that they meet: "you had no federal income tax liability in 2020 and you expect to have no federal income tax liability in 2021." Additionally, you must continue to provide a field for nonresident aliens to enter nonresident alien status. See Pub. 15-A, for more information on electronic system requirements.

How To Treat 2019 and Earlier Forms W-4 as if They Were 2020 or later Forms W-4

Employers may use an optional computational bridge to treat 2019 or earlier Forms W-4 as if they were 2020 or later Forms W-4 for purposes of figuring federal income tax withholding. This computational bridge allows you to use computational procedures and data fields for a 2020 and later Form W-4 to arrive at the equivalent withholding for an employee that would have applied using the computational procedures and data fields on a 2019 or earlier Form W-4. You must make up to four adjustments to use this computational bridge.

1. Select the filing status in step 1(c) of a 2020 or later Form W-4 that most accurately reflects the employee's marital status on line 3 of a 2019 or earlier Form W-4. Treat the employee as "Single or Married filing separately" on a 2020 or later Form W-4 if the employee selected either "Single" or "Married, but withhold at higher single rate" as their marital status on their 2019 or earlier Form W-4. Treat the employee as "Married filing jointly" on a 2020 or later Form W-4 if the employee selected "Married" as their marital status on their 2019 or earlier Form W-4. You can't convert an employee to a filing status of "head of household" using this computational bridge.
2. Enter an amount in step 4(a) on a 2020 or later Form W-4 based on the filing status that you determined in (1) above when you converted the employee's marital status on a 2019 or earlier Form W-4. Enter $8,600 if the employee's filing status is "Single or Married filing separately" or $12,900 if the employee's filing status is "Married filing jointly."
3. Multiply the number of allowances claimed on line 5 of an employee's 2019 or earlier Form W-4 by $4,300 and enter the result in step 4(b) on a 2020 or later Form W-4.
4. Enter the additional amount of withholding requested by the employee on line 6 of their 2019 or earlier Form W-4 in step 4(c) of a 2020 or later Form W-4.

CAUTION *This computational bridge applies only for Forms W-4 that were in effect on or before December 31, 2019, and that continue in effect because an employee didn't submit a 2020 or later Form W-4. If an employee is either required, or chooses, to submit a new Form W-4, it doesn't change the requirement that the employee must use the current year's revision of Form W-4. Upon putting in effect a new Form W-4 from an employee, you must stop using this computational bridge for the applicable year of the new Form W-4. An employer using the computational bridge for a Form W-4 furnished by an employee must retain the Form W-4 for its records.*

Lock-in letters. The IRS may have notified you in writing that the employee must use a specific marital status and is limited to a specific number of allowances in a letter (commonly referred to as a "lock-in letter") applicable before 2020. For more information about lock-in letters, see section 9 of Pub. 15. For lock-in letters based on 2019 or earlier Forms W-4, you may use this optional computational bridge to comply with the requirement to withhold based on the maximum withholding allowances and filing status permitted in the lock-in letter.

Nonresident alien employees. You may use this computational bridge to convert a nonresident alien employee's 2019 or earlier Form W-4 to a 2020 or later Form W-4. However, for the second adjustment of the computational bridge, always enter $4,300 in step 4(a) on a 2020 or later Form W-4. If you convert a nonresident alien employee's 2019 or earlier Form W-4 to a 2020 or later Form W-4, be sure to use Table 2 when adding an amount to their wages for figuring federal income tax withholding. See *Withholding Adjustment for Nonresident Alien Employees*, later, for more information.

For more information, see Treasury Decision 9924, 2020-44 I.R.B. 943, available at *IRS.gov/irb/2020-44_IRB#TD-9924*.

Withholding Adjustment for Nonresident Alien Employees

TIP *You should instruct nonresident aliens to see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing Form W-4.*

Apply the procedure discussed next to figure the amount of federal income tax to withhold from the wages of nonresident alien employees performing services within the United States.

This procedure only applies to nonresident alien employees who have wages subject to income tax withholding.

CAUTION *Nonresident alien students from India and business apprentices from India aren't subject to this procedure.*

Instructions. To figure how much federal income tax to withhold from the wages paid to a nonresident alien employee performing services in the United States, use the following steps.

Step 1. Determine if the nonresident alien employee has submitted a Form W-4 for 2020 or later or an earlier Form W-4. Then add to the wages paid to the nonresident alien employee for the payroll period the amount for the applicable type of Form W-4 and payroll period.

If the nonresident alien employee was first paid wages before 2020 and **has not** submitted a Form W-4 for 2020 or later, add the amount shown in Table 1 to their wages for calculating federal income tax withholding.

Table 1

Payroll Period	**Add Additional**
Weekly	$158.70
Biweekly	317.30
Semimonthly	343.80
Monthly	687.50
Quarterly	2,062.50
Semiannually	4,125.00
Annually	8,250.00
Daily or Miscellaneous (each day of the payroll period)	31.70

If the nonresident alien employee has submitted a Form W-4 for **2020 or later** or was first paid wages in 2020 or later, add the amount shown in Table 2 to their wages for calculating federal income tax withholding.

Table 2

Payroll Period	**Add Additional**
Weekly	$241.30
Biweekly	482.70
Semimonthly	522.90
Monthly	1,045.80
Quarterly	3,137.50
Semiannually	6,275.00
Annually	12,550.00
Daily or Miscellaneous (each day of the payroll period)	48.30

Step 2. Enter the amount figured in *Step 1* above as the total taxable wages on line 1a of the withholding worksheet that you use to figure federal income tax withholding.

The amounts from Tables 1 and 2 are added to wages solely for calculating income tax withholding on the wages of the nonresident alien employee. The amounts from the tables shouldn't be included in any box on the employee's Form W-2 and don't increase the income tax liability of the employee. Also, the amounts from the tables don't increase the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

Example. An employer pays wages of $300 for a weekly payroll period to a married nonresident alien employee. The nonresident alien has a properly completed 2019 Form W-4 on file with the employer that shows marital status as "single" with one withholding allowance and indicated status as a nonresident alien on Form W-4, line 6 (see *Nonresident alien employee's Form W-4* in section 9 of Pub. 15 for details on how a 2021 Form W-4 must be completed). The employer determines the wages to be used in the withholding tables by adding to the $300 amount of wages paid the amount of $158.70 from Table 1 under *Step 1* ($458.70 total). The employer has a manual payroll system and prefers to use the Wage Bracket Method tables to figure withholding. The employer will use Worksheet 3 and the withholding tables in section 3 to determine the income tax withholding for the nonresident alien employee. In this example, the employer would withhold $32 in federal income tax from the weekly wages of the nonresident alien employee.

The $158.70 added to wages for calculating income tax withholding isn't reported on Form W-2 and doesn't increase the income tax liability of the employee. Also, the $158.70 added to wages doesn't affect the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

Supplemental wage payment. This procedure for determining the amount of federal income tax withholding for nonresident alien employees doesn't apply to a supplemental wage payment (see section 7 in Pub. 15) if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is being used to figure income tax withholding on the supplemental wage payment.

Rounding

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar. You may also round the tax for the pay period to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next dollar. For example, $2.30 becomes $2 and $2.50 becomes $3.

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

Step 1. Adjust the empolyee's payment amount

1a Enter the employee's total taxable wages this payroll period . . . . . 1a $ ______

1b Enter the number of pay periods you have per year (see Table 3) . . . . . 1b ______

1c Multiply the amount on line 1a by the number on line 1b . . . . . 1c $ ______

If the employee **HAS** submitted a Form W-4 for 2020 or later, figure the Adjusted Annual Wage Amount as follows:

1d Enter the amount from Step 4(a) of the employee's Form W-4 . . . . . 1d $ ______

1e Add lines 1c and 1d . . . . . 1e $ ______

1f Enter the amount from Step 4(b) of the employee's Form W-4 . . . . . 1f $ ______

1g If the box in Step 2 of Form W-4 is checked, enter -0-. If the box is not checked, enter $12,900 if the taxpayer is married filing jointly or $8,600 otherwise . . . . . 1g $ ______

1h Add lines 1f and 1g . . . . . 1h $ ______

1i Subtract line 1h from line 1e. If zero or less, enter -0-. This is the **Adjusted Annual Wage Amount** . . . . . 1i $ ______

If the employee **HAS NOT** submitted a Form W-4 for 2020 or later, figure the Adjusted Annual Wage Amount as follows:

1j Enter the number of allowances claimed on the employee's most recent Form W-4 . . . . . 1j ______

1k Multiply line 1j by $4,300 . . . . . 1k $ ______

1l Subtract line 1k from line 1c. If zero or less, enter -0-. This is the **Adjusted Annual Wage Amount** . . . . . 1l $ ______

Step 2. Figure the Tentative Withholding Amount

based on the employee's Adjusted Annual Wage Amount; filing status (Step 1(c) of the 2020 or later Form W-4) or marital status (line 3 of Form W-4 from 2019 or earlier); and whether the box in Step 2 of 2020 or later Form W-4 is checked.

Note. Don't use the Head of Household table if the Form W-4 is from 2019 or earlier.

2a Enter the employee's **Adjusted Annual Wage Amount** from line 1i or 1l above . . . . . 2a $ ______

2b Find the row in the appropriate **Annual** Percentage Method table in which the amount on line 2a is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row . . . . . 2b $ ______

2c Enter the amount from column C of that row . . . . . 2c $ ______

2d Enter the percentage from column D of that row . . . . . 2d ______ %

2e Subtract line 2b from line 2a . . . . . 2e $ ______

2f Multiply the amount on line 2e by the percentage on line 2d . . . . . 2f $ ______

2g Add lines 2c and 2f . . . . . 2g $ ______

2h Divide the amount on line 2g by the number of pay periods on line 1b. This is the **Tentative Withholding Amount** . . . . . 2h $ ______

Step 3. Account for tax credits

3a If the employee's Form W-4 is from 2020 or later, enter the amount from Step 3 of that form; otherwise enter -0- . . . . . 3a $ ______

3b Divide the amount on line 3a by the number of pay periods on line 1b . . . . . 3b $ ______

3c Subtract line 3b from line 2h. If zero or less, enter -0- . . . . . 3c $ ______

Step 4. Figure the final amount to withhold

4a Enter the additional amount to withhold from the employee's Form W-4 (Step 4(c) of the 2020 or later form or line 6 on earlier forms) . . . . . 4a $ ______

4b Add lines 3c and 4a. **This is the amount to withhold from the employee's wages this pay period** . . . . . 4b $ ______

2021 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)

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—			
A	B	C	D	E
Married Filing Jointly				
$0	$12,200	$0.00	0%	$0
$12,200	$32,100	$0.00	10%	$12,200
$32,100	$93,250	$1,990.00	12%	$32,100
$93,250	$184,950	$9,328.00	22%	$93,250
$184,950	$342,050	$29,502.00	24%	$184,950
$342,050	$431,050	$67,206.00	32%	$342,050
$431,050	$640,500	$95,686.00	35%	$431,050
$640,500		$168,993.50	37%	$640,500
Single or Married Filing Separately				
$0	$3,950	$0.00	0%	$0
$3,950	$13,900	$0.00	10%	$3,950
$13,900	$44,475	$995.00	12%	$13,900
$44,475	$90,325	$4,664.00	22%	$44,475
$90,325	$168,875	$14,751.00	24%	$90,325
$168,875	$213,375	$33,603.00	32%	$168,875
$213,375	$527,550	$47,843.00	35%	$213,375
$527,550		$157,804.25	37%	$527,550
Head of Household				
$0	$10,200	$0.00	0%	$0
$10,200	$24,400	$0.00	10%	$10,200
$24,400	$64,400	$1,420.00	12%	$24,400
$64,400	$96,550	$6,220.00	22%	$64,400
$96,550	$175,100	$13,293.00	24%	$96,550
$175,100	$219,600	$32,145.00	32%	$175,100
$219,600	$533,800	$46,385.00	35%	$219,600
$533,800		$156,355.00	37%	$533,800

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—
At least—	But less than—			
A	B	C	D	E
Married Filing Jointly				
$0	$12,550	$0.00	0%	$0
$12,550	$22,500	$0.00	10%	$12,550
$22,500	$53,075	$995.00	12%	$22,500
$53,075	$98,925	$4,664.00	22%	$53,075
$98,925	$177,475	$14,751.00	24%	$98,925
$177,475	$221,975	$33,603.00	32%	$177,475
$221,975	$326,700	$47,843.00	35%	$221,975
$326,700		$84,496.75	37%	$326,700
Single or Married Filing Separately				
$0	$6,275	$0.00	0%	$0
$6,275	$11,250	$0.00	10%	$6,275
$11,250	$26,538	$497.50	12%	$11,250
$26,538	$49,463	$2,332.00	22%	$26,538
$49,463	$88,738	$7,375.50	24%	$49,463
$88,738	$110,988	$16,801.50	32%	$88,738
$110,988	$268,075	$23,921.50	35%	$110,988
$268,075		$78,902.13	37%	$268,075
Head of Household				
$0	$9,400	$0.00	0%	$0
$9,400	$16,500	$0.00	10%	$9,400
$16,500	$36,500	$710.00	12%	$16,500
$36,500	$52,575	$3,110.00	22%	$36,500
$52,575	$91,850	$6,646.50	24%	$52,575
$91,850	$114,100	$16,072.50	32%	$91,850
$114,100	$271,200	$23,192.50	35%	$114,100
$271,200		$78,177.50	37%	$271,200

2. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use the Wage Bracket method, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

The Wage Bracket Method tables cover only up to approximately $100,000 in annual wages. If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on filing status and pay period), use the Percentage Method tables in section 4.

Worksheet 2. Employer's Withholding Worksheet for Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

Keep for Your Records

Table 4	Monthly	Semimonthly	Biweekly	Weekly	Daily
	12	24	26	52	260

Step 1.	**Adjust the employee's wage amount**			
	1a	Enter the employee's total taxable wages this payroll period	1a	$
	1b	Enter the number of pay periods you have per year (see Table 4)	1b	
	1c	Enter the amount from Step 4(a) of the employee's Form W-4	1c	$
	1d	Divide the amount on line 1c by the number of pay periods on line 1b	1d	$
	1e	Add lines 1a and 1d	1e	$
	1f	Enter the amount from Step 4(b) of the employee's Form W-4	1f	$
	1g	Divide the amount on line 1f by the number of pay periods on line 1b	1g	$
	1h	Subtract line 1g from line 1e. If zero or less, enter -0-. This is the **Adjusted Wage Amount**	1h	$
Step 2.	**Figure the Tentative Withholding Amount**			
	2a	Use the amount on line 1h to look up the tentative amount to withhold in the appropriate Wage Bracket Table in this section for your pay frequency, given the employee's filing status and whether the employee has checked the box in Step 2 of Form W-4. This is the **Tentative Withholding Amount**	2a	$
Step 3.	**Account for tax credits**			
	3a	Enter the amount from Step 3 of the employee's Form W-4	3a	$
	3b	Divide the amount on line 3a by the number of pay periods on line 1b	3b	$
	3c	Subtract line 3b from line 2a. If zero or less, enter -0-	3c	$
Step 4.	**Figure the final amount to withhold**			
	4a	Enter the additional amount to withhold from Step 4(c) of the employee's Form W-4	4a	$
	4b	Add lines 3c and 4a. **This is the amount to withhold from the employee's wages this pay period**	4b	$

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

WEEKLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$0	**$125**	$0	$0	$0	$0	$0	$0
$125	**$135**	$0	$0	$0	$0	$0	$1
$135	**$145**	$0	$0	$0	$0	$0	$2
$145	**$155**	$0	$0	$0	$0	$0	$3
$155	**$165**	$0	$0	$0	$0	$0	$4
$165	**$175**	$0	$0	$0	$0	$0	$5
$175	**$185**	$0	$0	$0	$0	$0	$6
$185	**$195**	$0	$0	$0	$1	$0	$7
$195	**$205**	$0	$0	$0	$2	$0	$8
$205	**$215**	$0	$0	$0	$3	$0	$9
$215	**$225**	$0	$0	$0	$4	$0	$10
$225	**$235**	$0	$0	$0	$5	$0	$11
$235	**$245**	$0	$0	$0	$6	$0	$12
$245	**$255**	$0	$1	$0	$7	$1	$14
$255	**$265**	$0	$2	$0	$8	$2	$15
$265	**$275**	$0	$3	$0	$9	$3	$16
$275	**$285**	$0	$4	$0	$10	$4	$17
$285	**$295**	$0	$5	$0	$11	$5	$18
$295	**$305**	$0	$6	$0	$12	$6	$20
$305	**$315**	$0	$7	$0	$13	$7	$21
$315	**$325**	$0	$8	$0	$14	$8	$22
$325	**$335**	$0	$9	$0	$15	$9	$23
$335	**$345**	$0	$10	$0	$16	$10	$24
$345	**$355**	$0	$11	$0	$18	$11	$26
$355	**$365**	$0	$12	$0	$19	$12	$27
$365	**$375**	$0	$13	$1	$20	$13	$28
$375	**$385**	$0	$14	$2	$21	$14	$29
$385	**$395**	$0	$15	$3	$22	$15	$30
$395	**$405**	$0	$16	$4	$24	$16	$32
$405	**$415**	$0	$17	$5	$25	$17	$33
$415	**$425**	$0	$18	$6	$26	$18	$34
$425	**$435**	$0	$19	$7	$27	$19	$35
$435	**$445**	$0	$20	$8	$28	$20	$36
$445	**$455**	$0	$21	$9	$30	$21	$38
$455	**$465**	$0	$22	$10	$31	$22	$39
$465	**$475**	$0	$24	$11	$32	$24	$40
$475	**$485**	$0	$25	$12	$33	$25	$41
$485	**$495**	$1	$26	$13	$34	$26	$42
$495	**$505**	$2	$27	$14	$36	$27	$44
$505	**$515**	$3	$28	$15	$37	$28	$45
$515	**$525**	$4	$30	$16	$38	$30	$47
$525	**$535**	$5	$31	$17	$39	$31	$49
$535	**$545**	$6	$32	$18	$40	$32	$51
$545	**$555**	$7	$33	$19	$42	$33	$54
$555	**$565**	$8	$34	$20	$43	$34	$56
$565	**$575**	$9	$36	$21	$44	$36	$58
$575	**$585**	$10	$37	$22	$45	$37	$60
$585	**$595**	$11	$38	$23	$46	$38	$62
$595	**$605**	$12	$39	$24	$48	$39	$65
$605	**$615**	$13	$40	$25	$49	$40	$67
$615	**$625**	$14	$42	$26	$50	$42	$69
$625	**$635**	$15	$43	$27	$51	$43	$71
$635	**$645**	$16	$44	$28	$52	$44	$73
$645	**$655**	$17	$45	$29	$54	$45	$76
$655	**$665**	$18	$46	$30	$55	$46	$78
$665	**$675**	$19	$48	$32	$56	$48	$80
$675	**$685**	$20	$49	$33	$57	$49	$82
$685	**$695**	$21	$50	$34	$58	$50	$84
$695	**$705**	$22	$51	$35	$60	$51	$87
$705	**$715**	$23	$52	$36	$62	$52	$89
$715	**$725**	$24	$54	$38	$64	$54	$91
$725	**$735**	$25	$55	$39	$66	$55	$93
$735	**$745**	$26	$56	$40	$68	$56	$95
$745	**$755**	$27	$57	$41	$70	$57	$98
$755	**$765**	$28	$58	$42	$73	$58	$100

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

WEEKLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$765	**$775**	$29	$60	$44	$75	$60	$102
$775	**$785**	$30	$61	$45	$77	$61	$104
$785	**$795**	$31	$62	$46	$79	$62	$106
$795	**$805**	$32	$63	$47	$81	$63	$109
$805	**$815**	$33	$64	$48	$84	$64	$111
$815	**$825**	$34	$66	$50	$86	$66	$113
$825	**$835**	$35	$67	$51	$88	$67	$115
$835	**$845**	$36	$68	$52	$90	$68	$117
$845	**$855**	$37	$69	$53	$92	$69	$120
$855	**$865**	$38	$70	$54	$95	$70	$122
$865	**$875**	$39	$72	$56	$97	$72	$124
$875	**$885**	$40	$73	$57	$99	$73	$126
$885	**$895**	$41	$74	$58	$101	$74	$128
$895	**$905**	$42	$75	$59	$103	$75	$131
$905	**$915**	$44	$76	$60	$106	$76	$133
$915	**$925**	$45	$78	$62	$108	$78	$135
$925	**$935**	$46	$79	$63	$110	$79	$137
$935	**$945**	$47	$80	$64	$112	$80	$139
$945	**$955**	$48	$81	$65	$114	$81	$142
$955	**$965**	$50	$82	$66	$117	$82	$144
$965	**$975**	$51	$84	$68	$119	$84	$146
$975	**$985**	$52	$85	$69	$121	$85	$149
$985	**$995**	$53	$86	$70	$123	$86	$151
$995	**$1,005**	$54	$87	$71	$125	$87	$154
$1,005	**$1,015**	$56	$88	$72	$128	$88	$156
$1,015	**$1,025**	$57	$90	$74	$130	$90	$158
$1,025	**$1,035**	$58	$92	$75	$132	$92	$161
$1,035	**$1,045**	$59	$94	$76	$135	$94	$163
$1,045	**$1,055**	$60	$96	$77	$137	$96	$166
$1,055	**$1,065**	$62	$98	$78	$140	$98	$168
$1,065	**$1,075**	$63	$101	$80	$142	$101	$170
$1,075	**$1,085**	$64	$103	$81	$144	$103	$173
$1,085	**$1,095**	$65	$105	$82	$147	$105	$175
$1,095	**$1,105**	$66	$107	$83	$149	$107	$178
$1,105	**$1,115**	$68	$109	$84	$152	$109	$180
$1,115	**$1,125**	$69	$112	$86	$154	$112	$182
$1,125	**$1,135**	$70	$114	$87	$156	$114	$185
$1,135	**$1,145**	$71	$116	$88	$159	$116	$187
$1,145	**$1,155**	$72	$118	$89	$161	$118	$190
$1,155	**$1,165**	$74	$120	$90	$164	$120	$192
$1,165	**$1,175**	$75	$123	$92	$166	$123	$194
$1,175	**$1,185**	$76	$125	$93	$168	$125	$197
$1,185	**$1,195**	$77	$127	$94	$171	$127	$199
$1,195	**$1,205**	$78	$129	$95	$173	$129	$202
$1,205	**$1,215**	$80	$131	$96	$176	$131	$204
$1,215	**$1,225**	$81	$134	$98	$178	$134	$206
$1,225	**$1,235**	$82	$136	$99	$180	$136	$209
$1,235	**$1,245**	$83	$138	$100	$183	$138	$211
$1,245	**$1,255**	$84	$140	$101	$185	$140	$214
$1,255	**$1,265**	$86	$142	$102	$188	$142	$216
$1,265	**$1,275**	$87	$145	$104	$190	$145	$218
$1,275	**$1,285**	$88	$147	$105	$192	$147	$221
$1,285	**$1,295**	$89	$149	$106	$195	$149	$223
$1,295	**$1,305**	$90	$151	$107	$197	$151	$226
$1,305	**$1,315**	$92	$153	$108	$200	$153	$228
$1,315	**$1,325**	$93	$156	$110	$202	$156	$230
$1,325	**$1,335**	$94	$158	$111	$204	$158	$233
$1,335	**$1,345**	$95	$160	$112	$207	$160	$235
$1,345	**$1,355**	$96	$162	$113	$209	$162	$238
$1,355	**$1,365**	$98	$164	$114	$212	$164	$240
$1,365	**$1,375**	$99	$167	$116	$214	$167	$242
$1,375	**$1,385**	$100	$169	$117	$216	$169	$245
$1,385	**$1,395**	$101	$171	$118	$219	$171	$247
$1,395	**$1,405**	$102	$173	$119	$221	$173	$250
$1,405	**$1,415**	$104	$175	$121	$224	$175	$252

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$1,415	**$1,425**	$105	$178	$123	$226	$178	$254
$1,425	**$1,435**	$106	$180	$125	$228	$180	$257
$1,435	**$1,445**	$107	$182	$128	$231	$182	$259
$1,445	**$1,455**	$108	$184	$130	$233	$184	$262
$1,455	**$1,465**	$110	$186	$132	$236	$186	$264
$1,465	**$1,475**	$111	$189	$134	$238	$189	$266
$1,475	**$1,485**	$112	$191	$136	$240	$191	$269
$1,485	**$1,495**	$113	$193	$139	$243	$193	$271
$1,495	**$1,505**	$114	$195	$141	$245	$195	$274
$1,505	**$1,515**	$116	$197	$143	$248	$197	$276
$1,515	**$1,525**	$117	$200	$145	$250	$200	$278
$1,525	**$1,535**	$118	$202	$147	$252	$202	$281
$1,535	**$1,545**	$119	$204	$150	$255	$204	$283
$1,545	**$1,555**	$120	$206	$152	$257	$206	$286
$1,555	**$1,565**	$122	$208	$154	$260	$208	$288
$1,565	**$1,575**	$123	$211	$156	$262	$211	$290
$1,575	**$1,585**	$124	$213	$158	$264	$213	$293
$1,585	**$1,595**	$125	$215	$161	$267	$215	$295
$1,595	**$1,605**	$126	$217	$163	$269	$217	$298
$1,605	**$1,615**	$128	$219	$165	$272	$219	$300
$1,615	**$1,625**	$129	$222	$167	$274	$222	$302
$1,625	**$1,635**	$130	$224	$169	$276	$224	$305
$1,635	**$1,645**	$131	$226	$172	$279	$226	$307
$1,645	**$1,655**	$132	$228	$174	$281	$228	$310
$1,655	**$1,665**	$134	$230	$176	$284	$230	$312
$1,665	**$1,675**	$135	$233	$178	$286	$233	$314
$1,675	**$1,685**	$136	$235	$180	$288	$235	$317
$1,685	**$1,695**	$137	$237	$183	$291	$237	$319
$1,695	**$1,705**	$138	$239	$185	$293	$239	$322
$1,705	**$1,715**	$140	$241	$187	$296	$241	$324
$1,715	**$1,725**	$141	$244	$189	$298	$244	$327
$1,725	**$1,735**	$142	$246	$191	$300	$246	$331
$1,735	**$1,745**	$143	$248	$194	$303	$248	$334
$1,745	**$1,755**	$144	$250	$196	$305	$250	$337
$1,755	**$1,765**	$146	$252	$198	$308	$252	$340
$1,765	**$1,775**	$147	$255	$200	$310	$255	$343
$1,775	**$1,785**	$148	$257	$202	$313	$257	$347
$1,785	**$1,795**	$149	$259	$205	$317	$259	$350
$1,795	**$1,805**	$150	$261	$207	$320	$261	$353
$1,805	**$1,815**	$152	$263	$209	$323	$263	$356
$1,815	**$1,825**	$153	$266	$211	$326	$266	$359
$1,825	**$1,835**	$154	$268	$213	$329	$268	$363
$1,835	**$1,845**	$155	$270	$216	$333	$270	$366
$1,845	**$1,855**	$156	$272	$218	$336	$272	$369
$1,855	**$1,865**	$158	$274	$220	$339	$274	$372
$1,865	**$1,875**	$159	$277	$222	$342	$277	$375
$1,875	**$1,885**	$160	$279	$224	$345	$279	$379
$1,885	**$1,895**	$161	$281	$227	$349	$281	$382
$1,895	**$1,905**	$162	$283	$229	$352	$283	$385
$1,905	**$1,915**	$164	$285	$231	$355	$285	$388
$1,915	**$1,925**	$165	$288	$233	$358	$288	$391

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

BIWEEKLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$0	**$245**	$0	$0	$0	$0	$0	$0
$245	**$255**	$0	$0	$0	$0	$0	$1
$255	**$265**	$0	$0	$0	$0	$0	$2
$265	**$275**	$0	$0	$0	$0	$0	$3
$275	**$285**	$0	$0	$0	$0	$0	$4
$285	**$295**	$0	$0	$0	$0	$0	$5
$295	**$305**	$0	$0	$0	$0	$0	$6
$305	**$315**	$0	$0	$0	$0	$0	$7
$315	**$325**	$0	$0	$0	$0	$0	$8
$325	**$335**	$0	$0	$0	$0	$0	$9
$335	**$345**	$0	$0	$0	$0	$0	$10
$345	**$355**	$0	$0	$0	$0	$0	$11
$355	**$365**	$0	$0	$0	$0	$0	$12
$365	**$375**	$0	$0	$0	$1	$0	$13
$375	**$385**	$0	$0	$0	$2	$0	$14
$385	**$395**	$0	$0	$0	$3	$0	$15
$395	**$405**	$0	$0	$0	$4	$0	$16
$405	**$415**	$0	$0	$0	$5	$0	$17
$415	**$425**	$0	$0	$0	$6	$0	$18
$425	**$435**	$0	$0	$0	$7	$0	$19
$435	**$450**	$0	$0	$0	$8	$0	$20
$450	**$465**	$0	$0	$0	$10	$0	$22
$465	**$480**	$0	$0	$0	$11	$0	$24
$480	**$495**	$0	$0	$0	$13	$0	$26
$495	**$510**	$0	$2	$0	$14	$2	$28
$510	**$525**	$0	$3	$0	$16	$3	$29
$525	**$540**	$0	$5	$0	$17	$5	$31
$540	**$555**	$0	$6	$0	$19	$6	$33
$555	**$570**	$0	$8	$0	$20	$8	$35
$570	**$585**	$0	$9	$0	$22	$9	$37
$585	**$600**	$0	$11	$0	$23	$11	$38
$600	**$615**	$0	$12	$0	$25	$12	$40
$615	**$630**	$0	$14	$0	$26	$14	$42
$630	**$645**	$0	$15	$0	$28	$15	$44
$645	**$660**	$0	$17	$0	$29	$17	$46
$660	**$675**	$0	$18	$0	$31	$18	$47
$675	**$690**	$0	$20	$0	$33	$20	$49
$690	**$705**	$0	$21	$0	$35	$21	$51
$705	**$720**	$0	$23	$0	$37	$23	$53
$720	**$735**	$0	$24	$0	$38	$24	$55
$735	**$750**	$0	$26	$2	$40	$26	$56
$750	**$765**	$0	$27	$3	$42	$27	$58
$765	**$780**	$0	$29	$5	$44	$29	$60
$780	**$795**	$0	$30	$6	$46	$30	$62
$795	**$810**	$0	$32	$8	$47	$32	$64
$810	**$825**	$0	$33	$9	$49	$33	$65
$825	**$840**	$0	$35	$11	$51	$35	$67
$840	**$855**	$0	$36	$12	$53	$36	$69
$855	**$870**	$0	$38	$14	$55	$38	$71
$870	**$885**	$0	$40	$15	$56	$40	$73
$885	**$900**	$0	$42	$17	$58	$42	$74
$900	**$915**	$0	$43	$18	$60	$43	$76
$915	**$930**	$0	$45	$20	$62	$45	$78
$930	**$945**	$0	$47	$21	$64	$47	$80
$945	**$960**	$0	$49	$23	$65	$49	$82
$960	**$975**	$0	$51	$24	$67	$51	$83
$975	**$990**	$2	$52	$26	$69	$52	$85
$990	**$1,005**	$3	$54	$27	$71	$54	$87
$1,005	**$1,020**	$5	$56	$29	$73	$56	$89
$1,020	**$1,040**	$6	$58	$31	$75	$58	$92
$1,040	**$1,060**	$8	$60	$33	$77	$60	$96
$1,060	**$1,080**	$10	$63	$35	$80	$63	$101
$1,080	**$1,100**	$12	$65	$37	$82	$65	$105
$1,100	**$1,120**	$14	$68	$39	$84	$68	$109
$1,120	**$1,140**	$16	$70	$41	$87	$70	$114

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

BIWEEKLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		**Married Filing Jointly**		**Head of Household**		**Single or Married Filing Separately**	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$1,140	**$1,160**	$18	$72	$43	$89	$72	$118
$1,160	**$1,180**	$20	$75	$45	$92	$75	$123
$1,180	**$1,200**	$22	$77	$47	$94	$77	$127
$1,200	**$1,220**	$24	$80	$49	$96	$80	$131
$1,220	**$1,240**	$26	$82	$51	$99	$82	$136
$1,240	**$1,260**	$28	$84	$53	$101	$84	$140
$1,260	**$1,280**	$30	$87	$55	$104	$87	$145
$1,280	**$1,300**	$32	$89	$57	$106	$89	$149
$1,300	**$1,320**	$34	$92	$60	$108	$92	$153
$1,320	**$1,340**	$36	$94	$62	$111	$94	$158
$1,340	**$1,360**	$38	$96	$64	$113	$96	$162
$1,360	**$1,380**	$40	$99	$67	$116	$99	$167
$1,380	**$1,400**	$42	$101	$69	$118	$101	$171
$1,400	**$1,420**	$44	$104	$72	$121	$104	$175
$1,420	**$1,440**	$46	$106	$74	$125	$106	$180
$1,440	**$1,460**	$48	$108	$76	$130	$108	$184
$1,460	**$1,480**	$50	$111	$79	$134	$111	$189
$1,480	**$1,500**	$52	$113	$81	$139	$113	$193
$1,500	**$1,520**	$54	$116	$84	$143	$116	$197
$1,520	**$1,540**	$56	$118	$86	$147	$118	$202
$1,540	**$1,560**	$58	$120	$88	$152	$120	$206
$1,560	**$1,580**	$60	$123	$91	$156	$123	$211
$1,580	**$1,600**	$62	$125	$93	$161	$125	$215
$1,600	**$1,620**	$64	$128	$96	$165	$128	$219
$1,620	**$1,640**	$66	$130	$98	$169	$130	$224
$1,640	**$1,660**	$68	$132	$100	$174	$132	$228
$1,660	**$1,680**	$70	$135	$103	$178	$135	$233
$1,680	**$1,700**	$72	$137	$105	$183	$137	$237
$1,700	**$1,720**	$74	$140	$108	$187	$140	$241
$1,720	**$1,740**	$76	$142	$110	$191	$142	$246
$1,740	**$1,760**	$79	$144	$112	$196	$144	$250
$1,760	**$1,780**	$81	$147	$115	$200	$147	$255
$1,780	**$1,800**	$84	$149	$117	$205	$149	$259
$1,800	**$1,820**	$86	$152	$120	$209	$152	$263
$1,820	**$1,840**	$88	$154	$122	$213	$154	$268
$1,840	**$1,860**	$91	$156	$124	$218	$156	$272
$1,860	**$1,880**	$93	$159	$127	$222	$159	$277
$1,880	**$1,900**	$96	$161	$129	$227	$161	$281
$1,900	**$1,925**	$98	$164	$132	$232	$164	$286
$1,925	**$1,950**	$101	$167	$135	$237	$167	$292
$1,950	**$1,975**	$104	$170	$138	$243	$170	$298
$1,975	**$2,000**	$107	$173	$141	$248	$173	$304
$2,000	**$2,025**	$110	$176	$144	$254	$176	$310
$2,025	**$2,050**	$113	$179	$147	$259	$179	$316
$2,050	**$2,075**	$116	$184	$150	$265	$184	$322
$2,075	**$2,100**	$119	$190	$153	$271	$190	$328
$2,100	**$2,125**	$122	$195	$156	$277	$195	$334
$2,125	**$2,150**	$125	$201	$159	$283	$201	$340
$2,150	**$2,175**	$128	$206	$162	$289	$206	$346
$2,175	**$2,200**	$131	$212	$165	$295	$212	$352
$2,200	**$2,225**	$134	$217	$168	$301	$217	$358
$2,225	**$2,250**	$137	$223	$171	$307	$223	$364
$2,250	**$2,275**	$140	$228	$174	$313	$228	$370
$2,275	**$2,300**	$143	$234	$177	$319	$234	$376
$2,300	**$2,325**	$146	$239	$180	$325	$239	$382
$2,325	**$2,350**	$149	$245	$183	$331	$245	$388
$2,350	**$2,375**	$152	$250	$186	$337	$250	$394
$2,375	**$2,400**	$155	$256	$189	$343	$256	$400
$2,400	**$2,425**	$158	$261	$192	$349	$261	$406
$2,425	**$2,450**	$161	$267	$195	$355	$267	$412
$2,450	**$2,475**	$164	$272	$198	$361	$272	$418
$2,475	**$2,500**	$167	$278	$201	$367	$278	$424
$2,500	**$2,525**	$170	$283	$204	$373	$283	$430
$2,525	**$2,550**	$173	$289	$207	$379	$289	$436
$2,550	**$2,575**	$176	$294	$210	$385	$294	$442

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

BIWEEKLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$2,575	**$2,600**	$179	$300	$213	$391	$300	$448
$2,600	**$2,625**	$182	$305	$216	$397	$305	$454
$2,625	**$2,650**	$185	$311	$219	$403	$311	$460
$2,650	**$2,675**	$188	$316	$222	$409	$316	$466
$2,675	**$2,700**	$191	$322	$225	$415	$322	$472
$2,700	**$2,725**	$194	$327	$228	$421	$327	$478
$2,725	**$2,750**	$197	$333	$231	$427	$333	$484
$2,750	**$2,775**	$200	$338	$234	$433	$338	$490
$2,775	**$2,800**	$203	$344	$237	$439	$344	$496
$2,800	**$2,825**	$206	$349	$240	$445	$349	$502
$2,825	**$2,850**	$209	$355	$246	$451	$355	$508
$2,850	**$2,875**	$212	$360	$251	$457	$360	$514
$2,875	**$2,900**	$215	$366	$257	$463	$366	$520
$2,900	**$2,925**	$218	$371	$262	$469	$371	$526
$2,925	**$2,950**	$221	$377	$268	$475	$377	$532
$2,950	**$2,975**	$224	$382	$273	$481	$382	$538
$2,975	**$3,000**	$227	$388	$279	$487	$388	$544
$3,000	**$3,025**	$230	$393	$284	$493	$393	$550
$3,025	**$3,050**	$233	$399	$290	$499	$399	$556
$3,050	**$3,075**	$236	$404	$295	$505	$404	$562
$3,075	**$3,100**	$239	$410	$301	$511	$410	$568
$3,100	**$3,125**	$242	$415	$306	$517	$415	$574
$3,125	**$3,150**	$245	$421	$312	$523	$421	$580
$3,150	**$3,175**	$248	$426	$317	$529	$426	$586
$3,175	**$3,200**	$251	$432	$323	$535	$432	$592
$3,200	**$3,225**	$254	$437	$328	$541	$437	$598
$3,225	**$3,250**	$257	$443	$334	$547	$443	$604
$3,250	**$3,275**	$260	$448	$339	$553	$448	$610
$3,275	**$3,300**	$263	$454	$345	$559	$454	$616
$3,300	**$3,325**	$266	$459	$350	$565	$459	$622
$3,325	**$3,350**	$269	$465	$356	$571	$465	$628
$3,350	**$3,375**	$272	$470	$361	$577	$470	$634
$3,375	**$3,400**	$275	$476	$367	$583	$476	$640
$3,400	**$3,425**	$278	$481	$372	$589	$481	$646
$3,425	**$3,450**	$281	$487	$378	$595	$487	$654
$3,450	**$3,475**	$284	$492	$383	$601	$492	$662
$3,475	**$3,500**	$287	$498	$389	$607	$498	$670
$3,500	**$3,525**	$290	$503	$394	$613	$503	$678
$3,525	**$3,550**	$293	$509	$400	$620	$509	$686
$3,550	**$3,575**	$296	$514	$405	$628	$514	$694
$3,575	**$3,600**	$299	$520	$411	$636	$520	$702
$3,600	**$3,625**	$302	$525	$416	$644	$525	$710
$3,625	**$3,650**	$305	$531	$422	$652	$531	$718
$3,650	**$3,675**	$308	$536	$427	$660	$536	$726
$3,675	**$3,700**	$311	$542	$433	$668	$542	$734
$3,700	**$3,725**	$314	$547	$438	$676	$547	$742
$3,725	**$3,750**	$317	$553	$444	$684	$553	$750
$3,750	**$3,775**	$320	$558	$449	$692	$558	$758
$3,775	**$3,800**	$323	$564	$455	$700	$564	$766
$3,800	**$3,825**	$326	$569	$460	$708	$569	$774
$3,825	**$3,850**	$329	$575	$466	$716	$575	$782

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

SEMIMONTHLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$0	**$265**	$0	$0	$0	$0	$0	$0
$265	**$275**	$0	$0	$0	$0	$0	$1
$275	**$285**	$0	$0	$0	$0	$0	$2
$285	**$295**	$0	$0	$0	$0	$0	$3
$295	**$305**	$0	$0	$0	$0	$0	$4
$305	**$315**	$0	$0	$0	$0	$0	$5
$315	**$325**	$0	$0	$0	$0	$0	$6
$325	**$335**	$0	$0	$0	$0	$0	$7
$335	**$345**	$0	$0	$0	$0	$0	$8
$345	**$355**	$0	$0	$0	$0	$0	$9
$355	**$365**	$0	$0	$0	$0	$0	$10
$365	**$375**	$0	$0	$0	$0	$0	$11
$375	**$385**	$0	$0	$0	$0	$0	$12
$385	**$395**	$0	$0	$0	$0	$0	$13
$395	**$405**	$0	$0	$0	$1	$0	$14
$405	**$415**	$0	$0	$0	$2	$0	$15
$415	**$425**	$0	$0	$0	$3	$0	$16
$425	**$435**	$0	$0	$0	$4	$0	$17
$435	**$445**	$0	$0	$0	$5	$0	$18
$445	**$455**	$0	$0	$0	$6	$0	$19
$455	**$465**	$0	$0	$0	$7	$0	$20
$465	**$475**	$0	$0	$0	$8	$0	$21
$475	**$490**	$0	$0	$0	$9	$0	$22
$490	**$505**	$0	$0	$0	$11	$0	$24
$505	**$520**	$0	$0	$0	$12	$0	$26
$520	**$535**	$0	$0	$0	$14	$0	$28
$535	**$550**	$0	$2	$0	$15	$2	$30
$550	**$565**	$0	$3	$0	$17	$3	$31
$565	**$580**	$0	$5	$0	$18	$5	$33
$580	**$595**	$0	$6	$0	$20	$6	$35
$595	**$610**	$0	$8	$0	$21	$8	$37
$610	**$625**	$0	$9	$0	$23	$9	$39
$625	**$640**	$0	$11	$0	$24	$11	$40
$640	**$655**	$0	$12	$0	$26	$12	$42
$655	**$670**	$0	$14	$0	$27	$14	$44
$670	**$685**	$0	$15	$0	$29	$15	$46
$685	**$700**	$0	$17	$0	$30	$17	$48
$700	**$715**	$0	$18	$0	$32	$18	$49
$715	**$730**	$0	$20	$0	$34	$20	$51
$730	**$745**	$0	$21	$0	$36	$21	$53
$745	**$760**	$0	$23	$0	$37	$23	$55
$760	**$775**	$0	$24	$0	$39	$24	$57
$775	**$790**	$0	$26	$0	$41	$26	$58
$790	**$805**	$0	$27	$1	$43	$27	$60
$805	**$820**	$0	$29	$3	$45	$29	$62
$820	**$835**	$0	$30	$4	$46	$30	$64
$835	**$850**	$0	$32	$6	$48	$32	$66
$850	**$865**	$0	$33	$7	$50	$33	$67
$865	**$880**	$0	$35	$9	$52	$35	$69
$880	**$895**	$0	$36	$10	$54	$36	$71
$895	**$910**	$0	$38	$12	$55	$38	$73
$910	**$925**	$0	$39	$13	$57	$39	$75
$925	**$940**	$0	$41	$15	$59	$41	$76
$940	**$955**	$0	$43	$16	$61	$43	$78
$955	**$970**	$0	$44	$18	$63	$44	$80
$970	**$985**	$0	$46	$19	$64	$46	$82
$985	**$1,000**	$0	$48	$21	$66	$48	$84
$1,000	**$1,015**	$0	$50	$22	$68	$50	$85
$1,015	**$1,030**	$0	$52	$24	$70	$52	$87
$1,030	**$1,045**	$0	$53	$25	$72	$53	$89
$1,045	**$1,060**	$1	$55	$27	$73	$55	$91
$1,060	**$1,075**	$2	$57	$28	$75	$57	$93
$1,075	**$1,090**	$4	$59	$30	$77	$59	$94
$1,090	**$1,105**	$5	$61	$31	$79	$61	$96
$1,105	**$1,120**	$7	$62	$33	$81	$62	$99

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

SEMIMONTHLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$1,120	**$1,140**	$8	$65	$35	$83	$65	$103
$1,140	**$1,160**	$10	$67	$37	$85	$67	$107
$1,160	**$1,180**	$12	$69	$39	$87	$69	$111
$1,180	**$1,200**	$14	$72	$41	$90	$72	$116
$1,200	**$1,220**	$16	$74	$43	$92	$74	$120
$1,220	**$1,240**	$18	$77	$45	$95	$77	$125
$1,240	**$1,260**	$20	$79	$47	$97	$79	$129
$1,260	**$1,280**	$22	$81	$49	$99	$81	$133
$1,280	**$1,300**	$24	$84	$51	$102	$84	$138
$1,300	**$1,320**	$26	$86	$53	$104	$86	$142
$1,320	**$1,340**	$28	$89	$55	$107	$89	$147
$1,340	**$1,360**	$30	$91	$57	$109	$91	$151
$1,360	**$1,380**	$32	$93	$59	$111	$93	$155
$1,380	**$1,400**	$34	$96	$61	$114	$96	$160
$1,400	**$1,420**	$36	$98	$63	$116	$98	$164
$1,420	**$1,440**	$38	$101	$66	$119	$101	$169
$1,440	**$1,460**	$40	$103	$68	$121	$103	$173
$1,460	**$1,480**	$42	$105	$71	$123	$105	$177
$1,480	**$1,500**	$44	$108	$73	$126	$108	$182
$1,500	**$1,520**	$46	$110	$75	$128	$110	$186
$1,520	**$1,540**	$48	$113	$78	$132	$113	$191
$1,540	**$1,560**	$50	$115	$80	$136	$115	$195
$1,560	**$1,580**	$52	$117	$83	$140	$117	$199
$1,580	**$1,600**	$54	$120	$85	$145	$120	$204
$1,600	**$1,620**	$56	$122	$87	$149	$122	$208
$1,620	**$1,640**	$58	$125	$90	$154	$125	$213
$1,640	**$1,660**	$60	$127	$92	$158	$127	$217
$1,660	**$1,680**	$62	$129	$95	$162	$129	$221
$1,680	**$1,700**	$64	$132	$97	$167	$132	$226
$1,700	**$1,720**	$66	$134	$99	$171	$134	$230
$1,720	**$1,740**	$68	$137	$102	$176	$137	$235
$1,740	**$1,760**	$70	$139	$104	$180	$139	$239
$1,760	**$1,780**	$72	$141	$107	$184	$141	$243
$1,780	**$1,800**	$74	$144	$109	$189	$144	$248
$1,800	**$1,820**	$76	$146	$111	$193	$146	$252
$1,820	**$1,840**	$78	$149	$114	$198	$149	$257
$1,840	**$1,860**	$80	$151	$116	$202	$151	$261
$1,860	**$1,880**	$82	$153	$119	$206	$153	$265
$1,880	**$1,900**	$85	$156	$121	$211	$156	$270
$1,900	**$1,920**	$87	$158	$123	$215	$158	$274
$1,920	**$1,940**	$90	$161	$126	$220	$161	$279
$1,940	**$1,960**	$92	$163	$128	$224	$163	$283
$1,960	**$1,980**	$94	$165	$131	$228	$165	$287
$1,980	**$2,000**	$97	$168	$133	$233	$168	$292
$2,000	**$2,020**	$99	$170	$135	$237	$170	$296
$2,020	**$2,040**	$102	$173	$138	$242	$173	$301
$2,040	**$2,060**	$104	$175	$140	$246	$175	$305
$2,060	**$2,090**	$107	$178	$143	$252	$178	$311
$2,090	**$2,120**	$111	$182	$147	$258	$182	$318
$2,120	**$2,150**	$114	$185	$150	$265	$185	$325
$2,150	**$2,180**	$118	$189	$154	$271	$189	$332
$2,180	**$2,210**	$121	$192	$158	$278	$192	$339
$2,210	**$2,240**	$125	$197	$161	$285	$197	$347
$2,240	**$2,270**	$129	$204	$165	$292	$204	$354
$2,270	**$2,300**	$132	$211	$168	$300	$211	$361
$2,300	**$2,330**	$136	$217	$172	$307	$217	$368
$2,330	**$2,360**	$139	$224	$176	$314	$224	$375
$2,360	**$2,390**	$143	$230	$179	$321	$230	$383
$2,390	**$2,420**	$147	$237	$183	$328	$237	$390
$2,420	**$2,450**	$150	$244	$186	$336	$244	$397
$2,450	**$2,480**	$154	$250	$190	$343	$250	$404
$2,480	**$2,510**	$157	$257	$194	$350	$257	$411
$2,510	**$2,540**	$161	$263	$197	$357	$263	$419
$2,540	**$2,570**	$165	$270	$201	$364	$270	$426
$2,570	**$2,600**	$168	$277	$204	$372	$277	$433

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

SEMIMONTHLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$2,600	**$2,630**	$172	$283	$208	$379	$283	$440
$2,630	**$2,660**	$175	$290	$212	$386	$290	$447
$2,660	**$2,690**	$179	$296	$215	$393	$296	$455
$2,690	**$2,720**	$183	$303	$219	$400	$303	$462
$2,720	**$2,750**	$186	$310	$222	$408	$310	$469
$2,750	**$2,780**	$190	$316	$226	$415	$316	$476
$2,780	**$2,810**	$193	$323	$230	$422	$323	$483
$2,810	**$2,840**	$197	$329	$233	$429	$329	$491
$2,840	**$2,870**	$201	$336	$237	$436	$336	$498
$2,870	**$2,900**	$204	$343	$240	$444	$343	$505
$2,900	**$2,930**	$208	$349	$244	$451	$349	$512
$2,930	**$2,960**	$211	$356	$248	$458	$356	$519
$2,960	**$2,990**	$215	$362	$251	$465	$362	$527
$2,990	**$3,020**	$219	$369	$255	$472	$369	$534
$3,020	**$3,050**	$222	$376	$258	$480	$376	$541
$3,050	**$3,080**	$226	$382	$264	$487	$382	$548
$3,080	**$3,110**	$229	$389	$271	$494	$389	$555
$3,110	**$3,140**	$233	$395	$278	$501	$395	$563
$3,140	**$3,170**	$237	$402	$284	$508	$402	$570
$3,170	**$3,200**	$240	$409	$291	$516	$409	$577
$3,200	**$3,230**	$244	$415	$297	$523	$415	$584
$3,230	**$3,260**	$247	$422	$304	$530	$422	$591
$3,260	**$3,290**	$251	$428	$311	$537	$428	$599
$3,290	**$3,320**	$255	$435	$317	$544	$435	$606
$3,320	**$3,350**	$258	$442	$324	$552	$442	$613
$3,350	**$3,380**	$262	$448	$330	$559	$448	$620
$3,380	**$3,410**	$265	$455	$337	$566	$455	$627
$3,410	**$3,440**	$269	$461	$344	$573	$461	$635
$3,440	**$3,470**	$273	$468	$350	$580	$468	$642
$3,470	**$3,500**	$276	$475	$357	$588	$475	$649
$3,500	**$3,530**	$280	$481	$363	$595	$481	$656
$3,530	**$3,560**	$283	$488	$370	$602	$488	$663
$3,560	**$3,590**	$287	$494	$377	$609	$494	$671
$3,590	**$3,620**	$291	$501	$383	$616	$501	$678
$3,620	**$3,650**	$294	$508	$390	$624	$508	$685
$3,650	**$3,680**	$298	$514	$396	$631	$514	$692
$3,680	**$3,710**	$301	$521	$403	$638	$521	$699
$3,710	**$3,740**	$305	$527	$410	$645	$527	$709
$3,740	**$3,770**	$309	$534	$416	$652	$534	$718
$3,770	**$3,800**	$312	$541	$423	$660	$541	$728
$3,800	**$3,830**	$316	$547	$429	$667	$547	$738
$3,830	**$3,860**	$319	$554	$436	$675	$554	$747
$3,860	**$3,890**	$323	$560	$443	$685	$560	$757
$3,890	**$3,920**	$327	$567	$449	$695	$567	$766
$3,920	**$3,950**	$330	$574	$456	$704	$574	$776
$3,950	**$3,980**	$334	$580	$462	$714	$580	$786
$3,980	**$4,010**	$337	$587	$469	$723	$587	$795
$4,010	**$4,040**	$341	$593	$476	$733	$593	$805
$4,040	**$4,070**	$345	$600	$482	$743	$600	$814
$4,070	**$4,100**	$348	$607	$489	$752	$607	$824
$4,100	**$4,130**	$352	$613	$495	$762	$613	$834
$4,130	**$4,160**	$355	$620	$502	$771	$620	$843

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

MONTHLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		**Married Filing Jointly**		**Head of Household**		**Single or Married Filing Separately**	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$0	**$525**	$0	$0	$0	$0	$0	$0
$525	**$545**	$0	$0	$0	$0	$0	$1
$545	**$565**	$0	$0	$0	$0	$0	$3
$565	**$585**	$0	$0	$0	$0	$0	$5
$585	**$605**	$0	$0	$0	$0	$0	$7
$605	**$625**	$0	$0	$0	$0	$0	$9
$625	**$645**	$0	$0	$0	$0	$0	$11
$645	**$665**	$0	$0	$0	$0	$0	$13
$665	**$685**	$0	$0	$0	$0	$0	$15
$685	**$705**	$0	$0	$0	$0	$0	$17
$705	**$725**	$0	$0	$0	$0	$0	$19
$725	**$745**	$0	$0	$0	$0	$0	$21
$745	**$765**	$0	$0	$0	$0	$0	$23
$765	**$785**	$0	$0	$0	$0	$0	$25
$785	**$805**	$0	$0	$0	$1	$0	$27
$805	**$825**	$0	$0	$0	$3	$0	$29
$825	**$845**	$0	$0	$0	$5	$0	$31
$845	**$865**	$0	$0	$0	$7	$0	$33
$865	**$885**	$0	$0	$0	$9	$0	$35
$885	**$905**	$0	$0	$0	$11	$0	$37
$905	**$925**	$0	$0	$0	$13	$0	$39
$925	**$945**	$0	$0	$0	$15	$0	$41
$945	**$975**	$0	$0	$0	$18	$0	$44
$975	**$1,005**	$0	$0	$0	$21	$0	$48
$1,005	**$1,035**	$0	$0	$0	$24	$0	$51
$1,035	**$1,065**	$0	$0	$0	$27	$0	$55
$1,065	**$1,095**	$0	$3	$0	$30	$3	$59
$1,095	**$1,125**	$0	$6	$0	$33	$6	$62
$1,125	**$1,155**	$0	$9	$0	$36	$9	$66
$1,155	**$1,185**	$0	$12	$0	$39	$12	$69
$1,185	**$1,215**	$0	$15	$0	$42	$15	$73
$1,215	**$1,245**	$0	$18	$0	$45	$18	$77
$1,245	**$1,275**	$0	$21	$0	$48	$21	$80
$1,275	**$1,305**	$0	$24	$0	$51	$24	$84
$1,305	**$1,335**	$0	$27	$0	$54	$27	$87
$1,335	**$1,365**	$0	$30	$0	$57	$30	$91
$1,365	**$1,395**	$0	$33	$0	$60	$33	$95
$1,395	**$1,425**	$0	$36	$0	$63	$36	$98
$1,425	**$1,455**	$0	$39	$0	$67	$39	$102
$1,455	**$1,485**	$0	$42	$0	$71	$42	$105
$1,485	**$1,515**	$0	$45	$0	$74	$45	$109
$1,515	**$1,545**	$0	$48	$0	$78	$48	$113
$1,545	**$1,575**	$0	$51	$0	$81	$51	$116
$1,575	**$1,605**	$0	$54	$2	$85	$54	$120
$1,605	**$1,635**	$0	$57	$5	$89	$57	$123
$1,635	**$1,665**	$0	$60	$8	$92	$60	$127
$1,665	**$1,695**	$0	$63	$11	$96	$63	$131
$1,695	**$1,725**	$0	$66	$14	$99	$66	$134
$1,725	**$1,755**	$0	$69	$17	$103	$69	$138
$1,755	**$1,785**	$0	$72	$20	$107	$72	$141
$1,785	**$1,815**	$0	$75	$23	$110	$75	$145
$1,815	**$1,845**	$0	$78	$26	$114	$78	$149
$1,845	**$1,875**	$0	$81	$29	$117	$81	$152
$1,875	**$1,905**	$0	$85	$32	$121	$85	$156
$1,905	**$1,935**	$0	$88	$35	$125	$88	$159
$1,935	**$1,965**	$0	$92	$38	$128	$92	$163
$1,965	**$1,995**	$0	$96	$41	$132	$96	$167
$1,995	**$2,025**	$0	$99	$44	$135	$99	$170
$2,025	**$2,055**	$0	$103	$47	$139	$103	$174
$2,055	**$2,085**	$0	$106	$50	$143	$106	$177
$2,085	**$2,115**	$1	$110	$53	$146	$110	$181
$2,115	**$2,145**	$4	$114	$56	$150	$114	$185
$2,145	**$2,175**	$7	$117	$59	$153	$117	$188
$2,175	**$2,205**	$10	$121	$62	$157	$121	$192
$2,205	**$2,235**	$13	$124	$65	$161	$124	$196

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

MONTHLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		**Married Filing Jointly**		**Head of Household**		**Single or Married Filing Separately**	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$2,235	**$2,275**	$16	$129	$69	$165	$129	$204
$2,275	**$2,315**	$20	$133	$73	$170	$133	$213
$2,315	**$2,355**	$24	$138	$77	$174	$138	$222
$2,355	**$2,395**	$28	$143	$81	$179	$143	$230
$2,395	**$2,435**	$32	$148	$85	$184	$148	$239
$2,435	**$2,475**	$36	$153	$89	$189	$153	$248
$2,475	**$2,515**	$40	$157	$93	$194	$157	$257
$2,515	**$2,555**	$44	$162	$97	$198	$162	$266
$2,555	**$2,595**	$48	$167	$101	$203	$167	$274
$2,595	**$2,635**	$52	$172	$105	$208	$172	$283
$2,635	**$2,675**	$56	$177	$109	$213	$177	$292
$2,675	**$2,715**	$60	$181	$113	$218	$181	$301
$2,715	**$2,755**	$64	$186	$117	$222	$186	$310
$2,755	**$2,795**	$68	$191	$121	$227	$191	$318
$2,795	**$2,835**	$72	$196	$126	$232	$196	$327
$2,835	**$2,875**	$76	$201	$131	$237	$201	$336
$2,875	**$2,915**	$80	$205	$136	$242	$205	$345
$2,915	**$2,955**	$84	$210	$141	$246	$210	$354
$2,955	**$2,995**	$88	$215	$145	$251	$215	$362
$2,995	**$3,035**	$92	$220	$150	$256	$220	$371
$3,035	**$3,075**	$96	$225	$155	$262	$225	$380
$3,075	**$3,115**	$100	$229	$160	$271	$229	$389
$3,115	**$3,155**	$104	$234	$165	$280	$234	$398
$3,155	**$3,195**	$108	$239	$169	$289	$239	$406
$3,195	**$3,235**	$112	$244	$174	$297	$244	$415
$3,235	**$3,275**	$116	$249	$179	$306	$249	$424
$3,275	**$3,315**	$120	$253	$184	$315	$253	$433
$3,315	**$3,355**	$124	$258	$189	$324	$258	$442
$3,355	**$3,395**	$128	$263	$193	$333	$263	$450
$3,395	**$3,435**	$132	$268	$198	$341	$268	$459
$3,435	**$3,475**	$136	$273	$203	$350	$273	$468
$3,475	**$3,515**	$140	$277	$208	$359	$277	$477
$3,515	**$3,555**	$144	$282	$213	$368	$282	$486
$3,555	**$3,595**	$148	$287	$217	$377	$287	$494
$3,595	**$3,635**	$152	$292	$222	$385	$292	$503
$3,635	**$3,675**	$156	$297	$227	$394	$297	$512
$3,675	**$3,715**	$160	$301	$232	$403	$301	$521
$3,715	**$3,755**	$164	$306	$237	$412	$306	$530
$3,755	**$3,795**	$169	$311	$241	$421	$311	$538
$3,795	**$3,835**	$174	$316	$246	$429	$316	$547
$3,835	**$3,875**	$178	$321	$251	$438	$321	$556
$3,875	**$3,915**	$183	$325	$256	$447	$325	$565
$3,915	**$3,955**	$188	$330	$261	$456	$330	$574
$3,955	**$3,995**	$193	$335	$265	$465	$335	$582
$3,995	**$4,035**	$198	$340	$270	$473	$340	$591
$4,035	**$4,075**	$202	$345	$275	$482	$345	$600
$4,075	**$4,115**	$207	$349	$280	$491	$349	$609
$4,115	**$4,155**	$212	$354	$285	$500	$354	$618
$4,155	**$4,215**	$218	$360	$291	$511	$360	$630
$4,215	**$4,275**	$225	$367	$298	$524	$367	$644
$4,275	**$4,335**	$232	$375	$305	$537	$375	$659
$4,335	**$4,395**	$240	$382	$312	$550	$382	$673
$4,395	**$4,455**	$247	$389	$319	$564	$389	$687
$4,455	**$4,515**	$254	$402	$327	$579	$402	$702
$4,515	**$4,575**	$261	$416	$334	$593	$416	$716
$4,575	**$4,635**	$268	$429	$341	$608	$429	$731
$4,635	**$4,695**	$276	$442	$348	$622	$442	$745
$4,695	**$4,755**	$283	$455	$355	$636	$455	$759
$4,755	**$4,815**	$290	$468	$363	$651	$468	$774
$4,815	**$4,875**	$297	$482	$370	$665	$482	$788
$4,875	**$4,935**	$304	$495	$377	$680	$495	$803
$4,935	**$4,995**	$312	$508	$384	$694	$508	$817
$4,995	**$5,055**	$319	$521	$391	$708	$521	$831
$5,055	**$5,115**	$326	$534	$399	$723	$534	$846
$5,115	**$5,175**	$333	$548	$406	$737	$548	$860

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

MONTHLY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$5,175	**$5,235**	$340	$561	$413	$752	$561	$875
$5,235	**$5,295**	$348	$574	$420	$766	$574	$889
$5,295	**$5,355**	$355	$587	$427	$780	$587	$903
$5,355	**$5,415**	$362	$600	$435	$795	$600	$918
$5,415	**$5,475**	$369	$614	$442	$809	$614	$932
$5,475	**$5,535**	$376	$627	$449	$824	$627	$947
$5,535	**$5,595**	$384	$640	$456	$838	$640	$961
$5,595	**$5,655**	$391	$653	$463	$852	$653	$975
$5,655	**$5,715**	$398	$666	$471	$867	$666	$990
$5,715	**$5,775**	$405	$680	$478	$881	$680	$1,004
$5,775	**$5,835**	$412	$693	$485	$896	$693	$1,019
$5,835	**$5,895**	$420	$706	$492	$910	$706	$1,033
$5,895	**$5,955**	$427	$719	$499	$924	$719	$1,047
$5,955	**$6,015**	$434	$732	$507	$939	$732	$1,062
$6,015	**$6,075**	$441	$746	$514	$953	$746	$1,076
$6,075	**$6,135**	$448	$759	$523	$968	$759	$1,091
$6,135	**$6,195**	$456	$772	$536	$982	$772	$1,105
$6,195	**$6,255**	$463	$785	$550	$996	$785	$1,119
$6,255	**$6,315**	$470	$798	$563	$1,011	$798	$1,134
$6,315	**$6,375**	$477	$812	$576	$1,025	$812	$1,148
$6,375	**$6,435**	$484	$825	$589	$1,040	$825	$1,163
$6,435	**$6,495**	$492	$838	$602	$1,054	$838	$1,177
$6,495	**$6,555**	$499	$851	$616	$1,068	$851	$1,191
$6,555	**$6,615**	$506	$864	$629	$1,083	$864	$1,206
$6,615	**$6,675**	$513	$878	$642	$1,097	$878	$1,220
$6,675	**$6,735**	$520	$891	$655	$1,112	$891	$1,235
$6,735	**$6,795**	$528	$904	$668	$1,126	$904	$1,249
$6,795	**$6,855**	$535	$917	$682	$1,140	$917	$1,263
$6,855	**$6,915**	$542	$930	$695	$1,155	$930	$1,278
$6,915	**$6,975**	$549	$944	$708	$1,169	$944	$1,292
$6,975	**$7,035**	$556	$957	$721	$1,184	$957	$1,307
$7,035	**$7,095**	$564	$970	$734	$1,198	$970	$1,321
$7,095	**$7,155**	$571	$983	$748	$1,212	$983	$1,335
$7,155	**$7,215**	$578	$996	$761	$1,227	$996	$1,350
$7,215	**$7,275**	$585	$1,010	$774	$1,241	$1,010	$1,364
$7,275	**$7,335**	$592	$1,023	$787	$1,256	$1,023	$1,379
$7,335	**$7,395**	$600	$1,036	$800	$1,270	$1,036	$1,393
$7,395	**$7,455**	$607	$1,049	$814	$1,284	$1,049	$1,410
$7,455	**$7,515**	$614	$1,062	$827	$1,299	$1,062	$1,429
$7,515	**$7,575**	$621	$1,076	$840	$1,313	$1,076	$1,448
$7,575	**$7,635**	$628	$1,089	$853	$1,328	$1,089	$1,467
$7,635	**$7,695**	$636	$1,102	$866	$1,343	$1,102	$1,487
$7,695	**$7,755**	$643	$1,115	$880	$1,362	$1,115	$1,506
$7,755	**$7,815**	$650	$1,128	$893	$1,381	$1,128	$1,525
$7,815	**$7,875**	$657	$1,142	$906	$1,400	$1,142	$1,544
$7,875	**$7,935**	$664	$1,155	$919	$1,420	$1,155	$1,563
$7,935	**$7,995**	$672	$1,168	$932	$1,439	$1,168	$1,583
$7,995	**$8,055**	$679	$1,181	$946	$1,458	$1,181	$1,602
$8,055	**$8,115**	$686	$1,194	$959	$1,477	$1,194	$1,621
$8,115	**$8,175**	$693	$1,208	$972	$1,496	$1,208	$1,640
$8,175	**$8,235**	$700	$1,221	$985	$1,516	$1,221	$1,659
$8,235	**$8,295**	$708	$1,234	$998	$1,535	$1,234	$1,679
$8,295	**$8,355**	$715	$1,249	$1,012	$1,554	$1,249	$1,698

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

DAILY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		**Married Filing Jointly**		**Head of Household**		**Single or Married Filing Separately**	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$0	**$25**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$25	**$30**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.30
$30	**$35**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.80
$35	**$40**	$0.00	$0.00	$0.00	$0.10	$0.00	$1.30
$40	**$45**	$0.00	$0.00	$0.00	$0.60	$0.00	$1.80
$45	**$50**	$0.00	$0.00	$0.00	$1.10	$0.00	$2.40
$50	**$55**	$0.00	$0.40	$0.00	$1.60	$0.40	$3.00
$55	**$60**	$0.00	$0.90	$0.00	$2.10	$0.90	$3.60
$60	**$65**	$0.00	$1.40	$0.00	$2.60	$1.40	$4.20
$65	**$70**	$0.00	$1.90	$0.00	$3.20	$1.90	$4.80
$70	**$75**	$0.00	$2.40	$0.00	$3.80	$2.40	$5.40
$75	**$80**	$0.00	$2.90	$0.50	$4.40	$2.90	$6.00
$80	**$85**	$0.00	$3.40	$1.00	$5.00	$3.40	$6.60
$85	**$90**	$0.00	$3.90	$1.50	$5.60	$3.90	$7.20
$90	**$95**	$0.00	$4.50	$2.00	$6.20	$4.50	$7.80
$95	**$100**	$0.10	$5.10	$2.50	$6.80	$5.10	$8.40
$100	**$105**	$0.60	$5.70	$3.00	$7.40	$5.70	$9.10
$105	**$110**	$1.10	$6.30	$3.50	$8.00	$6.30	$10.20
$110	**$115**	$1.60	$6.90	$4.00	$8.60	$6.90	$11.30
$115	**$120**	$2.10	$7.50	$4.50	$9.20	$7.50	$12.40
$120	**$125**	$2.60	$8.10	$5.00	$9.80	$8.10	$13.50
$125	**$130**	$3.10	$8.70	$5.50	$10.40	$8.70	$14.60
$130	**$135**	$3.60	$9.30	$6.10	$11.00	$9.30	$15.70
$135	**$140**	$4.10	$9.90	$6.70	$11.60	$9.90	$16.80
$140	**$145**	$4.60	$10.50	$7.30	$12.40	$10.50	$17.90
$145	**$150**	$5.10	$11.10	$7.90	$13.50	$11.10	$19.00
$150	**$155**	$5.60	$11.70	$8.50	$14.60	$11.70	$20.10
$155	**$160**	$6.10	$12.30	$9.10	$15.70	$12.30	$21.20
$160	**$165**	$6.60	$12.90	$9.70	$16.80	$12.90	$22.30
$165	**$170**	$7.10	$13.50	$10.30	$17.90	$13.50	$23.40
$170	**$175**	$7.60	$14.10	$10.90	$19.00	$14.10	$24.50
$175	**$180**	$8.20	$14.70	$11.50	$20.10	$14.70	$25.60
$180	**$185**	$8.80	$15.30	$12.10	$21.20	$15.30	$26.70
$185	**$190**	$9.40	$15.90	$12.70	$22.30	$15.90	$27.80
$190	**$195**	$10.00	$16.50	$13.30	$23.40	$16.50	$28.90
$195	**$200**	$10.60	$17.10	$13.90	$24.50	$17.10	$30.10
$200	**$205**	$11.20	$17.70	$14.50	$25.60	$17.70	$31.30
$205	**$210**	$11.80	$18.70	$15.10	$26.80	$18.70	$32.50
$210	**$215**	$12.40	$19.80	$15.70	$28.00	$19.80	$33.70
$215	**$220**	$13.00	$20.90	$16.30	$29.20	$20.90	$34.90
$220	**$225**	$13.60	$22.00	$16.90	$30.40	$22.00	$36.10
$225	**$230**	$14.20	$23.10	$17.50	$31.60	$23.10	$37.30
$230	**$235**	$14.80	$24.20	$18.10	$32.80	$24.20	$38.50
$235	**$240**	$15.40	$25.30	$18.70	$34.00	$25.30	$39.70
$240	**$245**	$16.00	$26.40	$19.30	$35.20	$26.40	$40.90
$245	**$250**	$16.60	$27.50	$19.90	$36.40	$27.50	$42.10
$250	**$255**	$17.20	$28.60	$20.50	$37.60	$28.60	$43.30
$255	**$260**	$17.80	$29.70	$21.10	$38.80	$29.70	$44.50
$260	**$265**	$18.40	$30.80	$21.70	$40.00	$30.80	$45.70
$265	**$270**	$19.00	$31.90	$22.30	$41.20	$31.90	$46.90
$270	**$275**	$19.60	$33.00	$22.90	$42.40	$33.00	$48.10
$275	**$280**	$20.20	$34.10	$23.50	$43.60	$34.10	$49.30
$280	**$285**	$20.80	$35.20	$24.30	$44.80	$35.20	$50.50
$285	**$290**	$21.40	$36.30	$25.40	$46.00	$36.30	$51.70
$290	**$295**	$22.00	$37.40	$26.50	$47.20	$37.40	$52.90
$295	**$300**	$22.60	$38.50	$27.60	$48.40	$38.50	$54.10
$300	**$305**	$23.20	$39.60	$28.70	$49.60	$39.60	$55.30
$305	**$310**	$23.80	$40.70	$29.80	$50.80	$40.70	$56.50
$310	**$315**	$24.40	$41.80	$30.90	$52.00	$41.80	$57.70
$315	**$320**	$25.00	$42.90	$32.00	$53.20	$42.90	$58.90
$320	**$325**	$25.60	$44.00	$33.10	$54.40	$44.00	$60.10
$325	**$330**	$26.20	$45.10	$34.20	$55.60	$45.10	$61.30
$330	**$335**	$26.80	$46.20	$35.30	$56.80	$46.20	$62.50
$335	**$340**	$27.40	$47.30	$36.40	$58.00	$47.30	$63.70
$340	**$345**	$28.00	$48.40	$37.50	$59.20	$48.40	$65.00

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later

DAILY Payroll Period

If the **Adjusted Wage Amount** (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
$345	**$350**	$28.60	$49.50	$38.60	$60.40	$49.50	$66.60
$350	**$355**	$29.20	$50.60	$39.70	$61.60	$50.60	$68.20
$355	**$360**	$29.80	$51.70	$40.80	$63.20	$51.70	$69.80
$360	**$365**	$30.40	$52.80	$41.90	$64.80	$52.80	$71.40
$365	**$370**	$31.00	$53.90	$43.00	$66.40	$53.90	$73.00
$370	**$375**	$31.60	$55.00	$44.10	$68.00	$55.00	$74.60
$375	**$380**	$32.20	$56.10	$45.20	$69.60	$56.10	$76.20
$380	**$385**	$32.80	$57.20	$46.30	$71.20	$57.20	$77.80
$385	**$390**	$33.40	$58.40	$47.40	$72.80	$58.40	$79.40

3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

If you compute payroll manually and your employee **has not** submitted a Form W-4 for 2020 or later, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

The Wage Bracket Method tables cover only up to approximately $100,000 in annual wages and up to 10 allowances. If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on marital status and pay period) or the employee claimed more than 10 allowances, use the Percentage Method tables in section 5.

Worksheet 3. Employer's Withholding Worksheet for Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Keep for Your Records

Step 1.	**Figure the tentative withholding amount**			
	1a	Enter the employee's total taxable wages this payroll period	1a	$
	1b	Use the amount on line 1a to look up the tentative amount to withhold in the appropriate Wage Bracket Table in this section for your pay frequency, given the employee's marital status (line 3 of Form W-4) and number of allowances claimed. This is the **Tentative Withholding Amount**	1b	$
Step 2.	**Figure the final amount to withhold**			
	2a	Enter the additional amount to withhold from line 6 of the employee's Form W-4	2a	$
	2b	Add lines 1b and 2a. **This is the amount to withhold from the employee's wages this pay period**	2b	$

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$0	**$235**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$235	**$245**	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$245	**$255**	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$255	**$265**	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$265	**$275**	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$275	**$285**	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$285	**$295**	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$295	**$305**	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$305	**$315**	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$315	**$325**	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$325	**$335**	$10	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
$335	**$345**	$11	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0
$345	**$355**	$12	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
$355	**$365**	$13	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0
$365	**$375**	$14	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0
$375	**$385**	$15	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0
$385	**$395**	$16	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0
$395	**$405**	$17	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0
$405	**$415**	$18	$9	$1	$0	$0	$0	$0	$0	$0	$0	$0
$415	**$425**	$19	$10	$2	$0	$0	$0	$0	$0	$0	$0	$0
$425	**$435**	$20	$11	$3	$0	$0	$0	$0	$0	$0	$0	$0
$435	**$445**	$21	$12	$4	$0	$0	$0	$0	$0	$0	$0	$0
$445	**$455**	$22	$13	$5	$0	$0	$0	$0	$0	$0	$0	$0
$455	**$465**	$23	$14	$6	$0	$0	$0	$0	$0	$0	$0	$0
$465	**$475**	$24	$15	$7	$0	$0	$0	$0	$0	$0	$0	$0
$475	**$485**	$25	$16	$8	$0	$0	$0	$0	$0	$0	$0	$0
$485	**$495**	$26	$17	$9	$1	$0	$0	$0	$0	$0	$0	$0
$495	**$505**	$27	$18	$10	$2	$0	$0	$0	$0	$0	$0	$0
$505	**$515**	$28	$19	$11	$3	$0	$0	$0	$0	$0	$0	$0
$515	**$525**	$29	$20	$12	$4	$0	$0	$0	$0	$0	$0	$0
$525	**$535**	$30	$21	$13	$5	$0	$0	$0	$0	$0	$0	$0
$535	**$545**	$31	$22	$14	$6	$0	$0	$0	$0	$0	$0	$0
$545	**$555**	$32	$23	$15	$7	$0	$0	$0	$0	$0	$0	$0
$555	**$565**	$33	$24	$16	$8	$0	$0	$0	$0	$0	$0	$0
$565	**$575**	$34	$25	$17	$9	$0	$0	$0	$0	$0	$0	$0
$575	**$585**	$35	$26	$18	$10	$1	$0	$0	$0	$0	$0	$0
$585	**$595**	$36	$27	$19	$11	$2	$0	$0	$0	$0	$0	$0
$595	**$605**	$37	$28	$20	$12	$3	$0	$0	$0	$0	$0	$0
$605	**$615**	$38	$29	$21	$13	$4	$0	$0	$0	$0	$0	$0
$615	**$625**	$39	$30	$22	$14	$5	$0	$0	$0	$0	$0	$0
$625	**$640**	$40	$32	$23	$15	$7	$0	$0	$0	$0	$0	$0
$640	**$655**	$42	$33	$25	$16	$8	$0	$0	$0	$0	$0	$0
$655	**$670**	$44	$35	$26	$18	$10	$1	$0	$0	$0	$0	$0
$670	**$685**	$45	$36	$28	$19	$11	$3	$0	$0	$0	$0	$0
$685	**$700**	$47	$38	$29	$21	$13	$4	$0	$0	$0	$0	$0
$700	**$715**	$49	$39	$31	$22	$14	$6	$0	$0	$0	$0	$0
$715	**$730**	$51	$41	$32	$24	$16	$7	$0	$0	$0	$0	$0
$730	**$745**	$53	$43	$34	$25	$17	$9	$1	$0	$0	$0	$0
$745	**$760**	$54	$45	$35	$27	$19	$10	$2	$0	$0	$0	$0
$760	**$775**	$56	$46	$37	$28	$20	$12	$4	$0	$0	$0	$0
$775	**$790**	$58	$48	$38	$30	$22	$13	$5	$0	$0	$0	$0

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$790	**$805**	$60	$50	$40	$31	$23	$15	$7	$0	$0	$0	$0
$805	**$820**	$62	$52	$42	$33	$25	$16	$8	$0	$0	$0	$0
$820	**$835**	$63	$54	$44	$34	$26	$18	$10	$1	$0	$0	$0
$835	**$850**	$65	$55	$45	$36	$28	$19	$11	$3	$0	$0	$0
$850	**$865**	$67	$57	$47	$37	$29	$21	$13	$4	$0	$0	$0
$865	**$880**	$69	$59	$49	$39	$31	$22	$14	$6	$0	$0	$0
$880	**$895**	$71	$61	$51	$41	$32	$24	$16	$7	$0	$0	$0
$895	**$910**	$72	$63	$53	$43	$34	$25	$17	$9	$1	$0	$0
$910	**$925**	$74	$64	$54	$45	$35	$27	$19	$10	$2	$0	$0
$925	**$940**	$76	$66	$56	$46	$37	$28	$20	$12	$4	$0	$0
$940	**$955**	$78	$68	$58	$48	$38	$30	$22	$13	$5	$0	$0
$955	**$970**	$80	$70	$60	$50	$40	$31	$23	$15	$7	$0	$0
$970	**$985**	$81	$72	$62	$52	$42	$33	$25	$16	$8	$0	$0
$985	**$1,000**	$83	$73	$63	$54	$44	$34	$26	$18	$10	$1	$0
$1,000	**$1,015**	$85	$75	$65	$55	$45	$36	$28	$19	$11	$3	$0
$1,015	**$1,030**	$87	$77	$67	$57	$47	$37	$29	$21	$13	$4	$0
$1,030	**$1,045**	$89	$79	$69	$59	$49	$39	$31	$22	$14	$6	$0
$1,045	**$1,060**	$90	$81	$71	$61	$51	$41	$32	$24	$16	$7	$0
$1,060	**$1,075**	$92	$82	$72	$63	$53	$43	$34	$25	$17	$9	$1
$1,075	**$1,090**	$94	$84	$74	$64	$54	$44	$35	$27	$19	$10	$2
$1,090	**$1,105**	$96	$86	$76	$66	$56	$46	$37	$28	$20	$12	$4
$1,105	**$1,120**	$98	$88	$78	$68	$58	$48	$38	$30	$22	$13	$5
$1,120	**$1,135**	$99	$90	$80	$70	$60	$50	$40	$31	$23	$15	$7
$1,135	**$1,150**	$101	$91	$81	$72	$62	$52	$42	$33	$25	$16	$8
$1,150	**$1,165**	$103	$93	$83	$73	$63	$53	$44	$34	$26	$18	$10
$1,165	**$1,180**	$105	$95	$85	$75	$65	$55	$45	$36	$28	$19	$11
$1,180	**$1,195**	$107	$97	$87	$77	$67	$57	$47	$37	$29	$21	$13
$1,195	**$1,210**	$108	$99	$89	$79	$69	$59	$49	$39	$31	$22	$14
$1,210	**$1,225**	$110	$100	$90	$81	$71	$61	$51	$41	$32	$24	$16
$1,225	**$1,240**	$112	$102	$92	$82	$72	$62	$53	$43	$34	$25	$17
$1,240	**$1,255**	$114	$104	$94	$84	$74	$64	$54	$44	$35	$27	$19
$1,255	**$1,270**	$116	$106	$96	$86	$76	$66	$56	$46	$37	$28	$20
$1,270	**$1,285**	$117	$108	$98	$88	$78	$68	$58	$48	$38	$30	$22
$1,285	**$1,300**	$119	$109	$99	$90	$80	$70	$60	$50	$40	$31	$23
$1,300	**$1,315**	$121	$111	$101	$91	$81	$71	$62	$52	$42	$33	$25
$1,315	**$1,330**	$123	$113	$103	$93	$83	$73	$63	$53	$44	$34	$26
$1,330	**$1,345**	$125	$115	$105	$95	$85	$75	$65	$55	$45	$36	$28
$1,345	**$1,360**	$126	$117	$107	$97	$87	$77	$67	$57	$47	$37	$29
$1,360	**$1,375**	$128	$118	$108	$99	$89	$79	$69	$59	$49	$39	$31
$1,375	**$1,390**	$130	$120	$110	$100	$90	$80	$71	$61	$51	$41	$32
$1,390	**$1,405**	$132	$122	$112	$102	$92	$82	$72	$62	$53	$43	$34
$1,405	**$1,420**	$134	$124	$114	$104	$94	$84	$74	$64	$54	$44	$35
$1,420	**$1,435**	$135	$126	$116	$106	$96	$86	$76	$66	$56	$46	$37
$1,435	**$1,450**	$137	$127	$117	$108	$98	$88	$78	$68	$58	$48	$38
$1,450	**$1,465**	$139	$129	$119	$109	$99	$89	$80	$70	$60	$50	$40
$1,465	**$1,480**	$141	$131	$121	$111	$101	$91	$81	$71	$62	$52	$42
$1,480	**$1,495**	$143	$133	$123	$113	$103	$93	$83	$73	$63	$53	$43
$1,495	**$1,510**	$144	$135	$125	$115	$105	$95	$85	$75	$65	$55	$45
$1,510	**$1,525**	$146	$136	$126	$117	$107	$97	$87	$77	$67	$57	$47
$1,525	**$1,540**	$148	$138	$128	$118	$108	$98	$89	$79	$69	$59	$49
$1,540	**$1,555**	$150	$140	$130	$120	$110	$100	$90	$80	$71	$61	$51

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$1,555	**$1,570**	$152	$142	$132	$122	$112	$102	$92	$82	$72	$62	$52
$1,570	**$1,585**	$153	$144	$134	$124	$114	$104	$94	$84	$74	$64	$54
$1,585	**$1,600**	$155	$145	$135	$126	$116	$106	$96	$86	$76	$66	$56
$1,600	**$1,615**	$157	$147	$137	$127	$117	$107	$98	$88	$78	$68	$58
$1,615	**$1,630**	$159	$149	$139	$129	$119	$109	$99	$89	$80	$70	$60
$1,630	**$1,645**	$161	$151	$141	$131	$121	$111	$101	$91	$81	$71	$61
$1,645	**$1,660**	$162	$153	$143	$133	$123	$113	$103	$93	$83	$73	$63
$1,660	**$1,675**	$164	$154	$144	$135	$125	$115	$105	$95	$85	$75	$65
$1,675	**$1,690**	$166	$156	$146	$136	$126	$116	$107	$97	$87	$77	$67
$1,690	**$1,705**	$168	$158	$148	$138	$128	$118	$108	$98	$89	$79	$69
$1,705	**$1,720**	$170	$160	$150	$140	$130	$120	$110	$100	$90	$80	$70
$1,720	**$1,735**	$171	$162	$152	$142	$132	$122	$112	$102	$92	$82	$72
$1,735	**$1,750**	$173	$163	$153	$144	$134	$124	$114	$104	$94	$84	$74
$1,750	**$1,765**	$175	$165	$155	$145	$135	$125	$116	$106	$96	$86	$76
$1,765	**$1,780**	$177	$167	$157	$147	$137	$127	$117	$107	$98	$88	$78
$1,780	**$1,795**	$179	$169	$159	$149	$139	$129	$119	$109	$99	$89	$79
$1,795	**$1,810**	$181	$171	$161	$151	$141	$131	$121	$111	$101	$91	$81
$1,810	**$1,825**	$185	$172	$162	$153	$143	$133	$123	$113	$103	$93	$83
$1,825	**$1,840**	$188	$174	$164	$154	$144	$134	$125	$115	$105	$95	$85
$1,840	**$1,855**	$191	$176	$166	$156	$146	$136	$126	$116	$107	$97	$87
$1,855	**$1,870**	$195	$178	$168	$158	$148	$138	$128	$118	$108	$98	$88
$1,870	**$1,885**	$198	$180	$170	$160	$150	$140	$130	$120	$110	$100	$90
$1,885	**$1,900**	$201	$183	$171	$162	$152	$142	$132	$122	$112	$102	$92
$1,900	**$1,915**	$205	$186	$173	$163	$153	$143	$134	$124	$114	$104	$94
$1,915	**$1,930**	$208	$190	$175	$165	$155	$145	$135	$125	$116	$106	$96

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$0	**$80**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$80	**$90**	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$90	**$100**	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$100	**$110**	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$110	**$120**	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$120	**$130**	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$130	**$140**	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$140	**$150**	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$150	**$160**	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$160	**$170**	$9	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
$170	**$180**	$10	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0
$180	**$190**	$11	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
$190	**$200**	$12	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0
$200	**$210**	$13	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0
$210	**$220**	$14	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0
$220	**$230**	$15	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0
$230	**$240**	$16	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0
$240	**$250**	$17	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0
$250	**$260**	$18	$10	$1	$0	$0	$0	$0	$0	$0	$0	$0
$260	**$270**	$19	$11	$2	$0	$0	$0	$0	$0	$0	$0	$0
$270	**$285**	$20	$12	$4	$0	$0	$0	$0	$0	$0	$0	$0
$285	**$300**	$22	$13	$5	$0	$0	$0	$0	$0	$0	$0	$0
$300	**$315**	$24	$15	$7	$0	$0	$0	$0	$0	$0	$0	$0
$315	**$330**	$26	$16	$8	$0	$0	$0	$0	$0	$0	$0	$0
$330	**$345**	$28	$18	$10	$1	$0	$0	$0	$0	$0	$0	$0
$345	**$360**	$29	$19	$11	$3	$0	$0	$0	$0	$0	$0	$0
$360	**$375**	$31	$21	$13	$4	$0	$0	$0	$0	$0	$0	$0
$375	**$390**	$33	$23	$14	$6	$0	$0	$0	$0	$0	$0	$0
$390	**$405**	$35	$25	$16	$7	$0	$0	$0	$0	$0	$0	$0
$405	**$420**	$37	$27	$17	$9	$1	$0	$0	$0	$0	$0	$0
$420	**$435**	$38	$28	$19	$10	$2	$0	$0	$0	$0	$0	$0
$435	**$450**	$40	$30	$20	$12	$4	$0	$0	$0	$0	$0	$0
$450	**$465**	$42	$32	$22	$13	$5	$0	$0	$0	$0	$0	$0
$465	**$480**	$44	$34	$24	$15	$7	$0	$0	$0	$0	$0	$0
$480	**$495**	$46	$36	$26	$16	$8	$0	$0	$0	$0	$0	$0
$495	**$510**	$47	$37	$28	$18	$10	$1	$0	$0	$0	$0	$0
$510	**$525**	$49	$39	$29	$19	$11	$3	$0	$0	$0	$0	$0
$525	**$540**	$51	$41	$31	$21	$13	$4	$0	$0	$0	$0	$0
$540	**$555**	$53	$43	$33	$23	$14	$6	$0	$0	$0	$0	$0
$555	**$570**	$55	$45	$35	$25	$16	$7	$0	$0	$0	$0	$0
$570	**$585**	$56	$46	$37	$27	$17	$9	$1	$0	$0	$0	$0
$585	**$600**	$58	$48	$38	$28	$19	$10	$2	$0	$0	$0	$0
$600	**$615**	$60	$50	$40	$30	$20	$12	$4	$0	$0	$0	$0
$615	**$630**	$62	$52	$42	$32	$22	$13	$5	$0	$0	$0	$0
$630	**$645**	$64	$54	$44	$34	$24	$15	$7	$0	$0	$0	$0
$645	**$660**	$65	$55	$46	$36	$26	$16	$8	$0	$0	$0	$0
$660	**$675**	$67	$57	$47	$37	$27	$18	$10	$1	$0	$0	$0
$675	**$690**	$69	$59	$49	$39	$29	$19	$11	$3	$0	$0	$0
$690	**$705**	$71	$61	$51	$41	$31	$21	$13	$4	$0	$0	$0
$705	**$720**	$73	$63	$53	$43	$33	$23	$14	$6	$0	$0	$0
$720	**$735**	$74	$64	$55	$45	$35	$25	$16	$7	$0	$0	$0

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$735	**$750**	$76	$66	$56	$46	$36	$27	$17	$9	$1	$0	$0
$750	**$765**	$78	$68	$58	$48	$38	$28	$19	$10	$2	$0	$0
$765	**$780**	$80	$70	$60	$50	$40	$30	$20	$12	$4	$0	$0
$780	**$795**	$82	$72	$62	$52	$42	$32	$22	$13	$5	$0	$0
$795	**$810**	$83	$73	$64	$54	$44	$34	$24	$15	$7	$0	$0
$810	**$825**	$85	$75	$65	$55	$45	$36	$26	$16	$8	$0	$0
$825	**$840**	$87	$77	$67	$57	$47	$37	$27	$18	$10	$1	$0
$840	**$855**	$89	$79	$69	$59	$49	$39	$29	$19	$11	$3	$0
$855	**$870**	$91	$81	$71	$61	$51	$41	$31	$21	$13	$4	$0
$870	**$885**	$95	$82	$73	$63	$53	$43	$33	$23	$14	$6	$0
$885	**$900**	$98	$84	$74	$64	$54	$45	$35	$25	$16	$7	$0
$900	**$915**	$101	$86	$76	$66	$56	$46	$36	$26	$17	$9	$0
$915	**$930**	$104	$88	$78	$68	$58	$48	$38	$28	$19	$10	$2
$930	**$945**	$108	$90	$80	$70	$60	$50	$40	$30	$20	$12	$3
$945	**$960**	$111	$93	$82	$72	$62	$52	$42	$32	$22	$13	$5
$960	**$975**	$114	$96	$83	$73	$63	$54	$44	$34	$24	$15	$6
$975	**$990**	$118	$99	$85	$75	$65	$55	$45	$35	$26	$16	$8
$990	**$1,005**	$121	$103	$87	$77	$67	$57	$47	$37	$27	$18	$9
$1,005	**$1,020**	$124	$106	$89	$79	$69	$59	$49	$39	$29	$19	$11
$1,020	**$1,035**	$128	$109	$91	$81	$71	$61	$51	$41	$31	$21	$12
$1,035	**$1,050**	$131	$113	$94	$82	$72	$63	$53	$43	$33	$23	$14
$1,050	**$1,065**	$134	$116	$98	$84	$74	$64	$54	$44	$35	$25	$15
$1,065	**$1,080**	$137	$119	$101	$86	$76	$66	$56	$46	$36	$26	$17
$1,080	**$1,095**	$141	$123	$104	$88	$78	$68	$58	$48	$38	$28	$18
$1,095	**$1,110**	$144	$126	$108	$90	$80	$70	$60	$50	$40	$30	$20
$1,110	**$1,125**	$147	$129	$111	$93	$81	$72	$62	$52	$42	$32	$22
$1,125	**$1,140**	$151	$132	$114	$96	$83	$73	$63	$53	$44	$34	$24
$1,140	**$1,155**	$154	$136	$118	$99	$85	$75	$65	$55	$45	$35	$26
$1,155	**$1,170**	$157	$139	$121	$103	$87	$77	$67	$57	$47	$37	$27
$1,170	**$1,185**	$161	$142	$124	$106	$89	$79	$69	$59	$49	$39	$29
$1,185	**$1,200**	$164	$146	$127	$109	$91	$81	$71	$61	$51	$41	$31
$1,200	**$1,215**	$167	$149	$131	$113	$94	$82	$72	$62	$53	$43	$33
$1,215	**$1,230**	$170	$152	$134	$116	$98	$84	$74	$64	$54	$44	$35
$1,230	**$1,245**	$174	$156	$137	$119	$101	$86	$76	$66	$56	$46	$36
$1,245	**$1,260**	$177	$159	$141	$123	$104	$88	$78	$68	$58	$48	$38
$1,260	**$1,275**	$180	$162	$144	$126	$108	$90	$80	$70	$60	$50	$40
$1,275	**$1,290**	$184	$165	$147	$129	$111	$93	$81	$71	$62	$52	$42
$1,290	**$1,305**	$187	$169	$151	$132	$114	$96	$83	$73	$63	$53	$44
$1,305	**$1,320**	$190	$172	$154	$136	$118	$99	$85	$75	$65	$55	$45
$1,320	**$1,335**	$194	$175	$157	$139	$121	$103	$87	$77	$67	$57	$47
$1,335	**$1,350**	$197	$179	$160	$142	$124	$106	$89	$79	$69	$59	$49
$1,350	**$1,365**	$200	$182	$164	$146	$127	$109	$91	$80	$71	$61	$51
$1,365	**$1,380**	$203	$185	$167	$149	$131	$113	$94	$82	$72	$62	$53
$1,380	**$1,395**	$207	$189	$170	$152	$134	$116	$98	$84	$74	$64	$54
$1,395	**$1,410**	$210	$192	$174	$156	$137	$119	$101	$86	$76	$66	$56
$1,410	**$1,425**	$213	$195	$177	$159	$141	$122	$104	$88	$78	$68	$58
$1,425	**$1,440**	$217	$198	$180	$162	$144	$126	$108	$89	$80	$70	$60
$1,440	**$1,455**	$220	$202	$184	$165	$147	$129	$111	$93	$81	$71	$62
$1,455	**$1,470**	$223	$205	$187	$169	$151	$132	$114	$96	$83	$73	$63
$1,470	**$1,485**	$227	$208	$190	$172	$154	$136	$117	$99	$85	$75	$65
$1,485	**$1,500**	$230	$212	$193	$175	$157	$139	$121	$103	$87	$77	$67

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$1,500	**$1,515**	$233	$215	$197	$179	$160	$142	$124	$106	$89	$79	$69
$1,515	**$1,530**	$236	$218	$200	$182	$164	$146	$127	$109	$91	$80	$71
$1,530	**$1,545**	$240	$222	$203	$185	$167	$149	$131	$112	$94	$82	$72
$1,545	**$1,560**	$243	$225	$207	$189	$170	$152	$134	$116	$98	$84	$74
$1,560	**$1,575**	$246	$228	$210	$192	$174	$155	$137	$119	$101	$86	$76
$1,575	**$1,590**	$250	$231	$213	$195	$177	$159	$141	$122	$104	$88	$78
$1,590	**$1,605**	$253	$235	$217	$198	$180	$162	$144	$126	$107	$89	$80
$1,605	**$1,620**	$256	$238	$220	$202	$184	$165	$147	$129	$111	$93	$81
$1,620	**$1,635**	$260	$241	$223	$205	$187	$169	$150	$132	$114	$96	$83
$1,635	**$1,650**	$263	$245	$226	$208	$190	$172	$154	$136	$117	$99	$85
$1,650	**$1,665**	$266	$248	$230	$212	$193	$175	$157	$139	$121	$102	$87
$1,665	**$1,680**	$269	$251	$233	$215	$197	$179	$160	$142	$124	$106	$89
$1,680	**$1,695**	$273	$255	$236	$218	$200	$182	$164	$145	$127	$109	$91
$1,695	**$1,710**	$276	$258	$240	$222	$203	$185	$167	$149	$131	$112	$94
$1,710	**$1,725**	$279	$261	$243	$225	$207	$188	$170	$152	$134	$116	$97
$1,725	**$1,740**	$283	$264	$246	$228	$210	$192	$174	$155	$137	$119	$101
$1,740	**$1,755**	$286	$268	$250	$231	$213	$195	$177	$159	$140	$122	$104
$1,755	**$1,770**	$290	$271	$253	$235	$217	$198	$180	$162	$144	$126	$107
$1,770	**$1,785**	$293	$274	$256	$238	$220	$202	$183	$165	$147	$129	$111
$1,785	**$1,800**	$297	$278	$259	$241	$223	$205	$187	$169	$150	$132	$114
$1,800	**$1,815**	$301	$281	$263	$245	$226	$208	$190	$172	$154	$135	$117

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

BIWEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$0	**$470**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$470	**$480**	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$480	**$490**	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$490	**$500**	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$500	**$510**	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$510	**$520**	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$520	**$530**	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$530	**$540**	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$540	**$550**	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$550	**$560**	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$560	**$570**	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$570	**$580**	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$580	**$590**	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$590	**$600**	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$600	**$610**	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$610	**$620**	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$620	**$630**	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$630	**$640**	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$640	**$650**	$18	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
$650	**$660**	$19	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0
$660	**$670**	$20	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
$670	**$680**	$21	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0
$680	**$690**	$22	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0
$690	**$700**	$23	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0
$700	**$710**	$24	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0
$710	**$720**	$25	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0
$720	**$730**	$26	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0
$730	**$740**	$27	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0
$740	**$750**	$28	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0
$750	**$760**	$29	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0
$760	**$770**	$30	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0
$770	**$780**	$31	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0
$780	**$790**	$32	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0
$790	**$800**	$33	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0
$800	**$810**	$34	$17	$1	$0	$0	$0	$0	$0	$0	$0	$0
$810	**$820**	$35	$18	$2	$0	$0	$0	$0	$0	$0	$0	$0
$820	**$830**	$36	$19	$3	$0	$0	$0	$0	$0	$0	$0	$0
$830	**$840**	$37	$20	$4	$0	$0	$0	$0	$0	$0	$0	$0
$840	**$850**	$38	$21	$5	$0	$0	$0	$0	$0	$0	$0	$0
$850	**$860**	$39	$22	$6	$0	$0	$0	$0	$0	$0	$0	$0
$860	**$870**	$40	$23	$7	$0	$0	$0	$0	$0	$0	$0	$0
$870	**$880**	$41	$24	$8	$0	$0	$0	$0	$0	$0	$0	$0
$880	**$890**	$42	$25	$9	$0	$0	$0	$0	$0	$0	$0	$0
$890	**$900**	$43	$26	$10	$0	$0	$0	$0	$0	$0	$0	$0
$900	**$910**	$44	$27	$11	$0	$0	$0	$0	$0	$0	$0	$0
$910	**$920**	$45	$28	$12	$0	$0	$0	$0	$0	$0	$0	$0
$920	**$930**	$46	$29	$13	$0	$0	$0	$0	$0	$0	$0	$0
$930	**$940**	$47	$30	$14	$0	$0	$0	$0	$0	$0	$0	$0
$940	**$950**	$48	$31	$15	$0	$0	$0	$0	$0	$0	$0	$0
$950	**$960**	$49	$32	$16	$0	$0	$0	$0	$0	$0	$0	$0
$960	**$970**	$50	$33	$17	$0	$0	$0	$0	$0	$0	$0	$0

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

BIWEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$970	**$980**	$51	$34	$18	$1	$0	$0	$0	$0	$0	$0	$0
$980	**$990**	$52	$35	$19	$2	$0	$0	$0	$0	$0	$0	$0
$990	**$1,000**	$53	$36	$20	$3	$0	$0	$0	$0	$0	$0	$0
$1,000	**$1,010**	$54	$37	$21	$4	$0	$0	$0	$0	$0	$0	$0
$1,010	**$1,020**	$55	$38	$22	$5	$0	$0	$0	$0	$0	$0	$0
$1,020	**$1,030**	$56	$39	$23	$6	$0	$0	$0	$0	$0	$0	$0
$1,030	**$1,040**	$57	$40	$24	$7	$0	$0	$0	$0	$0	$0	$0
$1,040	**$1,050**	$58	$41	$25	$8	$0	$0	$0	$0	$0	$0	$0
$1,050	**$1,060**	$59	$42	$26	$9	$0	$0	$0	$0	$0	$0	$0
$1,060	**$1,070**	$60	$43	$27	$10	$0	$0	$0	$0	$0	$0	$0
$1,070	**$1,080**	$61	$44	$28	$11	$0	$0	$0	$0	$0	$0	$0
$1,080	**$1,090**	$62	$45	$29	$12	$0	$0	$0	$0	$0	$0	$0
$1,090	**$1,100**	$63	$46	$30	$13	$0	$0	$0	$0	$0	$0	$0
$1,100	**$1,110**	$64	$47	$31	$14	$0	$0	$0	$0	$0	$0	$0
$1,110	**$1,120**	$65	$48	$32	$15	$0	$0	$0	$0	$0	$0	$0
$1,120	**$1,130**	$66	$49	$33	$16	$0	$0	$0	$0	$0	$0	$0
$1,130	**$1,140**	$67	$50	$34	$17	$0	$0	$0	$0	$0	$0	$0
$1,140	**$1,150**	$68	$51	$35	$18	$1	$0	$0	$0	$0	$0	$0
$1,150	**$1,160**	$69	$52	$36	$19	$2	$0	$0	$0	$0	$0	$0
$1,160	**$1,170**	$70	$53	$37	$20	$3	$0	$0	$0	$0	$0	$0
$1,170	**$1,180**	$71	$54	$38	$21	$4	$0	$0	$0	$0	$0	$0
$1,180	**$1,190**	$72	$55	$39	$22	$5	$0	$0	$0	$0	$0	$0
$1,190	**$1,200**	$73	$56	$40	$23	$6	$0	$0	$0	$0	$0	$0
$1,200	**$1,210**	$74	$57	$41	$24	$7	$0	$0	$0	$0	$0	$0
$1,210	**$1,220**	$75	$58	$42	$25	$8	$0	$0	$0	$0	$0	$0
$1,220	**$1,230**	$76	$59	$43	$26	$9	$0	$0	$0	$0	$0	$0
$1,230	**$1,270**	$78	$62	$45	$28	$12	$0	$0	$0	$0	$0	$0
$1,270	**$1,310**	$83	$66	$49	$32	$16	$0	$0	$0	$0	$0	$0
$1,310	**$1,350**	$88	$70	$53	$36	$20	$3	$0	$0	$0	$0	$0
$1,350	**$1,390**	$93	$74	$57	$40	$24	$7	$0	$0	$0	$0	$0
$1,390	**$1,430**	$98	$78	$61	$44	$28	$11	$0	$0	$0	$0	$0
$1,430	**$1,470**	$102	$83	$65	$48	$32	$15	$0	$0	$0	$0	$0
$1,470	**$1,510**	$107	$87	$69	$52	$36	$19	$3	$0	$0	$0	$0
$1,510	**$1,550**	$112	$92	$73	$56	$40	$23	$7	$0	$0	$0	$0
$1,550	**$1,590**	$117	$97	$77	$60	$44	$27	$11	$0	$0	$0	$0
$1,590	**$1,630**	$122	$102	$82	$64	$48	$31	$15	$0	$0	$0	$0
$1,630	**$1,670**	$126	$107	$87	$68	$52	$35	$19	$2	$0	$0	$0
$1,670	**$1,710**	$131	$111	$91	$72	$56	$39	$23	$6	$0	$0	$0
$1,710	**$1,750**	$136	$116	$96	$76	$60	$43	$27	$10	$0	$0	$0
$1,750	**$1,790**	$141	$121	$101	$81	$64	$47	$31	$14	$0	$0	$0
$1,790	**$1,830**	$146	$126	$106	$86	$68	$51	$35	$18	$2	$0	$0
$1,830	**$1,870**	$150	$131	$111	$91	$72	$55	$39	$22	$6	$0	$0
$1,870	**$1,910**	$155	$135	$115	$96	$76	$59	$43	$26	$10	$0	$0
$1,910	**$1,950**	$160	$140	$120	$100	$81	$63	$47	$30	$14	$0	$0
$1,950	**$1,990**	$165	$145	$125	$105	$85	$67	$51	$34	$18	$1	$0
$1,990	**$2,030**	$170	$150	$130	$110	$90	$71	$55	$38	$22	$5	$0
$2,030	**$2,070**	$174	$155	$135	$115	$95	$75	$59	$42	$26	$9	$0
$2,070	**$2,110**	$179	$159	$139	$120	$100	$80	$63	$46	$30	$13	$0
$2,110	**$2,150**	$184	$164	$144	$124	$105	$85	$67	$50	$34	$17	$1
$2,150	**$2,190**	$189	$169	$149	$129	$109	$90	$71	$54	$38	$21	$5
$2,190	**$2,230**	$194	$174	$154	$134	$114	$94	$75	$58	$42	$25	$9

BIWEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$2,230	**$2,270**	$198	$179	$159	$139	$119	$99	$79	$62	$46	$29	$13
$2,270	**$2,310**	$203	$183	$163	$144	$124	$104	$84	$66	$50	$33	$17
$2,310	**$2,350**	$208	$188	$168	$148	$129	$109	$89	$70	$54	$37	$21
$2,350	**$2,390**	$213	$193	$173	$153	$133	$114	$94	$74	$58	$41	$25
$2,390	**$2,430**	$218	$198	$178	$158	$138	$118	$99	$79	$62	$45	$29
$2,430	**$2,470**	$222	$203	$183	$163	$143	$123	$103	$83	$66	$49	$33
$2,470	**$2,510**	$227	$207	$187	$168	$148	$128	$108	$88	$70	$53	$37
$2,510	**$2,550**	$232	$212	$192	$172	$153	$133	$113	$93	$74	$57	$41
$2,550	**$2,590**	$237	$217	$197	$177	$157	$138	$118	$98	$78	$61	$45
$2,590	**$2,630**	$242	$222	$202	$182	$162	$142	$123	$103	$83	$65	$49
$2,630	**$2,670**	$246	$227	$207	$187	$167	$147	$127	$107	$88	$69	$53
$2,670	**$2,710**	$251	$231	$211	$192	$172	$152	$132	$112	$92	$73	$57
$2,710	**$2,750**	$256	$236	$216	$196	$177	$157	$137	$117	$97	$77	$61
$2,750	**$2,790**	$261	$241	$221	$201	$181	$162	$142	$122	$102	$82	$65
$2,790	**$2,830**	$266	$246	$226	$206	$186	$166	$147	$127	$107	$87	$69
$2,830	**$2,870**	$270	$251	$231	$211	$191	$171	$151	$131	$112	$92	$73
$2,870	**$2,910**	$275	$255	$235	$216	$196	$176	$156	$136	$116	$97	$77
$2,910	**$2,950**	$280	$260	$240	$220	$201	$181	$161	$141	$121	$101	$82
$2,950	**$2,990**	$285	$265	$245	$225	$205	$186	$166	$146	$126	$106	$86
$2,990	**$3,030**	$290	$270	$250	$230	$210	$190	$171	$151	$131	$111	$91
$3,030	**$3,070**	$294	$275	$255	$235	$215	$195	$175	$155	$136	$116	$96
$3,070	**$3,110**	$299	$279	$259	$240	$220	$200	$180	$160	$140	$121	$101
$3,110	**$3,150**	$304	$284	$264	$244	$225	$205	$185	$165	$145	$125	$106
$3,150	**$3,190**	$309	$289	$269	$249	$229	$210	$190	$170	$150	$130	$110
$3,190	**$3,230**	$314	$294	$274	$254	$234	$214	$195	$175	$155	$135	$115
$3,230	**$3,270**	$318	$299	$279	$259	$239	$219	$199	$179	$160	$140	$120
$3,270	**$3,310**	$323	$303	$283	$264	$244	$224	$204	$184	$164	$145	$125
$3,310	**$3,350**	$328	$308	$288	$268	$249	$229	$209	$189	$169	$149	$130
$3,350	**$3,390**	$333	$313	$293	$273	$253	$234	$214	$194	$174	$154	$134
$3,390	**$3,430**	$338	$318	$298	$278	$258	$238	$219	$199	$179	$159	$139
$3,430	**$3,470**	$342	$323	$303	$283	$263	$243	$223	$203	$184	$164	$144
$3,470	**$3,510**	$347	$327	$307	$288	$268	$248	$228	$208	$188	$169	$149

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

BIWEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$0	**$155**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$155	**$165**	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$165	**$175**	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$175	**$185**	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$185	**$195**	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$195	**$205**	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$205	**$215**	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$215	**$225**	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$225	**$235**	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$235	**$245**	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$245	**$255**	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$255	**$265**	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$265	**$275**	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$275	**$285**	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$285	**$295**	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$295	**$305**	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$305	**$315**	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$315	**$325**	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$325	**$335**	$18	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
$335	**$345**	$19	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0
$345	**$355**	$20	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
$355	**$365**	$21	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0
$365	**$375**	$22	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0
$375	**$385**	$23	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0
$385	**$395**	$24	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0
$395	**$405**	$25	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0
$405	**$415**	$26	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0
$415	**$425**	$27	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0
$425	**$435**	$28	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0
$435	**$445**	$29	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0
$445	**$455**	$30	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0
$455	**$465**	$31	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0
$465	**$475**	$32	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0
$475	**$485**	$33	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0
$485	**$495**	$34	$17	$1	$0	$0	$0	$0	$0	$0	$0	$0
$495	**$505**	$35	$18	$2	$0	$0	$0	$0	$0	$0	$0	$0
$505	**$515**	$36	$19	$3	$0	$0	$0	$0	$0	$0	$0	$0
$515	**$525**	$37	$20	$4	$0	$0	$0	$0	$0	$0	$0	$0
$525	**$535**	$38	$21	$5	$0	$0	$0	$0	$0	$0	$0	$0
$535	**$565**	$40	$23	$7	$0	$0	$0	$0	$0	$0	$0	$0
$565	**$595**	$44	$26	$10	$0	$0	$0	$0	$0	$0	$0	$0
$595	**$625**	$47	$29	$13	$0	$0	$0	$0	$0	$0	$0	$0
$625	**$655**	$51	$32	$16	$0	$0	$0	$0	$0	$0	$0	$0
$655	**$685**	$55	$35	$19	$2	$0	$0	$0	$0	$0	$0	$0
$685	**$715**	$58	$38	$22	$5	$0	$0	$0	$0	$0	$0	$0
$715	**$745**	$62	$42	$25	$8	$0	$0	$0	$0	$0	$0	$0
$745	**$775**	$65	$45	$28	$11	$0	$0	$0	$0	$0	$0	$0
$775	**$805**	$69	$49	$31	$14	$0	$0	$0	$0	$0	$0	$0
$805	**$835**	$73	$53	$34	$17	$1	$0	$0	$0	$0	$0	$0
$835	**$865**	$76	$56	$37	$20	$4	$0	$0	$0	$0	$0	$0
$865	**$895**	$80	$60	$40	$23	$7	$0	$0	$0	$0	$0	$0

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

BIWEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
		0	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
At least	But less than	The Tentative Withholding Amount is:										
$895	**$925**	$83	$63	$44	$26	$10	$0	$0	$0	$0	$0	$0
$925	**$955**	$87	$67	$47	$29	$13	$0	$0	$0	$0	$0	$0
$955	**$985**	$91	$71	$51	$32	$16	$0	$0	$0	$0	$0	$0
$985	**$1,015**	$94	$74	$54	$35	$19	$2	$0	$0	$0	$0	$0
$1,015	**$1,045**	$98	$78	$58	$38	$22	$5	$0	$0	$0	$0	$0
$1,045	**$1,075**	$101	$81	$62	$42	$25	$8	$0	$0	$0	$0	$0
$1,075	**$1,105**	$105	$85	$65	$45	$28	$11	$0	$0	$0	$0	$0
$1,105	**$1,135**	$109	$89	$69	$49	$31	$14	$0	$0	$0	$0	$0
$1,135	**$1,165**	$112	$92	$72	$53	$34	$17	$1	$0	$0	$0	$0
$1,165	**$1,195**	$116	$96	$76	$56	$37	$20	$4	$0	$0	$0	$0
$1,195	**$1,225**	$119	$99	$80	$60	$40	$23	$7	$0	$0	$0	$0
$1,225	**$1,255**	$123	$103	$83	$63	$44	$26	$10	$0	$0	$0	$0
$1,255	**$1,285**	$127	$107	$87	$67	$47	$29	$13	$0	$0	$0	$0
$1,285	**$1,315**	$130	$110	$90	$71	$51	$32	$16	$0	$0	$0	$0
$1,315	**$1,345**	$134	$114	$94	$74	$54	$35	$19	$2	$0	$0	$0
$1,345	**$1,375**	$137	$117	$98	$78	$58	$38	$22	$5	$0	$0	$0
$1,375	**$1,405**	$141	$121	$101	$81	$62	$42	$25	$8	$0	$0	$0
$1,405	**$1,435**	$145	$125	$105	$85	$65	$45	$28	$11	$0	$0	$0
$1,435	**$1,465**	$148	$128	$108	$89	$69	$49	$31	$14	$0	$0	$0
$1,465	**$1,495**	$152	$132	$112	$92	$72	$52	$34	$17	$1	$0	$0
$1,495	**$1,525**	$155	$135	$116	$96	$76	$56	$37	$20	$4	$0	$0
$1,525	**$1,555**	$159	$139	$119	$99	$80	$60	$40	$23	$7	$0	$0
$1,555	**$1,585**	$163	$143	$123	$103	$83	$63	$43	$26	$10	$0	$0
$1,585	**$1,615**	$166	$146	$126	$107	$87	$67	$47	$29	$13	$0	$0
$1,615	**$1,645**	$170	$150	$130	$110	$90	$70	$51	$32	$16	$0	$0
$1,645	**$1,675**	$173	$153	$134	$114	$94	$74	$54	$35	$19	$2	$0
$1,675	**$1,705**	$177	$157	$137	$117	$98	$78	$58	$38	$22	$5	$0
$1,705	**$1,735**	$181	$161	$141	$121	$101	$81	$61	$42	$25	$8	$0
$1,735	**$1,775**	$189	$165	$145	$125	$105	$85	$66	$46	$28	$11	$0
$1,775	**$1,815**	$198	$170	$150	$130	$110	$90	$70	$51	$32	$15	$0
$1,815	**$1,855**	$207	$174	$155	$135	$115	$95	$75	$55	$36	$19	$3
$1,855	**$1,895**	$216	$179	$159	$140	$120	$100	$80	$60	$40	$23	$7
$1,895	**$1,935**	$224	$188	$164	$144	$125	$105	$85	$65	$45	$27	$11
$1,935	**$1,975**	$233	$197	$169	$149	$129	$109	$90	$70	$50	$31	$15
$1,975	**$2,015**	$242	$206	$174	$154	$134	$114	$94	$75	$55	$35	$19
$2,015	**$2,055**	$251	$214	$179	$159	$139	$119	$99	$79	$60	$40	$23
$2,055	**$2,095**	$260	$223	$187	$164	$144	$124	$104	$84	$64	$45	$27
$2,095	**$2,135**	$268	$232	$196	$168	$149	$129	$109	$89	$69	$49	$31
$2,135	**$2,175**	$277	$241	$204	$173	$153	$133	$114	$94	$74	$54	$35
$2,175	**$2,215**	$286	$250	$213	$178	$158	$138	$118	$99	$79	$59	$39
$2,215	**$2,255**	$295	$258	$222	$186	$163	$143	$123	$103	$84	$64	$44
$2,255	**$2,295**	$304	$267	$231	$194	$168	$148	$128	$108	$88	$69	$49
$2,295	**$2,335**	$312	$276	$240	$203	$173	$153	$133	$113	$93	$73	$53
$2,335	**$2,375**	$321	$285	$248	$212	$177	$157	$138	$118	$98	$78	$58
$2,375	**$2,415**	$330	$294	$257	$221	$184	$162	$142	$123	$103	$83	$63
$2,415	**$2,455**	$339	$302	$266	$230	$193	$167	$147	$127	$108	$88	$68
$2,455	**$2,495**	$348	$311	$275	$238	$202	$172	$152	$132	$112	$93	$73
$2,495	**$2,535**	$356	$320	$284	$247	$211	$177	$157	$137	$117	$97	$77
$2,535	**$2,575**	$365	$329	$292	$256	$220	$183	$162	$142	$122	$102	$82
$2,575	**$2,615**	$374	$338	$301	$265	$228	$192	$166	$147	$127	$107	$87
$2,615	**$2,655**	$383	$346	$310	$274	$237	$201	$171	$151	$132	$112	$92

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

BIWEEKLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$2,655	**$2,695**	$392	$355	$319	$282	$246	$210	$176	$156	$136	$117	$97
$2,695	**$2,735**	$400	$364	$328	$291	$255	$218	$182	$161	$141	$121	$101
$2,735	**$2,775**	$409	$373	$336	$300	$264	$227	$191	$166	$146	$126	$106
$2,775	**$2,815**	$418	$382	$345	$309	$272	$236	$200	$171	$151	$131	$111
$2,815	**$2,855**	$427	$390	$354	$318	$281	$245	$208	$175	$156	$136	$116
$2,855	**$2,895**	$436	$399	$363	$326	$290	$254	$217	$181	$160	$141	$121
$2,895	**$2,935**	$444	$408	$372	$335	$299	$262	$226	$190	$165	$145	$125
$2,935	**$2,975**	$453	$417	$380	$344	$308	$271	$235	$198	$170	$150	$130
$2,975	**$3,015**	$462	$426	$389	$353	$316	$280	$244	$207	$175	$155	$135
$3,015	**$3,055**	$471	$434	$398	$362	$325	$289	$252	$216	$180	$160	$140
$3,055	**$3,095**	$480	$443	$407	$370	$334	$298	$261	$225	$188	$165	$145
$3,095	**$3,135**	$488	$452	$416	$379	$343	$306	$270	$234	$197	$169	$149
$3,135	**$3,175**	$497	$461	$424	$388	$352	$315	$279	$242	$206	$174	$154
$3,175	**$3,215**	$506	$470	$433	$397	$360	$324	$288	$251	$215	$179	$159
$3,215	**$3,255**	$515	$478	$442	$406	$369	$333	$296	$260	$224	$187	$164
$3,255	**$3,295**	$524	$487	$451	$414	$378	$342	$305	$269	$232	$196	$169
$3,295	**$3,335**	$532	$496	$460	$423	$387	$350	$314	$278	$241	$205	$173
$3,335	**$3,375**	$541	$505	$468	$432	$396	$359	$323	$286	$250	$214	$178
$3,375	**$3,415**	$550	$514	$477	$441	$404	$368	$332	$295	$259	$222	$186
$3,415	**$3,455**	$559	$522	$486	$450	$413	$377	$340	$304	$268	$231	$195
$3,455	**$3,495**	$568	$531	$495	$458	$422	$386	$349	$313	$276	$240	$204

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

SEMIMONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$0	**$510**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$510	**$520**	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$520	**$530**	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$530	**$540**	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$540	**$550**	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$550	**$560**	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$560	**$570**	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$570	**$580**	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$580	**$590**	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$590	**$600**	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$600	**$610**	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$610	**$620**	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$620	**$630**	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$630	**$640**	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$640	**$650**	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$650	**$660**	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$660	**$670**	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$670	**$680**	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$680	**$690**	$18	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$690	**$700**	$19	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
$700	**$710**	$20	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0
$710	**$720**	$21	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
$720	**$730**	$22	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0
$730	**$740**	$23	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0
$740	**$750**	$24	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0
$750	**$760**	$25	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0
$760	**$770**	$26	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0
$770	**$780**	$27	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0
$780	**$790**	$28	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0
$790	**$800**	$29	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0
$800	**$810**	$30	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0
$810	**$820**	$31	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0
$820	**$830**	$32	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0
$830	**$840**	$33	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0
$840	**$850**	$34	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0
$850	**$860**	$35	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0
$860	**$870**	$36	$18	$0	$0	$0	$0	$0	$0	$0	$0	$0
$870	**$880**	$37	$19	$1	$0	$0	$0	$0	$0	$0	$0	$0
$880	**$890**	$38	$20	$2	$0	$0	$0	$0	$0	$0	$0	$0
$890	**$900**	$39	$21	$3	$0	$0	$0	$0	$0	$0	$0	$0
$900	**$910**	$40	$22	$4	$0	$0	$0	$0	$0	$0	$0	$0
$910	**$920**	$41	$23	$5	$0	$0	$0	$0	$0	$0	$0	$0
$920	**$930**	$42	$24	$6	$0	$0	$0	$0	$0	$0	$0	$0
$930	**$940**	$43	$25	$7	$0	$0	$0	$0	$0	$0	$0	$0
$940	**$950**	$44	$26	$8	$0	$0	$0	$0	$0	$0	$0	$0
$950	**$960**	$45	$27	$9	$0	$0	$0	$0	$0	$0	$0	$0
$960	**$970**	$46	$28	$10	$0	$0	$0	$0	$0	$0	$0	$0
$970	**$980**	$47	$29	$11	$0	$0	$0	$0	$0	$0	$0	$0
$980	**$990**	$48	$30	$12	$0	$0	$0	$0	$0	$0	$0	$0
$990	**$1,000**	$49	$31	$13	$0	$0	$0	$0	$0	$0	$0	$0
$1,000	**$1,010**	$50	$32	$14	$0	$0	$0	$0	$0	$0	$0	$0

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

SEMIMONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$1,010	**$1,020**	$51	$33	$15	$0	$0	$0	$0	$0	$0	$0	$0
$1,020	**$1,030**	$52	$34	$16	$0	$0	$0	$0	$0	$0	$0	$0
$1,030	**$1,040**	$53	$35	$17	$0	$0	$0	$0	$0	$0	$0	$0
$1,040	**$1,050**	$54	$36	$18	$0	$0	$0	$0	$0	$0	$0	$0
$1,050	**$1,060**	$55	$37	$19	$1	$0	$0	$0	$0	$0	$0	$0
$1,060	**$1,070**	$56	$38	$20	$2	$0	$0	$0	$0	$0	$0	$0
$1,070	**$1,080**	$57	$39	$21	$3	$0	$0	$0	$0	$0	$0	$0
$1,080	**$1,090**	$58	$40	$22	$4	$0	$0	$0	$0	$0	$0	$0
$1,090	**$1,100**	$59	$41	$23	$5	$0	$0	$0	$0	$0	$0	$0
$1,100	**$1,110**	$60	$42	$24	$6	$0	$0	$0	$0	$0	$0	$0
$1,110	**$1,120**	$61	$43	$25	$7	$0	$0	$0	$0	$0	$0	$0
$1,120	**$1,130**	$62	$44	$26	$8	$0	$0	$0	$0	$0	$0	$0
$1,130	**$1,140**	$63	$45	$27	$9	$0	$0	$0	$0	$0	$0	$0
$1,140	**$1,150**	$64	$46	$28	$10	$0	$0	$0	$0	$0	$0	$0
$1,150	**$1,160**	$65	$47	$29	$11	$0	$0	$0	$0	$0	$0	$0
$1,160	**$1,170**	$66	$48	$30	$12	$0	$0	$0	$0	$0	$0	$0
$1,170	**$1,180**	$67	$49	$31	$13	$0	$0	$0	$0	$0	$0	$0
$1,180	**$1,190**	$68	$50	$32	$14	$0	$0	$0	$0	$0	$0	$0
$1,190	**$1,200**	$69	$51	$33	$15	$0	$0	$0	$0	$0	$0	$0
$1,200	**$1,210**	$70	$52	$34	$16	$0	$0	$0	$0	$0	$0	$0
$1,210	**$1,220**	$71	$53	$35	$17	$0	$0	$0	$0	$0	$0	$0
$1,220	**$1,230**	$72	$54	$36	$18	$0	$0	$0	$0	$0	$0	$0
$1,230	**$1,240**	$73	$55	$37	$19	$1	$0	$0	$0	$0	$0	$0
$1,240	**$1,250**	$74	$56	$38	$20	$2	$0	$0	$0	$0	$0	$0
$1,250	**$1,260**	$75	$57	$39	$21	$3	$0	$0	$0	$0	$0	$0
$1,260	**$1,270**	$76	$58	$40	$22	$4	$0	$0	$0	$0	$0	$0
$1,270	**$1,280**	$77	$59	$41	$23	$5	$0	$0	$0	$0	$0	$0
$1,280	**$1,290**	$78	$60	$42	$24	$6	$0	$0	$0	$0	$0	$0
$1,290	**$1,300**	$79	$61	$43	$25	$7	$0	$0	$0	$0	$0	$0
$1,300	**$1,310**	$80	$62	$44	$26	$8	$0	$0	$0	$0	$0	$0
$1,310	**$1,320**	$81	$63	$45	$27	$9	$0	$0	$0	$0	$0	$0
$1,320	**$1,330**	$82	$64	$46	$28	$10	$0	$0	$0	$0	$0	$0
$1,330	**$1,340**	$83	$65	$47	$29	$11	$0	$0	$0	$0	$0	$0
$1,340	**$1,380**	$86	$67	$49	$31	$14	$0	$0	$0	$0	$0	$0
$1,380	**$1,420**	$90	$71	$53	$35	$18	$0	$0	$0	$0	$0	$0
$1,420	**$1,460**	$95	$75	$57	$39	$22	$4	$0	$0	$0	$0	$0
$1,460	**$1,500**	$100	$79	$61	$43	$26	$8	$0	$0	$0	$0	$0
$1,500	**$1,540**	$105	$83	$65	$47	$30	$12	$0	$0	$0	$0	$0
$1,540	**$1,580**	$110	$88	$69	$51	$34	$16	$0	$0	$0	$0	$0
$1,580	**$1,620**	$114	$93	$73	$55	$38	$20	$2	$0	$0	$0	$0
$1,620	**$1,660**	$119	$98	$77	$59	$42	$24	$6	$0	$0	$0	$0
$1,660	**$1,700**	$124	$103	$81	$63	$46	$28	$10	$0	$0	$0	$0
$1,700	**$1,740**	$129	$107	$86	$67	$50	$32	$14	$0	$0	$0	$0
$1,740	**$1,780**	$134	$112	$91	$71	$54	$36	$18	$0	$0	$0	$0
$1,780	**$1,820**	$138	$117	$95	$75	$58	$40	$22	$4	$0	$0	$0
$1,820	**$1,860**	$143	$122	$100	$79	$62	$44	$26	$8	$0	$0	$0
$1,860	**$1,900**	$148	$127	$105	$84	$66	$48	$30	$12	$0	$0	$0
$1,900	**$1,940**	$153	$131	$110	$88	$70	$52	$34	$16	$0	$0	$0
$1,940	**$1,980**	$158	$136	$115	$93	$74	$56	$38	$20	$2	$0	$0
$1,980	**$2,020**	$162	$141	$119	$98	$78	$60	$42	$24	$6	$0	$0
$2,020	**$2,060**	$167	$146	$124	$103	$82	$64	$46	$28	$10	$0	$0

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

SEMIMONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
	But less	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
At least	than	The Tentative Withholding Amount is:										
$2,060	**$2,100**	$172	$151	$129	$108	$86	$68	$50	$32	$14	$0	$0
$2,100	**$2,140**	$177	$155	$134	$112	$91	$72	$54	$36	$18	$0	$0
$2,140	**$2,180**	$182	$160	$139	$117	$96	$76	$58	$40	$22	$4	$0
$2,180	**$2,220**	$186	$165	$143	$122	$100	$80	$62	$44	$26	$8	$0
$2,220	**$2,260**	$191	$170	$148	$127	$105	$84	$66	$48	$30	$12	$0
$2,260	**$2,300**	$196	$175	$153	$132	$110	$89	$70	$52	$34	$16	$0
$2,300	**$2,340**	$201	$179	$158	$136	$115	$93	$74	$56	$38	$20	$2
$2,340	**$2,380**	$206	$184	$163	$141	$120	$98	$78	$60	$42	$24	$6
$2,380	**$2,420**	$210	$189	$167	$146	$124	$103	$82	$64	$46	$28	$10
$2,420	**$2,460**	$215	$194	$172	$151	$129	$108	$86	$68	$50	$32	$14
$2,460	**$2,500**	$220	$199	$177	$156	$134	$113	$91	$72	$54	$36	$18
$2,500	**$2,540**	$225	$203	$182	$160	$139	$117	$96	$76	$58	$40	$22
$2,540	**$2,580**	$230	$208	$187	$165	$144	$122	$101	$80	$62	$44	$26
$2,580	**$2,620**	$234	$213	$191	$170	$148	$127	$105	$84	$66	$48	$30
$2,620	**$2,660**	$239	$218	$196	$175	$153	$132	$110	$89	$70	$52	$34
$2,660	**$2,700**	$244	$223	$201	$180	$158	$137	$115	$94	$74	$56	$38
$2,700	**$2,740**	$249	$227	$206	$184	$163	$141	$120	$98	$78	$60	$42
$2,740	**$2,780**	$254	$232	$211	$189	$168	$146	$125	$103	$82	$64	$46
$2,780	**$2,820**	$258	$237	$215	$194	$172	$151	$129	$108	$86	$68	$50
$2,820	**$2,860**	$263	$242	$220	$199	$177	$156	$134	$113	$91	$72	$54
$2,860	**$2,900**	$268	$247	$225	$204	$182	$161	$139	$118	$96	$76	$58
$2,900	**$2,940**	$273	$251	$230	$208	$187	$165	$144	$122	$101	$80	$62
$2,940	**$2,980**	$278	$256	$235	$213	$192	$170	$149	$127	$106	$84	$66
$2,980	**$3,020**	$282	$261	$239	$218	$196	$175	$153	$132	$110	$89	$70
$3,020	**$3,060**	$287	$266	$244	$223	$201	$180	$158	$137	$115	$94	$74
$3,060	**$3,100**	$292	$271	$249	$228	$206	$185	$163	$142	$120	$99	$78
$3,100	**$3,140**	$297	$275	$254	$232	$211	$189	$168	$146	$125	$103	$82
$3,140	**$3,180**	$302	$280	$259	$237	$216	$194	$173	$151	$130	$108	$87
$3,180	**$3,220**	$306	$285	$263	$242	$220	$199	$177	$156	$134	$113	$91
$3,220	**$3,260**	$311	$290	$268	$247	$225	$204	$182	$161	$139	$118	$96
$3,260	**$3,300**	$316	$295	$273	$252	$230	$209	$187	$166	$144	$123	$101
$3,300	**$3,340**	$321	$299	$278	$256	$235	$213	$192	$170	$149	$127	$106

SEMIMONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$0	**$165**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$165	**$175**	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$175	**$185**	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$185	**$195**	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$195	**$205**	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$205	**$215**	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$215	**$225**	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$225	**$235**	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$235	**$245**	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$245	**$255**	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$255	**$265**	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$265	**$275**	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$275	**$285**	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$285	**$295**	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$295	**$305**	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$305	**$315**	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$315	**$325**	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$325	**$335**	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$335	**$345**	$18	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$345	**$355**	$19	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
$355	**$365**	$20	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0
$365	**$375**	$21	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
$375	**$385**	$22	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0
$385	**$395**	$23	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0
$395	**$405**	$24	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0
$405	**$415**	$25	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0
$415	**$425**	$26	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0
$425	**$435**	$27	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0
$435	**$445**	$28	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0
$445	**$455**	$29	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0
$455	**$465**	$30	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0
$465	**$475**	$31	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0
$475	**$485**	$32	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0
$485	**$495**	$33	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0
$495	**$505**	$34	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0
$505	**$515**	$35	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0
$515	**$525**	$36	$18	$0	$0	$0	$0	$0	$0	$0	$0	$0
$525	**$535**	$37	$19	$1	$0	$0	$0	$0	$0	$0	$0	$0
$535	**$545**	$38	$20	$2	$0	$0	$0	$0	$0	$0	$0	$0
$545	**$555**	$39	$21	$3	$0	$0	$0	$0	$0	$0	$0	$0
$555	**$565**	$40	$22	$4	$0	$0	$0	$0	$0	$0	$0	$0
$565	**$575**	$41	$23	$5	$0	$0	$0	$0	$0	$0	$0	$0
$575	**$585**	$42	$24	$6	$0	$0	$0	$0	$0	$0	$0	$0
$585	**$625**	$45	$26	$8	$0	$0	$0	$0	$0	$0	$0	$0
$625	**$665**	$49	$30	$12	$0	$0	$0	$0	$0	$0	$0	$0
$665	**$705**	$54	$34	$16	$0	$0	$0	$0	$0	$0	$0	$0
$705	**$745**	$59	$38	$20	$2	$0	$0	$0	$0	$0	$0	$0
$745	**$785**	$64	$42	$24	$6	$0	$0	$0	$0	$0	$0	$0
$785	**$825**	$69	$47	$28	$10	$0	$0	$0	$0	$0	$0	$0
$825	**$865**	$73	$52	$32	$14	$0	$0	$0	$0	$0	$0	$0
$865	**$905**	$78	$57	$36	$18	$0	$0	$0	$0	$0	$0	$0

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

SEMIMONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$905	**$945**	$83	$61	$40	$22	$4	$0	$0	$0	$0	$0	$0
$945	**$985**	$88	$66	$45	$26	$8	$0	$0	$0	$0	$0	$0
$985	**$1,025**	$93	$71	$50	$30	$12	$0	$0	$0	$0	$0	$0
$1,025	**$1,065**	$97	$76	$54	$34	$16	$0	$0	$0	$0	$0	$0
$1,065	**$1,105**	$102	$81	$59	$38	$20	$2	$0	$0	$0	$0	$0
$1,105	**$1,145**	$107	$85	$64	$42	$24	$6	$0	$0	$0	$0	$0
$1,145	**$1,185**	$112	$90	$69	$47	$28	$10	$0	$0	$0	$0	$0
$1,185	**$1,225**	$117	$95	$74	$52	$32	$14	$0	$0	$0	$0	$0
$1,225	**$1,265**	$121	$100	$78	$57	$36	$18	$1	$0	$0	$0	$0
$1,265	**$1,305**	$126	$105	$83	$62	$40	$22	$5	$0	$0	$0	$0
$1,305	**$1,345**	$131	$109	$88	$66	$45	$26	$9	$0	$0	$0	$0
$1,345	**$1,385**	$136	$114	$93	$71	$50	$30	$13	$0	$0	$0	$0
$1,385	**$1,425**	$141	$119	$98	$76	$55	$34	$17	$0	$0	$0	$0
$1,425	**$1,465**	$145	$124	$102	$81	$59	$38	$21	$3	$0	$0	$0
$1,465	**$1,505**	$150	$129	$107	$86	$64	$43	$25	$7	$0	$0	$0
$1,505	**$1,545**	$155	$133	$112	$90	$69	$47	$29	$11	$0	$0	$0
$1,545	**$1,585**	$160	$138	$117	$95	$74	$52	$33	$15	$0	$0	$0
$1,585	**$1,625**	$165	$143	$122	$100	$79	$57	$37	$19	$1	$0	$0
$1,625	**$1,665**	$169	$148	$126	$105	$83	$62	$41	$23	$5	$0	$0
$1,665	**$1,705**	$174	$153	$131	$110	$88	$67	$45	$27	$9	$0	$0
$1,705	**$1,745**	$179	$157	$136	$114	$93	$71	$50	$31	$13	$0	$0
$1,745	**$1,785**	$184	$162	$141	$119	$98	$76	$55	$35	$17	$0	$0
$1,785	**$1,825**	$189	$167	$146	$124	$103	$81	$60	$39	$21	$3	$0
$1,825	**$1,865**	$193	$172	$150	$129	$107	$86	$64	$43	$25	$7	$0
$1,865	**$1,905**	$201	$177	$155	$134	$112	$91	$69	$48	$29	$11	$0
$1,905	**$1,945**	$210	$181	$160	$138	$117	$95	$74	$52	$33	$15	$0
$1,945	**$1,985**	$219	$186	$165	$143	$122	$100	$79	$57	$37	$19	$1
$1,985	**$2,025**	$228	$191	$170	$148	$127	$105	$84	$62	$41	$23	$5
$2,025	**$2,065**	$237	$197	$174	$153	$131	$110	$88	$67	$45	$27	$9
$2,065	**$2,105**	$245	$206	$179	$158	$136	$115	$93	$72	$50	$31	$13
$2,105	**$2,145**	$254	$215	$184	$162	$141	$119	$98	$76	$55	$35	$17
$2,145	**$2,185**	$263	$224	$189	$167	$146	$124	$103	$81	$60	$39	$21
$2,185	**$2,225**	$272	$232	$194	$172	$151	$129	$108	$86	$65	$43	$25
$2,225	**$2,265**	$281	$241	$202	$177	$155	$134	$112	$91	$69	$48	$29
$2,265	**$2,305**	$289	$250	$211	$182	$160	$139	$117	$96	$74	$53	$33
$2,305	**$2,345**	$298	$259	$219	$186	$165	$143	$122	$100	$79	$57	$37
$2,345	**$2,385**	$307	$268	$228	$191	$170	$148	$127	$105	$84	$62	$41
$2,385	**$2,425**	$316	$276	$237	$197	$175	$153	$132	$110	$89	$67	$46
$2,425	**$2,465**	$325	$285	$246	$206	$179	$158	$136	$115	$93	$72	$50
$2,465	**$2,505**	$333	$294	$255	$215	$184	$163	$141	$120	$98	$77	$55
$2,505	**$2,545**	$342	$303	$263	$224	$189	$167	$146	$124	$103	$81	$60
$2,545	**$2,585**	$351	$312	$272	$233	$194	$172	$151	$129	$108	$86	$65
$2,585	**$2,625**	$360	$320	$281	$241	$202	$177	$156	$134	$113	$91	$70
$2,625	**$2,665**	$369	$329	$290	$250	$211	$182	$160	$139	$117	$96	$74
$2,665	**$2,705**	$377	$338	$299	$259	$220	$187	$165	$144	$122	$101	$79
$2,705	**$2,745**	$386	$347	$307	$268	$228	$191	$170	$148	$127	$105	$84
$2,745	**$2,785**	$395	$356	$316	$277	$237	$198	$175	$153	$132	$110	$89
$2,785	**$2,825**	$404	$364	$325	$285	$246	$207	$180	$158	$137	$115	$94
$2,825	**$2,865**	$413	$373	$334	$294	$255	$215	$184	$163	$141	$120	$98
$2,865	**$2,905**	$421	$382	$343	$303	$264	$224	$189	$168	$146	$125	$103
$2,905	**$2,945**	$430	$391	$351	$312	$272	$233	$194	$172	$151	$129	$108

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

SEMIMONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$2,945	**$2,985**	$439	$400	$360	$321	$281	$242	$202	$177	$156	$134	$113
$2,985	**$3,025**	$448	$408	$369	$329	$290	$251	$211	$182	$161	$139	$118
$3,025	**$3,065**	$457	$417	$378	$338	$299	$259	$220	$187	$165	$144	$122
$3,065	**$3,105**	$465	$426	$387	$347	$308	$268	$229	$192	$170	$149	$127
$3,105	**$3,145**	$474	$435	$395	$356	$316	$277	$238	$198	$175	$153	$132
$3,145	**$3,185**	$483	$444	$404	$365	$325	$286	$246	$207	$180	$158	$137
$3,185	**$3,225**	$492	$452	$413	$373	$334	$295	$255	$216	$185	$163	$142
$3,225	**$3,265**	$501	$461	$422	$382	$343	$303	$264	$225	$189	$168	$146
$3,265	**$3,305**	$509	$470	$431	$391	$352	$312	$273	$233	$194	$173	$151
$3,305	**$3,345**	$518	$479	$439	$400	$360	$321	$282	$242	$203	$177	$156
$3,345	**$3,385**	$527	$488	$448	$409	$369	$330	$290	$251	$212	$182	$161
$3,385	**$3,425**	$536	$496	$457	$417	$378	$339	$299	$260	$220	$187	$166
$3,425	**$3,465**	$545	$505	$466	$426	$387	$347	$308	$269	$229	$192	$170
$3,465	**$3,505**	$553	$514	$475	$435	$396	$356	$317	$277	$238	$199	$175
$3,505	**$3,545**	$562	$523	$483	$444	$404	$365	$326	$286	$247	$207	$180
$3,545	**$3,585**	$571	$532	$492	$453	$413	$374	$334	$295	$256	$216	$185
$3,585	**$3,625**	$580	$540	$501	$461	$422	$383	$343	$304	$264	$225	$190
$3,625	**$3,665**	$589	$549	$510	$470	$431	$391	$352	$313	$273	$234	$194
$3,665	**$3,705**	$597	$558	$519	$479	$440	$400	$361	$321	$282	$243	$203
$3,705	**$3,745**	$606	$567	$527	$488	$448	$409	$370	$330	$291	$251	$212
$3,745	**$3,785**	$615	$576	$536	$497	$457	$418	$378	$339	$300	$260	$221
$3,785	**$3,825**	$625	$584	$545	$505	$466	$427	$387	$348	$308	$269	$230
$3,825	**$3,865**	$634	$593	$554	$514	$475	$435	$396	$357	$317	$278	$238
$3,865	**$3,905**	$644	$602	$563	$523	$484	$444	$405	$365	$326	$287	$247
$3,905	**$3,945**	$653	$611	$571	$532	$492	$453	$414	$374	$335	$295	$256
$3,945	**$3,985**	$663	$620	$580	$541	$501	$462	$422	$383	$344	$304	$265
$3,985	**$4,025**	$673	$630	$589	$549	$510	$471	$431	$392	$352	$313	$274
$4,025	**$4,065**	$682	$639	$598	$558	$519	$479	$440	$401	$361	$322	$282

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$0	**$1,020**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,020	**$1,060**	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,060	**$1,100**	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,100	**$1,140**	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,140	**$1,180**	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,180	**$1,220**	$18	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,220	**$1,260**	$22	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,260	**$1,300**	$26	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,300	**$1,340**	$30	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,340	**$1,380**	$34	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,380	**$1,420**	$38	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,420	**$1,460**	$42	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,460	**$1,500**	$46	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,500	**$1,540**	$50	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,540	**$1,580**	$54	$19	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,580	**$1,620**	$58	$23	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,620	**$1,660**	$62	$27	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,660	**$1,700**	$66	$31	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,700	**$1,740**	$70	$35	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,740	**$1,780**	$74	$39	$3	$0	$0	$0	$0	$0	$0	$0	$0
$1,780	**$1,820**	$78	$43	$7	$0	$0	$0	$0	$0	$0	$0	$0
$1,820	**$1,860**	$82	$47	$11	$0	$0	$0	$0	$0	$0	$0	$0
$1,860	**$1,900**	$86	$51	$15	$0	$0	$0	$0	$0	$0	$0	$0
$1,900	**$1,940**	$90	$55	$19	$0	$0	$0	$0	$0	$0	$0	$0
$1,940	**$1,980**	$94	$59	$23	$0	$0	$0	$0	$0	$0	$0	$0
$1,980	**$2,020**	$98	$63	$27	$0	$0	$0	$0	$0	$0	$0	$0
$2,020	**$2,060**	$102	$67	$31	$0	$0	$0	$0	$0	$0	$0	$0
$2,060	**$2,100**	$106	$71	$35	$0	$0	$0	$0	$0	$0	$0	$0
$2,100	**$2,140**	$110	$75	$39	$3	$0	$0	$0	$0	$0	$0	$0
$2,140	**$2,180**	$114	$79	$43	$7	$0	$0	$0	$0	$0	$0	$0
$2,180	**$2,220**	$118	$83	$47	$11	$0	$0	$0	$0	$0	$0	$0
$2,220	**$2,260**	$122	$87	$51	$15	$0	$0	$0	$0	$0	$0	$0
$2,260	**$2,300**	$126	$91	$55	$19	$0	$0	$0	$0	$0	$0	$0
$2,300	**$2,340**	$130	$95	$59	$23	$0	$0	$0	$0	$0	$0	$0
$2,340	**$2,380**	$134	$99	$63	$27	$0	$0	$0	$0	$0	$0	$0
$2,380	**$2,420**	$138	$103	$67	$31	$0	$0	$0	$0	$0	$0	$0
$2,420	**$2,460**	$142	$107	$71	$35	$0	$0	$0	$0	$0	$0	$0
$2,460	**$2,500**	$146	$111	$75	$39	$3	$0	$0	$0	$0	$0	$0
$2,500	**$2,540**	$150	$115	$79	$43	$7	$0	$0	$0	$0	$0	$0
$2,540	**$2,580**	$154	$119	$83	$47	$11	$0	$0	$0	$0	$0	$0
$2,580	**$2,620**	$158	$123	$87	$51	$15	$0	$0	$0	$0	$0	$0
$2,620	**$2,660**	$162	$127	$91	$55	$19	$0	$0	$0	$0	$0	$0
$2,660	**$2,700**	$166	$131	$95	$59	$23	$0	$0	$0	$0	$0	$0
$2,700	**$2,760**	$172	$136	$100	$64	$28	$0	$0	$0	$0	$0	$0
$2,760	**$2,820**	$180	$142	$106	$70	$34	$0	$0	$0	$0	$0	$0
$2,820	**$2,880**	$187	$148	$112	$76	$40	$4	$0	$0	$0	$0	$0
$2,880	**$2,940**	$194	$154	$118	$82	$46	$10	$0	$0	$0	$0	$0
$2,940	**$3,000**	$201	$160	$124	$88	$52	$16	$0	$0	$0	$0	$0
$3,000	**$3,060**	$208	$166	$130	$94	$58	$22	$0	$0	$0	$0	$0
$3,060	**$3,120**	$216	$173	$136	$100	$64	$28	$0	$0	$0	$0	$0
$3,120	**$3,180**	$223	$180	$142	$106	$70	$34	$0	$0	$0	$0	$0

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The Tentative Withholding Amount is:										
$3,180	**$3,240**	$230	$187	$148	$112	$76	$40	$4	$0	$0	$0	$0
$3,240	**$3,300**	$237	$194	$154	$118	$82	$46	$10	$0	$0	$0	$0
$3,300	**$3,360**	$244	$201	$160	$124	$88	$52	$16	$0	$0	$0	$0
$3,360	**$3,420**	$252	$209	$166	$130	$94	$58	$22	$0	$0	$0	$0
$3,420	**$3,480**	$259	$216	$173	$136	$100	$64	$28	$0	$0	$0	$0
$3,480	**$3,540**	$266	$223	$180	$142	$106	$70	$34	$0	$0	$0	$0
$3,540	**$3,600**	$273	$230	$187	$148	$112	$76	$40	$5	$0	$0	$0
$3,600	**$3,660**	$280	$237	$194	$154	$118	$82	$46	$11	$0	$0	$0
$3,660	**$3,720**	$288	$245	$202	$160	$124	$88	$52	$17	$0	$0	$0
$3,720	**$3,780**	$295	$252	$209	$166	$130	$94	$58	$23	$0	$0	$0
$3,780	**$3,840**	$302	$259	$216	$173	$136	$100	$64	$29	$0	$0	$0
$3,840	**$3,900**	$309	$266	$223	$180	$142	$106	$70	$35	$0	$0	$0
$3,900	**$3,960**	$316	$273	$230	$187	$148	$112	$76	$41	$5	$0	$0
$3,960	**$4,020**	$324	$281	$238	$195	$154	$118	$82	$47	$11	$0	$0
$4,020	**$4,080**	$331	$288	$245	$202	$160	$124	$88	$53	$17	$0	$0
$4,080	**$4,140**	$338	$295	$252	$209	$166	$130	$94	$59	$23	$0	$0
$4,140	**$4,200**	$345	$302	$259	$216	$173	$136	$100	$65	$29	$0	$0
$4,200	**$4,260**	$352	$309	$266	$223	$180	$142	$106	$71	$35	$0	$0
$4,260	**$4,320**	$360	$317	$274	$231	$188	$148	$112	$77	$41	$5	$0
$4,320	**$4,380**	$367	$324	$281	$238	$195	$154	$118	$83	$47	$11	$0
$4,380	**$4,440**	$374	$331	$288	$245	$202	$160	$124	$89	$53	$17	$0
$4,440	**$4,500**	$381	$338	$295	$252	$209	$166	$130	$95	$59	$23	$0
$4,500	**$4,560**	$388	$345	$302	$259	$216	$173	$136	$101	$65	$29	$0
$4,560	**$4,620**	$396	$353	$310	$267	$224	$181	$142	$107	$71	$35	$0
$4,620	**$4,680**	$403	$360	$317	$274	$231	$188	$148	$113	$77	$41	$5
$4,680	**$4,740**	$410	$367	$324	$281	$238	$195	$154	$119	$83	$47	$11
$4,740	**$4,800**	$417	$374	$331	$288	$245	$202	$160	$125	$89	$53	$17
$4,800	**$4,860**	$424	$381	$338	$295	$252	$209	$166	$131	$95	$59	$23
$4,860	**$4,920**	$432	$389	$346	$303	$260	$217	$174	$137	$101	$65	$29
$4,920	**$4,980**	$439	$396	$353	$310	$267	$224	$181	$143	$107	$71	$35
$4,980	**$5,040**	$446	$403	$360	$317	$274	$231	$188	$149	$113	$77	$41
$5,040	**$5,100**	$453	$410	$367	$324	$281	$238	$195	$155	$119	$83	$47
$5,100	**$5,160**	$460	$417	$374	$331	$288	$245	$202	$161	$125	$89	$53
$5,160	**$5,220**	$468	$425	$382	$339	$296	$253	$210	$167	$131	$95	$59
$5,220	**$5,280**	$475	$432	$389	$346	$303	$260	$217	$174	$137	$101	$65
$5,280	**$5,340**	$482	$439	$396	$353	$310	$267	$224	$181	$143	$107	$71
$5,340	**$5,400**	$489	$446	$403	$360	$317	$274	$231	$188	$149	$113	$77
$5,400	**$5,460**	$496	$453	$410	$367	$324	$281	$238	$195	$155	$119	$83
$5,460	**$5,520**	$504	$461	$418	$375	$332	$289	$246	$203	$161	$125	$89
$5,520	**$5,580**	$511	$468	$425	$382	$339	$296	$253	$210	$167	$131	$95
$5,580	**$5,640**	$518	$475	$432	$389	$346	$303	$260	$217	$174	$137	$101
$5,640	**$5,700**	$525	$482	$439	$396	$353	$310	$267	$224	$181	$143	$107
$5,700	**$5,760**	$532	$489	$446	$403	$360	$317	$274	$231	$188	$149	$113
$5,760	**$5,820**	$540	$497	$454	$411	$368	$325	$282	$239	$196	$155	$119
$5,820	**$5,880**	$547	$504	$461	$418	$375	$332	$289	$246	$203	$161	$125
$5,880	**$5,940**	$554	$511	$468	$425	$382	$339	$296	$253	$210	$167	$131
$5,940	**$6,000**	$561	$518	$475	$432	$389	$346	$303	$260	$217	$174	$137
$6,000	**$6,060**	$568	$525	$482	$439	$396	$353	$310	$267	$224	$181	$143
$6,060	**$6,120**	$576	$533	$490	$447	$404	$361	$318	$275	$232	$189	$149
$6,120	**$6,180**	$583	$540	$497	$454	$411	$368	$325	$282	$239	$196	$155
$6,180	**$6,240**	$590	$547	$504	$461	$418	$375	$332	$289	$246	$203	$161

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$6,240	**$6,300**	$597	$554	$511	$468	$425	$382	$339	$296	$253	$210	$167
$6,300	**$6,360**	$604	$561	$518	$475	$432	$389	$346	$303	$260	$217	$174
$6,360	**$6,420**	$612	$569	$526	$483	$440	$397	$354	$311	$268	$225	$182
$6,420	**$6,480**	$619	$576	$533	$490	$447	$404	$361	$318	$275	$232	$189
$6,480	**$6,540**	$626	$583	$540	$497	$454	$411	$368	$325	$282	$239	$196
$6,540	**$6,600**	$633	$590	$547	$504	$461	$418	$375	$332	$289	$246	$203
$6,600	**$6,660**	$640	$597	$554	$511	$468	$425	$382	$339	$296	$253	$210
$6,660	**$6,720**	$648	$605	$562	$519	$476	$433	$390	$347	$304	$261	$218
$6,720	**$6,780**	$655	$612	$569	$526	$483	$440	$397	$354	$311	$268	$225
$6,780	**$6,840**	$662	$619	$576	$533	$490	$447	$404	$361	$318	$275	$232
$6,840	**$6,900**	$669	$626	$583	$540	$497	$454	$411	$368	$325	$282	$239
$6,900	**$6,960**	$676	$633	$590	$547	$504	$461	$418	$375	$332	$289	$246
$6,960	**$7,020**	$684	$641	$598	$555	$512	$469	$426	$383	$340	$297	$254
$7,020	**$7,080**	$691	$648	$605	$562	$519	$476	$433	$390	$347	$304	$261
$7,080	**$7,140**	$698	$655	$612	$569	$526	$483	$440	$397	$354	$311	$268
$7,140	**$7,200**	$705	$662	$619	$576	$533	$490	$447	$404	$361	$318	$275
$7,200	**$7,260**	$712	$669	$626	$583	$540	$497	$454	$411	$368	$325	$282
$7,260	**$7,320**	$720	$677	$634	$591	$548	$505	$462	$419	$376	$333	$290
$7,320	**$7,380**	$727	$684	$641	$598	$555	$512	$469	$426	$383	$340	$297
$7,380	**$7,440**	$734	$691	$648	$605	$562	$519	$476	$433	$390	$347	$304
$7,440	**$7,500**	$741	$698	$655	$612	$569	$526	$483	$440	$397	$354	$311
$7,500	**$7,560**	$748	$705	$662	$619	$576	$533	$490	$447	$404	$361	$318
$7,560	**$7,620**	$756	$713	$670	$627	$584	$541	$498	$455	$412	$369	$326
$7,620	**$7,680**	$763	$720	$677	$634	$591	$548	$505	$462	$419	$376	$333
$7,680	**$7,740**	$770	$727	$684	$641	$598	$555	$512	$469	$426	$383	$340
$7,740	**$7,800**	$777	$734	$691	$648	$605	$562	$519	$476	$433	$390	$347
$7,800	**$7,870**	$791	$742	$699	$656	$613	$570	$527	$484	$441	$398	$355
$7,870	**$7,940**	$807	$750	$707	$664	$621	$578	$535	$492	$449	$406	$363
$7,940	**$8,010**	$822	$759	$716	$673	$630	$587	$544	$501	$458	$415	$372
$8,010	**$8,080**	$838	$767	$724	$681	$638	$595	$552	$509	$466	$423	$380
$8,080	**$8,150**	$853	$776	$733	$690	$647	$604	$561	$518	$475	$432	$389
$8,150	**$8,220**	$868	$790	$741	$698	$655	$612	$569	$526	$483	$440	$397

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons — And the number of allowances is:										
At least	**But less than**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$0	**$330**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$330	**$360**	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$360	**$390**	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$390	**$420**	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$420	**$450**	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$450	**$480**	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$480	**$510**	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$510	**$540**	$20	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$540	**$570**	$23	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$570	**$600**	$26	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$600	**$630**	$29	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$630	**$660**	$32	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$660	**$690**	$35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$690	**$720**	$38	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0
$720	**$750**	$41	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0
$750	**$780**	$44	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0
$780	**$810**	$47	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0
$810	**$840**	$50	$14	$0	$0	$0	$0	$0	$0	$0	$0	$0
$840	**$870**	$53	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0
$870	**$900**	$56	$20	$0	$0	$0	$0	$0	$0	$0	$0	$0
$900	**$930**	$59	$23	$0	$0	$0	$0	$0	$0	$0	$0	$0
$930	**$960**	$62	$26	$0	$0	$0	$0	$0	$0	$0	$0	$0
$960	**$990**	$65	$29	$0	$0	$0	$0	$0	$0	$0	$0	$0
$990	**$1,020**	$68	$32	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,020	**$1,050**	$71	$35	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,050	**$1,080**	$74	$38	$2	$0	$0	$0	$0	$0	$0	$0	$0
$1,080	**$1,110**	$77	$41	$5	$0	$0	$0	$0	$0	$0	$0	$0
$1,110	**$1,140**	$80	$44	$8	$0	$0	$0	$0	$0	$0	$0	$0
$1,140	**$1,170**	$83	$47	$11	$0	$0	$0	$0	$0	$0	$0	$0
$1,170	**$1,230**	$88	$51	$15	$0	$0	$0	$0	$0	$0	$0	$0
$1,230	**$1,290**	$95	$57	$21	$0	$0	$0	$0	$0	$0	$0	$0
$1,290	**$1,350**	$102	$63	$27	$0	$0	$0	$0	$0	$0	$0	$0
$1,350	**$1,410**	$110	$69	$33	$0	$0	$0	$0	$0	$0	$0	$0
$1,410	**$1,470**	$117	$75	$39	$4	$0	$0	$0	$0	$0	$0	$0
$1,470	**$1,530**	$124	$81	$45	$10	$0	$0	$0	$0	$0	$0	$0
$1,530	**$1,590**	$131	$88	$51	$16	$0	$0	$0	$0	$0	$0	$0
$1,590	**$1,650**	$138	$95	$57	$22	$0	$0	$0	$0	$0	$0	$0
$1,650	**$1,710**	$146	$103	$63	$28	$0	$0	$0	$0	$0	$0	$0
$1,710	**$1,770**	$153	$110	$69	$34	$0	$0	$0	$0	$0	$0	$0
$1,770	**$1,830**	$160	$117	$75	$40	$4	$0	$0	$0	$0	$0	$0
$1,830	**$1,890**	$167	$124	$81	$46	$10	$0	$0	$0	$0	$0	$0
$1,890	**$1,950**	$174	$131	$88	$52	$16	$0	$0	$0	$0	$0	$0
$1,950	**$2,010**	$182	$139	$96	$58	$22	$0	$0	$0	$0	$0	$0
$2,010	**$2,070**	$189	$146	$103	$64	$28	$0	$0	$0	$0	$0	$0
$2,070	**$2,130**	$196	$153	$110	$70	$34	$0	$0	$0	$0	$0	$0
$2,130	**$2,190**	$203	$160	$117	$76	$40	$4	$0	$0	$0	$0	$0
$2,190	**$2,250**	$210	$167	$124	$82	$46	$10	$0	$0	$0	$0	$0
$2,250	**$2,310**	$218	$175	$132	$89	$52	$16	$0	$0	$0	$0	$0
$2,310	**$2,370**	$225	$182	$139	$96	$58	$22	$0	$0	$0	$0	$0
$2,370	**$2,430**	$232	$189	$146	$103	$64	$28	$0	$0	$0	$0	$0
$2,430	**$2,490**	$239	$196	$153	$110	$70	$34	$0	$0	$0	$0	$0

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$2,490	**$2,550**	$246	$203	$160	$117	$76	$40	$4	$0	$0	$0	$0
$2,550	**$2,610**	$254	$211	$168	$125	$82	$46	$10	$0	$0	$0	$0
$2,610	**$2,670**	$261	$218	$175	$132	$89	$52	$16	$0	$0	$0	$0
$2,670	**$2,730**	$268	$225	$182	$139	$96	$58	$22	$0	$0	$0	$0
$2,730	**$2,790**	$275	$232	$189	$146	$103	$64	$28	$0	$0	$0	$0
$2,790	**$2,850**	$282	$239	$196	$153	$110	$70	$34	$0	$0	$0	$0
$2,850	**$2,910**	$290	$247	$204	$161	$118	$76	$40	$4	$0	$0	$0
$2,910	**$2,970**	$297	$254	$211	$168	$125	$82	$46	$10	$0	$0	$0
$2,970	**$3,030**	$304	$261	$218	$175	$132	$89	$52	$16	$0	$0	$0
$3,030	**$3,090**	$311	$268	$225	$182	$139	$96	$58	$22	$0	$0	$0
$3,090	**$3,150**	$318	$275	$232	$189	$146	$103	$64	$28	$0	$0	$0
$3,150	**$3,210**	$326	$283	$240	$197	$154	$111	$70	$34	$0	$0	$0
$3,210	**$3,270**	$333	$290	$247	$204	$161	$118	$76	$40	$4	$0	$0
$3,270	**$3,330**	$340	$297	$254	$211	$168	$125	$82	$46	$10	$0	$0
$3,330	**$3,390**	$347	$304	$261	$218	$175	$132	$89	$52	$16	$0	$0
$3,390	**$3,450**	$354	$311	$268	$225	$182	$139	$96	$58	$22	$0	$0
$3,450	**$3,510**	$362	$319	$276	$233	$190	$147	$104	$64	$28	$0	$0
$3,510	**$3,570**	$369	$326	$283	$240	$197	$154	$111	$70	$34	$0	$0
$3,570	**$3,630**	$376	$333	$290	$247	$204	$161	$118	$76	$40	$5	$0
$3,630	**$3,690**	$383	$340	$297	$254	$211	$168	$125	$82	$46	$11	$0
$3,690	**$3,750**	$392	$347	$304	$261	$218	$175	$132	$89	$52	$17	$0
$3,750	**$3,820**	$406	$355	$312	$269	$226	$183	$140	$97	$59	$23	$0
$3,820	**$3,890**	$421	$364	$321	$278	$235	$192	$149	$106	$66	$30	$0
$3,890	**$3,960**	$437	$372	$329	$286	$243	$200	$157	$114	$73	$37	$1
$3,960	**$4,030**	$452	$380	$337	$294	$251	$208	$165	$122	$80	$44	$8
$4,030	**$4,100**	$468	$389	$346	$303	$260	$217	$174	$131	$88	$51	$15
$4,100	**$4,170**	$483	$404	$354	$311	$268	$225	$182	$139	$96	$58	$22
$4,170	**$4,240**	$498	$420	$363	$320	$277	$234	$191	$148	$105	$65	$29
$4,240	**$4,310**	$514	$435	$371	$328	$285	$242	$199	$156	$113	$72	$36
$4,310	**$4,380**	$529	$450	$379	$336	$293	$250	$207	$164	$121	$79	$43
$4,380	**$4,450**	$545	$466	$388	$345	$302	$259	$216	$173	$130	$87	$50
$4,450	**$4,520**	$560	$481	$402	$353	$310	$267	$224	$181	$138	$95	$57
$4,520	**$4,590**	$575	$497	$418	$362	$319	$276	$233	$190	$147	$104	$64
$4,590	**$4,660**	$591	$512	$433	$370	$327	$284	$241	$198	$155	$112	$71
$4,660	**$4,730**	$606	$527	$449	$378	$335	$292	$249	$206	$163	$120	$78
$4,730	**$4,800**	$622	$543	$464	$387	$344	$301	$258	$215	$172	$129	$86
$4,800	**$4,870**	$637	$558	$479	$400	$352	$309	$266	$223	$180	$137	$94
$4,870	**$4,940**	$652	$574	$495	$416	$361	$318	$275	$232	$189	$146	$103
$4,940	**$5,010**	$668	$589	$510	$431	$369	$326	$283	$240	$197	$154	$111
$5,010	**$5,080**	$683	$604	$526	$447	$377	$334	$291	$248	$205	$162	$119
$5,080	**$5,150**	$699	$620	$541	$462	$386	$343	$300	$257	$214	$171	$128
$5,150	**$5,220**	$714	$635	$556	$477	$399	$351	$308	$265	$222	$179	$136
$5,220	**$5,290**	$729	$651	$572	$493	$414	$360	$317	$274	$231	$188	$145
$5,290	**$5,360**	$745	$666	$587	$508	$429	$368	$325	$282	$239	$196	$153
$5,360	**$5,430**	$760	$681	$603	$524	$445	$376	$333	$290	$247	$204	$161
$5,430	**$5,500**	$776	$697	$618	$539	$460	$385	$342	$299	$256	$213	$170
$5,500	**$5,570**	$791	$712	$633	$554	$476	$397	$350	$307	$264	$221	$178
$5,570	**$5,640**	$806	$728	$649	$570	$491	$412	$359	$316	$273	$230	$187
$5,640	**$5,710**	$822	$743	$664	$585	$506	$428	$367	$324	$281	$238	$195
$5,710	**$5,780**	$837	$758	$680	$601	$522	$443	$375	$332	$289	$246	$203
$5,780	**$5,850**	$853	$774	$695	$616	$537	$458	$384	$341	$298	$255	$212

MONTHLY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$5,850	**$5,920**	$868	$789	$710	$631	$553	$474	$395	$349	$306	$263	$220
$5,920	**$5,990**	$883	$805	$726	$647	$568	$489	$410	$358	$315	$272	$229
$5,990	**$6,060**	$899	$820	$741	$662	$583	$505	$426	$366	$323	$280	$237
$6,060	**$6,130**	$914	$835	$757	$678	$599	$520	$441	$374	$331	$288	$245
$6,130	**$6,200**	$930	$851	$772	$693	$614	$535	$457	$383	$340	$297	$254
$6,200	**$6,270**	$945	$866	$787	$708	$630	$551	$472	$393	$348	$305	$262
$6,270	**$6,340**	$960	$882	$803	$724	$645	$566	$487	$409	$357	$314	$271
$6,340	**$6,410**	$976	$897	$818	$739	$660	$582	$503	$424	$365	$322	$279
$6,410	**$6,480**	$991	$912	$834	$755	$676	$597	$518	$439	$373	$330	$287
$6,480	**$6,550**	$1,007	$928	$849	$770	$691	$612	$534	$455	$382	$339	$296
$6,550	**$6,620**	$1,022	$943	$864	$785	$707	$628	$549	$470	$391	$347	$304
$6,620	**$6,690**	$1,037	$959	$880	$801	$722	$643	$564	$486	$407	$356	$313
$6,690	**$6,760**	$1,053	$974	$895	$816	$737	$659	$580	$501	$422	$364	$321
$6,760	**$6,830**	$1,068	$989	$911	$832	$753	$674	$595	$516	$438	$372	$329
$6,830	**$6,900**	$1,084	$1,005	$926	$847	$768	$689	$611	$532	$453	$381	$338
$6,900	**$6,970**	$1,099	$1,020	$941	$862	$784	$705	$626	$547	$468	$389	$346
$6,970	**$7,040**	$1,114	$1,036	$957	$878	$799	$720	$641	$563	$484	$405	$355
$7,040	**$7,110**	$1,130	$1,051	$972	$893	$814	$736	$657	$578	$499	$420	$363
$7,110	**$7,180**	$1,145	$1,066	$988	$909	$830	$751	$672	$593	$515	$436	$371
$7,180	**$7,250**	$1,161	$1,082	$1,003	$924	$845	$766	$688	$609	$530	$451	$380
$7,250	**$7,320**	$1,176	$1,097	$1,018	$939	$861	$782	$703	$624	$545	$466	$388
$7,320	**$7,390**	$1,191	$1,113	$1,034	$955	$876	$797	$718	$640	$561	$482	$403
$7,390	**$7,460**	$1,207	$1,128	$1,049	$970	$891	$813	$734	$655	$576	$497	$418
$7,460	**$7,530**	$1,222	$1,143	$1,065	$986	$907	$828	$749	$670	$592	$513	$434
$7,530	**$7,600**	$1,238	$1,159	$1,080	$1,001	$922	$843	$765	$686	$607	$528	$449
$7,600	**$7,670**	$1,255	$1,174	$1,095	$1,016	$938	$859	$780	$701	$622	$543	$465
$7,670	**$7,740**	$1,272	$1,190	$1,111	$1,032	$953	$874	$795	$717	$638	$559	$480
$7,740	**$7,810**	$1,289	$1,205	$1,126	$1,047	$968	$890	$811	$732	$653	$574	$495

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

DAILY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$0	**$50**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$50	**$55**	$0.60	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$55	**$60**	$1.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$60	**$65**	$1.60	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$65	**$70**	$2.10	$0.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$70	**$75**	$2.60	$0.90	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$75	**$80**	$3.10	$1.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$80	**$85**	$3.60	$1.90	$0.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$85	**$90**	$4.10	$2.40	$0.80	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$90	**$95**	$4.60	$2.90	$1.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$95	**$100**	$5.10	$3.40	$1.80	$0.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$100	**$105**	$5.60	$3.90	$2.30	$0.60	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$105	**$110**	$6.10	$4.40	$2.80	$1.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$110	**$115**	$6.60	$4.90	$3.30	$1.60	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$115	**$120**	$7.10	$5.40	$3.80	$2.10	$0.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$120	**$125**	$7.60	$5.90	$4.30	$2.60	$0.90	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$125	**$130**	$8.10	$6.40	$4.80	$3.10	$1.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$130	**$135**	$8.70	$6.90	$5.30	$3.60	$1.90	$0.30	$0.00	$0.00	$0.00	$0.00	$0.00
$135	**$140**	$9.30	$7.40	$5.80	$4.10	$2.40	$0.80	$0.00	$0.00	$0.00	$0.00	$0.00
$140	**$145**	$9.90	$8.00	$6.30	$4.60	$2.90	$1.30	$0.00	$0.00	$0.00	$0.00	$0.00
$145	**$150**	$10.50	$8.60	$6.80	$5.10	$3.40	$1.80	$0.10	$0.00	$0.00	$0.00	$0.00
$150	**$155**	$11.10	$9.20	$7.30	$5.60	$3.90	$2.30	$0.60	$0.00	$0.00	$0.00	$0.00
$155	**$160**	$11.70	$9.80	$7.80	$6.10	$4.40	$2.80	$1.10	$0.00	$0.00	$0.00	$0.00
$160	**$165**	$12.30	$10.40	$8.40	$6.60	$4.90	$3.30	$1.60	$0.00	$0.00	$0.00	$0.00
$165	**$170**	$12.90	$11.00	$9.00	$7.10	$5.40	$3.80	$2.10	$0.50	$0.00	$0.00	$0.00
$170	**$175**	$13.50	$11.60	$9.60	$7.60	$5.90	$4.30	$2.60	$1.00	$0.00	$0.00	$0.00
$175	**$180**	$14.10	$12.20	$10.20	$8.20	$6.40	$4.80	$3.10	$1.50	$0.00	$0.00	$0.00
$180	**$185**	$14.70	$12.80	$10.80	$8.80	$6.90	$5.30	$3.60	$2.00	$0.30	$0.00	$0.00
$185	**$190**	$15.30	$13.40	$11.40	$9.40	$7.40	$5.80	$4.10	$2.50	$0.80	$0.00	$0.00
$190	**$195**	$15.90	$14.00	$12.00	$10.00	$8.00	$6.30	$4.60	$3.00	$1.30	$0.00	$0.00
$195	**$200**	$16.50	$14.60	$12.60	$10.60	$8.60	$6.80	$5.10	$3.50	$1.80	$0.20	$0.00
$200	**$205**	$17.10	$15.20	$13.20	$11.20	$9.20	$7.30	$5.60	$4.00	$2.30	$0.70	$0.00
$205	**$210**	$17.70	$15.80	$13.80	$11.80	$9.80	$7.80	$6.10	$4.50	$2.80	$1.20	$0.00
$210	**$215**	$18.30	$16.40	$14.40	$12.40	$10.40	$8.40	$6.60	$5.00	$3.30	$1.70	$0.00
$215	**$220**	$18.90	$17.00	$15.00	$13.00	$11.00	$9.00	$7.10	$5.50	$3.80	$2.20	$0.50
$220	**$225**	$19.50	$17.60	$15.60	$13.60	$11.60	$9.60	$7.60	$6.00	$4.30	$2.70	$1.00
$225	**$230**	$20.10	$18.20	$16.20	$14.20	$12.20	$10.20	$8.20	$6.50	$4.80	$3.20	$1.50
$230	**$235**	$20.70	$18.80	$16.80	$14.80	$12.80	$10.80	$8.80	$7.00	$5.30	$3.70	$2.00
$235	**$240**	$21.30	$19.40	$17.40	$15.40	$13.40	$11.40	$9.40	$7.50	$5.80	$4.20	$2.50
$240	**$245**	$21.90	$20.00	$18.00	$16.00	$14.00	$12.00	$10.00	$8.00	$6.30	$4.70	$3.00
$245	**$250**	$22.50	$20.60	$18.60	$16.60	$14.60	$12.60	$10.60	$8.60	$6.80	$5.20	$3.50
$250	**$255**	$23.10	$21.20	$19.20	$17.20	$15.20	$13.20	$11.20	$9.20	$7.30	$5.70	$4.00
$255	**$260**	$23.70	$21.80	$19.80	$17.80	$15.80	$13.80	$11.80	$9.80	$7.90	$6.20	$4.50
$260	**$265**	$24.30	$22.40	$20.40	$18.40	$16.40	$14.40	$12.40	$10.40	$8.50	$6.70	$5.00
$265	**$270**	$24.90	$23.00	$21.00	$19.00	$17.00	$15.00	$13.00	$11.00	$9.10	$7.20	$5.50
$270	**$275**	$25.50	$23.60	$21.60	$19.60	$17.60	$15.60	$13.60	$11.60	$9.70	$7.70	$6.00
$275	**$280**	$26.10	$24.20	$22.20	$20.20	$18.20	$16.20	$14.20	$12.20	$10.30	$8.30	$6.50
$280	**$285**	$26.70	$24.80	$22.80	$20.80	$18.80	$16.80	$14.80	$12.80	$10.90	$8.90	$7.00
$285	**$290**	$27.30	$25.40	$23.40	$21.40	$19.40	$17.40	$15.40	$13.40	$11.50	$9.50	$7.50
$290	**$295**	$27.90	$26.00	$24.00	$22.00	$20.00	$18.00	$16.00	$14.00	$12.10	$10.10	$8.10
$295	**$300**	$28.50	$26.60	$24.60	$22.60	$20.60	$18.60	$16.60	$14.60	$12.70	$10.70	$8.70

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

DAILY Payroll Period

If the **Wage Amount** (line 1a) is		**MARRIED** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$300	**$305**	$29.10	$27.20	$25.20	$23.20	$21.20	$19.20	$17.20	$15.20	$13.30	$11.30	$9.30
$305	**$310**	$29.70	$27.80	$25.80	$23.80	$21.80	$19.80	$17.80	$15.80	$13.90	$11.90	$9.90
$310	**$315**	$30.30	$28.40	$26.40	$24.40	$22.40	$20.40	$18.40	$16.40	$14.50	$12.50	$10.50
$315	**$320**	$30.90	$29.00	$27.00	$25.00	$23.00	$21.00	$19.00	$17.00	$15.10	$13.10	$11.10
$320	**$325**	$31.50	$29.60	$27.60	$25.60	$23.60	$21.60	$19.60	$17.60	$15.70	$13.70	$11.70
$325	**$330**	$32.10	$30.20	$28.20	$26.20	$24.20	$22.20	$20.20	$18.20	$16.30	$14.30	$12.30
$330	**$335**	$32.70	$30.80	$28.80	$26.80	$24.80	$22.80	$20.80	$18.80	$16.90	$14.90	$12.90
$335	**$340**	$33.30	$31.40	$29.40	$27.40	$25.40	$23.40	$21.40	$19.40	$17.50	$15.50	$13.50
$340	**$345**	$33.90	$32.00	$30.00	$28.00	$26.00	$24.00	$22.00	$20.00	$18.10	$16.10	$14.10
$345	**$350**	$34.50	$32.60	$30.60	$28.60	$26.60	$24.60	$22.60	$20.60	$18.70	$16.70	$14.70
$350	**$355**	$35.10	$33.20	$31.20	$29.20	$27.20	$25.20	$23.20	$21.20	$19.30	$17.30	$15.30
$355	**$360**	$35.70	$33.80	$31.80	$29.80	$27.80	$25.80	$23.80	$21.80	$19.90	$17.90	$15.90
$360	**$365**	$36.70	$34.40	$32.40	$30.40	$28.40	$26.40	$24.40	$22.40	$20.50	$18.50	$16.50
$365	**$370**	$37.80	$35.00	$33.00	$31.00	$29.00	$27.00	$25.00	$23.00	$21.10	$19.10	$17.10
$370	**$375**	$38.90	$35.60	$33.60	$31.60	$29.60	$27.60	$25.60	$23.60	$21.70	$19.70	$17.70
$375	**$380**	$40.00	$36.40	$34.20	$32.20	$30.20	$28.20	$26.20	$24.20	$22.30	$20.30	$18.30
$380	**$385**	$41.10	$37.50	$34.80	$32.80	$30.80	$28.80	$26.80	$24.80	$22.90	$20.90	$18.90
$385	**$390**	$42.20	$38.60	$35.40	$33.40	$31.40	$29.40	$27.40	$25.40	$23.50	$21.50	$19.50
$390	**$395**	$43.30	$39.70	$36.00	$34.00	$32.00	$30.00	$28.00	$26.00	$24.10	$22.10	$20.10
$395	**$400**	$44.40	$40.80	$37.10	$34.60	$32.60	$30.60	$28.60	$26.60	$24.70	$22.70	$20.70
$400	**$405**	$45.50	$41.90	$38.20	$35.20	$33.20	$31.20	$29.20	$27.20	$25.30	$23.30	$21.30
$405	**$410**	$46.60	$43.00	$39.30	$35.80	$33.80	$31.80	$29.80	$27.80	$25.90	$23.90	$21.90
$410	**$415**	$47.70	$44.10	$40.40	$36.80	$34.40	$32.40	$30.40	$28.40	$26.50	$24.50	$22.50

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

DAILY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
$0	**$20**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$20	**$25**	$0.70	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$25	**$30**	$1.20	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$30	**$35**	$1.70	$0.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$35	**$40**	$2.20	$0.60	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$40	**$45**	$2.70	$1.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$45	**$50**	$3.20	$1.60	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$50	**$55**	$3.70	$2.10	$0.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$55	**$60**	$4.30	$2.60	$0.90	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$60	**$65**	$4.90	$3.10	$1.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$65	**$70**	$5.50	$3.60	$1.90	$0.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$70	**$75**	$6.10	$4.10	$2.40	$0.80	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$75	**$80**	$6.70	$4.70	$2.90	$1.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$80	**$85**	$7.30	$5.30	$3.40	$1.80	$0.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$85	**$90**	$7.90	$5.90	$3.90	$2.30	$0.60	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$90	**$95**	$8.50	$6.50	$4.50	$2.80	$1.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$95	**$100**	$9.10	$7.10	$5.10	$3.30	$1.60	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
$100	**$105**	$9.70	$7.70	$5.70	$3.80	$2.10	$0.50	$0.00	$0.00	$0.00	$0.00	$0.00
$105	**$110**	$10.30	$8.30	$6.30	$4.40	$2.60	$1.00	$0.00	$0.00	$0.00	$0.00	$0.00
$110	**$115**	$10.90	$8.90	$6.90	$5.00	$3.10	$1.50	$0.00	$0.00	$0.00	$0.00	$0.00
$115	**$120**	$11.50	$9.50	$7.50	$5.60	$3.60	$2.00	$0.30	$0.00	$0.00	$0.00	$0.00
$120	**$125**	$12.10	$10.10	$8.10	$6.20	$4.20	$2.50	$0.80	$0.00	$0.00	$0.00	$0.00
$125	**$130**	$12.70	$10.70	$8.70	$6.80	$4.80	$3.00	$1.30	$0.00	$0.00	$0.00	$0.00
$130	**$135**	$13.30	$11.30	$9.30	$7.40	$5.40	$3.50	$1.80	$0.20	$0.00	$0.00	$0.00
$135	**$140**	$13.90	$11.90	$9.90	$8.00	$6.00	$4.00	$2.30	$0.70	$0.00	$0.00	$0.00
$140	**$145**	$14.50	$12.50	$10.50	$8.60	$6.60	$4.60	$2.80	$1.20	$0.00	$0.00	$0.00
$145	**$150**	$15.10	$13.10	$11.10	$9.20	$7.20	$5.20	$3.30	$1.70	$0.00	$0.00	$0.00
$150	**$155**	$15.70	$13.70	$11.70	$9.80	$7.80	$5.80	$3.80	$2.20	$0.50	$0.00	$0.00
$155	**$160**	$16.30	$14.30	$12.30	$10.40	$8.40	$6.40	$4.40	$2.70	$1.00	$0.00	$0.00
$160	**$165**	$16.90	$14.90	$12.90	$11.00	$9.00	$7.00	$5.00	$3.20	$1.50	$0.00	$0.00
$165	**$170**	$17.50	$15.50	$13.50	$11.60	$9.60	$7.60	$5.60	$3.70	$2.00	$0.30	$0.00
$170	**$175**	$18.30	$16.10	$14.10	$12.20	$10.20	$8.20	$6.20	$4.20	$2.50	$0.80	$0.00
$175	**$180**	$19.40	$16.70	$14.70	$12.80	$10.80	$8.80	$6.80	$4.80	$3.00	$1.30	$0.00
$180	**$185**	$20.50	$17.30	$15.30	$13.40	$11.40	$9.40	$7.40	$5.40	$3.50	$1.80	$0.20
$185	**$190**	$21.60	$17.90	$15.90	$14.00	$12.00	$10.00	$8.00	$6.00	$4.00	$2.30	$0.70
$190	**$195**	$22.70	$19.00	$16.50	$14.60	$12.60	$10.60	$8.60	$6.60	$4.60	$2.80	$1.20
$195	**$200**	$23.80	$20.10	$17.10	$15.20	$13.20	$11.20	$9.20	$7.20	$5.20	$3.30	$1.70
$200	**$205**	$24.90	$21.20	$17.70	$15.80	$13.80	$11.80	$9.80	$7.80	$5.80	$3.90	$2.20
$205	**$210**	$26.00	$22.30	$18.70	$16.40	$14.40	$12.40	$10.40	$8.40	$6.40	$4.50	$2.70
$210	**$215**	$27.10	$23.40	$19.80	$17.00	$15.00	$13.00	$11.00	$9.00	$7.00	$5.10	$3.20
$215	**$220**	$28.20	$24.50	$20.90	$17.60	$15.60	$13.60	$11.60	$9.60	$7.60	$5.70	$3.70
$220	**$225**	$29.30	$25.60	$22.00	$18.30	$16.20	$14.20	$12.20	$10.20	$8.20	$6.30	$4.30
$225	**$230**	$30.40	$26.70	$23.10	$19.40	$16.80	$14.80	$12.80	$10.80	$8.80	$6.90	$4.90
$230	**$235**	$31.50	$27.80	$24.20	$20.50	$17.40	$15.40	$13.40	$11.40	$9.40	$7.50	$5.50
$235	**$240**	$32.60	$28.90	$25.30	$21.60	$18.00	$16.00	$14.00	$12.00	$10.00	$8.10	$6.10
$240	**$245**	$33.70	$30.00	$26.40	$22.70	$19.10	$16.60	$14.60	$12.60	$10.60	$8.70	$6.70
$245	**$250**	$34.80	$31.10	$27.50	$23.80	$20.20	$17.20	$15.20	$13.20	$11.20	$9.30	$7.30
$250	**$255**	$35.90	$32.20	$28.60	$24.90	$21.30	$17.80	$15.80	$13.80	$11.80	$9.90	$7.90
$255	**$260**	$37.00	$33.30	$29.70	$26.00	$22.40	$18.80	$16.40	$14.40	$12.40	$10.50	$8.50

2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

DAILY Payroll Period

If the **Wage Amount** (line 1a) is		**SINGLE** Persons										
		And the number of allowances is:										
At least	But less than	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The Tentative Withholding Amount is:										
$260	**$265**	$38.10	$34.40	$30.80	$27.10	$23.50	$19.90	$17.00	$15.00	$13.00	$11.10	$9.10
$265	**$270**	$39.20	$35.50	$31.90	$28.20	$24.60	$21.00	$17.60	$15.60	$13.60	$11.70	$9.70
$270	**$275**	$40.30	$36.60	$33.00	$29.30	$25.70	$22.10	$18.40	$16.20	$14.20	$12.30	$10.30
$275	**$280**	$41.40	$37.70	$34.10	$30.40	$26.80	$23.20	$19.50	$16.80	$14.80	$12.90	$10.90
$280	**$285**	$42.50	$38.80	$35.20	$31.50	$27.90	$24.30	$20.60	$17.40	$15.40	$13.50	$11.50
$285	**$290**	$43.60	$39.90	$36.30	$32.60	$29.00	$25.40	$21.70	$18.10	$16.00	$14.10	$12.10
$290	**$295**	$44.70	$41.00	$37.40	$33.70	$30.10	$26.50	$22.80	$19.20	$16.60	$14.70	$12.70
$295	**$300**	$45.80	$42.10	$38.50	$34.80	$31.20	$27.60	$23.90	$20.30	$17.20	$15.30	$13.30
$300	**$305**	$46.90	$43.20	$39.60	$35.90	$32.30	$28.70	$25.00	$21.40	$17.80	$15.90	$13.90
$305	**$310**	$48.00	$44.30	$40.70	$37.00	$33.40	$29.80	$26.10	$22.50	$18.80	$16.50	$14.50
$310	**$315**	$49.10	$45.40	$41.80	$38.10	$34.50	$30.90	$27.20	$23.60	$19.90	$17.10	$15.10
$315	**$320**	$50.20	$46.50	$42.90	$39.20	$35.60	$32.00	$28.30	$24.70	$21.00	$17.70	$15.70
$320	**$325**	$51.30	$47.60	$44.00	$40.30	$36.70	$33.10	$29.40	$25.80	$22.10	$18.50	$16.30
$325	**$330**	$52.40	$48.70	$45.10	$41.40	$37.80	$34.20	$30.50	$26.90	$23.20	$19.60	$16.90
$330	**$335**	$53.50	$49.80	$46.20	$42.50	$38.90	$35.30	$31.60	$28.00	$24.30	$20.70	$17.50
$335	**$340**	$54.60	$50.90	$47.30	$43.60	$40.00	$36.40	$32.70	$29.10	$25.40	$21.80	$18.20
$340	**$345**	$55.70	$52.00	$48.40	$44.70	$41.10	$37.50	$33.80	$30.20	$26.50	$22.90	$19.30
$345	**$350**	$56.80	$53.10	$49.50	$45.80	$42.20	$38.60	$34.90	$31.30	$27.60	$24.00	$20.40
$350	**$355**	$58.00	$54.20	$50.60	$46.90	$43.30	$39.70	$36.00	$32.40	$28.70	$25.10	$21.50
$355	**$360**	$59.20	$55.30	$51.70	$48.00	$44.40	$40.80	$37.10	$33.50	$29.80	$26.20	$22.60
$360	**$365**	$60.40	$56.40	$52.80	$49.10	$45.50	$41.90	$38.20	$34.60	$30.90	$27.30	$23.70
$365	**$370**	$61.60	$57.60	$53.90	$50.20	$46.60	$43.00	$39.30	$35.70	$32.00	$28.40	$24.80
$370	**$375**	$62.80	$58.80	$55.00	$51.30	$47.70	$44.10	$40.40	$36.80	$33.10	$29.50	$25.90
$375	**$380**	$64.00	$60.00	$56.10	$52.40	$48.80	$45.20	$41.50	$37.90	$34.20	$30.60	$27.00
$380	**$385**	$65.20	$61.20	$57.20	$53.50	$49.90	$46.30	$42.60	$39.00	$35.30	$31.70	$28.10
$385	**$390**	$66.40	$62.40	$58.40	$54.60	$51.00	$47.40	$43.70	$40.10	$36.40	$32.80	$29.20
$390	**$395**	$67.60	$63.60	$59.60	$55.70	$52.10	$48.50	$44.80	$41.20	$37.50	$33.90	$30.30

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

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed $100,000, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any amount of wages.

Worksheet 4. Employer's Withholding Worksheet for Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

Keep for Your Records

Table 5	Monthly	Semimonthly	Biweekly	Weekly	Daily
	12	24	26	52	260

Step 1. Adjust the employee's wage amount

1a	Enter the employee's total taxable wages this payroll period	1a	$
1b	Enter the number of pay periods you have per year (see Table 5)	1b	
1c	Enter the amount from Step 4(a) of the employee's Form W-4	1c	$
1d	Divide line 1c by the number on line 1b	1d	$
1e	Add lines 1a and 1d	1e	$
1f	Enter the amount from Step 4(b) of the employee's Form W-4	1f	$
1g	Divide line 1f by the number on line 1b	1g	$
1h	Subtract line 1g from line 1e. If zero or less, enter -0-. This is the **Adjusted Wage Amount**	1h	$

Step 2. Figure the Tentative Withholding Amount

based on your pay frequency, the employee's Adjusted Wage Amount, filing status (Step 1(c) of Form W-4), and whether the box in Step 2 of Form W-4 is checked.

2a	Find the row in the *STANDARD Withholding Rate Schedules* (if the box in Step 2 of Form W-4 is NOT checked) or the *Form W-4, Step 2, Checkbox, Withholding Rate Schedules* (if it HAS been checked) of the Percentage Method tables in this section in which the amount on line 1h is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row	2a	$
2b	Enter the amount from column C of that row	2b	$
2c	Enter the percentage from column D of that row	2c	%
2d	Subtract line 2a from line 1h	2d	$
2e	Multiply the amount on line 2d by the percentage on line 2c	2e	$
2f	Add lines 2b and 2e. This is the **Tentative Withholding Amount**	2f	$

Step 3. Account for tax credits

3a	Enter the amount from Step 3 of the employee's Form W-4	3a	$
3b	Divide the amount on line 3a by the number of pay periods on line 1b	3b	$
3c	Subtract line 3b from line 2f. If zero or less, enter -0-	3c	$

Step 4. Figure the final amount to withhold

4a	Enter the additional amount to withhold from Step 4(c) of the employee's Form W-4	4a	$
4b	Add lines 3c and 4a. **This is the amount to withhold from the employee's wages this pay period**	4b	$

2021 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)					**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:					**If the Adjusted Wage Amount (line 1h) is:**				
At least—	**But less than—**	**The tentative amount to withhold is:**	**Plus this percentage—**	**of the amount that the Adjusted Wage exceeds—**	**At least—**	**But less than—**	**The tentative amount to withhold is:**	**Plus this percentage—**	**of the amount that the Adjusted Wage exceeds—**
A	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
Married Filing Jointly					**Married Filing Jointly**				
$0	$483	$0.00	0%	$0	$0	$241	$0.00	0%	$0
$483	$865	$0.00	10%	$483	$241	$433	$0.00	10%	$241
$865	$2,041	$38.20	12%	$865	$433	$1,021	$19.20	12%	$433
$2,041	$3,805	$179.32	22%	$2,041	$1,021	$1,902	$89.76	22%	$1,021
$3,805	$6,826	$567.40	24%	$3,805	$1,902	$3,413	$283.58	24%	$1,902
$6,826	$8,538	$1,292.44	32%	$6,826	$3,413	$4,269	$646.22	32%	$3,413
$8,538	$12,565	$1,840.28	35%	$8,538	$4,269	$6,283	$920.14	35%	$4,269
$12,565		$3,249.73	37%	$12,565	$6,283		$1,625.04	37%	$6,283
Single or Married Filing Separately					**Single or Married Filing Separately**				
$0	$241	$0.00	0%	$0	$0	$121	$0.00	0%	$0
$241	$433	$0.00	10%	$241	$121	$216	$0.00	10%	$121
$433	$1,021	$19.20	12%	$433	$216	$510	$9.50	12%	$216
$1,021	$1,902	$89.76	22%	$1,021	$510	$951	$44.78	22%	$510
$1,902	$3,413	$283.58	24%	$1,902	$951	$1,706	$141.80	24%	$951
$3,413	$4,269	$646.22	32%	$3,413	$1,706	$2,134	$323.00	32%	$1,706
$4,269	$10,311	$920.14	35%	$4,269	$2,134	$5,155	$459.96	35%	$2,134
$10,311		$3,034.84	37%	$10,311	$5,155		$1,517.31	37%	$5,155
Head of Household					**Head of Household**				
$0	$362	$0.00	0%	$0	$0	$181	$0.00	0%	$0
$362	$635	$0.00	10%	$362	$181	$317	$0.00	10%	$181
$635	$1,404	$27.30	12%	$635	$317	$702	$13.60	12%	$317
$1,404	$2,022	$119.58	22%	$1,404	$702	$1,011	$59.80	22%	$702
$2,022	$3,533	$255.54	24%	$2,022	$1,011	$1,766	$127.78	24%	$1,011
$3,533	$4,388	$618.18	32%	$3,533	$1,766	$2,194	$308.98	32%	$1,766
$4,388	$10,431	$891.78	35%	$4,388	$2,194	$5,215	$445.94	35%	$2,194
$10,431		$3,006.83	37%	$10,431	$5,215		$1,503.29	37%	$5,215

2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later

BIWEEKLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if 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 box in Step 2 of Form W-4 **IS** checked)				
If the Adjusted Wage Amount (line 1h) is: At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is: At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					**Married Filing Jointly**				
$0	$965	$0.00	0%	$0	$0	$483	$0.00	0%	$0
$965	$1,731	$0.00	10%	$965	$483	$865	$0.00	10%	$483
$1,731	$4,083	$76.60	12%	$1,731	$865	$2,041	$38.20	12%	$865
$4,083	$7,610	$358.84	22%	$4,083	$2,041	$3,805	$179.32	22%	$2,041
$7,610	$13,652	$1,134.78	24%	$7,610	$3,805	$6,826	$567.40	24%	$3,805
$13,652	$17,075	$2,584.86	32%	$13,652	$6,826	$8,538	$1,292.44	32%	$6,826
$17,075	$25,131	$3,680.22	35%	$17,075	$8,538	$12,565	$1,840.28	35%	$8,538
$25,131		$6,499.82	37%	$25,131	$12,565		$3,249.73	37%	$12,565
Single or Married Filing Separately					**Single or Married Filing Separately**				
$0	$483	$0.00	0%	$0	$0	$241	$0.00	0%	$0
$483	$865	$0.00	10%	$483	$241	$433	$0.00	10%	$241
$865	$2,041	$38.20	12%	$865	$433	$1,021	$19.20	12%	$433
$2,041	$3,805	$179.32	22%	$2,041	$1,021	$1,902	$89.76	22%	$1,021
$3,805	$6,826	$567.40	24%	$3,805	$1,902	$3,413	$283.58	24%	$1,902
$6,826	$8,538	$1,292.44	32%	$6,826	$3,413	$4,269	$646.22	32%	$3,413
$8,538	$20,621	$1,840.28	35%	$8,538	$4,269	$10,311	$920.14	35%	$4,269
$20,621		$6,069.33	37%	$20,621	$10,311		$3,034.84	37%	$10,311
Head of Household					**Head of Household**				
$0	$723	$0.00	0%	$0	$0	$362	$0.00	0%	$0
$723	$1,269	$0.00	10%	$723	$362	$635	$0.00	10%	$362
$1,269	$2,808	$54.60	12%	$1,269	$635	$1,404	$27.30	12%	$635
$2,808	$4,044	$239.28	22%	$2,808	$1,404	$2,022	$119.58	22%	$1,404
$4,044	$7,065	$511.20	24%	$4,044	$2,022	$3,533	$255.54	24%	$2,022
$7,065	$8,777	$1,236.24	32%	$7,065	$3,533	$4,388	$618.18	32%	$3,533
$8,777	$20,862	$1,784.08	35%	$8,777	$4,388	$10,431	$891.78	35%	$4,388
$20,862		$6,013.83	37%	$20,862	$10,431		$3,006.83	37%	$10,431

2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later

SEMIMONTHLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if 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 box in Step 2 of Form W-4 **IS** checked)				
If the Adjusted Wage Amount (line 1h) is:					If the Adjusted Wage Amount (line 1h) is:				
At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—	At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					**Married Filing Jointly**				
$0	$1,046	$0.00	0%	$0	$0	$523	$0.00	0%	$0
$1,046	$1,875	$0.00	10%	$1,046	$523	$938	$0.00	10%	$523
$1,875	$4,423	$82.90	12%	$1,875	$938	$2,211	$41.50	12%	$938
$4,423	$8,244	$388.66	22%	$4,423	$2,211	$4,122	$194.26	22%	$2,211
$8,244	$14,790	$1,229.28	24%	$8,244	$4,122	$7,395	$614.68	24%	$4,122
$14,790	$18,498	$2,800.32	32%	$14,790	$7,395	$9,249	$1,400.20	32%	$7,395
$18,498	$27,225	$3,986.88	35%	$18,498	$9,249	$13,613	$1,993.48	35%	$9,249
$27,225		$7,041.33	37%	$27,225	$13,613		$3,520.88	37%	$13,613
Single or Married Filing Separately					**Single or Married Filing Separately**				
$0	$523	$0.00	0%	$0	$0	$261	$0.00	0%	$0
$523	$938	$0.00	10%	$523	$261	$469	$0.00	10%	$261
$938	$2,211	$41.50	12%	$938	$469	$1,106	$20.80	12%	$469
$2,211	$4,122	$194.26	22%	$2,211	$1,106	$2,061	$97.24	22%	$1,106
$4,122	$7,395	$614.68	24%	$4,122	$2,061	$3,697	$307.34	24%	$2,061
$7,395	$9,249	$1,400.20	32%	$7,395	$3,697	$4,624	$699.98	32%	$3,697
$9,249	$22,340	$1,993.48	35%	$9,249	$4,624	$11,170	$996.62	35%	$4,624
$22,340		$6,575.33	37%	$22,340	$11,170		$3,287.72	37%	$11,170
Head of Household					**Head of Household**				
$0	$783	$0.00	0%	$0	$0	$392	$0.00	0%	$0
$783	$1,375	$0.00	10%	$783	$392	$688	$0.00	10%	$392
$1,375	$3,042	$59.20	12%	$1,375	$688	$1,521	$29.60	12%	$688
$3,042	$4,381	$259.24	22%	$3,042	$1,521	$2,191	$129.56	22%	$1,521
$4,381	$7,654	$553.82	24%	$4,381	$2,191	$3,827	$276.96	24%	$2,191
$7,654	$9,508	$1,339.34	32%	$7,654	$3,827	$4,754	$669.60	32%	$3,827
$9,508	$22,600	$1,932.62	35%	$9,508	$4,754	$11,300	$966.24	35%	$4,754
$22,600		$6,514.82	37%	$22,600	$11,300		$3,257.34	37%	$11,300

2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later

MONTHLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if 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 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—	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—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					**Married Filing Jointly**				
$0	$2,092	$0.00	0%	$0	$0	$1,046	$0.00	0%	$0
$2,092	$3,750	$0.00	10%	$2,092	$1,046	$1,875	$0.00	10%	$1,046
$3,750	$8,846	$165.80	12%	$3,750	$1,875	$4,423	$82.90	12%	$1,875
$8,846	$16,488	$777.32	22%	$8,846	$4,423	$8,244	$388.66	22%	$4,423
$16,488	$29,579	$2,458.56	24%	$16,488	$8,244	$14,790	$1,229.28	24%	$8,244
$29,579	$36,996	$5,600.40	32%	$29,579	$14,790	$18,498	$2,800.32	32%	$14,790
$36,996	$54,450	$7,973.84	35%	$36,996	$18,498	$27,225	$3,986.88	35%	$18,498
$54,450		$14,082.74	37%	$54,450	$27,225		$7,041.33	37%	$27,225
Single or Married Filing Separately					**Single or Married Filing Separately**				
$0	$1,046	$0.00	0%	$0	$0	$523	$0.00	0%	$0
$1,046	$1,875	$0.00	10%	$1,046	$523	$938	$0.00	10%	$523
$1,875	$4,423	$82.90	12%	$1,875	$938	$2,211	$41.50	12%	$938
$4,423	$8,244	$388.66	22%	$4,423	$2,211	$4,122	$194.26	22%	$2,211
$8,244	$14,790	$1,229.28	24%	$8,244	$4,122	$7,395	$614.68	24%	$4,122
$14,790	$18,498	$2,800.32	32%	$14,790	$7,395	$9,249	$1,400.20	32%	$7,395
$18,498	$44,679	$3,986.88	35%	$18,498	$9,249	$22,340	$1,993.48	35%	$9,249
$44,679		$13,150.23	37%	$44,679	$22,340		$6,575.33	37%	$22,340
Head of Household					**Head of Household**				
$0	$1,567	$0.00	0%	$0	$0	$783	$0.00	0%	$0
$1,567	$2,750	$0.00	10%	$1,567	$783	$1,375	$0.00	10%	$783
$2,750	$6,083	$118.30	12%	$2,750	$1,375	$3,042	$59.20	12%	$1,375
$6,083	$8,763	$518.26	22%	$6,083	$3,042	$4,381	$259.24	22%	$3,042
$8,763	$15,308	$1,107.86	24%	$8,763	$4,381	$7,654	$553.82	24%	$4,381
$15,308	$19,017	$2,678.66	32%	$15,308	$7,654	$9,508	$1,339.34	32%	$7,654
$19,017	$45,200	$3,865.54	35%	$19,017	$9,508	$22,600	$1,932.62	35%	$9,508
$45,200		$13,029.59	37%	$45,200	$22,600		$6,514.82	37%	$22,600

2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later

DAILY Payroll Period

STANDARD Withholding Rate Schedules (Use these if 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 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—**	**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—**				**At least—**	**But less than—**			
A	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
Married Filing Jointly					**Married Filing Jointly**				
$0.00	$96.50	$0.00	0%	$0.00	$0.00	$48.30	$0.00	0%	$0.00
$96.50	$173.10	$0.00	10%	$96.50	$48.30	$86.50	$0.00	10%	$48.30
$173.10	$408.30	$7.66	12%	$173.10	$86.50	$204.10	$3.82	12%	$86.50
$408.30	$761.00	$35.88	22%	$408.30	$204.10	$380.50	$17.93	22%	$204.10
$761.00	$1,365.20	$113.48	24%	$761.00	$380.50	$682.60	$56.74	24%	$380.50
$1,365.20	$1,707.50	$258.49	32%	$1,365.20	$682.60	$853.80	$129.24	32%	$682.60
$1,707.50	$2,513.10	$368.02	35%	$1,707.50	$853.80	$1,256.50	$184.03	35%	$853.80
$2,513.10		$649.98	37%	$2,513.10	$1,256.50		$324.97	37%	$1,256.50
Single or Married Filing Separately					**Single or Married Filing Separately**				
$0.00	$48.30	$0.00	0%	$0.00	$0.00	$24.10	$0.00	0%	$0.00
$48.30	$86.50	$0.00	10%	$48.30	$24.10	$43.30	$0.00	10%	$24.10
$86.50	$204.10	$3.82	12%	$86.50	$43.30	$102.10	$1.92	12%	$43.30
$204.10	$380.50	$17.93	22%	$204.10	$102.10	$190.20	$8.98	22%	$102.10
$380.50	$682.60	$56.74	24%	$380.50	$190.20	$341.30	$28.36	24%	$190.20
$682.60	$853.80	$129.24	32%	$682.60	$341.30	$426.90	$64.62	32%	$341.30
$853.80	$2,062.10	$184.03	35%	$853.80	$426.90	$1,031.10	$92.01	35%	$426.90
$2,062.10		$606.93	37%	$2,062.10	$1,031.10		$303.48	37%	$1,031.10
Head of Household					**Head of Household**				
$0.00	$72.30	$0.00	0%	$0.00	$0.00	$36.20	$0.00	0%	$0.00
$72.30	$126.90	$0.00	10%	$72.30	$36.20	$63.50	$0.00	10%	$36.20
$126.90	$280.80	$5.46	12%	$126.90	$63.50	$140.40	$2.73	12%	$63.50
$280.80	$404.40	$23.93	22%	$280.80	$140.40	$202.20	$11.96	22%	$140.40
$404.40	$706.50	$51.12	24%	$404.40	$202.20	$353.30	$25.55	24%	$202.20
$706.50	$877.70	$123.62	32%	$706.50	$353.30	$438.80	$61.82	32%	$353.30
$877.70	$2,086.20	$178.41	35%	$877.70	$438.80	$1,043.10	$89.18	35%	$438.80
$2,086.20		$601.38	37%	$2,086.20	$1,043.10		$300.68	37%	$1,043.10

5. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

If you compute payroll manually and your employee **has not** submitted a Form W-4 for 2020 or later, and you prefer to use the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed $100,000 or the employee claimed more than 10 allowances, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any number of withholding allowances claimed and any amount of wages.

Periodic payments of pensions or annuities. Periodic payments are those made in installments at regular intervals over a period of more than 1 year. They may be paid annually, quarterly, monthly, etc. Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages, except it doesn't matter if the Form W-4P is from 2019 or earlier or a 2020 or later Form W-4P. Use Worksheet 5 and the Percentage Method tables in this section to figure federal income tax withholding on periodic payments of pensions or annuities. However, if you prefer to use the Wage Bracket Method of withholding, you may use Worksheet 3 and the Wage Bracket Method tables in section 3 to figure federal income tax withholding on periodic payments of pensions or annuities. If the recipient doesn't submit Form W-4P, you must withhold on periodic payments as if the recipient were married claiming three withholding allowances.

Worksheet 5. Employer's Withholding Worksheet for Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Keep for Your Records

Table 6	Annually	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily
	$4,300	$2,150	$1,075	$358	$179	$165	$83	$17

Step 1. Adjust the employee's wage amount

1a Enter the employee's total taxable wages this payroll period . . . . 1a $ ________

1b Enter the number of allowances claimed on the employee's most recent Form W-4 . . . . 1b ________

1c Multiply line 1b by the amount in Table 6 for your pay frequency . . . . 1c $ ________

1d Subtract line 1c from line 1a. If zero or less, enter -0-. This is the **Adjusted Wage Amount** . . . . 1d $ ________

Step 2. Figure the Tentative Withholding Amount

based on your pay frequency, the employee's Adjusted Wage Amount, and marital status (line 3 of Form W-4).

2a Find the row in the Percentage Method table in this section in which the amount on line 1d is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row . . . . 2a $ ________

2b Enter the amount from column C of that row . . . . 2b $ ________

2c Enter the percentage from column D of that row . . . . 2c ________ %

2d Subtract line 2a from line 1d . . . . 2d $ ________

2e Multiply the amount on line 2d by the percentage on line 2c . . . . 2e $ ________

2f Add lines 2b and 2e. This is the **Tentative Withholding Amount** . . . . 2f $ ________

Step 3. Figure the final amount to withhold

3a Enter the additional amount to withhold from line 6 of the employee's Form W-4 . . . . 3a $ ________

3b Add lines 2f and 3a. **This is the amount to withhold from the employee's wages this pay period** . . . . . . 3b $ ________

2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period									
MARRIED Persons					**SINGLE** Persons				
If the Adjusted Wage Amount (line 1d) is					**If the Adjusted Wage Amount (line 1d) is**				
at least…	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**	**at least…**	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**
A	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
$0	$235	$0.00	0%	$0	$0	$76	$0.00	0%	$0
$235	$617	$0.00	10%	$235	$76	$267	$0.00	10%	$76
$617	$1,793	$38.20	12%	$617	$267	$855	$19.10	12%	$267
$1,793	$3,557	$179.32	22%	$1,793	$855	$1,737	$89.66	22%	$855
$3,557	$6,578	$567.40	24%	$3,557	$1,737	$3,248	$283.70	24%	$1,737
$6,578	$8,289	$1,292.44	32%	$6,578	$3,248	$4,103	$646.34	32%	$3,248
$8,289	$12,317	$1,839.96	35%	$8,289	$4,103	$10,145	$919.94	35%	$4,103
$12,317		$3,249.76	37%	$12,317	$10,145		$3,034.64	37%	$10,145

BIWEEKLY Payroll Period									
MARRIED Persons					**SINGLE** Persons				
If the Adjusted Wage Amount (line 1d) is					**If the Adjusted Wage Amount (line 1d) is**				
at least…	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**	**at least…**	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**
A	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
$0	$469	$0.00	0%	$0	$0	$152	$0.00	0%	$0
$469	$1,235	$0.00	10%	$469	$152	$535	$0.00	10%	$152
$1,235	$3,587	$76.60	12%	$1,235	$535	$1,711	$38.30	12%	$535
$3,587	$7,113	$358.84	22%	$3,587	$1,711	$3,474	$179.42	22%	$1,711
$7,113	$13,156	$1,134.56	24%	$7,113	$3,474	$6,495	$567.28	24%	$3,474
$13,156	$16,579	$2,584.88	32%	$13,156	$6,495	$8,207	$1,292.32	32%	$6,495
$16,579	$24,635	$3,680.24	35%	$16,579	$8,207	$20,290	$1,840.16	35%	$8,207
$24,635		$6,499.84	37%	$24,635	$20,290		$6,069.21	37%	$20,290

SEMIMONTHLY Payroll Period									
MARRIED Persons					**SINGLE** Persons				
If the Adjusted Wage Amount (line 1d) is					**If the Adjusted Wage Amount (line 1d) is**				
at least…	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**	**at least…**	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**
A	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
$0	$508	$0.00	0%	$0	$0	$165	$0.00	0%	$0
$508	$1,338	$0.00	10%	$508	$165	$579	$0.00	10%	$165
$1,338	$3,885	$83.00	12%	$1,338	$579	$1,853	$41.40	12%	$579
$3,885	$7,706	$388.64	22%	$3,885	$1,853	$3,764	$194.28	22%	$1,853
$7,706	$14,252	$1,229.26	24%	$7,706	$3,764	$7,036	$614.70	24%	$3,764
$14,252	$17,960	$2,800.30	32%	$14,252	$7,036	$8,891	$1,399.98	32%	$7,036
$17,960	$26,688	$3,986.86	35%	$17,960	$8,891	$21,981	$1,993.58	35%	$8,891
$26,688		$7,041.66	37%	$26,688	$21,981		$6,575.08	37%	$21,981

2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

MARRIED Persons					**SINGLE** Persons				
If the Adjusted Wage Amount (line 1d) is					**If the Adjusted Wage Amount (line 1d) is**				
at least…	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**	**at least…**	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**
A	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
$0	$1,017	$0.00	0%	$0	$0	$329	$0.00	0%	$0
$1,017	$2,675	$0.00	10%	$1,017	$329	$1,158	$0.00	10%	$329
$2,675	$7,771	$165.80	12%	$2,675	$1,158	$3,706	$82.90	12%	$1,158
$7,771	$15,413	$777.32	22%	$7,771	$3,706	$7,527	$388.66	22%	$3,706
$15,413	$28,504	$2,458.56	24%	$15,413	$7,527	$14,073	$1,229.28	24%	$7,527
$28,504	$35,921	$5,600.40	32%	$28,504	$14,073	$17,781	$2,800.32	32%	$14,073
$35,921	$53,375	$7,973.84	35%	$35,921	$17,781	$43,963	$3,986.88	35%	$17,781
$53,375		$14,082.74	37%	$53,375	$43,963		$13,150.58	37%	$43,963

QUARTERLY Payroll Period

MARRIED Persons					**SINGLE** Persons				
If the Adjusted Wage Amount (line 1d) is					**If the Adjusted Wage Amount (line 1d) is**				
at least…	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**	**at least…**	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**
A	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
$0	$3,050	$0.00	0%	$0	$0	$988	$0.00	0%	$0
$3,050	$8,025	$0.00	10%	$3,050	$988	$3,475	$0.00	10%	$988
$8,025	$23,313	$497.50	12%	$8,025	$3,475	$11,119	$248.70	12%	$3,475
$23,313	$46,238	$2,332.06	22%	$23,313	$11,119	$22,581	$1,165.98	22%	$11,119
$46,238	$85,513	$7,375.56	24%	$46,238	$22,581	$42,219	$3,687.62	24%	$22,581
$85,513	$107,763	$16,801.56	32%	$85,513	$42,219	$53,344	$8,400.74	32%	$42,219
$107,763	$160,125	$23,921.56	35%	$107,763	$53,344	$131,888	$11,960.74	35%	$53,344
$160,125		$42,248.26	37%	$160,125	$131,888		$39,451.14	37%	$131,888

SEMIANNUAL Payroll Period

MARRIED Persons					**SINGLE** Persons				
If the Adjusted Wage Amount (line 1d) is					**If the Adjusted Wage Amount (line 1d) is**				
at least…	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**	**at least…**	**But less than…**	**The tentative amount to withhold is…**	**Plus this percentage …**	**of the amount that the wage exceeds…**
A	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
$0	$6,100	$0.00	0%	$0	$0	$1,975	$0.00	0%	$0
$6,100	$16,050	$0.00	10%	$6,100	$1,975	$6,950	$0.00	10%	$1,975
$16,050	$46,625	$995.00	12%	$16,050	$6,950	$22,238	$497.50	12%	$6,950
$46,625	$92,475	$4,664.00	22%	$46,625	$22,238	$45,163	$2,332.06	22%	$22,238
$92,475	$171,025	$14,751.00	24%	$92,475	$45,163	$84,438	$7,375.56	24%	$45,163
$171,025	$215,525	$33,603.00	32%	$171,025	$84,438	$106,688	$16,801.56	32%	$84,438
$215,525	$320,250	$47,843.00	35%	$215,525	$106,688	$263,775	$23,921.56	35%	$106,688
$320,250		$84,496.75	37%	$320,250	$263,775		$78,902.01	37%	$263,775

2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

ANNUAL Payroll Period

MARRIED Persons					**SINGLE** Persons				
If the Adjusted Wage Amount (line 1d) is					If the Adjusted Wage Amount (line 1d) is				
at least…	But less than…	The tentative amount to withhold is…	Plus this percentage …	of the amount that the wage exceeds…	at least…	But less than…	The tentative amount to withhold is…	Plus this percentage …	of the amount that the wage exceeds…
A	B	C	D	E	A	B	C	D	E
$0	$12,200	$0.00	0%	$0	$0	$3,950	$0.00	0%	$0
$12,200	$32,100	$0.00	10%	$12,200	$3,950	$13,900	$0.00	10%	$3,950
$32,100	$93,250	$1,990.00	12%	$32,100	$13,900	$44,475	$995.00	12%	$13,900
$93,250	$184,950	$9,328.00	22%	$93,250	$44,475	$90,325	$4,664.00	22%	$44,475
$184,950	$342,050	$29,502.00	24%	$184,950	$90,325	$168,875	$14,751.00	24%	$90,325
$342,050	$431,050	$67,206.00	32%	$342,050	$168,875	$213,375	$33,603.00	32%	$168,875
$431,050	$640,500	$95,686.00	35%	$431,050	$213,375	$527,550	$47,843.00	35%	$213,375
$640,500		$168,993.50	37%	$640,500	$527,550		$157,804.25	37%	$527,550

DAILY Payroll Period

MARRIED Persons					**SINGLE** Persons				
If the Adjusted Wage Amount (line 1d) is					If the Adjusted Wage Amount (line 1d) is				
at least…	But less than…	The tentative amount to withhold is…	Plus this percentage …	of the amount that the wage exceeds…	at least…	But less than…	The tentative amount to withhold is…	Plus this percentage …	of the amount that the wage exceeds…
A	B	C	D	E	A	B	C	D	E
$0.00	$46.90	$0.00	0%	$0.00	$0.00	$15.20	$0.00	0%	$0.00
$46.90	$123.50	$0.00	10%	$46.90	$15.20	$53.50	$0.00	10%	$15.20
$123.50	$358.70	$7.66	12%	$123.50	$53.50	$171.10	$3.83	12%	$53.50
$358.70	$711.30	$35.88	22%	$358.70	$171.10	$347.40	$17.94	22%	$171.10
$711.30	$1,315.60	$113.46	24%	$711.30	$347.40	$649.50	$56.73	24%	$347.40
$1,315.60	$1,657.90	$258.49	32%	$1,315.60	$649.50	$820.70	$129.23	32%	$649.50
$1,657.90	$2,463.50	$368.02	35%	$1,657.90	$820.70	$2,029.00	$184.02	35%	$820.70
$2,463.50		$649.98	37%	$2,463.50	$2,029.00		$606.92	37%	$2,029.00

6. Alternative Methods for Figuring Withholding

You may use various methods of figuring federal income tax withholding. The methods described next may be used instead of the Percentage Method and Wage Bracket Method discussed earlier in this publication. Use the method that best suits your payroll system and employees.

CAUTION *Employers must use a modified procedure to figure the amount of federal income tax withholding on the wages of nonresident alien employees. Before you use any of the alternative methods to figure the federal income tax withholding on the wages of nonresident alien employees, see* Withholding Adjustment for Nonresident Alien Employees*, earlier.*

Annualized wages. The Percentage Method Tables for Automated Payroll Systems in section 1 and Worksheet 1 allow you to figure federal income tax withholding based on annualized wages.

Average estimated wages. You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, see Regulations section 31.3402(h)(1)-1.

Cumulative wages. An employee may ask you, in writing, to withhold tax on cumulative wages. If you agree to do so, and you've paid the employee for the same kind of payroll period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows.

Add the wages you've paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year, including the current period. Figure the withholding on this amount, and multiply the withholding by the number of payroll periods so far this year, including the current period. Subtract the total tax already deducted and withheld during the calendar year from the total amount of tax calculated. The excess is the amount to withhold for the current payroll period. See Revenue Procedure 78-8, 1978-1 C.B. 562, for an example of the cumulative method.

Part-year employment. A part-year employee who figures income tax on a calendar-year basis may ask you to withhold tax by the part-year employment method. The request must be in writing, under penalties of perjury, and must contain the following information.

- The last day of any employment during the calendar year with any prior employer.
- A statement that the employee uses the calendar year accounting period.
- A statement that the employee reasonably anticipates that he or she will be employed by all employers for a total of no more than 245 days in all terms of continuous employment (defined below in this section) during the current calendar year.

Complete the following steps to figure withholding tax by the part-year method.

1. Add the wages to be paid to the employee for the current payroll period to any wages that you've already paid to the employee in the current term of continuous employment. See definition for "term of continuous employment," later.
2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by the number of calendar days in the current payroll period.
3. Divide the step 1 amount by the total number of payroll periods from step 2.
4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances if their Form W-4 is from 2019 or earlier; or take into account other information provided on the employee's 2020 or later Form W-4.
5. Multiply the total number of payroll periods from step 2 by the step 4 amount.
6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

See Regulations section 31.3402(h)(4)-1(c) for more information about the part-year method.

Term of continuous employment. A term of continuous employment may be a single term or two or more following terms of employment with the same employer. A term of continuous employment includes holidays, regular days off, and days off for illness or vacation. A term of continuous employment begins on the first day that an employee works for you and earns pay. It ends on the earlier of the employee's last day of work for you or, if the employee performs no services for you for more than 30 calendar days, the last workday before the 30-day period. If an employment relationship is ended, the term of continuous employment is ended even if a new employment relationship is established with the same employer within 30 days.

Other methods. You may use other methods and tables for withholding taxes, as long as the amount of tax withheld is consistently about the same as it would be under the Percentage Method, as discussed in section 1. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances contained in Regulations section 31.3402(h)(4)-1(a) as shown in the chart below.

If the tax required to be withheld under the annual percentage is—	The annual tax withheld under your method may not differ by more than—
Less than $10.00	$9.99
$10 or more but under $100	$10 plus 10% of the excess over $10
$100 or more but under $1,000	$19 plus 3% of the excess over $100
$1,000 or more	$46 plus 1% of the excess over $1,000

7. Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members

If you make certain payments to members of Indian tribes from gaming profits, you must withhold federal income tax. You must withhold if (a) the total payment to a member for the year is over $12,550, and (b) the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

A class I gaming activity isn't subject to this withholding requirement. Class I activities are social games solely for prizes of minimal value or traditional forms of Indian gaming engaged in as part of tribal ceremonies or celebrations.

Class II. Class II includes (a) bingo and similar games, such as pull tabs, punch boards, tip jars, lotto, and instant bingo; and (b) card games that are authorized by the state or that aren't explicitly prohibited by the state and played at a location within the state.

Class III. A class III gaming activity is any gaming that isn't class I or class II. Class III includes horse racing, dog racing, jai alai, casino gaming, and slot machines.

Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on the next page for the period for which you make payments. For example, if you make payments weekly, use Table 1; if you make payments monthly, use Table 4. If the total payments to an individual for the year are $12,550 or less, no withholding is required.

Example. A tribal member is paid monthly. The monthly payment is $5,000. Use Table 4, Monthly Distribution Period, to figure the withholding. Subtract $4,423 from the $5,000 payment for a remainder of $577. Multiply this amount by 22% for a total of $126.94. Add $388.67 for a total withholding of $515.61.

Depositing and reporting withholding. Combine the Indian gaming withholding with all other nonpayroll withholding (for example, backup withholding and withholding on gambling winnings). Generally, you must deposit the amounts withheld using electronic funds transfer. See *Depositing Taxes* in Pub. 15 for a detailed discussion of the deposit requirements.

Report Indian gaming withholding on Form 945. Also, report the payments and withholding to tribal members and to the IRS on Form 1099-MISC.

Tables for Withholding on Distributions of Indian Casino Profits to Tribal Members

Tables for All Individuals (For Payments Made in 2021)

Table 1—WEEKLY DISTRIBUTION PERIOD

If the amount of the payment is: Not over $241 — The amount of income tax to withhold is: $0

Over—	But not over—	The amount of income tax to withhold is:	of excess over—
$241	$433	10%	$241
$433	$1,021	$19.20 plus 12%	$433
$1,021	$1,902	$89.76 plus 22%	$1,021
$1,902	- - - - -	$283.58 plus 24%	$1,902

Table 2—BIWEEKLY DISTRIBUTION PERIOD

If the amount of the payment is: Not over $483 — The amount of income tax to withhold is: $0

Over—	But not over—	The amount of income tax to withhold is:	of excess over—
$483	$865	10%	$483
$865	$2,041	$38.27 plus 12%	$865
$2,041	$3,805	$179.38 plus 22%	$2,041
$3,805	- - - - - -	$567.35 plus 24%	$3,805

Table 3—SEMIMONTHLY DISTRIBUTION PERIOD

If the amount of the payment is: Not over $523 — The amount of income tax to withhold is: $0

Over—	But not over—	The amount of income tax to withhold is:	of excess over—
$523	$938	10%	$523
$938	$2,211	$41.50 plus 12%	$938
$2,211	$4,122	$194.26 plus 22%	$2,211
$4,122	- - - - - -	$614.68 plus 24%	$4,122

Table 4—MONTHLY DISTRIBUTION PERIOD

If the amount of the payment is: Not over $1,046 — The amount of income tax to withhold is: $0

Over—	But not over—	The amount of income tax to withhold is:	of excess over—
$1,046	$1,875	10%	$1,046
$1,875	$4,423	$82.92 plus 12%	$1,875
$4,423	$8,244	$388.67 plus 22%	$4,423
$8,244	- - - - - -	$1,229.27 plus 24%	$8,244

Table 5—QUARTERLY DISTRIBUTION PERIOD

If the amount of the payment is: Not over $3,138 — The amount of income tax to withhold is: $0

Over—	But not over—	The amount of income tax to withhold is:	of excess over—
$3,138	$5,625	10%	$3,138
$5,625	$13,269	$248.70 plus 12%	$5,625
$13,269	$24,731	$1,165.98 plus 22%	$13,269
$24,731	- - - - - - -	$3,687.62 plus 24%	$24,731

Table 6—SEMIANNUAL DISTRIBUTION PERIOD

If the amount of the payment is: Not over $6,275 — The amount of income tax to withhold is: $0

Over—	But not over—	The amount of income tax to withhold is:	of excess over—
$6,275	$11,250	10%	$6,275
$11,250	$26,538	$497.50 plus 12%	$11,250
$26,538	$49,463	$2,332.00 plus 22%	$26,538
$49,463	- - - - - -	$7,375.50 plus 24%	$49,463

Table 7—ANNUAL DISTRIBUTION PERIOD

If the amount of the payment is: Not over $12,550 — The amount of income tax to withhold is: $0

Over—	But not over—	The amount of income tax to withhold is:	of excess over—
$12,550	$22,500	10%	$12,550
$22,500	$53,075	$995.00 plus 12%	$22,500
$53,075	$98,925	$4,664.00 plus 22%	$53,075
$98.925	- - - - - -	$14,751.00 plus 24%	$98,925

Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD

If the amount of the payment is: Not over $48.30 — The amount of income tax to withhold is: $0

Over—	But not over—	The amount of income tax to withhold is:	of excess over—
$48.30	$86.50	10%	$48.30
$86.50	$204.10	$3.82 plus 12%	$86.50
$204.10	$380.50	$17.93 plus 22%	$204.10
$380.50	- - - - - -	$56.74 plus 24%	$380.50

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to *IRS.gov* and find resources that can help you right away.

Preparing and filing your tax return. Go to *IRS.gov/EmploymentEfile* for more information on filing your employment tax returns electronically.

Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- *IRS.gov/Help*: A variety of tools to help you get answers to some of the most common tax questions.
- *IRS.gov/Forms*: Find forms, instructions, and publications. You will find details on 2020 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including tax preparers, enrolled agents, certified public accountants (CPAs), attorneys, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to *Tips for Choosing a Tax Preparer* on IRS.gov.

Coronavirus. Go to *IRS.gov/Coronavirus* for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

Tax reform. Tax reform legislation affects individuals, businesses, tax-exempt and government entities. Go to *IRS.gov/TaxReform* for information and updates on how this legislation affects your taxes.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at *SSA.gov/employer* for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to *IRS.gov/SocialMedia* to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- *Youtube.com/irsvideos*.
- *Youtube.com/irsvideosmultilingua*.
- *Youtube.com/irsvideosASL*.

Watching IRS videos. The IRS Video portal (*IRSVideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on *IRS.gov/MyLanguage* if English isn't your native language.

Free interpreter service. Multilingual assistance, provided by the IRS, is available at Taxpayer Assistance Centers (TACs) and other IRS offices. Over-the-phone interpreter service is accessible in more than 350 languages.

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, download, or print most of the forms and publications you may need. You can also download and view popular tax publications and instructions (including Pub. 15-T) on mobile devices as an eBook at *IRS.gov/eBooks*. Or you can go to *IRS.gov/OrderForms* to place an order.

Getting a transcript of your return. You can get a copy of your tax transcript or a copy of your return by calling 800-829-4933 or by mailing Form 4506-T (transcript request) or Form 4506 (copy of return) to the IRS.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your EIN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages, telephone calls, or social media channels to request personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to *IRS.gov/IdentityTheft*, the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax

professionals, and businesses. If your EIN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to *IRS.gov/Payments* to make a payment using any of the following options.

- *Debit or Credit Card*: Choose an approved payment processor to pay online, by phone, and by mobile device.
- *Electronic Funds Withdrawal*: Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- *Electronic Federal Tax Payment System*: Best option for businesses. Enrollment is required.
- *Check or Money Order*: Mail your payment to the address listed on the notice or instructions.
- *Cash*: You may be able to pay your taxes with cash at a participating retail store.
- *Same-Day Wire*: You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and cut-off times.

What if I can't pay now? Go to *IRS.gov/Payments* for more information about your options.

- Apply for an *online payment agreement* (*IRS.gov/OPA*) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the *Offer in Compromise Pre-Qualifier* to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to *IRS.gov/OIC*.

Understanding an IRS notice or letter you've received. Go to *IRS.gov/Notices* to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to *IRS.gov/LetUsHelp* for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to *IRS.gov/TACLocator* to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to *TaxpayerAdvocate.IRS.gov* to help you understand *what these rights mean to you* and how they apply. These are ***your*** rights. Know them. Use them.

What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at *TaxpayerAdvocate.IRS.gov/Contact-Us*. You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at *IRS.gov/SAMS*.

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee for eligible taxpayers. To find a clinic near you, visit *TaxpayerAdvocate.IRS.gov/about/LITC* or see IRS Pub. 4134, *Low Income Taxpayer Clinic List*.