



NORTH DAKOTA
INCOME TAX
WITHHOLDING
RATES & INSTRUCTIONS

FOR WAGES
PAID IN 2024

UPDATED JANUARY 2024

ND Tax
NORTH DAKOTA

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Introduction

The methods for withholding North Dakota income tax from employees’ wages generally are similar to the methods used for federal income tax withholding purposes. This includes reliance upon the federal Form W-4.

The Internal Revenue Service made significant changes to the federal withholding methods, including a complete revision of Form W-4, for 2020 and after. North Dakota’s income tax withholding methods and tables conform in certain respects to the federal changes. These instructions and associated withholding tables accommodate the use of Forms W-4 from before 2020 and Forms W-4 for 2020 and after.

The instructions for calculating the amount of North Dakota income tax to withhold from employee wages during calendar year 2024 are set out in the following three sections:

- **Section 1—Withholding Methods For Forms W-4 Before 2020**
If withholding is based on a Form W-4 (Employee’s Withholding Allowance Certificate) from before 2020, use the methods and tables in Section 1 of this booklet. See page 2.
- **Section 2—Withholding Methods For Forms W-4 For 2020 And After**
If withholding is based on a Form W-4 (Employee’s Withholding Certificate for 2020 or later), or if a newly hired employee has not submitted a Form W-4, use the methods and tables in Section 2 of this booklet. See page 46.
- **Section 3—Supplemental Wages**
This section provides information on withholding from supplemental wages, which may be used in conjunction with the methods in either Section 1 or Section 2, whichever applies. See page 58.

Registration and reporting requirements

For information on employer registration, reporting, and payment requirements for North Dakota wage withholding purposes, see the separate guideline Income Tax Withholding and Information Returns.

Other Types of Withholding

Passthrough entity withholding. The information in this booklet does not apply to passthrough entities that are required to withhold North Dakota income tax from the year-end North Dakota distributive share of income of certain nonresident beneficiaries and owners. See the instructions to Form 38 (trusts), Form 58 (partnerships), or Form 60 (S corporations) for more information.

Oil and gas royalty payment withholding. The information in this booklet does not apply to remitters required to withhold North Dakota income tax from oil and gas royalty payments made to certain nonresident royalty owners. For information on registration, reporting, and payment requirements, see the separate guideline Income Tax Withholding and Information Returns.

Need help?

Download forms and find other information on the Office of State Tax Commissioner’s website at: **www.tax.nd.gov**.

Email: **withhold@nd.gov**

Phone: Local Bismarck-Mandan area 701-328-1248
Toll free 1-877-328-7088
TDD 1-800-366-6888

Address: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Walk-in service: State Capitol, 8th Floor
Monday through Friday
8:00 a.m. to 5:00 p.m.

Section 1 Withholding Methods For Forms W-4 Before 2020

If a Form W-4 **from before 2020** is being used to calculate the amount to withhold, use the methods in this Section 1. For a new employee who has not submitted a Form W-4, use the methods in Section 2. The methods in this section are as follows:

- **Percentage Method (Forms W-4 before 2020)**

This method is generally recommended for use by all employers, particularly those with an automated payroll system. See below.

- **Wage Bracket Method (Forms W-4 before 2020)**

This method is generally useful for employers having both a manual payroll system and a small number of employees with wages below certain thresholds. See page 5.

Percentage Method (Forms W-4 before 2020)

This method works for any number of withholding allowances claimed by an employee and any amount of wages.

Under this method, determine the amount to withhold in the following steps:

Step 1: Using the table below, find the amount of one withholding allowance for the applicable payroll period.

Payroll Period Allowance	Amount of One Withholding
Weekly	\$ 83.00
Biweekly.....	165.00
Semimonthly	179.00
Monthly.....	358.00
Quarterly.....	1,075.00
Semiannually	2,150.00
Annually.....	4,300.00
Daily or Miscellaneous	17.00

Step 2: Multiply the amount (from step 1) by the number of withholding allowances claimed on Form W-4.

Step 3: Subtract the result (in step 2) from the employee’s gross wages for the payroll period.

Step 4: Find the table on pages 3 and 4 for the applicable payroll period and calculate the amount to withhold on the result (in step 3) using the Single Person or Married Person table, whichever applies. Round the result to the nearest whole dollar amount.

Example. An employee is calculating the amount to withhold based on a Form W-4 from before 2020. The employee checked the Single marital status and is claiming two withholding allowances. The employee is paid wages of \$1,350 for a weekly pay period. The amount to withhold is calculated as follows:

1. Wage payment	<u>\$1,350.00</u>
2. One withholding allowance—Weekly	<u>\$83.00</u>
3. Number of allowances from Form W-4	<u>2</u>
4. Total allowance amount (Line 2 x Line 3)	<u>(166.00)</u>
5. Net wage for table purposes (Line 1 - Line 4).....	<u>\$1,184.00</u>
6. Amount from Table 1, Single Person, rounded to nearest whole dollar amount.....	<u>\$3.00</u>

Minimum withholding amount. If the withholding amount is less than \$1.00, it does not have to be withheld.

Additional Withholding. If an employee requests additional North Dakota income tax to be withheld (over the amount calculated using the table), the employer is asked to accommodate the employee’s request, if possible. There is no special form or procedure provided for this purpose.

Supplemental wages. See page 58.

2024 Percentage Method Tables (Forms W-4 Before 2020)

Table 1- Weekly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$1,047	\$0	
Over-	But not over-		of excess over-
\$1,047	\$4,721	1.95%	\$1,047
\$4,721	--	\$71.64 plus 2.50%	\$4,721

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$1,038	\$0	
Over-	But not over-		of excess over-
\$1,038	\$3,069	1.95%	\$1,038
\$3,069	--	\$39.60 plus 2.50%	\$3,069

Table 2- Biweekly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$2,094	\$0	
Over-	But not over-		of excess over-
\$2,094	\$9,442	1.95%	\$2,094
\$9,442	--	\$143.29 plus 2.50%	\$9,442

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$2,076	\$0	
Over-	But not over-		of excess over-
\$2,076	\$6,138	1.95%	\$2,076
\$6,138	--	\$79.21 plus 2.50%	\$6,138

Table 3- Semimonthly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$2,269	\$0	
Over-	But not over-		of excess over-
\$2,269	\$10,229	1.95%	\$2,269
\$10,229	--	\$155.22 plus 2.50%	\$10,229

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$2,249	\$0	
Over-	But not over-		of excess over-
\$2,249	\$6,649	1.95%	\$2,249
\$6,649	--	\$85.80 plus 2.50%	\$6,649

Table 4- Monthly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$4,538	\$0	
Over-	But not over-		of excess over-
\$4,538	\$20,458	1.95%	\$4,538
\$20,458	--	\$310.44 plus 2.50%	\$20,458

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$4,499	\$0	
Over-	But not over-		of excess over-
\$4,499	\$13,299	1.95%	\$4,499
\$13,299	--	\$171.60 plus 2.50%	\$13,299

2024 Percentage Method Tables (Forms W-4 Before 2020)

Table 5- Quarterly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$13,613	\$0	
Over-	But not over-		of excess over-
\$13,613	\$61,375	1.95%	\$13,613
\$61,375	--	\$931.36 plus 2.50%	\$61,375

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$13,497	\$0	
Over-	But not over-		of excess over-
\$13,497	\$39,897	1.95%	\$13,497
\$39,897	--	\$514.80 plus 2.50%	\$39,897

Table 6- Semiannual Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$27,225	\$0	
Over-	But not over-		of excess over-
\$27,225	\$122,750	1.95%	\$27,225
\$122,750	--	\$1,862.74 plus 2.50%	\$122,750

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$26,994	\$0	
Over-	But not over-		of excess over-
\$26,994	\$79,794	1.95%	\$26,994
\$79,794	--	\$1,029.60 plus 2.50%	\$79,794

Table 7- Annual Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over-	\$ 54,450	\$0	
Over-	But not over-		of excess over-
\$54,450	\$245,500	1.95%	\$54,450
\$245,500	--	\$3,725.48 plus 2.50%	\$245,500

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over-	\$ 53,988	\$0	
Over-	But not over-		of excess over-
\$53,988	\$159,588	1.95%	\$53,988
\$159,588	--	\$2,059.20 plus 2.50%	\$159,588

Table 8- Daily or Miscellaneous Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold is:	
Not over	\$209.00	\$0	
Over-	But not over-		of excess over-
\$209	\$944	1.95%	\$209
\$944	--	\$14.33 plus 2.50%	\$944

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold is:	
Not over	\$208.00	\$0	
Over-	But not over-		of excess over-
\$208	\$614	1.95%	\$208
\$614	--	\$7.92 plus 2.50%	\$614

**Wage Bracket Method
(Forms W-4 Before 2020)**

This method is generally recommended for employers with a manual payroll system and a small number of employees. Under this method, determine the amount to withhold in the following steps:

Step 1: On pages 6 through 45, find the table for the payroll period and the employee's marital status from Form W-4.

Step 2: On the left side of the table in the wage column, find the wage line on which the employee's wage amount for the payroll period falls.

Note: If an employee's wages exceed the last wage line in the table, do not use this method to calculate the withholding amount; instead, use the Percentage Method on page 2.

Step 3: At the top of the table, find the number of withholding allowances claimed by the employee on Form W-4.

Note: If the employee is claiming more than 10 withholding allowances, see "Over 10 withholding allowances" on this page for additional instructions.

Step 4: The amount to withhold is the amount shown in the table where the wage line and withholding allowance column meet.

Over 10 withholding allowances. If an employee claims more than 10 withholding allowances on Form W-4, this method may still be used as follows:

1. Multiply the number of withholding allowances over 10 by the amount of one withholding allowance for the payroll period from the table on page 2 of this booklet (under the Percentage Method).
2. Subtract the result from the employee's wages for the payroll period.
3. Use the reduced wage amount to find the withholding amount in the column for 10 allowances in the table.

Additional withholding. If an employee requests additional North Dakota income tax to be withheld (over the amount using the table), the employer is asked to accommodate the employee's request, if possible. There is no special form or procedure provided for this purpose.

Supplemental wages. See page 58.

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,000	1,025	0	0	0	0	0	0	0	0	0	0	0
1,025	1,050	0	0	0	0	0	0	0	0	0	0	0
1,050	1,075	0	0	0	0	0	0	0	0	0	0	0
1,075	1,100	1	0	0	0	0	0	0	0	0	0	0
1,100	1,125	1	0	0	0	0	0	0	0	0	0	0
1,125	1,150	2	0	0	0	0	0	0	0	0	0	0
1,150	1,175	2	1	0	0	0	0	0	0	0	0	0
1,175	1,200	3	1	0	0	0	0	0	0	0	0	0
1,200	1,225	3	2	0	0	0	0	0	0	0	0	0
1,225	1,250	4	2	0	0	0	0	0	0	0	0	0
1,250	1,275	4	3	1	0	0	0	0	0	0	0	0
1,275	1,300	5	3	1	0	0	0	0	0	0	0	0
1,300	1,325	5	4	2	0	0	0	0	0	0	0	0
1,325	1,350	6	4	2	1	0	0	0	0	0	0	0
1,350	1,375	6	5	3	1	0	0	0	0	0	0	0
1,375	1,400	7	5	3	2	0	0	0	0	0	0	0
1,400	1,425	7	6	4	2	1	0	0	0	0	0	0
1,425	1,450	8	6	4	3	1	0	0	0	0	0	0
1,450	1,475	8	6	5	3	2	0	0	0	0	0	0
1,475	1,500	9	7	5	4	2	1	0	0	0	0	0
1,500	1,525	9	7	6	4	3	1	0	0	0	0	0
1,525	1,550	10	8	6	5	3	2	0	0	0	0	0
1,550	1,575	10	8	7	5	4	2	0	0	0	0	0
1,575	1,600	11	9	7	6	4	2	1	0	0	0	0
1,600	1,625	11	9	8	6	5	3	1	0	0	0	0
1,625	1,650	12	10	8	7	5	3	2	0	0	0	0
1,650	1,675	12	10	9	7	6	4	2	1	0	0	0
1,675	1,700	12	11	9	8	6	4	3	1	0	0	0
1,700	1,725	13	11	10	8	7	5	3	2	0	0	0
1,725	1,750	13	12	10	9	7	5	4	2	1	0	0
1,750	1,775	14	12	11	9	8	6	4	3	1	0	0
1,775	1,800	14	13	11	10	8	6	5	3	2	0	0
1,800	1,825	15	13	12	10	8	7	5	4	2	0	0
1,825	1,850	15	14	12	11	9	7	6	4	3	1	0
1,850	1,875	16	14	13	11	9	8	6	5	3	1	0
1,875	1,900	16	15	13	12	10	8	7	5	3	2	0
1,900	1,925	17	15	14	12	10	9	7	6	4	2	1
1,925	1,950	17	16	14	13	11	9	8	6	4	3	1
1,950	1,975	18	16	15	13	11	10	8	7	5	3	2
1,975	2,000	18	17	15	14	12	10	9	7	5	4	2
2,000	2,025	19	17	16	14	12	11	9	8	6	4	3
2,025	2,050	19	18	16	14	13	11	10	8	6	5	3
2,050	2,075	20	18	17	15	13	12	10	9	7	5	4
2,075	2,100	20	19	17	15	14	12	11	9	7	6	4

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 2,100	\$ 2,125	\$ 21	\$ 19	\$ 18	\$ 16	\$ 14	\$ 13	\$ 11	\$ 9	\$ 8	\$ 6	\$ 5
2,125	2,150	21	20	18	16	15	13	12	10	8	7	5
2,150	2,175	22	20	19	17	15	14	12	10	9	7	6
2,175	2,200	22	21	19	17	16	14	13	11	9	8	6
2,200	2,225	23	21	20	18	16	15	13	11	10	8	7
2,225	2,250	23	22	20	18	17	15	14	12	10	9	7
2,250	2,275	24	22	20	19	17	16	14	12	11	9	8
2,275	2,300	24	23	21	19	18	16	15	13	11	10	8
2,300	2,325	25	23	21	20	18	17	15	13	12	10	9
2,325	2,350	25	24	22	20	19	17	15	14	12	11	9
2,350	2,375	26	24	22	21	19	18	16	14	13	11	10
2,375	2,400	26	25	23	21	20	18	16	15	13	12	10
2,400	2,425	27	25	23	22	20	19	17	15	14	12	11
2,425	2,450	27	26	24	22	21	19	17	16	14	13	11
2,450	2,475	28	26	24	23	21	20	18	16	15	13	11
2,475	2,500	28	26	25	23	22	20	18	17	15	14	12
2,500	2,525	29	27	25	24	22	21	19	17	16	14	12
2,525	2,550	29	27	26	24	23	21	19	18	16	15	13
2,550	2,575	30	28	26	25	23	21	20	18	17	15	13
2,575	2,600	30	28	27	25	24	22	20	19	17	16	14
2,600	2,625	31	29	27	26	24	22	21	19	18	16	14
2,625	2,650	31	29	28	26	25	23	21	20	18	17	15
2,650	2,675	32	30	28	27	25	23	22	20	19	17	15
2,675	2,700	32	30	29	27	26	24	22	21	19	17	16
2,700	2,725	32	31	29	28	26	24	23	21	20	18	16
2,725	2,750	33	31	30	28	27	25	23	22	20	18	17
2,750	2,775	33	32	30	29	27	25	24	22	21	19	17
2,775	2,800	34	32	31	29	27	26	24	23	21	19	18
2,800	2,825	34	33	31	30	28	26	25	23	22	20	18
2,825	2,850	35	33	32	30	28	27	25	24	22	20	19
2,850	2,875	35	34	32	31	29	27	26	24	23	21	19
2,875	2,900	36	34	33	31	29	28	26	25	23	21	20
2,900	2,925	36	35	33	32	30	28	27	25	23	22	20
2,925	2,950	37	35	34	32	30	29	27	26	24	22	21
2,950	2,975	37	36	34	33	31	29	28	26	24	23	21
2,975	3,000	38	36	35	33	31	30	28	27	25	23	22
3,000	3,025	38	37	35	33	32	30	29	27	25	24	22
3,025	3,050	39	37	36	34	32	31	29	28	26	24	23
3,050	3,075	39	38	36	34	33	31	30	28	26	25	23
3,075	3,100	40	38	37	35	33	32	30	29	27	25	24
3,100	3,125	40	39	37	35	34	32	31	29	27	26	24
3,125	3,150	41	39	38	36	34	33	31	29	28	26	25
3,150	3,175	41	40	38	36	35	33	32	30	28	27	25
3,175	3,200	42	40	39	37	35	34	32	30	29	27	26
3,200	3,225	42	41	39	37	36	34	33	31	29	28	26

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 3,225	\$ 3,250	\$ 43	\$ 41	\$ 39	\$ 38	\$ 36	\$ 35	\$ 33	\$ 31	\$ 30	\$ 28	\$ 27
3,250	3,275	43	42	40	38	37	35	34	32	30	29	27
3,275	3,300	44	42	40	39	37	36	34	32	31	29	28
3,300	3,325	44	43	41	39	38	36	35	33	31	30	28
3,325	3,350	45	43	41	40	38	37	35	33	32	30	29
3,350	3,375	45	44	42	40	39	37	35	34	32	31	29
3,375	3,400	46	44	42	41	39	38	36	34	33	31	30
3,400	3,425	46	45	43	41	40	38	36	35	33	32	30
3,425	3,450	47	45	43	42	40	39	37	35	34	32	30
3,450	3,475	47	45	44	42	41	39	37	36	34	33	31
3,475	3,500	48	46	44	43	41	40	38	36	35	33	31
3,500	3,525	48	46	45	43	42	40	38	37	35	34	32
3,525	3,550	49	47	45	44	42	41	39	37	36	34	32
3,550	3,575	49	47	46	44	43	41	39	38	36	35	33
3,575	3,600	50	48	46	45	43	41	40	38	37	35	33
3,600	3,625	50	48	47	45	44	42	40	39	37	36	34
3,625	3,650	51	49	47	46	44	42	41	39	38	36	34
3,650	3,675	51	49	48	46	45	43	41	40	38	36	35
3,675	3,700	51	50	48	47	45	43	42	40	39	37	35
3,700	3,725	52	50	49	47	46	44	42	41	39	37	36
3,725	3,750	52	51	49	48	46	44	43	41	40	38	36
3,750	3,775	53	51	50	48	47	45	43	42	40	38	37
3,775	3,800	53	52	50	49	47	45	44	42	41	39	37
3,800	3,825	54	52	51	49	47	46	44	43	41	39	38
3,825	3,850	54	53	51	50	48	46	45	43	42	40	38
3,850	3,875	55	53	52	50	48	47	45	44	42	40	39
3,875	3,900	55	54	52	51	49	47	46	44	42	41	39
3,900	3,925	56	54	53	51	49	48	46	45	43	41	40
3,925	3,950	56	55	53	52	50	48	47	45	43	42	40
3,950	3,975	57	55	54	52	50	49	47	46	44	42	41
3,975	4,000	57	56	54	53	51	49	48	46	44	43	41
4,000	4,025	58	56	55	53	51	50	48	47	45	43	42
4,025	4,050	58	57	55	53	52	50	49	47	45	44	42
4,050	4,075	59	57	56	54	52	51	49	48	46	44	43
4,075	4,100	59	58	56	54	53	51	50	48	46	45	43
4,100	4,125	60	58	57	55	53	52	50	48	47	45	44
4,125	4,150	60	59	57	55	54	52	51	49	47	46	44
4,150	4,175	61	59	58	56	54	53	51	49	48	46	45
4,175	4,200	61	60	58	56	55	53	52	50	48	47	45
4,200	4,225	62	60	59	57	55	54	52	50	49	47	46
4,225	4,250	62	61	59	57	56	54	53	51	49	48	46
4,250	4,275	63	61	59	58	56	55	53	51	50	48	47
4,275	4,300	63	62	60	58	57	55	54	52	50	49	47
4,300	4,325	64	62	60	59	57	56	54	52	51	49	48
4,325	4,350	64	63	61	59	58	56	54	53	51	50	48

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,000	1,025	0	0	0	0	0	0	0	0	0	0	0
1,025	1,050	0	0	0	0	0	0	0	0	0	0	0
1,050	1,075	0	0	0	0	0	0	0	0	0	0	0
1,075	1,100	1	0	0	0	0	0	0	0	0	0	0
1,100	1,125	1	0	0	0	0	0	0	0	0	0	0
1,125	1,150	2	0	0	0	0	0	0	0	0	0	0
1,150	1,175	2	1	0	0	0	0	0	0	0	0	0
1,175	1,200	3	1	0	0	0	0	0	0	0	0	0
1,200	1,225	3	2	0	0	0	0	0	0	0	0	0
1,225	1,250	4	2	1	0	0	0	0	0	0	0	0
1,250	1,275	4	3	1	0	0	0	0	0	0	0	0
1,275	1,300	5	3	2	0	0	0	0	0	0	0	0
1,300	1,325	5	4	2	1	0	0	0	0	0	0	0
1,325	1,350	6	4	3	1	0	0	0	0	0	0	0
1,350	1,375	6	5	3	1	0	0	0	0	0	0	0
1,375	1,400	7	5	4	2	0	0	0	0	0	0	0
1,400	1,425	7	6	4	2	1	0	0	0	0	0	0
1,425	1,450	8	6	5	3	1	0	0	0	0	0	0
1,450	1,475	8	7	5	3	2	0	0	0	0	0	0
1,475	1,500	9	7	6	4	2	1	0	0	0	0	0
1,500	1,525	9	8	6	4	3	1	0	0	0	0	0
1,525	1,550	10	8	7	5	3	2	0	0	0	0	0
1,550	1,575	10	9	7	5	4	2	1	0	0	0	0
1,575	1,600	11	9	7	6	4	3	1	0	0	0	0
1,600	1,625	11	10	8	6	5	3	2	0	0	0	0
1,625	1,650	12	10	8	7	5	4	2	0	0	0	0
1,650	1,675	12	11	9	7	6	4	2	1	0	0	0
1,675	1,700	13	11	9	8	6	5	3	1	0	0	0
1,700	1,725	13	12	10	8	7	5	3	2	0	0	0
1,725	1,750	14	12	10	9	7	6	4	2	1	0	0
1,750	1,775	14	13	11	9	8	6	4	3	1	0	0
1,775	1,800	15	13	11	10	8	7	5	3	2	0	0
1,800	1,825	15	13	12	10	9	7	5	4	2	1	0
1,825	1,850	16	14	12	11	9	8	6	4	3	1	0
1,850	1,875	16	14	13	11	10	8	6	5	3	2	0
1,875	1,900	17	15	13	12	10	8	7	5	4	2	0
1,900	1,925	17	15	14	12	11	9	7	6	4	3	1
1,925	1,950	18	16	14	13	11	9	8	6	5	3	1
1,950	1,975	18	16	15	13	12	10	8	7	5	4	2
1,975	2,000	19	17	15	14	12	10	9	7	6	4	2
2,000	2,025	19	17	16	14	13	11	9	8	6	4	3
2,025	2,050	19	18	16	15	13	11	10	8	7	5	3
2,050	2,075	20	18	17	15	14	12	10	9	7	5	4
2,075	2,100	20	19	17	16	14	12	11	9	8	6	4

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 2,100	\$ 2,125	\$ 21	\$ 19	\$ 18	\$ 16	\$ 14	\$ 13	\$ 11	\$ 10	\$ 8	\$ 6	\$ 5
2,125	2,150	21	20	18	17	15	13	12	10	9	7	5
2,150	2,175	22	20	19	17	15	14	12	11	9	7	6
2,175	2,200	22	21	19	18	16	14	13	11	10	8	6
2,200	2,225	23	21	20	18	16	15	13	12	10	8	7
2,225	2,250	23	22	20	19	17	15	14	12	10	9	7
2,250	2,275	24	22	21	19	17	16	14	13	11	9	8
2,275	2,300	24	23	21	20	18	16	15	13	11	10	8
2,300	2,325	25	23	22	20	18	17	15	14	12	10	9
2,325	2,350	25	24	22	20	19	17	16	14	12	11	9
2,350	2,375	26	24	23	21	19	18	16	15	13	11	10
2,375	2,400	26	25	23	21	20	18	17	15	13	12	10
2,400	2,425	27	25	24	22	20	19	17	16	14	12	11
2,425	2,450	27	26	24	22	21	19	18	16	14	13	11
2,450	2,475	28	26	25	23	21	20	18	16	15	13	12
2,475	2,500	28	27	25	23	22	20	19	17	15	14	12
2,500	2,525	29	27	26	24	22	21	19	17	16	14	13
2,525	2,550	29	28	26	24	23	21	20	18	16	15	13
2,550	2,575	30	28	26	25	23	22	20	18	17	15	14
2,575	2,600	30	29	27	25	24	22	21	19	17	16	14
2,600	2,625	31	29	27	26	24	23	21	19	18	16	15
2,625	2,650	31	30	28	26	25	23	22	20	18	17	15
2,650	2,675	32	30	28	27	25	24	22	20	19	17	16
2,675	2,700	32	31	29	27	26	24	22	21	19	18	16
2,700	2,725	33	31	29	28	26	25	23	21	20	18	17
2,725	2,750	33	32	30	28	27	25	23	22	20	19	17
2,750	2,775	34	32	30	29	27	26	24	22	21	19	17
2,775	2,800	34	32	31	29	28	26	24	23	21	20	18
2,800	2,825	35	33	31	30	28	27	25	23	22	20	18
2,825	2,850	35	33	32	30	29	27	25	24	22	21	19
2,850	2,875	36	34	32	31	29	28	26	24	23	21	19
2,875	2,900	36	34	33	31	30	28	26	25	23	22	20
2,900	2,925	37	35	33	32	30	28	27	25	24	22	20
2,925	2,950	37	35	34	32	31	29	27	26	24	23	21
2,950	2,975	38	36	34	33	31	29	28	26	25	23	21
2,975	3,000	38	36	35	33	32	30	28	27	25	23	22
3,000	3,025	38	37	35	34	32	30	29	27	26	24	22
3,025	3,050	39	37	36	34	33	31	29	28	26	24	23
3,050	3,075	39	38	36	35	33	31	30	28	27	25	23
3,075	3,100	40	38	37	35	34	32	30	29	27	25	24

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,000	2,025	0	0	0	0	0	0	0	0	0	0	0
2,025	2,050	0	0	0	0	0	0	0	0	0	0	0
2,050	2,075	0	0	0	0	0	0	0	0	0	0	0
2,075	2,100	0	0	0	0	0	0	0	0	0	0	0
2,100	2,125	0	0	0	0	0	0	0	0	0	0	0
2,125	2,150	1	0	0	0	0	0	0	0	0	0	0
2,150	2,175	1	0	0	0	0	0	0	0	0	0	0
2,175	2,200	2	0	0	0	0	0	0	0	0	0	0
2,200	2,225	2	0	0	0	0	0	0	0	0	0	0
2,225	2,250	3	0	0	0	0	0	0	0	0	0	0
2,250	2,275	3	0	0	0	0	0	0	0	0	0	0
2,275	2,300	4	1	0	0	0	0	0	0	0	0	0
2,300	2,325	4	1	0	0	0	0	0	0	0	0	0
2,325	2,350	5	2	0	0	0	0	0	0	0	0	0
2,350	2,375	5	2	0	0	0	0	0	0	0	0	0
2,375	2,400	6	2	0	0	0	0	0	0	0	0	0
2,400	2,425	6	3	0	0	0	0	0	0	0	0	0
2,425	2,450	7	3	0	0	0	0	0	0	0	0	0
2,450	2,475	7	4	1	0	0	0	0	0	0	0	0
2,475	2,500	8	4	1	0	0	0	0	0	0	0	0
2,500	2,525	8	5	2	0	0	0	0	0	0	0	0
2,525	2,550	9	5	2	0	0	0	0	0	0	0	0
2,550	2,575	9	6	3	0	0	0	0	0	0	0	0
2,575	2,600	10	6	3	0	0	0	0	0	0	0	0
2,600	2,625	10	7	4	0	0	0	0	0	0	0	0
2,625	2,650	11	7	4	1	0	0	0	0	0	0	0
2,650	2,675	11	8	5	1	0	0	0	0	0	0	0
2,675	2,700	12	8	5	2	0	0	0	0	0	0	0
2,700	2,725	12	9	6	2	0	0	0	0	0	0	0
2,725	2,750	13	9	6	3	0	0	0	0	0	0	0
2,750	2,775	13	10	7	3	0	0	0	0	0	0	0
2,775	2,800	14	10	7	4	1	0	0	0	0	0	0
2,800	2,825	14	11	8	4	1	0	0	0	0	0	0
2,825	2,850	14	11	8	5	2	0	0	0	0	0	0
2,850	2,875	15	12	9	5	2	0	0	0	0	0	0
2,875	2,900	15	12	9	6	3	0	0	0	0	0	0
2,900	2,925	16	13	10	6	3	0	0	0	0	0	0
2,925	2,950	16	13	10	7	4	0	0	0	0	0	0
2,950	2,975	17	14	10	7	4	1	0	0	0	0	0
2,975	3,000	17	14	11	8	5	1	0	0	0	0	0
3,000	3,025	18	15	11	8	5	2	0	0	0	0	0
3,025	3,050	18	15	12	9	5	2	0	0	0	0	0
3,050	3,075	19	16	12	9	6	3	0	0	0	0	0
3,075	3,100	19	16	13	10	6	3	0	0	0	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 3,100	\$ 3,125	\$ 20	\$ 17	\$ 13	\$ 10	\$ 7	\$ 4	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
3,125	3,150	20	17	14	11	7	4	1	0	0	0	0
3,150	3,175	21	18	14	11	8	5	1	0	0	0	0
3,175	3,200	21	18	15	12	8	5	2	0	0	0	0
3,200	3,225	22	19	15	12	9	6	2	0	0	0	0
3,225	3,250	22	19	16	13	9	6	3	0	0	0	0
3,250	3,275	23	20	16	13	10	7	3	0	0	0	0
3,275	3,300	23	20	17	14	10	7	4	1	0	0	0
3,300	3,325	24	21	17	14	11	8	4	1	0	0	0
3,325	3,350	24	21	18	15	11	8	5	2	0	0	0
3,350	3,375	25	22	18	15	12	9	5	2	0	0	0
3,375	3,400	25	22	19	16	12	9	6	3	0	0	0
3,400	3,425	26	22	19	16	13	10	6	3	0	0	0
3,425	3,450	26	23	20	17	13	10	7	4	0	0	0
3,450	3,475	27	23	20	17	14	11	7	4	1	0	0
3,475	3,500	27	24	21	17	14	11	8	5	1	0	0
3,500	3,525	28	24	21	18	15	12	8	5	2	0	0
3,525	3,550	28	25	22	18	15	12	9	6	2	0	0
3,550	3,575	29	25	22	19	16	13	9	6	3	0	0
3,575	3,600	29	26	23	19	16	13	10	7	3	0	0
3,600	3,625	30	26	23	20	17	13	10	7	4	1	0
3,625	3,650	30	27	24	20	17	14	11	8	4	1	0
3,650	3,675	31	27	24	21	18	14	11	8	5	2	0
3,675	3,700	31	28	25	21	18	15	12	8	5	2	0
3,700	3,725	32	28	25	22	19	15	12	9	6	3	0
3,725	3,750	32	29	26	22	19	16	13	9	6	3	0
3,750	3,775	33	29	26	23	20	16	13	10	7	4	0
3,775	3,800	33	30	27	23	20	17	14	10	7	4	1
3,800	3,825	34	30	27	24	21	17	14	11	8	4	1
3,825	3,850	34	31	28	24	21	18	15	11	8	5	2
3,850	3,875	34	31	28	25	22	18	15	12	9	5	2
3,875	3,900	35	32	29	25	22	19	16	12	9	6	3
3,900	3,925	35	32	29	26	23	19	16	13	10	6	3
3,925	3,950	36	33	29	26	23	20	17	13	10	7	4
3,950	3,975	36	33	30	27	24	20	17	14	11	7	4
3,975	4,000	37	34	30	27	24	21	18	14	11	8	5
4,000	4,025	37	34	31	28	25	21	18	15	12	8	5
4,025	4,050	38	35	31	28	25	22	19	15	12	9	6
4,050	4,075	38	35	32	29	25	22	19	16	13	9	6
4,075	4,100	39	36	32	29	26	23	20	16	13	10	7
4,100	4,125	39	36	33	30	26	23	20	17	14	10	7
4,125	4,150	40	37	33	30	27	24	20	17	14	11	8
4,150	4,175	40	37	34	31	27	24	21	18	15	11	8
4,175	4,200	41	38	34	31	28	25	21	18	15	12	9
4,200	4,225	41	38	35	32	28	25	22	19	16	12	9

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 4,225	\$ 4,250	\$ 42	\$ 39	\$ 35	\$ 32	\$ 29	\$ 26	\$ 22	\$ 19	\$ 16	\$ 13	\$ 10
4,250	4,275	42	39	36	33	29	26	23	20	16	13	10
4,275	4,300	43	40	36	33	30	27	23	20	17	14	11
4,300	4,325	43	40	37	34	30	27	24	21	17	14	11
4,325	4,350	44	41	37	34	31	28	24	21	18	15	11
4,350	4,375	44	41	38	35	31	28	25	22	18	15	12
4,375	4,400	45	41	38	35	32	29	25	22	19	16	12
4,400	4,425	45	42	39	36	32	29	26	23	19	16	13
4,425	4,450	46	42	39	36	33	30	26	23	20	17	13
4,450	4,475	46	43	40	37	33	30	27	24	20	17	14
4,475	4,500	47	43	40	37	34	31	27	24	21	18	14
4,500	4,525	47	44	41	37	34	31	28	25	21	18	15
4,525	4,550	48	44	41	38	35	32	28	25	22	19	15
4,550	4,575	48	45	42	38	35	32	29	26	22	19	16
4,575	4,600	49	45	42	39	36	32	29	26	23	20	16
4,600	4,625	49	46	43	39	36	33	30	27	23	20	17
4,625	4,650	50	46	43	40	37	33	30	27	24	21	17
4,650	4,675	50	47	44	40	37	34	31	28	24	21	18
4,675	4,700	51	47	44	41	38	34	31	28	25	22	18
4,700	4,725	51	48	45	41	38	35	32	28	25	22	19
4,725	4,750	52	48	45	42	39	35	32	29	26	23	19
4,750	4,775	52	49	46	42	39	36	33	29	26	23	20
4,775	4,800	53	49	46	43	40	36	33	30	27	23	20
4,800	4,825	53	50	47	43	40	37	34	30	27	24	21
4,825	4,850	53	50	47	44	41	37	34	31	28	24	21
4,850	4,875	54	51	48	44	41	38	35	31	28	25	22
4,875	4,900	54	51	48	45	42	38	35	32	29	25	22
4,900	4,925	55	52	49	45	42	39	36	32	29	26	23
4,925	4,950	55	52	49	46	43	39	36	33	30	26	23
4,950	4,975	56	53	49	46	43	40	37	33	30	27	24
4,975	5,000	56	53	50	47	44	40	37	34	31	27	24
5,000	5,025	57	54	50	47	44	41	38	34	31	28	25
5,025	5,050	57	54	51	48	44	41	38	35	32	28	25
5,050	5,075	58	55	51	48	45	42	39	35	32	29	26
5,075	5,100	58	55	52	49	45	42	39	36	33	29	26
5,100	5,125	59	56	52	49	46	43	40	36	33	30	27
5,125	5,150	59	56	53	50	46	43	40	37	34	30	27
5,150	5,175	60	57	53	50	47	44	40	37	34	31	28
5,175	5,200	60	57	54	51	47	44	41	38	35	31	28
5,200	5,225	61	58	54	51	48	45	41	38	35	32	29
5,225	5,250	61	58	55	52	48	45	42	39	35	32	29
5,250	5,275	62	59	55	52	49	46	42	39	36	33	30
5,275	5,300	62	59	56	53	49	46	43	40	36	33	30
5,300	5,325	63	60	56	53	50	47	43	40	37	34	31
5,325	5,350	63	60	57	54	50	47	44	41	37	34	31

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 5,350	\$ 5,375	\$ 64	\$ 61	\$ 57	\$ 54	\$ 51	\$ 48	\$ 44	\$ 41	\$ 38	\$ 35	\$ 31
5,375	5,400	64	61	58	55	51	48	45	42	38	35	32
5,400	5,425	65	61	58	55	52	49	45	42	39	36	32
5,425	5,450	65	62	59	56	52	49	46	43	39	36	33
5,450	5,475	66	62	59	56	53	50	46	43	40	37	33
5,475	5,500	66	63	60	56	53	50	47	44	40	37	34
5,500	5,525	67	63	60	57	54	51	47	44	41	38	34
5,525	5,550	67	64	61	57	54	51	48	45	41	38	35
5,550	5,575	68	64	61	58	55	52	48	45	42	39	35
5,575	5,600	68	65	62	58	55	52	49	46	42	39	36
5,600	5,625	69	65	62	59	56	52	49	46	43	40	36
5,625	5,650	69	66	63	59	56	53	50	47	43	40	37
5,650	5,675	70	66	63	60	57	53	50	47	44	41	37
5,675	5,700	70	67	64	60	57	54	51	47	44	41	38
5,700	5,725	71	67	64	61	58	54	51	48	45	42	38
5,725	5,750	71	68	65	61	58	55	52	48	45	42	39
5,750	5,775	72	68	65	62	59	55	52	49	46	43	39
5,775	5,800	72	69	66	62	59	56	53	49	46	43	40
5,800	5,825	73	69	66	63	60	56	53	50	47	43	40
5,825	5,850	73	70	67	63	60	57	54	50	47	44	41
5,850	5,875	73	70	67	64	61	57	54	51	48	44	41
5,875	5,900	74	71	68	64	61	58	55	51	48	45	42
5,900	5,925	74	71	68	65	62	58	55	52	49	45	42
5,925	5,950	75	72	68	65	62	59	56	52	49	46	43
5,950	5,975	75	72	69	66	63	59	56	53	50	46	43
5,975	6,000	76	73	69	66	63	60	57	53	50	47	44
6,000	6,025	76	73	70	67	64	60	57	54	51	47	44
6,025	6,050	77	74	70	67	64	61	58	54	51	48	45
6,050	6,075	77	74	71	68	64	61	58	55	52	48	45
6,075	6,100	78	75	71	68	65	62	59	55	52	49	46
6,100	6,125	78	75	72	69	65	62	59	56	53	49	46
6,125	6,150	79	76	72	69	66	63	59	56	53	50	47
6,150	6,175	79	76	73	70	66	63	60	57	54	50	47
6,175	6,200	80	77	73	70	67	64	60	57	54	51	48
6,200	6,225	80	77	74	71	67	64	61	58	55	51	48
6,225	6,250	81	78	74	71	68	65	61	58	55	52	49
6,250	6,275	81	78	75	72	68	65	62	59	55	52	49
6,275	6,300	82	79	75	72	69	66	62	59	56	53	50
6,300	6,325	82	79	76	73	69	66	63	60	56	53	50
6,325	6,350	83	80	76	73	70	67	63	60	57	54	50
6,350	6,375	83	80	77	74	70	67	64	61	57	54	51
6,375	6,400	84	80	77	74	71	68	64	61	58	55	51
6,400	6,425	84	81	78	75	71	68	65	62	58	55	52
6,425	6,450	85	81	78	75	72	69	65	62	59	56	52
6,450	6,475	85	82	79	76	72	69	66	63	59	56	53

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,000	2,025	0	0	0	0	0	0	0	0	0	0	0
2,025	2,050	0	0	0	0	0	0	0	0	0	0	0
2,050	2,075	0	0	0	0	0	0	0	0	0	0	0
2,075	2,100	0	0	0	0	0	0	0	0	0	0	0
2,100	2,125	1	0	0	0	0	0	0	0	0	0	0
2,125	2,150	1	0	0	0	0	0	0	0	0	0	0
2,150	2,175	2	0	0	0	0	0	0	0	0	0	0
2,175	2,200	2	0	0	0	0	0	0	0	0	0	0
2,200	2,225	3	0	0	0	0	0	0	0	0	0	0
2,225	2,250	3	0	0	0	0	0	0	0	0	0	0
2,250	2,275	4	0	0	0	0	0	0	0	0	0	0
2,275	2,300	4	1	0	0	0	0	0	0	0	0	0
2,300	2,325	5	1	0	0	0	0	0	0	0	0	0
2,325	2,350	5	2	0	0	0	0	0	0	0	0	0
2,350	2,375	6	2	0	0	0	0	0	0	0	0	0
2,375	2,400	6	3	0	0	0	0	0	0	0	0	0
2,400	2,425	7	3	0	0	0	0	0	0	0	0	0
2,425	2,450	7	4	1	0	0	0	0	0	0	0	0
2,450	2,475	8	4	1	0	0	0	0	0	0	0	0
2,475	2,500	8	5	2	0	0	0	0	0	0	0	0
2,500	2,525	9	5	2	0	0	0	0	0	0	0	0
2,525	2,550	9	6	3	0	0	0	0	0	0	0	0
2,550	2,575	9	6	3	0	0	0	0	0	0	0	0
2,575	2,600	10	7	4	0	0	0	0	0	0	0	0
2,600	2,625	10	7	4	1	0	0	0	0	0	0	0
2,625	2,650	11	8	4	1	0	0	0	0	0	0	0
2,650	2,675	11	8	5	2	0	0	0	0	0	0	0
2,675	2,700	12	9	5	2	0	0	0	0	0	0	0
2,700	2,725	12	9	6	3	0	0	0	0	0	0	0
2,725	2,750	13	10	6	3	0	0	0	0	0	0	0
2,750	2,775	13	10	7	4	0	0	0	0	0	0	0
2,775	2,800	14	11	7	4	1	0	0	0	0	0	0
2,800	2,825	14	11	8	5	1	0	0	0	0	0	0
2,825	2,850	15	12	8	5	2	0	0	0	0	0	0
2,850	2,875	15	12	9	6	2	0	0	0	0	0	0
2,875	2,900	16	13	9	6	3	0	0	0	0	0	0
2,900	2,925	16	13	10	7	3	0	0	0	0	0	0
2,925	2,950	17	14	10	7	4	1	0	0	0	0	0
2,950	2,975	17	14	11	8	4	1	0	0	0	0	0
2,975	3,000	18	15	11	8	5	2	0	0	0	0	0
3,000	3,025	18	15	12	9	5	2	0	0	0	0	0
3,025	3,050	19	16	12	9	6	3	0	0	0	0	0
3,050	3,075	19	16	13	10	6	3	0	0	0	0	0
3,075	3,100	20	16	13	10	7	4	0	0	0	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 3,100	\$ 3,125	\$ 20	\$ 17	\$ 14	\$ 11	\$ 7	\$ 4	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
3,125	3,150	21	17	14	11	8	5	1	0	0	0	0
3,150	3,175	21	18	15	12	8	5	2	0	0	0	0
3,175	3,200	22	18	15	12	9	6	2	0	0	0	0
3,200	3,225	22	19	16	12	9	6	3	0	0	0	0
3,225	3,250	23	19	16	13	10	7	3	0	0	0	0
3,250	3,275	23	20	17	13	10	7	4	1	0	0	0
3,275	3,300	24	20	17	14	11	7	4	1	0	0	0
3,300	3,325	24	21	18	14	11	8	5	2	0	0	0
3,325	3,350	25	21	18	15	12	8	5	2	0	0	0
3,350	3,375	25	22	19	15	12	9	6	3	0	0	0
3,375	3,400	26	22	19	16	13	9	6	3	0	0	0
3,400	3,425	26	23	20	16	13	10	7	3	0	0	0
3,425	3,450	27	23	20	17	14	10	7	4	1	0	0
3,450	3,475	27	24	21	17	14	11	8	4	1	0	0
3,475	3,500	28	24	21	18	15	11	8	5	2	0	0
3,500	3,525	28	25	22	18	15	12	9	5	2	0	0
3,525	3,550	28	25	22	19	16	12	9	6	3	0	0
3,550	3,575	29	26	23	19	16	13	10	6	3	0	0
3,575	3,600	29	26	23	20	17	13	10	7	4	0	0
3,600	3,625	30	27	24	20	17	14	11	7	4	1	0
3,625	3,650	30	27	24	21	18	14	11	8	5	1	0
3,650	3,675	31	28	24	21	18	15	12	8	5	2	0
3,675	3,700	31	28	25	22	19	15	12	9	6	2	0
3,700	3,725	32	29	25	22	19	16	13	9	6	3	0
3,725	3,750	32	29	26	23	19	16	13	10	7	3	0
3,750	3,775	33	30	26	23	20	17	14	10	7	4	1
3,775	3,800	33	30	27	24	20	17	14	11	8	4	1
3,800	3,825	34	31	27	24	21	18	15	11	8	5	2
3,825	3,850	34	31	28	25	21	18	15	12	9	5	2
3,850	3,875	35	32	28	25	22	19	15	12	9	6	3
3,875	3,900	35	32	29	26	22	19	16	13	10	6	3
3,900	3,925	36	33	29	26	23	20	16	13	10	7	4
3,925	3,950	36	33	30	27	23	20	17	14	10	7	4
3,950	3,975	37	34	30	27	24	21	17	14	11	8	5
3,975	4,000	37	34	31	28	24	21	18	15	11	8	5
4,000	4,025	38	35	31	28	25	22	18	15	12	9	6
4,025	4,050	38	35	32	29	25	22	19	16	12	9	6
4,050	4,075	39	36	32	29	26	23	19	16	13	10	6
4,075	4,100	39	36	33	30	26	23	20	17	13	10	7
4,100	4,125	40	36	33	30	27	24	20	17	14	11	7
4,125	4,150	40	37	34	31	27	24	21	18	14	11	8
4,150	4,175	41	37	34	31	28	25	21	18	15	12	8
4,175	4,200	41	38	35	31	28	25	22	19	15	12	9
4,200	4,225	42	38	35	32	29	26	22	19	16	13	9

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 4,225	\$ 4,250	\$ 42	\$ 39	\$ 36	\$ 32	\$ 29	\$ 26	\$ 23	\$ 20	\$ 16	\$ 13	\$ 10
4,250	4,275	43	39	36	33	30	27	23	20	17	14	10
4,275	4,300	43	40	37	33	30	27	24	21	17	14	11
4,300	4,325	44	40	37	34	31	27	24	21	18	15	11
4,325	4,350	44	41	38	34	31	28	25	22	18	15	12
4,350	4,375	45	41	38	35	32	28	25	22	19	16	12
4,375	4,400	45	42	39	35	32	29	26	22	19	16	13
4,400	4,425	46	42	39	36	33	29	26	23	20	17	13
4,425	4,450	46	43	40	36	33	30	27	23	20	17	14
4,450	4,475	47	43	40	37	34	30	27	24	21	18	14
4,475	4,500	47	44	41	37	34	31	28	24	21	18	15
4,500	4,525	48	44	41	38	35	31	28	25	22	18	15
4,525	4,550	48	45	42	38	35	32	29	25	22	19	16
4,550	4,575	48	45	42	39	36	32	29	26	23	19	16
4,575	4,600	49	46	43	39	36	33	30	26	23	20	17
4,600	4,625	49	46	43	40	37	33	30	27	24	20	17
4,625	4,650	50	47	43	40	37	34	31	27	24	21	18
4,650	4,675	50	47	44	41	38	34	31	28	25	21	18
4,675	4,700	51	48	44	41	38	35	32	28	25	22	19
4,700	4,725	51	48	45	42	39	35	32	29	26	22	19
4,725	4,750	52	49	45	42	39	36	33	29	26	23	20
4,750	4,775	52	49	46	43	39	36	33	30	27	23	20
4,775	4,800	53	50	46	43	40	37	34	30	27	24	21
4,800	4,825	53	50	47	44	40	37	34	31	28	24	21
4,825	4,850	54	51	47	44	41	38	34	31	28	25	22
4,850	4,875	54	51	48	45	41	38	35	32	29	25	22
4,875	4,900	55	52	48	45	42	39	35	32	29	26	23
4,900	4,925	55	52	49	46	42	39	36	33	30	26	23
4,925	4,950	56	53	49	46	43	40	36	33	30	27	24
4,950	4,975	56	53	50	47	43	40	37	34	30	27	24
4,975	5,000	57	54	50	47	44	41	37	34	31	28	25
5,000	5,025	57	54	51	48	44	41	38	35	31	28	25
5,025	5,050	58	55	51	48	45	42	38	35	32	29	25
5,050	5,075	58	55	52	49	45	42	39	36	32	29	26
5,075	5,100	59	55	52	49	46	43	39	36	33	30	26
5,100	5,125	59	56	53	50	46	43	40	37	33	30	27
5,125	5,150	60	56	53	50	47	44	40	37	34	31	27
5,150	5,175	60	57	54	51	47	44	41	38	34	31	28
5,175	5,200	61	57	54	51	48	45	41	38	35	32	28
5,200	5,225	61	58	55	51	48	45	42	39	35	32	29
5,225	5,250	62	58	55	52	49	46	42	39	36	33	29
5,250	5,275	62	59	56	52	49	46	43	40	36	33	30
5,275	5,300	63	59	56	53	50	46	43	40	37	34	30
5,300	5,325	63	60	57	53	50	47	44	41	37	34	31
5,325	5,350	64	60	57	54	51	47	44	41	38	35	31

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 5,350	\$ 5,375	\$ 64	\$ 61	\$ 58	\$ 54	\$ 51	\$ 48	\$ 45	\$ 42	\$ 38	\$ 35	\$ 32
5,375	5,400	65	61	58	55	52	48	45	42	39	36	32
5,400	5,425	65	62	59	55	52	49	46	42	39	36	33
5,425	5,450	66	62	59	56	53	49	46	43	40	37	33
5,450	5,475	66	63	60	56	53	50	47	43	40	37	34
5,475	5,500	67	63	60	57	54	50	47	44	41	37	34
5,500	5,525	67	64	61	57	54	51	48	44	41	38	35
5,525	5,550	67	64	61	58	55	51	48	45	42	38	35
5,550	5,575	68	65	62	58	55	52	49	45	42	39	36
5,575	5,600	68	65	62	59	56	52	49	46	43	39	36
5,600	5,625	69	66	63	59	56	53	50	46	43	40	37
5,625	5,650	69	66	63	60	57	53	50	47	44	40	37
5,650	5,675	70	67	63	60	57	54	51	47	44	41	38
5,675	5,700	70	67	64	61	58	54	51	48	45	41	38
5,700	5,725	71	68	64	61	58	55	52	48	45	42	39
5,725	5,750	71	68	65	62	58	55	52	49	46	42	39
5,750	5,775	72	69	65	62	59	56	53	49	46	43	40
5,775	5,800	72	69	66	63	59	56	53	50	47	43	40
5,800	5,825	73	70	66	63	60	57	54	50	47	44	41
5,825	5,850	73	70	67	64	60	57	54	51	48	44	41
5,850	5,875	74	71	67	64	61	58	54	51	48	45	42
5,875	5,900	74	71	68	65	61	58	55	52	49	45	42
5,900	5,925	75	72	68	65	62	59	55	52	49	46	43
5,925	5,950	75	72	69	66	62	59	56	53	49	46	43
5,950	5,975	76	73	69	66	63	60	56	53	50	47	44
5,975	6,000	76	73	70	67	63	60	57	54	50	47	44
6,000	6,025	77	74	70	67	64	61	57	54	51	48	45
6,025	6,050	77	74	71	68	64	61	58	55	51	48	45
6,050	6,075	78	75	71	68	65	62	58	55	52	49	45
6,075	6,100	78	75	72	69	65	62	59	56	52	49	46

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 2,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,300	2,325	1	0	0	0	0	0	0	0	0	0	0
2,325	2,350	1	0	0	0	0	0	0	0	0	0	0
2,350	2,375	2	0	0	0	0	0	0	0	0	0	0
2,375	2,400	2	0	0	0	0	0	0	0	0	0	0
2,400	2,425	3	0	0	0	0	0	0	0	0	0	0
2,425	2,450	3	0	0	0	0	0	0	0	0	0	0
2,450	2,475	4	0	0	0	0	0	0	0	0	0	0
2,475	2,500	4	1	0	0	0	0	0	0	0	0	0
2,500	2,525	5	1	0	0	0	0	0	0	0	0	0
2,525	2,550	5	2	0	0	0	0	0	0	0	0	0
2,550	2,575	6	2	0	0	0	0	0	0	0	0	0
2,575	2,600	6	3	0	0	0	0	0	0	0	0	0
2,600	2,625	7	3	0	0	0	0	0	0	0	0	0
2,625	2,650	7	4	0	0	0	0	0	0	0	0	0
2,650	2,675	8	4	1	0	0	0	0	0	0	0	0
2,675	2,700	8	5	1	0	0	0	0	0	0	0	0
2,700	2,725	9	5	2	0	0	0	0	0	0	0	0
2,725	2,750	9	6	2	0	0	0	0	0	0	0	0
2,750	2,775	10	6	3	0	0	0	0	0	0	0	0
2,775	2,800	10	7	3	0	0	0	0	0	0	0	0
2,800	2,825	11	7	4	0	0	0	0	0	0	0	0
2,825	2,850	11	8	4	1	0	0	0	0	0	0	0
2,850	2,875	12	8	5	1	0	0	0	0	0	0	0
2,875	2,900	12	9	5	2	0	0	0	0	0	0	0
2,900	2,925	13	9	6	2	0	0	0	0	0	0	0
2,925	2,950	13	10	6	3	0	0	0	0	0	0	0
2,950	2,975	14	10	7	3	0	0	0	0	0	0	0
2,975	3,000	14	11	7	4	0	0	0	0	0	0	0
3,000	3,025	15	11	8	4	1	0	0	0	0	0	0
3,025	3,050	15	11	8	5	1	0	0	0	0	0	0
3,050	3,075	15	12	8	5	2	0	0	0	0	0	0
3,075	3,100	16	12	9	5	2	0	0	0	0	0	0
3,100	3,125	16	13	9	6	2	0	0	0	0	0	0
3,125	3,150	17	13	10	6	3	0	0	0	0	0	0
3,150	3,175	17	14	10	7	3	0	0	0	0	0	0
3,175	3,200	18	14	11	7	4	0	0	0	0	0	0
3,200	3,225	18	15	11	8	4	1	0	0	0	0	0
3,225	3,250	19	15	12	8	5	1	0	0	0	0	0
3,250	3,275	19	16	12	9	5	2	0	0	0	0	0
3,275	3,300	20	16	13	9	6	2	0	0	0	0	0
3,300	3,325	20	17	13	10	6	3	0	0	0	0	0
3,325	3,350	21	17	14	10	7	3	0	0	0	0	0
3,350	3,375	21	18	14	11	7	4	0	0	0	0	0
3,375	3,400	22	18	15	11	8	4	1	0	0	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 3,400	\$ 3,425	\$ 22	\$ 19	\$ 15	\$ 12	\$ 8	\$ 5	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
3,425	3,450	23	19	16	12	9	5	2	0	0	0	0
3,450	3,475	23	20	16	13	9	6	2	0	0	0	0
3,475	3,500	24	20	17	13	10	6	3	0	0	0	0
3,500	3,525	24	21	17	14	10	7	3	0	0	0	0
3,525	3,550	25	21	18	14	11	7	4	0	0	0	0
3,550	3,575	25	22	18	15	11	8	4	1	0	0	0
3,575	3,600	26	22	19	15	12	8	5	1	0	0	0
3,600	3,625	26	23	19	16	12	9	5	2	0	0	0
3,625	3,650	27	23	20	16	13	9	6	2	0	0	0
3,650	3,675	27	24	20	17	13	10	6	3	0	0	0
3,675	3,700	28	24	21	17	14	10	7	3	0	0	0
3,700	3,725	28	25	21	18	14	11	7	4	0	0	0
3,725	3,750	29	25	22	18	15	11	8	4	1	0	0
3,750	3,775	29	26	22	19	15	12	8	5	1	0	0
3,775	3,800	30	26	23	19	16	12	9	5	2	0	0
3,800	3,825	30	27	23	20	16	13	9	6	2	0	0
3,825	3,850	31	27	24	20	17	13	10	6	3	0	0
3,850	3,875	31	28	24	21	17	14	10	7	3	0	0
3,875	3,900	32	28	25	21	18	14	11	7	4	0	0
3,900	3,925	32	29	25	22	18	15	11	8	4	1	0
3,925	3,950	33	29	26	22	19	15	12	8	5	1	0
3,950	3,975	33	30	26	23	19	16	12	9	5	2	0
3,975	4,000	34	30	27	23	20	16	13	9	6	2	0
4,000	4,025	34	31	27	24	20	17	13	10	6	3	0
4,025	4,050	34	31	28	24	21	17	14	10	7	3	0
4,050	4,075	35	31	28	24	21	18	14	11	7	4	0
4,075	4,100	35	32	28	25	21	18	15	11	8	4	1
4,100	4,125	36	32	29	25	22	18	15	11	8	5	1
4,125	4,150	36	33	29	26	22	19	15	12	8	5	2
4,150	4,175	37	33	30	26	23	19	16	12	9	5	2
4,175	4,200	37	34	30	27	23	20	16	13	9	6	2
4,200	4,225	38	34	31	27	24	20	17	13	10	6	3
4,225	4,250	38	35	31	28	24	21	17	14	10	7	3
4,250	4,275	39	35	32	28	25	21	18	14	11	7	4
4,275	4,300	39	36	32	29	25	22	18	15	11	8	4
4,300	4,325	40	36	33	29	26	22	19	15	12	8	5
4,325	4,350	40	37	33	30	26	23	19	16	12	9	5
4,350	4,375	41	37	34	30	27	23	20	16	13	9	6
4,375	4,400	41	38	34	31	27	24	20	17	13	10	6
4,400	4,425	42	38	35	31	28	24	21	17	14	10	7
4,425	4,450	42	39	35	32	28	25	21	18	14	11	7
4,450	4,475	43	39	36	32	29	25	22	18	15	11	8
4,475	4,500	43	40	36	33	29	26	22	19	15	12	8
4,500	4,525	44	40	37	33	30	26	23	19	16	12	9

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 4,525	\$ 4,550	\$ 44	\$ 41	\$ 37	\$ 34	\$ 30	\$ 27	\$ 23	\$ 20	\$ 16	\$ 13	\$ 9
4,550	4,575	45	41	38	34	31	27	24	20	17	13	10
4,575	4,600	45	42	38	35	31	28	24	21	17	14	10
4,600	4,625	46	42	39	35	32	28	25	21	18	14	11
4,625	4,650	46	43	39	36	32	29	25	22	18	15	11
4,650	4,675	47	43	40	36	33	29	26	22	19	15	12
4,675	4,700	47	44	40	37	33	30	26	23	19	16	12
4,700	4,725	48	44	41	37	34	30	27	23	20	16	13
4,725	4,750	48	45	41	38	34	31	27	24	20	17	13
4,750	4,775	49	45	42	38	35	31	28	24	21	17	14
4,775	4,800	49	46	42	39	35	32	28	25	21	18	14
4,800	4,825	50	46	43	39	36	32	29	25	22	18	15
4,825	4,850	50	47	43	40	36	33	29	26	22	19	15
4,850	4,875	51	47	44	40	37	33	30	26	23	19	16
4,875	4,900	51	48	44	41	37	34	30	27	23	20	16
4,900	4,925	52	48	45	41	38	34	31	27	24	20	17
4,925	4,950	52	49	45	42	38	35	31	28	24	21	17
4,950	4,975	53	49	46	42	39	35	32	28	25	21	18
4,975	5,000	53	50	46	43	39	36	32	29	25	22	18
5,000	5,025	54	50	47	43	40	36	33	29	26	22	19
5,025	5,050	54	50	47	44	40	37	33	30	26	23	19
5,050	5,075	54	51	47	44	41	37	34	30	27	23	20
5,075	5,100	55	51	48	44	41	37	34	31	27	24	20
5,100	5,125	55	52	48	45	41	38	34	31	28	24	21
5,125	5,150	56	52	49	45	42	38	35	31	28	24	21
5,150	5,175	56	53	49	46	42	39	35	32	28	25	21
5,175	5,200	57	53	50	46	43	39	36	32	29	25	22
5,200	5,225	57	54	50	47	43	40	36	33	29	26	22
5,225	5,250	58	54	51	47	44	40	37	33	30	26	23
5,250	5,275	58	55	51	48	44	41	37	34	30	27	23
5,275	5,300	59	55	52	48	45	41	38	34	31	27	24
5,300	5,325	59	56	52	49	45	42	38	35	31	28	24
5,325	5,350	60	56	53	49	46	42	39	35	32	28	25
5,350	5,375	60	57	53	50	46	43	39	36	32	29	25
5,375	5,400	61	57	54	50	47	43	40	36	33	29	26
5,400	5,425	61	58	54	51	47	44	40	37	33	30	26
5,425	5,450	62	58	55	51	48	44	41	37	34	30	27
5,450	5,475	62	59	55	52	48	45	41	38	34	31	27
5,475	5,500	63	59	56	52	49	45	42	38	35	31	28
5,500	5,525	63	60	56	53	49	46	42	39	35	32	28
5,525	5,550	64	60	57	53	50	46	43	39	36	32	29
5,550	5,575	64	61	57	54	50	47	43	40	36	33	29
5,575	5,600	65	61	58	54	51	47	44	40	37	33	30
5,600	5,625	65	62	58	55	51	48	44	41	37	34	30
5,625	5,650	66	62	59	55	52	48	45	41	38	34	31

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 5,650	\$ 5,675	\$ 66	\$ 63	\$ 59	\$ 56	\$ 52	\$ 49	\$ 45	\$ 42	\$ 38	\$ 35	\$ 31
5,675	5,700	67	63	60	56	53	49	46	42	39	35	32
5,700	5,725	67	64	60	57	53	50	46	43	39	36	32
5,725	5,750	68	64	61	57	54	50	47	43	40	36	33
5,750	5,775	68	65	61	58	54	51	47	44	40	37	33
5,775	5,800	69	65	62	58	55	51	48	44	41	37	34
5,800	5,825	69	66	62	59	55	52	48	45	41	38	34
5,825	5,850	70	66	63	59	56	52	49	45	42	38	35
5,850	5,875	70	67	63	60	56	53	49	46	42	39	35
5,875	5,900	71	67	64	60	57	53	50	46	43	39	36
5,900	5,925	71	68	64	61	57	54	50	47	43	40	36
5,925	5,950	72	68	65	61	58	54	51	47	44	40	37
5,950	5,975	72	69	65	62	58	55	51	48	44	41	37
5,975	6,000	73	69	66	62	59	55	52	48	45	41	38
6,000	6,025	73	70	66	63	59	56	52	49	45	42	38
6,025	6,050	73	70	67	63	60	56	53	49	46	42	39
6,050	6,075	74	70	67	63	60	57	53	50	46	43	39
6,075	6,100	74	71	67	64	60	57	54	50	47	43	40
6,100	6,125	75	71	68	64	61	57	54	50	47	44	40
6,125	6,150	75	72	68	65	61	58	54	51	47	44	41
6,150	6,175	76	72	69	65	62	58	55	51	48	44	41
6,175	6,200	76	73	69	66	62	59	55	52	48	45	41
6,200	6,225	77	73	70	66	63	59	56	52	49	45	42
6,225	6,250	77	74	70	67	63	60	56	53	49	46	42
6,250	6,275	78	74	71	67	64	60	57	53	50	46	43
6,275	6,300	78	75	71	68	64	61	57	54	50	47	43
6,300	6,325	79	75	72	68	65	61	58	54	51	47	44
6,325	6,350	79	76	72	69	65	62	58	55	51	48	44
6,350	6,375	80	76	73	69	66	62	59	55	52	48	45
6,375	6,400	80	77	73	70	66	63	59	56	52	49	45
6,400	6,425	81	77	74	70	67	63	60	56	53	49	46
6,425	6,450	81	78	74	71	67	64	60	57	53	50	46
6,450	6,475	82	78	75	71	68	64	61	57	54	50	47
6,475	6,500	82	79	75	72	68	65	61	58	54	51	47
6,500	6,525	83	79	76	72	69	65	62	58	55	51	48
6,525	6,550	83	80	76	73	69	66	62	59	55	52	48
6,550	6,575	84	80	77	73	70	66	63	59	56	52	49
6,575	6,600	84	81	77	74	70	67	63	60	56	53	49
6,600	6,625	85	81	78	74	71	67	64	60	57	53	50
6,625	6,650	85	82	78	75	71	68	64	61	57	54	50
6,650	6,675	86	82	79	75	72	68	65	61	58	54	51
6,675	6,700	86	83	79	76	72	69	65	62	58	55	51
6,700	6,725	87	83	80	76	73	69	66	62	59	55	52
6,725	6,750	87	84	80	77	73	70	66	63	59	56	52
6,750	6,775	88	84	81	77	74	70	67	63	60	56	53

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 2,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,300	2,325	1	0	0	0	0	0	0	0	0	0	0
2,325	2,350	2	0	0	0	0	0	0	0	0	0	0
2,350	2,375	2	0	0	0	0	0	0	0	0	0	0
2,375	2,400	3	0	0	0	0	0	0	0	0	0	0
2,400	2,425	3	0	0	0	0	0	0	0	0	0	0
2,425	2,450	4	0	0	0	0	0	0	0	0	0	0
2,450	2,475	4	1	0	0	0	0	0	0	0	0	0
2,475	2,500	5	1	0	0	0	0	0	0	0	0	0
2,500	2,525	5	2	0	0	0	0	0	0	0	0	0
2,525	2,550	6	2	0	0	0	0	0	0	0	0	0
2,550	2,575	6	3	0	0	0	0	0	0	0	0	0
2,575	2,600	7	3	0	0	0	0	0	0	0	0	0
2,600	2,625	7	4	0	0	0	0	0	0	0	0	0
2,625	2,650	8	4	1	0	0	0	0	0	0	0	0
2,650	2,675	8	5	1	0	0	0	0	0	0	0	0
2,675	2,700	9	5	2	0	0	0	0	0	0	0	0
2,700	2,725	9	6	2	0	0	0	0	0	0	0	0
2,725	2,750	10	6	3	0	0	0	0	0	0	0	0
2,750	2,775	10	7	3	0	0	0	0	0	0	0	0
2,775	2,800	10	7	4	0	0	0	0	0	0	0	0
2,800	2,825	11	7	4	0	0	0	0	0	0	0	0
2,825	2,850	11	8	4	1	0	0	0	0	0	0	0
2,850	2,875	12	8	5	1	0	0	0	0	0	0	0
2,875	2,900	12	9	5	2	0	0	0	0	0	0	0
2,900	2,925	13	9	6	2	0	0	0	0	0	0	0
2,925	2,950	13	10	6	3	0	0	0	0	0	0	0
2,950	2,975	14	10	7	3	0	0	0	0	0	0	0
2,975	3,000	14	11	7	4	0	0	0	0	0	0	0
3,000	3,025	15	11	8	4	1	0	0	0	0	0	0
3,025	3,050	15	12	8	5	1	0	0	0	0	0	0
3,050	3,075	16	12	9	5	2	0	0	0	0	0	0
3,075	3,100	16	13	9	6	2	0	0	0	0	0	0
3,100	3,125	17	13	10	6	3	0	0	0	0	0	0
3,125	3,150	17	14	10	7	3	0	0	0	0	0	0
3,150	3,175	18	14	11	7	4	0	0	0	0	0	0
3,175	3,200	18	15	11	8	4	1	0	0	0	0	0
3,200	3,225	19	15	12	8	5	1	0	0	0	0	0
3,225	3,250	19	16	12	9	5	2	0	0	0	0	0
3,250	3,275	20	16	13	9	6	2	0	0	0	0	0
3,275	3,300	20	17	13	10	6	3	0	0	0	0	0
3,300	3,325	21	17	14	10	7	3	0	0	0	0	0
3,325	3,350	21	18	14	11	7	4	0	0	0	0	0
3,350	3,375	22	18	15	11	8	4	1	0	0	0	0
3,375	3,400	22	19	15	12	8	5	1	0	0	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 3,400	\$ 3,425	\$ 23	\$ 19	\$ 16	\$ 12	\$ 9	\$ 5	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0
3,425	3,450	23	20	16	13	9	6	2	0	0	0	0
3,450	3,475	24	20	17	13	10	6	3	0	0	0	0
3,475	3,500	24	21	17	14	10	7	3	0	0	0	0
3,500	3,525	25	21	18	14	11	7	4	0	0	0	0
3,525	3,550	25	22	18	15	11	8	4	1	0	0	0
3,550	3,575	26	22	19	15	12	8	5	1	0	0	0
3,575	3,600	26	23	19	16	12	9	5	2	0	0	0
3,600	3,625	27	23	20	16	13	9	6	2	0	0	0
3,625	3,650	27	24	20	17	13	10	6	3	0	0	0
3,650	3,675	28	24	21	17	14	10	7	3	0	0	0
3,675	3,700	28	25	21	18	14	11	7	4	0	0	0
3,700	3,725	29	25	22	18	15	11	8	4	1	0	0
3,725	3,750	29	26	22	19	15	12	8	5	1	0	0
3,750	3,775	30	26	23	19	16	12	9	5	2	0	0
3,775	3,800	30	26	23	20	16	13	9	6	2	0	0
3,800	3,825	30	27	23	20	17	13	10	6	3	0	0
3,825	3,850	31	27	24	20	17	13	10	7	3	0	0
3,850	3,875	31	28	24	21	17	14	10	7	4	0	0
3,875	3,900	32	28	25	21	18	14	11	7	4	0	0
3,900	3,925	32	29	25	22	18	15	11	8	4	1	0
3,925	3,950	33	29	26	22	19	15	12	8	5	1	0
3,950	3,975	33	30	26	23	19	16	12	9	5	2	0
3,975	4,000	34	30	27	23	20	16	13	9	6	2	0
4,000	4,025	34	31	27	24	20	17	13	10	6	3	0
4,025	4,050	35	31	28	24	21	17	14	10	7	3	0
4,050	4,075	35	32	28	25	21	18	14	11	7	4	0
4,075	4,100	36	32	29	25	22	18	15	11	8	4	1
4,100	4,125	36	33	29	26	22	19	15	12	8	5	1
4,125	4,150	37	33	30	26	23	19	16	12	9	5	2
4,150	4,175	37	34	30	27	23	20	16	13	9	6	2
4,175	4,200	38	34	31	27	24	20	17	13	10	6	3
4,200	4,225	38	35	31	28	24	21	17	14	10	7	3
4,225	4,250	39	35	32	28	25	21	18	14	11	7	4
4,250	4,275	39	36	32	29	25	22	18	15	11	8	4
4,275	4,300	40	36	33	29	26	22	19	15	12	8	5
4,300	4,325	40	37	33	30	26	23	19	16	12	9	5
4,325	4,350	41	37	34	30	27	23	20	16	13	9	6
4,350	4,375	41	38	34	31	27	24	20	17	13	10	6
4,375	4,400	42	38	35	31	28	24	21	17	14	10	7
4,400	4,425	42	39	35	32	28	25	21	18	14	11	7
4,425	4,450	43	39	36	32	29	25	22	18	15	11	8
4,450	4,475	43	40	36	33	29	26	22	19	15	12	8
4,475	4,500	44	40	37	33	30	26	23	19	16	12	9
4,500	4,525	44	41	37	34	30	27	23	20	16	13	9

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 4,525	\$ 4,550	\$ 45	\$ 41	\$ 38	\$ 34	\$ 31	\$ 27	\$ 24	\$ 20	\$ 17	\$ 13	\$ 10
4,550	4,575	45	42	38	35	31	28	24	21	17	14	10
4,575	4,600	46	42	39	35	32	28	25	21	18	14	11
4,600	4,625	46	43	39	36	32	29	25	22	18	15	11
4,625	4,650	47	43	40	36	33	29	26	22	19	15	12
4,650	4,675	47	44	40	37	33	30	26	23	19	16	12
4,675	4,700	48	44	41	37	34	30	27	23	20	16	13
4,700	4,725	48	45	41	38	34	31	27	24	20	17	13
4,725	4,750	49	45	42	38	35	31	28	24	21	17	14
4,750	4,775	49	46	42	39	35	32	28	25	21	18	14
4,775	4,800	49	46	43	39	36	32	29	25	22	18	15
4,800	4,825	50	46	43	39	36	33	29	26	22	19	15
4,825	4,850	50	47	43	40	36	33	30	26	23	19	16
4,850	4,875	51	47	44	40	37	33	30	26	23	20	16
4,875	4,900	51	48	44	41	37	34	30	27	23	20	17
4,900	4,925	52	48	45	41	38	34	31	27	24	20	17
4,925	4,950	52	49	45	42	38	35	31	28	24	21	17
4,950	4,975	53	49	46	42	39	35	32	28	25	21	18
4,975	5,000	53	50	46	43	39	36	32	29	25	22	18
5,000	5,025	54	50	47	43	40	36	33	29	26	22	19
5,025	5,050	54	51	47	44	40	37	33	30	26	23	19
5,050	5,075	55	51	48	44	41	37	34	30	27	23	20
5,075	5,100	55	52	48	45	41	38	34	31	27	24	20
5,100	5,125	56	52	49	45	42	38	35	31	28	24	21
5,125	5,150	56	53	49	46	42	39	35	32	28	25	21
5,150	5,175	57	53	50	46	43	39	36	32	29	25	22
5,175	5,200	57	54	50	47	43	40	36	33	29	26	22
5,200	5,225	58	54	51	47	44	40	37	33	30	26	23
5,225	5,250	58	55	51	48	44	41	37	34	30	27	23
5,250	5,275	59	55	52	48	45	41	38	34	31	27	24
5,275	5,300	59	56	52	49	45	42	38	35	31	28	24
5,300	5,325	60	56	53	49	46	42	39	35	32	28	25
5,325	5,350	60	57	53	50	46	43	39	36	32	29	25
5,350	5,375	61	57	54	50	47	43	40	36	33	29	26
5,375	5,400	61	58	54	51	47	44	40	37	33	30	26
5,400	5,425	62	58	55	51	48	44	41	37	34	30	27
5,425	5,450	62	59	55	52	48	45	41	38	34	31	27
5,450	5,475	63	59	56	52	49	45	42	38	35	31	28
5,475	5,500	63	60	56	53	49	46	42	39	35	32	28
5,500	5,525	64	60	57	53	50	46	43	39	36	32	29
5,525	5,550	64	61	57	54	50	47	43	40	36	33	29
5,550	5,575	65	61	58	54	51	47	44	40	37	33	30
5,575	5,600	65	62	58	55	51	48	44	41	37	34	30
5,600	5,625	66	62	59	55	52	48	45	41	38	34	31
5,625	5,650	66	63	59	56	52	49	45	42	38	35	31

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 5,650	\$ 5,675	\$ 67	\$ 63	\$ 60	\$ 56	\$ 53	\$ 49	\$ 46	\$ 42	\$ 39	\$ 35	\$ 32
5,675	5,700	67	64	60	57	53	50	46	43	39	36	32
5,700	5,725	68	64	61	57	54	50	47	43	40	36	33
5,725	5,750	68	65	61	58	54	51	47	44	40	37	33
5,750	5,775	69	65	62	58	55	51	48	44	41	37	34
5,775	5,800	69	65	62	59	55	52	48	45	41	38	34
5,800	5,825	69	66	62	59	56	52	49	45	42	38	35
5,825	5,850	70	66	63	59	56	52	49	46	42	39	35
5,850	5,875	70	67	63	60	56	53	49	46	43	39	36
5,875	5,900	71	67	64	60	57	53	50	46	43	39	36
5,900	5,925	71	68	64	61	57	54	50	47	43	40	36
5,925	5,950	72	68	65	61	58	54	51	47	44	40	37
5,950	5,975	72	69	65	62	58	55	51	48	44	41	37
5,975	6,000	73	69	66	62	59	55	52	48	45	41	38
6,000	6,025	73	70	66	63	59	56	52	49	45	42	38
6,025	6,050	74	70	67	63	60	56	53	49	46	42	39
6,050	6,075	74	71	67	64	60	57	53	50	46	43	39
6,075	6,100	75	71	68	64	61	57	54	50	47	43	40
6,100	6,125	75	72	68	65	61	58	54	51	47	44	40
6,125	6,150	76	72	69	65	62	58	55	51	48	44	41
6,150	6,175	76	73	69	66	62	59	55	52	48	45	41
6,175	6,200	77	73	70	66	63	59	56	52	49	45	42
6,200	6,225	77	74	70	67	63	60	56	53	49	46	42
6,225	6,250	78	74	71	67	64	60	57	53	50	46	43
6,250	6,275	78	75	71	68	64	61	57	54	50	47	43
6,275	6,300	79	75	72	68	65	61	58	54	51	47	44
6,300	6,325	79	76	72	69	65	62	58	55	51	48	44
6,325	6,350	80	76	73	69	66	62	59	55	52	48	45
6,350	6,375	80	77	73	70	66	63	59	56	52	49	45
6,375	6,400	81	77	74	70	67	63	60	56	53	49	46
6,400	6,425	81	78	74	71	67	64	60	57	53	50	46
6,425	6,450	82	78	75	71	68	64	61	57	54	50	47
6,450	6,475	82	79	75	72	68	65	61	58	54	51	47
6,475	6,500	83	79	76	72	69	65	62	58	55	51	48
6,500	6,525	83	80	76	73	69	66	62	59	55	52	48
6,525	6,550	84	80	77	73	70	66	63	59	56	52	49
6,550	6,575	84	81	77	74	70	67	63	60	56	53	49
6,575	6,600	85	81	78	74	71	67	64	60	57	53	50
6,600	6,625	85	82	78	75	71	68	64	61	57	54	50
6,625	6,650	86	82	79	75	72	68	65	61	58	54	51

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4,500	4,550	0	0	0	0	0	0	0	0	0	0	0
4,550	4,600	1	0	0	0	0	0	0	0	0	0	0
4,600	4,650	2	0	0	0	0	0	0	0	0	0	0
4,650	4,700	3	0	0	0	0	0	0	0	0	0	0
4,700	4,750	4	0	0	0	0	0	0	0	0	0	0
4,750	4,800	5	0	0	0	0	0	0	0	0	0	0
4,800	4,850	6	0	0	0	0	0	0	0	0	0	0
4,850	4,900	7	0	0	0	0	0	0	0	0	0	0
4,900	4,950	8	1	0	0	0	0	0	0	0	0	0
4,950	5,000	9	2	0	0	0	0	0	0	0	0	0
5,000	5,050	10	3	0	0	0	0	0	0	0	0	0
5,050	5,100	10	3	0	0	0	0	0	0	0	0	0
5,100	5,150	11	4	0	0	0	0	0	0	0	0	0
5,150	5,200	12	5	0	0	0	0	0	0	0	0	0
5,200	5,250	13	6	0	0	0	0	0	0	0	0	0
5,250	5,300	14	7	0	0	0	0	0	0	0	0	0
5,300	5,350	15	8	1	0	0	0	0	0	0	0	0
5,350	5,400	16	9	2	0	0	0	0	0	0	0	0
5,400	5,450	17	10	3	0	0	0	0	0	0	0	0
5,450	5,500	18	11	4	0	0	0	0	0	0	0	0
5,500	5,550	19	12	5	0	0	0	0	0	0	0	0
5,550	5,600	20	13	6	0	0	0	0	0	0	0	0
5,600	5,650	21	14	7	0	0	0	0	0	0	0	0
5,650	5,700	22	15	8	1	0	0	0	0	0	0	0
5,700	5,750	23	16	9	2	0	0	0	0	0	0	0
5,750	5,800	24	17	10	3	0	0	0	0	0	0	0
5,800	5,850	25	18	11	4	0	0	0	0	0	0	0
5,850	5,900	26	19	12	5	0	0	0	0	0	0	0
5,900	5,950	27	20	13	6	0	0	0	0	0	0	0
5,950	6,000	28	21	14	7	0	0	0	0	0	0	0
6,000	6,050	29	22	15	8	1	0	0	0	0	0	0
6,050	6,100	30	23	16	9	2	0	0	0	0	0	0
6,100	6,150	31	24	17	10	3	0	0	0	0	0	0
6,150	6,200	32	25	18	11	4	0	0	0	0	0	0
6,200	6,250	33	26	19	12	5	0	0	0	0	0	0
6,250	6,300	34	27	20	13	6	0	0	0	0	0	0
6,300	6,350	35	28	21	14	7	0	0	0	0	0	0
6,350	6,400	36	29	22	15	8	1	0	0	0	0	0
6,400	6,450	37	30	23	16	9	2	0	0	0	0	0
6,450	6,500	38	31	24	17	10	3	0	0	0	0	0
6,500	6,550	39	32	25	18	11	4	0	0	0	0	0
6,550	6,600	40	33	26	19	12	5	0	0	0	0	0
6,600	6,650	41	34	27	20	13	6	0	0	0	0	0
6,650	6,700	42	35	28	21	14	7	0	0	0	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 6,700	\$ 6,750	\$ 43	\$ 36	\$ 29	\$ 22	\$ 15	\$ 8	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
6,750	6,800	44	37	30	23	16	9	2	0	0	0	0
6,800	6,850	45	38	31	24	17	10	3	0	0	0	0
6,850	6,900	46	39	32	25	18	11	4	0	0	0	0
6,900	6,950	47	40	33	26	19	12	5	0	0	0	0
6,950	7,000	48	41	34	27	20	13	6	0	0	0	0
7,000	7,050	49	42	35	28	21	14	7	0	0	0	0
7,050	7,100	49	42	36	29	22	15	8	1	0	0	0
7,100	7,150	50	43	36	29	23	16	9	2	0	0	0
7,150	7,200	51	44	37	30	23	16	10	3	0	0	0
7,200	7,250	52	45	38	31	24	17	10	3	0	0	0
7,250	7,300	53	46	39	32	25	18	11	4	0	0	0
7,300	7,350	54	47	40	33	26	19	12	5	0	0	0
7,350	7,400	55	48	41	34	27	20	13	6	0	0	0
7,400	7,450	56	49	42	35	28	21	14	7	0	0	0
7,450	7,500	57	50	43	36	29	22	15	8	1	0	0
7,500	7,550	58	51	44	37	30	23	16	9	2	0	0
7,550	7,600	59	52	45	38	31	24	17	10	3	0	0
7,600	7,650	60	53	46	39	32	25	18	11	4	0	0
7,650	7,700	61	54	47	40	33	26	19	12	5	0	0
7,700	7,750	62	55	48	41	34	27	20	13	6	0	0
7,750	7,800	63	56	49	42	35	28	21	14	7	0	0
7,800	7,850	64	57	50	43	36	29	22	15	8	1	0
7,850	7,900	65	58	51	44	37	30	23	16	9	2	0
7,900	7,950	66	59	52	45	38	31	24	17	10	3	0
7,950	8,000	67	60	53	46	39	32	25	18	11	4	0
8,000	8,050	68	61	54	47	40	33	26	19	12	5	0
8,050	8,100	69	62	55	48	41	34	27	20	13	6	0
8,100	8,150	70	63	56	49	42	35	28	21	14	7	0
8,150	8,200	71	64	57	50	43	36	29	22	15	8	1
8,200	8,250	72	65	58	51	44	37	30	23	16	9	2
8,250	8,300	73	66	59	52	45	38	31	24	17	10	3
8,300	8,350	74	67	60	53	46	39	32	25	18	11	4
8,350	8,400	75	68	61	54	47	40	33	26	19	12	5
8,400	8,450	76	69	62	55	48	41	34	27	20	13	6
8,450	8,500	77	70	63	56	49	42	35	28	21	14	7
8,500	8,550	78	71	64	57	50	43	36	29	22	15	8
8,550	8,600	79	72	65	58	51	44	37	30	23	16	9
8,600	8,650	80	73	66	59	52	45	38	31	24	17	10
8,650	8,700	81	74	67	60	53	46	39	32	25	18	11
8,700	8,750	82	75	68	61	54	47	40	33	26	19	12
8,750	8,800	83	76	69	62	55	48	41	34	27	20	13
8,800	8,850	84	77	70	63	56	49	42	35	28	21	14
8,850	8,900	85	78	71	64	57	50	43	36	29	22	15
8,900	8,950	86	79	72	65	58	51	44	37	30	23	16

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 8,950	\$ 9,000	\$ 87	\$ 80	\$ 73	\$ 66	\$ 59	\$ 52	\$ 45	\$ 38	\$ 31	\$ 24	\$ 17
9,000	9,050	88	81	74	67	60	53	46	39	32	25	18
9,050	9,100	88	81	75	68	61	54	47	40	33	26	19
9,100	9,150	89	82	75	68	62	55	48	41	34	27	20
9,150	9,200	90	83	76	69	62	55	49	42	35	28	21
9,200	9,250	91	84	77	70	63	56	49	42	36	29	22
9,250	9,300	92	85	78	71	64	57	50	43	36	29	23
9,300	9,350	93	86	79	72	65	58	51	44	37	30	23
9,350	9,400	94	87	80	73	66	59	52	45	38	31	24
9,400	9,450	95	88	81	74	67	60	53	46	39	32	25
9,450	9,500	96	89	82	75	68	61	54	47	40	33	26
9,500	9,550	97	90	83	76	69	62	55	48	41	34	27
9,550	9,600	98	91	84	77	70	63	56	49	42	35	28
9,600	9,650	99	92	85	78	71	64	57	50	43	36	29
9,650	9,700	100	93	86	79	72	65	58	51	44	37	30
9,700	9,750	101	94	87	80	73	66	59	52	45	38	31
9,750	9,800	102	95	88	81	74	67	60	53	46	39	32
9,800	9,850	103	96	89	82	75	68	61	54	47	40	33
9,850	9,900	104	97	90	83	76	69	62	55	48	41	34
9,900	9,950	105	98	91	84	77	70	63	56	49	42	35
9,950	10,000	106	99	92	85	78	71	64	57	50	43	36
10,000	10,050	107	100	93	86	79	72	65	58	51	44	37
10,050	10,100	108	101	94	87	80	73	66	59	52	45	38
10,100	10,150	109	102	95	88	81	74	67	60	53	46	39
10,150	10,200	110	103	96	89	82	75	68	61	54	47	40
10,200	10,250	111	104	97	90	83	76	69	62	55	48	41
10,250	10,300	112	105	98	91	84	77	70	63	56	49	42
10,300	10,350	113	106	99	92	85	78	71	64	57	50	43
10,350	10,400	114	107	100	93	86	79	72	65	58	51	44
10,400	10,450	115	108	101	94	87	80	73	66	59	52	45
10,450	10,500	116	109	102	95	88	81	74	67	60	53	46
10,500	10,550	117	110	103	96	89	82	75	68	61	54	47
10,550	10,600	118	111	104	97	90	83	76	69	62	55	48
10,600	10,650	119	112	105	98	91	84	77	70	63	56	49
10,650	10,700	120	113	106	99	92	85	78	71	64	57	50
10,700	10,750	121	114	107	100	93	86	79	72	65	58	51
10,750	10,800	122	115	108	101	94	87	80	73	66	59	52
10,800	10,850	123	116	109	102	95	88	81	74	67	60	53
10,850	10,900	124	117	110	103	96	89	82	75	68	61	54
10,900	10,950	125	118	111	104	97	90	83	76	69	62	55
10,950	11,000	126	119	112	105	98	91	84	77	70	63	56
11,000	11,050	127	120	113	106	99	92	85	78	71	64	57
11,050	11,100	127	120	114	107	100	93	86	79	72	65	58
11,100	11,150	128	121	114	107	101	94	87	80	73	66	59
11,150	11,200	129	122	115	108	101	94	88	81	74	67	60

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 11,200	\$ 11,250	\$ 130	\$ 123	\$ 116	\$ 109	\$ 102	\$ 95	\$ 88	\$ 81	\$ 75	\$ 68	\$ 61
11,250	11,300	131	124	117	110	103	96	89	82	75	68	62
11,300	11,350	132	125	118	111	104	97	90	83	76	69	62
11,350	11,400	133	126	119	112	105	98	91	84	77	70	63
11,400	11,450	134	127	120	113	106	99	92	85	78	71	64
11,450	11,500	135	128	121	114	107	100	93	86	79	72	65
11,500	11,550	136	129	122	115	108	101	94	87	80	73	66
11,550	11,600	137	130	123	116	109	102	95	88	81	74	67
11,600	11,650	138	131	124	117	110	103	96	89	82	75	68
11,650	11,700	139	132	125	118	111	104	97	90	83	76	69
11,700	11,750	140	133	126	119	112	105	98	91	84	77	70
11,750	11,800	141	134	127	120	113	106	99	92	85	78	71
11,800	11,850	142	135	128	121	114	107	100	93	86	79	72
11,850	11,900	143	136	129	122	115	108	101	94	87	80	73
11,900	11,950	144	137	130	123	116	109	102	95	88	81	74
11,950	12,000	145	138	131	124	117	110	103	96	89	82	75
12,000	12,050	146	139	132	125	118	111	104	97	90	83	76
12,050	12,100	147	140	133	126	119	112	105	98	91	84	77
12,100	12,150	148	141	134	127	120	113	106	99	92	85	78
12,150	12,200	149	142	135	128	121	114	107	100	93	86	79
12,200	12,250	150	143	136	129	122	115	108	101	94	87	80
12,250	12,300	151	144	137	130	123	116	109	102	95	88	81
12,300	12,350	152	145	138	131	124	117	110	103	96	89	82
12,350	12,400	153	146	139	132	125	118	111	104	97	90	83
12,400	12,450	154	147	140	133	126	119	112	105	98	91	84
12,450	12,500	155	148	141	134	127	120	113	106	99	92	85
12,500	12,550	156	149	142	135	128	121	114	107	100	93	86
12,550	12,600	157	150	143	136	129	122	115	108	101	94	87
12,600	12,650	158	151	144	137	130	123	116	109	102	95	88
12,650	12,700	159	152	145	138	131	124	117	110	103	96	89
12,700	12,750	160	153	146	139	132	125	118	111	104	97	90
12,750	12,800	161	154	147	140	133	126	119	112	105	98	91
12,800	12,850	162	155	148	141	134	127	120	113	106	99	92
12,850	12,900	163	156	149	142	135	128	121	114	107	100	93
12,900	12,950	164	157	150	143	136	129	122	115	108	101	94
12,950	13,000	165	158	151	144	137	130	123	116	109	102	95
13,000	13,050	166	159	152	145	138	131	124	117	110	103	96
13,050	13,100	166	159	153	146	139	132	125	118	111	104	97
13,100	13,150	167	160	153	146	140	133	126	119	112	105	98
13,150	13,200	168	161	154	147	140	133	127	120	113	106	99

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4,500	4,550	1	0	0	0	0	0	0	0	0	0	0
4,550	4,600	1	0	0	0	0	0	0	0	0	0	0
4,600	4,650	2	0	0	0	0	0	0	0	0	0	0
4,650	4,700	3	0	0	0	0	0	0	0	0	0	0
4,700	4,750	4	0	0	0	0	0	0	0	0	0	0
4,750	4,800	5	0	0	0	0	0	0	0	0	0	0
4,800	4,850	6	0	0	0	0	0	0	0	0	0	0
4,850	4,900	7	0	0	0	0	0	0	0	0	0	0
4,900	4,950	8	1	0	0	0	0	0	0	0	0	0
4,950	5,000	9	2	0	0	0	0	0	0	0	0	0
5,000	5,050	10	3	0	0	0	0	0	0	0	0	0
5,050	5,100	11	4	0	0	0	0	0	0	0	0	0
5,100	5,150	12	5	0	0	0	0	0	0	0	0	0
5,150	5,200	13	6	0	0	0	0	0	0	0	0	0
5,200	5,250	14	7	0	0	0	0	0	0	0	0	0
5,250	5,300	15	8	1	0	0	0	0	0	0	0	0
5,300	5,350	16	9	2	0	0	0	0	0	0	0	0
5,350	5,400	17	10	3	0	0	0	0	0	0	0	0
5,400	5,450	18	11	4	0	0	0	0	0	0	0	0
5,450	5,500	19	12	5	0	0	0	0	0	0	0	0
5,500	5,550	20	13	6	0	0	0	0	0	0	0	0
5,550	5,600	21	14	7	0	0	0	0	0	0	0	0
5,600	5,650	22	15	8	1	0	0	0	0	0	0	0
5,650	5,700	23	16	9	2	0	0	0	0	0	0	0
5,700	5,750	24	17	10	3	0	0	0	0	0	0	0
5,750	5,800	25	18	11	4	0	0	0	0	0	0	0
5,800	5,850	26	19	12	5	0	0	0	0	0	0	0
5,850	5,900	27	20	13	6	0	0	0	0	0	0	0
5,900	5,950	28	21	14	7	0	0	0	0	0	0	0
5,950	6,000	29	22	15	8	1	0	0	0	0	0	0
6,000	6,050	30	23	16	9	2	0	0	0	0	0	0
6,050	6,100	31	24	17	10	3	0	0	0	0	0	0
6,100	6,150	32	25	18	11	4	0	0	0	0	0	0
6,150	6,200	33	26	19	12	5	0	0	0	0	0	0
6,200	6,250	34	27	20	13	6	0	0	0	0	0	0
6,250	6,300	35	28	21	14	7	0	0	0	0	0	0
6,300	6,350	36	29	22	15	8	1	0	0	0	0	0
6,350	6,400	37	30	23	16	9	2	0	0	0	0	0
6,400	6,450	38	31	24	17	10	3	0	0	0	0	0
6,450	6,500	39	32	25	18	11	4	0	0	0	0	0
6,500	6,550	40	33	26	19	12	5	0	0	0	0	0
6,550	6,600	40	33	27	20	13	6	0	0	0	0	0
6,600	6,650	41	34	27	20	14	7	0	0	0	0	0
6,650	6,700	42	35	28	21	14	7	1	0	0	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 6,700	\$ 6,750	\$ 43	\$ 36	\$ 29	\$ 22	\$ 15	\$ 8	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
6,750	6,800	44	37	30	23	16	9	2	0	0	0	0
6,800	6,850	45	38	31	24	17	10	3	0	0	0	0
6,850	6,900	46	39	32	25	18	11	4	0	0	0	0
6,900	6,950	47	40	33	26	19	12	5	0	0	0	0
6,950	7,000	48	41	34	27	20	13	6	0	0	0	0
7,000	7,050	49	42	35	28	21	14	7	0	0	0	0
7,050	7,100	50	43	36	29	22	15	8	1	0	0	0
7,100	7,150	51	44	37	30	23	16	9	2	0	0	0
7,150	7,200	52	45	38	31	24	17	10	3	0	0	0
7,200	7,250	53	46	39	32	25	18	11	4	0	0	0
7,250	7,300	54	47	40	33	26	19	12	5	0	0	0
7,300	7,350	55	48	41	34	27	20	13	6	0	0	0
7,350	7,400	56	49	42	35	28	21	14	7	0	0	0
7,400	7,450	57	50	43	36	29	22	15	8	1	0	0
7,450	7,500	58	51	44	37	30	23	16	9	2	0	0
7,500	7,550	59	52	45	38	31	24	17	10	3	0	0
7,550	7,600	60	53	46	39	32	25	18	11	4	0	0
7,600	7,650	61	54	47	40	33	26	19	12	5	0	0
7,650	7,700	62	55	48	41	34	27	20	13	6	0	0
7,700	7,750	63	56	49	42	35	28	21	14	7	0	0
7,750	7,800	64	57	50	43	36	29	22	15	8	1	0
7,800	7,850	65	58	51	44	37	30	23	16	9	2	0
7,850	7,900	66	59	52	45	38	31	24	17	10	3	0
7,900	7,950	67	60	53	46	39	32	25	18	11	4	0
7,950	8,000	68	61	54	47	40	33	26	19	12	5	0
8,000	8,050	69	62	55	48	41	34	27	20	13	6	0
8,050	8,100	70	63	56	49	42	35	28	21	14	7	0
8,100	8,150	71	64	57	50	43	36	29	22	15	8	1
8,150	8,200	72	65	58	51	44	37	30	23	16	9	2
8,200	8,250	73	66	59	52	45	38	31	24	17	10	3
8,250	8,300	74	67	60	53	46	39	32	25	18	11	4
8,300	8,350	75	68	61	54	47	40	33	26	19	12	5
8,350	8,400	76	69	62	55	48	41	34	27	20	13	6
8,400	8,450	77	70	63	56	49	42	35	28	21	14	7
8,450	8,500	78	71	64	57	50	43	36	29	22	15	8
8,500	8,550	79	72	65	58	51	44	37	30	23	16	9
8,550	8,600	79	72	66	59	52	45	38	31	24	17	10
8,600	8,650	80	73	66	59	53	46	39	32	25	18	11
8,650	8,700	81	74	67	60	53	46	40	33	26	19	12
8,700	8,750	82	75	68	61	54	47	40	33	27	20	13
8,750	8,800	83	76	69	62	55	48	41	34	27	20	14
8,800	8,850	84	77	70	63	56	49	42	35	28	21	14
8,850	8,900	85	78	71	64	57	50	43	36	29	22	15
8,900	8,950	86	79	72	65	58	51	44	37	30	23	16

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 8,950	\$ 9,000	\$ 87	\$ 80	\$ 73	\$ 66	\$ 59	\$ 52	\$ 45	\$ 38	\$ 31	\$ 24	\$ 17
9,000	9,050	88	81	74	67	60	53	46	39	32	25	18
9,050	9,100	89	82	75	68	61	54	47	40	33	26	19
9,100	9,150	90	83	76	69	62	55	48	41	34	27	20
9,150	9,200	91	84	77	70	63	56	49	42	35	28	21
9,200	9,250	92	85	78	71	64	57	50	43	36	29	22
9,250	9,300	93	86	79	72	65	58	51	44	37	30	23
9,300	9,350	94	87	80	73	66	59	52	45	38	31	24
9,350	9,400	95	88	81	74	67	60	53	46	39	32	25
9,400	9,450	96	89	82	75	68	61	54	47	40	33	26
9,450	9,500	97	90	83	76	69	62	55	48	41	34	27
9,500	9,550	98	91	84	77	70	63	56	49	42	35	28
9,550	9,600	99	92	85	78	71	64	57	50	43	36	29
9,600	9,650	100	93	86	79	72	65	58	51	44	37	30
9,650	9,700	101	94	87	80	73	66	59	52	45	38	31
9,700	9,750	102	95	88	81	74	67	60	53	46	39	32
9,750	9,800	103	96	89	82	75	68	61	54	47	40	33
9,800	9,850	104	97	90	83	76	69	62	55	48	41	34
9,850	9,900	105	98	91	84	77	70	63	56	49	42	35
9,900	9,950	106	99	92	85	78	71	64	57	50	43	36
9,950	10,000	107	100	93	86	79	72	65	58	51	44	37
10,000	10,050	108	101	94	87	80	73	66	59	52	45	38
10,050	10,100	109	102	95	88	81	74	67	60	53	46	39
10,100	10,150	110	103	96	89	82	75	68	61	54	47	40
10,150	10,200	111	104	97	90	83	76	69	62	55	48	41
10,200	10,250	112	105	98	91	84	77	70	63	56	49	42
10,250	10,300	113	106	99	92	85	78	71	64	57	50	43
10,300	10,350	114	107	100	93	86	79	72	65	58	51	44
10,350	10,400	115	108	101	94	87	80	73	66	59	52	45
10,400	10,450	116	109	102	95	88	81	74	67	60	53	46
10,450	10,500	117	110	103	96	89	82	75	68	61	54	47
10,500	10,550	118	111	104	97	90	83	76	69	62	55	48
10,550	10,600	118	111	105	98	91	84	77	70	63	56	49
10,600	10,650	119	112	105	98	92	85	78	71	64	57	50
10,650	10,700	120	113	106	99	92	85	79	72	65	58	51
10,700	10,750	121	114	107	100	93	86	79	72	66	59	52
10,750	10,800	122	115	108	101	94	87	80	73	66	59	53
10,800	10,850	123	116	109	102	95	88	81	74	67	60	53
10,850	10,900	124	117	110	103	96	89	82	75	68	61	54
10,900	10,950	125	118	111	104	97	90	83	76	69	62	55
10,950	11,000	126	119	112	105	98	91	84	77	70	63	56
11,000	11,050	127	120	113	106	99	92	85	78	71	64	57
11,050	11,100	128	121	114	107	100	93	86	79	72	65	58
11,100	11,150	129	122	115	108	101	94	87	80	73	66	59
11,150	11,200	130	123	116	109	102	95	88	81	74	67	60

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 11,200	\$ 11,250	\$ 131	\$ 124	\$ 117	\$ 110	\$ 103	\$ 96	\$ 89	\$ 82	\$ 75	\$ 68	\$ 61
11,250	11,300	132	125	118	111	104	97	90	83	76	69	62
11,300	11,350	133	126	119	112	105	98	91	84	77	70	63
11,350	11,400	134	127	120	113	106	99	92	85	78	71	64
11,400	11,450	135	128	121	114	107	100	93	86	79	72	65
11,450	11,500	136	129	122	115	108	101	94	87	80	73	66
11,500	11,550	137	130	123	116	109	102	95	88	81	74	67
11,550	11,600	138	131	124	117	110	103	96	89	82	75	68
11,600	11,650	139	132	125	118	111	104	97	90	83	76	69
11,650	11,700	140	133	126	119	112	105	98	91	84	77	70
11,700	11,750	141	134	127	120	113	106	99	92	85	78	71
11,750	11,800	142	135	128	121	114	107	100	93	86	79	72
11,800	11,850	143	136	129	122	115	108	101	94	87	80	73
11,850	11,900	144	137	130	123	116	109	102	95	88	81	74
11,900	11,950	145	138	131	124	117	110	103	96	89	82	75
11,950	12,000	146	139	132	125	118	111	104	97	90	83	76
12,000	12,050	147	140	133	126	119	112	105	98	91	84	77
12,050	12,100	148	141	134	127	120	113	106	99	92	85	78
12,100	12,150	149	142	135	128	121	114	107	100	93	86	79
12,150	12,200	150	143	136	129	122	115	108	101	94	87	80
12,200	12,250	151	144	137	130	123	116	109	102	95	88	81
12,250	12,300	152	145	138	131	124	117	110	103	96	89	82
12,300	12,350	153	146	139	132	125	118	111	104	97	90	83
12,350	12,400	154	147	140	133	126	119	112	105	98	91	84
12,400	12,450	155	148	141	134	127	120	113	106	99	92	85
12,450	12,500	156	149	142	135	128	121	114	107	100	93	86
12,500	12,550	157	150	143	136	129	122	115	108	101	94	87
12,550	12,600	157	150	144	137	130	123	116	109	102	95	88
12,600	12,650	158	151	144	137	131	124	117	110	103	96	89
12,650	12,700	159	152	145	138	131	124	118	111	104	97	90
12,700	12,750	160	153	146	139	132	125	118	111	105	98	91
12,750	12,800	161	154	147	140	133	126	119	112	105	98	92
12,800	12,850	162	155	148	141	134	127	120	113	106	99	92
12,850	12,900	163	156	149	142	135	128	121	114	107	100	93
12,900	12,950	164	157	150	143	136	129	122	115	108	101	94
12,950	13,000	165	158	151	144	137	130	123	116	109	102	95
13,000	13,050	166	159	152	145	138	131	124	117	110	103	96
13,050	13,100	167	160	153	146	139	132	125	118	111	104	97
13,100	13,150	168	161	154	147	140	133	126	119	112	105	98
13,150	13,200	169	162	155	148	141	134	127	120	113	106	99
13,200	13,250	170	163	156	149	142	135	128	121	114	107	100
13,250	13,300	171	164	157	150	143	136	129	122	115	108	101
13,300	13,350	0	165	158	151	144	137	130	123	116	109	102
13,350	13,400	0	166	159	152	145	138	131	124	117	110	103
13,400	13,450	0	167	160	153	146	139	132	125	118	111	104

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
200	202	0	0	0	0	0	0	0	0	0	0	0
202	204	0	0	0	0	0	0	0	0	0	0	0
204	206	0	0	0	0	0	0	0	0	0	0	0
206	208	0	0	0	0	0	0	0	0	0	0	0
208	210	0	0	0	0	0	0	0	0	0	0	0
210	212	0	0	0	0	0	0	0	0	0	0	0
212	214	0	0	0	0	0	0	0	0	0	0	0
214	216	0	0	0	0	0	0	0	0	0	0	0
216	218	0	0	0	0	0	0	0	0	0	0	0
218	220	0	0	0	0	0	0	0	0	0	0	0
220	222	0	0	0	0	0	0	0	0	0	0	0
222	224	0	0	0	0	0	0	0	0	0	0	0
224	226	0	0	0	0	0	0	0	0	0	0	0
226	228	0	0	0	0	0	0	0	0	0	0	0
228	230	0	0	0	0	0	0	0	0	0	0	0
230	232	0	0	0	0	0	0	0	0	0	0	0
232	234	0	0	0	0	0	0	0	0	0	0	0
234	236	0	0	0	0	0	0	0	0	0	0	0
236	238	1	0	0	0	0	0	0	0	0	0	0
238	240	1	0	0	0	0	0	0	0	0	0	0
240	242	1	0	0	0	0	0	0	0	0	0	0
242	244	1	0	0	0	0	0	0	0	0	0	0
244	246	1	0	0	0	0	0	0	0	0	0	0
246	248	1	0	0	0	0	0	0	0	0	0	0
248	250	1	0	0	0	0	0	0	0	0	0	0
250	252	1	0	0	0	0	0	0	0	0	0	0
252	254	1	1	0	0	0	0	0	0	0	0	0
254	256	1	1	0	0	0	0	0	0	0	0	0
256	258	1	1	0	0	0	0	0	0	0	0	0
258	260	1	1	0	0	0	0	0	0	0	0	0
260	262	1	1	0	0	0	0	0	0	0	0	0
262	264	1	1	0	0	0	0	0	0	0	0	0
264	266	1	1	0	0	0	0	0	0	0	0	0
266	268	1	1	0	0	0	0	0	0	0	0	0
268	270	1	1	1	0	0	0	0	0	0	0	0
270	272	1	1	1	0	0	0	0	0	0	0	0
272	274	1	1	1	0	0	0	0	0	0	0	0
274	276	1	1	1	0	0	0	0	0	0	0	0
276	278	1	1	1	0	0	0	0	0	0	0	0
278	280	1	1	1	0	0	0	0	0	0	0	0
280	282	1	1	1	0	0	0	0	0	0	0	0
282	284	1	1	1	0	0	0	0	0	0	0	0
284	286	1	1	1	1	0	0	0	0	0	0	0
286	288	2	1	1	1	0	0	0	0	0	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 288	\$ 290	\$ 2	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
290	292	2	1	1	1	0	0	0	0	0	0	0
292	294	2	1	1	1	0	0	0	0	0	0	0
294	296	2	1	1	1	0	0	0	0	0	0	0
296	298	2	1	1	1	0	0	0	0	0	0	0
298	300	2	1	1	1	0	0	0	0	0	0	0
300	302	2	1	1	1	0	0	0	0	0	0	0
302	304	2	2	1	1	1	0	0	0	0	0	0
304	306	2	2	1	1	1	0	0	0	0	0	0
306	308	2	2	1	1	1	0	0	0	0	0	0
308	310	2	2	1	1	1	0	0	0	0	0	0
310	312	2	2	1	1	1	0	0	0	0	0	0
312	314	2	2	1	1	1	0	0	0	0	0	0
314	316	2	2	1	1	1	0	0	0	0	0	0
316	318	2	2	1	1	1	0	0	0	0	0	0
318	320	2	2	1	1	1	1	0	0	0	0	0
320	322	2	2	2	1	1	1	0	0	0	0	0
322	324	2	2	2	1	1	1	0	0	0	0	0
324	326	2	2	2	1	1	1	0	0	0	0	0
326	328	2	2	2	1	1	1	0	0	0	0	0
328	330	2	2	2	1	1	1	0	0	0	0	0
330	332	2	2	2	1	1	1	0	0	0	0	0
332	334	2	2	2	1	1	1	0	0	0	0	0
334	336	2	2	2	1	1	1	0	0	0	0	0
336	338	2	2	2	2	1	1	1	0	0	0	0
338	340	3	2	2	2	1	1	1	0	0	0	0
340	342	3	2	2	2	1	1	1	0	0	0	0
342	344	3	2	2	2	1	1	1	0	0	0	0
344	346	3	2	2	2	1	1	1	0	0	0	0
346	348	3	2	2	2	1	1	1	0	0	0	0
348	350	3	2	2	2	1	1	1	0	0	0	0
350	352	3	2	2	2	1	1	1	1	0	0	0
352	354	3	2	2	2	2	1	1	1	0	0	0
354	356	3	3	2	2	2	1	1	1	0	0	0
356	358	3	3	2	2	2	1	1	1	0	0	0
358	360	3	3	2	2	2	1	1	1	0	0	0
360	362	3	3	2	2	2	1	1	1	0	0	0
362	364	3	3	2	2	2	1	1	1	0	0	0
364	366	3	3	2	2	2	1	1	1	0	0	0
366	368	3	3	2	2	2	1	1	1	0	0	0
368	370	3	3	2	2	2	1	1	1	1	0	0
370	372	3	3	3	2	2	2	1	1	1	0	0
372	374	3	3	3	2	2	2	1	1	1	0	0
374	376	3	3	3	2	2	2	1	1	1	0	0
376	378	3	3	3	2	2	2	1	1	1	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 378	\$ 380	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0
380	382	3	3	3	2	2	2	1	1	1	0	0
382	384	3	3	3	2	2	2	1	1	1	0	0
384	386	3	3	3	2	2	2	1	1	1	1	0
386	388	3	3	3	2	2	2	2	1	1	1	0
388	390	4	3	3	3	2	2	2	1	1	1	0
390	392	4	3	3	3	2	2	2	1	1	1	0
392	394	4	3	3	3	2	2	2	1	1	1	0
394	396	4	3	3	3	2	2	2	1	1	1	0
396	398	4	3	3	3	2	2	2	1	1	1	0
398	400	4	3	3	3	2	2	2	1	1	1	0
400	402	4	3	3	3	2	2	2	1	1	1	1
402	404	4	3	3	3	2	2	2	2	1	1	1
404	406	4	3	3	3	3	2	2	2	1	1	1
406	408	4	4	3	3	3	2	2	2	1	1	1
408	410	4	4	3	3	3	2	2	2	1	1	1
410	412	4	4	3	3	3	2	2	2	1	1	1
412	414	4	4	3	3	3	2	2	2	1	1	1
414	416	4	4	3	3	3	2	2	2	1	1	1
416	418	4	4	3	3	3	2	2	2	1	1	1
418	420	4	4	3	3	3	2	2	2	2	1	1
420	422	4	4	3	3	3	3	2	2	2	1	1
422	424	4	4	4	3	3	3	2	2	2	1	1
424	426	4	4	4	3	3	3	2	2	2	1	1
426	428	4	4	4	3	3	3	2	2	2	1	1
428	430	4	4	4	3	3	3	2	2	2	1	1
430	432	4	4	4	3	3	3	2	2	2	1	1
432	434	4	4	4	3	3	3	2	2	2	1	1
434	436	4	4	4	3	3	3	2	2	2	1	1
436	438	4	4	4	3	3	3	3	2	2	2	1
438	440	4	4	4	4	3	3	3	2	2	2	1
440	442	5	4	4	4	3	3	3	2	2	2	1
442	444	5	4	4	4	3	3	3	2	2	2	1
444	446	5	4	4	4	3	3	3	2	2	2	1
446	448	5	4	4	4	3	3	3	2	2	2	1
448	450	5	4	4	4	3	3	3	2	2	2	1
450	452	5	4	4	4	3	3	3	2	2	2	1
452	454	5	4	4	4	3	3	3	2	2	2	2
454	456	5	4	4	4	3	3	3	3	2	2	2
456	458	5	5	4	4	4	3	3	3	2	2	2
458	460	5	5	4	4	4	3	3	3	2	2	2
460	462	5	5	4	4	4	3	3	3	2	2	2
462	464	5	5	4	4	4	3	3	3	2	2	2
464	466	5	5	4	4	4	3	3	3	2	2	2
466	468	5	5	4	4	4	3	3	3	2	2	2

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 468	\$ 470	\$ 5	\$ 5	\$ 4	\$ 4	\$ 4	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2
470	472	5	5	4	4	4	3	3	3	3	2	2
472	474	5	5	4	4	4	4	3	3	3	2	2
474	476	5	5	5	4	4	4	3	3	3	2	2
476	478	5	5	5	4	4	4	3	3	3	2	2
478	480	5	5	5	4	4	4	3	3	3	2	2
480	482	5	5	5	4	4	4	3	3	3	2	2
482	484	5	5	5	4	4	4	3	3	3	2	2
484	486	5	5	5	4	4	4	3	3	3	2	2
486	488	5	5	5	4	4	4	3	3	3	3	2
488	490	5	5	5	4	4	4	4	3	3	3	2
490	492	5	5	5	5	4	4	4	3	3	3	2
492	494	6	5	5	5	4	4	4	3	3	3	2
494	496	6	5	5	5	4	4	4	3	3	3	2
496	498	6	5	5	5	4	4	4	3	3	3	2
498	500	6	5	5	5	4	4	4	3	3	3	2
500	502	6	5	5	5	4	4	4	3	3	3	2
502	504	6	5	5	5	4	4	4	3	3	3	2
504	506	6	5	5	5	4	4	4	4	3	3	3
506	508	6	5	5	5	5	4	4	4	3	3	3
508	510	6	6	5	5	5	4	4	4	3	3	3
510	512	6	6	5	5	5	4	4	4	3	3	3
512	514	6	6	5	5	5	4	4	4	3	3	3
514	516	6	6	5	5	5	4	4	4	3	3	3
516	518	6	6	5	5	5	4	4	4	3	3	3
518	520	6	6	5	5	5	4	4	4	3	3	3
520	522	6	6	5	5	5	4	4	4	3	3	3
522	524	6	6	5	5	5	5	4	4	4	3	3
524	526	6	6	6	5	5	5	4	4	4	3	3
526	528	6	6	6	5	5	5	4	4	4	3	3
528	530	6	6	6	5	5	5	4	4	4	3	3
530	532	6	6	6	5	5	5	4	4	4	3	3
532	534	6	6	6	5	5	5	4	4	4	3	3
534	536	6	6	6	5	5	5	4	4	4	3	3
536	538	6	6	6	5	5	5	4	4	4	3	3
538	540	6	6	6	5	5	5	4	4	4	4	3
540	542	6	6	6	5	5	5	5	4	4	4	3
542	544	7	6	6	6	5	5	5	4	4	4	3
544	546	7	6	6	6	5	5	5	4	4	4	3
546	548	7	6	6	6	5	5	5	4	4	4	3
548	550	7	6	6	6	5	5	5	4	4	4	3
550	552	7	6	6	6	5	5	5	4	4	4	3
552	554	7	6	6	6	5	5	5	4	4	4	3
554	556	7	6	6	6	5	5	5	4	4	4	4
556	558	7	6	6	6	5	5	5	5	4	4	4

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
200	202	0	0	0	0	0	0	0	0	0	0	0
202	204	0	0	0	0	0	0	0	0	0	0	0
204	206	0	0	0	0	0	0	0	0	0	0	0
206	208	0	0	0	0	0	0	0	0	0	0	0
208	210	0	0	0	0	0	0	0	0	0	0	0
210	212	0	0	0	0	0	0	0	0	0	0	0
212	214	0	0	0	0	0	0	0	0	0	0	0
214	216	0	0	0	0	0	0	0	0	0	0	0
216	218	0	0	0	0	0	0	0	0	0	0	0
218	220	0	0	0	0	0	0	0	0	0	0	0
220	222	0	0	0	0	0	0	0	0	0	0	0
222	224	0	0	0	0	0	0	0	0	0	0	0
224	226	0	0	0	0	0	0	0	0	0	0	0
226	228	0	0	0	0	0	0	0	0	0	0	0
228	230	0	0	0	0	0	0	0	0	0	0	0
230	232	0	0	0	0	0	0	0	0	0	0	0
232	234	0	0	0	0	0	0	0	0	0	0	0
234	236	1	0	0	0	0	0	0	0	0	0	0
236	238	1	0	0	0	0	0	0	0	0	0	0
238	240	1	0	0	0	0	0	0	0	0	0	0
240	242	1	0	0	0	0	0	0	0	0	0	0
242	244	1	0	0	0	0	0	0	0	0	0	0
244	246	1	0	0	0	0	0	0	0	0	0	0
246	248	1	0	0	0	0	0	0	0	0	0	0
248	250	1	0	0	0	0	0	0	0	0	0	0
250	252	1	1	0	0	0	0	0	0	0	0	0
252	254	1	1	0	0	0	0	0	0	0	0	0
254	256	1	1	0	0	0	0	0	0	0	0	0
256	258	1	1	0	0	0	0	0	0	0	0	0
258	260	1	1	0	0	0	0	0	0	0	0	0
260	262	1	1	0	0	0	0	0	0	0	0	0
262	264	1	1	0	0	0	0	0	0	0	0	0
264	266	1	1	0	0	0	0	0	0	0	0	0
266	268	1	1	1	0	0	0	0	0	0	0	0
268	270	1	1	1	0	0	0	0	0	0	0	0
270	272	1	1	1	0	0	0	0	0	0	0	0
272	274	1	1	1	0	0	0	0	0	0	0	0
274	276	1	1	1	0	0	0	0	0	0	0	0
276	278	1	1	1	0	0	0	0	0	0	0	0
278	280	1	1	1	0	0	0	0	0	0	0	0
280	282	1	1	1	0	0	0	0	0	0	0	0
282	284	1	1	1	1	0	0	0	0	0	0	0
284	286	2	1	1	1	0	0	0	0	0	0	0
286	288	2	1	1	1	0	0	0	0	0	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 288	\$ 290	\$ 2	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
290	292	2	1	1	1	0	0	0	0	0	0	0
292	294	2	1	1	1	0	0	0	0	0	0	0
294	296	2	1	1	1	0	0	0	0	0	0	0
296	298	2	1	1	1	0	0	0	0	0	0	0
298	300	2	1	1	1	0	0	0	0	0	0	0
300	302	2	1	1	1	1	0	0	0	0	0	0
302	304	2	2	1	1	1	0	0	0	0	0	0
304	306	2	2	1	1	1	0	0	0	0	0	0
306	308	2	2	1	1	1	0	0	0	0	0	0
308	310	2	2	1	1	1	0	0	0	0	0	0
310	312	2	2	1	1	1	0	0	0	0	0	0
312	314	2	2	1	1	1	0	0	0	0	0	0
314	316	2	2	1	1	1	0	0	0	0	0	0
316	318	2	2	1	1	1	1	0	0	0	0	0
318	320	2	2	2	1	1	1	0	0	0	0	0
320	322	2	2	2	1	1	1	0	0	0	0	0
322	324	2	2	2	1	1	1	0	0	0	0	0
324	326	2	2	2	1	1	1	0	0	0	0	0
326	328	2	2	2	1	1	1	0	0	0	0	0
328	330	2	2	2	1	1	1	0	0	0	0	0
330	332	2	2	2	1	1	1	0	0	0	0	0
332	334	2	2	2	1	1	1	1	0	0	0	0
334	336	2	2	2	2	1	1	1	0	0	0	0
336	338	3	2	2	2	1	1	1	0	0	0	0
338	340	3	2	2	2	1	1	1	0	0	0	0
340	342	3	2	2	2	1	1	1	0	0	0	0
342	344	3	2	2	2	1	1	1	0	0	0	0
344	346	3	2	2	2	1	1	1	0	0	0	0
346	348	3	2	2	2	1	1	1	0	0	0	0
348	350	3	2	2	2	1	1	1	0	0	0	0
350	352	3	2	2	2	2	1	1	1	0	0	0
352	354	3	3	2	2	2	1	1	1	0	0	0
354	356	3	3	2	2	2	1	1	1	0	0	0
356	358	3	3	2	2	2	1	1	1	0	0	0
358	360	3	3	2	2	2	1	1	1	0	0	0
360	362	3	3	2	2	2	1	1	1	0	0	0
362	364	3	3	2	2	2	1	1	1	0	0	0
364	366	3	3	2	2	2	1	1	1	0	0	0
366	368	3	3	2	2	2	1	1	1	1	0	0
368	370	3	3	3	2	2	2	1	1	1	0	0
370	372	3	3	3	2	2	2	1	1	1	0	0
372	374	3	3	3	2	2	2	1	1	1	0	0
374	376	3	3	3	2	2	2	1	1	1	0	0
376	378	3	3	3	2	2	2	1	1	1	0	0

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 378	\$ 380	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0
380	382	3	3	3	2	2	2	1	1	1	0	0
382	384	3	3	3	2	2	2	1	1	1	1	0
384	386	3	3	3	2	2	2	2	1	1	1	0
386	388	3	3	3	3	2	2	2	1	1	1	0
388	390	4	3	3	3	2	2	2	1	1	1	0
390	392	4	3	3	3	2	2	2	1	1	1	0
392	394	4	3	3	3	2	2	2	1	1	1	0
394	396	4	3	3	3	2	2	2	1	1	1	0
396	398	4	3	3	3	2	2	2	1	1	1	0
398	400	4	3	3	3	2	2	2	1	1	1	1
400	402	4	3	3	3	2	2	2	2	1	1	1
402	404	4	3	3	3	3	2	2	2	1	1	1
404	406	4	4	3	3	3	2	2	2	1	1	1
406	408	4	4	3	3	3	2	2	2	1	1	1
408	410	4	4	3	3	3	2	2	2	1	1	1
410	412	4	4	3	3	3	2	2	2	1	1	1
412	414	4	4	3	3	3	2	2	2	1	1	1
414	416	4	4	3	3	3	2	2	2	1	1	1
416	418	4	4	3	3	3	2	2	2	2	1	1
418	420	4	4	3	3	3	3	2	2	2	1	1
420	422	4	4	4	3	3	3	2	2	2	1	1
422	424	4	4	4	3	3	3	2	2	2	1	1
424	426	4	4	4	3	3	3	2	2	2	1	1
426	428	4	4	4	3	3	3	2	2	2	1	1
428	430	4	4	4	3	3	3	2	2	2	1	1
430	432	4	4	4	3	3	3	2	2	2	1	1
432	434	4	4	4	3	3	3	2	2	2	1	1
434	436	4	4	4	3	3	3	2	2	2	2	1
436	438	4	4	4	4	3	3	3	2	2	2	1
438	440	5	4	4	4	3	3	3	2	2	2	1
440	442	5	4	4	4	3	3	3	2	2	2	1
442	444	5	4	4	4	3	3	3	2	2	2	1
444	446	5	4	4	4	3	3	3	2	2	2	1
446	448	5	4	4	4	3	3	3	2	2	2	1
448	450	5	4	4	4	3	3	3	2	2	2	1
450	452	5	4	4	4	3	3	3	2	2	2	2
452	454	5	4	4	4	3	3	3	3	2	2	2
454	456	5	5	4	4	4	3	3	3	2	2	2
456	458	5	5	4	4	4	3	3	3	2	2	2
458	460	5	5	4	4	4	3	3	3	2	2	2
460	462	5	5	4	4	4	3	3	3	2	2	2
462	464	5	5	4	4	4	3	3	3	2	2	2
464	466	5	5	4	4	4	3	3	3	2	2	2
466	468	5	5	4	4	4	3	3	3	2	2	2

2024 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 468	\$ 470	\$ 5	\$ 5	\$ 4	\$ 4	\$ 4	\$ 3	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2
470	472	5	5	4	4	4	4	3	3	3	2	2
472	474	5	5	5	4	4	4	3	3	3	2	2
474	476	5	5	5	4	4	4	3	3	3	2	2
476	478	5	5	5	4	4	4	3	3	3	2	2
478	480	5	5	5	4	4	4	3	3	3	2	2
480	482	5	5	5	4	4	4	3	3	3	2	2
482	484	5	5	5	4	4	4	3	3	3	2	2
484	486	5	5	5	4	4	4	3	3	3	2	2
486	488	5	5	5	4	4	4	4	3	3	3	2
488	490	5	5	5	5	4	4	4	3	3	3	2
490	492	6	5	5	5	4	4	4	3	3	3	2
492	494	6	5	5	5	4	4	4	3	3	3	2
494	496	6	5	5	5	4	4	4	3	3	3	2
496	498	6	5	5	5	4	4	4	3	3	3	2
498	500	6	5	5	5	4	4	4	3	3	3	2
500	502	6	5	5	5	4	4	4	3	3	3	2
502	504	6	5	5	5	4	4	4	4	3	3	3
504	506	6	5	5	5	5	4	4	4	3	3	3
506	508	6	6	5	5	5	4	4	4	3	3	3
508	510	6	6	5	5	5	4	4	4	3	3	3
510	512	6	6	5	5	5	4	4	4	3	3	3
512	514	6	6	5	5	5	4	4	4	3	3	3
514	516	6	6	5	5	5	4	4	4	3	3	3
516	518	6	6	5	5	5	4	4	4	3	3	3
518	520	6	6	5	5	5	4	4	4	3	3	3
520	522	6	6	5	5	5	4	4	4	4	3	3
522	524	6	6	6	5	5	5	4	4	4	3	3
524	526	6	6	6	5	5	5	4	4	4	3	3
526	528	6	6	6	5	5	5	4	4	4	3	3
528	530	6	6	6	5	5	5	4	4	4	3	3
530	532	6	6	6	5	5	5	4	4	4	3	3
532	534	6	6	6	5	5	5	4	4	4	3	3
534	536	6	6	6	5	5	5	4	4	4	3	3
536	538	6	6	6	5	5	5	4	4	4	4	3
538	540	6	6	6	5	5	5	5	4	4	4	3
540	542	7	6	6	6	5	5	5	4	4	4	3
542	544	7	6	6	6	5	5	5	4	4	4	3
544	546	7	6	6	6	5	5	5	4	4	4	3
546	548	7	6	6	6	5	5	5	4	4	4	3
548	550	7	6	6	6	5	5	5	4	4	4	3
550	552	7	6	6	6	5	5	5	4	4	4	3
552	554	7	6	6	6	5	5	5	4	4	4	4
554	556	7	6	6	6	5	5	5	5	4	4	4
556	558	7	6	6	6	6	5	5	5	4	4	4

Section 2 Withholding Methods For Forms W-4 For 2020 And After

If an employee has submitted a Form W-4 (Employee’s Withholding Certificate for 2020 or later), or if a newly hired employee has not submitted a Form W-4, calculate the amount to withhold using the methods in this Section 2. For a newly hired employee with no Form W-4, treat as a single person for purposes of this section. The methods in this section are as follows:

- Percentage Method (Forms W-4 for 2020 and after)**
 This method is generally recommended for use by all employers, particularly those with an automated payroll system. See below.
- Wage Bracket Method (Forms W-4 for 2020 and after)**
 This method is generally useful for employers having both a manual payroll system and a small number of employees with wages below certain thresholds. See page 47.

Percentage Method (Forms W-4 for 2020 and after)

Under this method, determine the amount to withhold using the following Percentage Method Worksheet, Payroll Period Table, and Annual Percentage Method Tables. Use the table for the filing status checked on the Form W-4, Step 1(c).

Percentage Method Worksheet (Forms W-4 for 2020 and after)

- Enter taxable wages paid to employee for pay period 1 _____
- Enter number of pay periods for the year from Payroll Period Table 2 _____
- Annual taxable wage amount. Multiply line 1 by line 2 3 _____
- Calculate the annual withholding amount on the amount on line 3 using the Annual Percentage Method Table for the employee’s filing status from the Form W-4, Step 1(c), and enter result 4 _____
- Amount to withhold for pay period. Divide line 4 by line 2 5 _____

Payroll Period Table

If pay period is:	Enter on line 2 of worksheet:
Weekly	52
Biweekly	26
Semimonthly	24
Monthly	12
Quarterly	4
Semiannually.....	2
Daily	260

Annual Percentage Method Tables (Forms W-4 for 2020 and after)

Married Filing Jointly

If annual taxable wage on line 3 of worksheet is:

At least—	But less than—	The amount to enter on line 4 of the worksheet is:
\$ 0	\$ 51,975	\$ 0
51,975	152,150	0 + 1.95% of amount over \$ 51,975
152,150		1,953.41 + 2.50% of amount over 152,150

Head of Household

If annual taxable wage on line 3 of worksheet is:

At least—	But less than—	The amount to enter on line 4 of the worksheet is:
\$ 0	\$ 70,900	\$ 0
70,900	261,500	0 + 1.95% of amount over \$ 70,900
261,500		3,716.70 + 2.50% of amount over 261,500

Single

If annual taxable wage on line 3 of worksheet is:

At least—	But less than—	The amount to enter on line 4 of the worksheet is:
\$ 0	\$ 52,025	\$ 0
52,025	233,275	0 + 1.95% of amount over \$ 52,025
233,275		3,534.38 + 2.50% of amount over 233,275

Example. An employee is paid \$1,350.00 for a weekly pay period. The employee checked the Single filing status on the Form W-4, Step 1(c). The amount to withhold is calculated as follows:

1. Taxable wages paid to employee for pay period.....	1	<u>1,350.00</u>
2. Number of pay periods for the year from Payroll Period Table.....	2	<u>52</u>
3. Annual taxable wage amount (Line 1 x Line 2)	3	<u>70,200.00</u>
4. Annual withholding on the amount on line 3 from Annual Percentage Method Table for Single filing status.....	4	<u>354.41</u>
5. Amount to withhold for pay period. Divide line 4 by line 2. Round to nearest dollar	5	<u>7.00</u>

Additional withholding. If an employee requests additional North Dakota income tax to be withheld (over the amount using the table), the employer is asked to accommodate the employee’s request, if possible. There is no special form or procedure provided for this purpose.

Supplemental wages. See page 58.

Wage Bracket Method (Forms W-4 for 2020 and after)

Under this method, determine the amount to withhold in the following steps:

Step 1: On pages 48 through 57, find the table for the applicable payroll period.

Step 2: In the wage column, find the wage line on which the employee’s wage amount for the payroll period falls.

Note: If an employee’s wages for the pay period exceed the last wage line in the table, do not use this method. Instead, use the Percentage Method (Forms W-4 for 2020 and after) on page 46.

Step 3: In the column corresponding to the employee’s filing status from the Form W-4, Step 1(c), the amount to withhold is the amount shown in the table where the wage line and filing status column meet.

Additional withholding. If an employee requests additional North Dakota income tax to be withheld (over the amount using the table), the employer is asked to accommodate the employee’s request, if possible. There is no special form or procedure provided for this purpose.

Supplemental wages. See page 58.

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)										
WEEKLY Payroll Period										
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single	
At least	But less than				At least	But less than				
The amount to withhold is:					The amount to withhold is:					
\$ 0	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 2,100	\$ 2,125	\$ 22	\$ 15	\$ 22	
1,000	1,025	0	0	0	2,125	2,150	22	15	22	
1,025	1,050	1	0	1	2,150	2,175	23	16	23	
1,050	1,075	1	0	1	2,175	2,200	23	16	23	
1,075	1,100	2	0	2	2,200	2,225	24	17	24	
1,100	1,125	2	0	2	2,225	2,250	24	17	24	
1,125	1,150	3	0	3	2,250	2,275	25	18	25	
1,150	1,175	3	0	3	2,275	2,300	25	18	25	
1,175	1,200	4	0	4	2,300	2,325	26	19	26	
1,200	1,225	4	0	4	2,325	2,350	26	19	26	
1,225	1,250	5	0	5	2,350	2,375	27	19	27	
1,250	1,275	5	0	5	2,375	2,400	27	20	27	
1,275	1,300	6	0	6	2,400	2,425	28	20	28	
1,300	1,325	6	0	6	2,425	2,450	28	21	28	
1,325	1,350	7	0	7	2,450	2,475	29	21	29	
1,350	1,375	7	0	7	2,475	2,500	29	22	29	
1,375	1,400	8	0	8	2,500	2,525	30	22	29	
1,400	1,425	8	1	8	2,525	2,550	30	23	30	
1,425	1,450	9	1	9	2,550	2,575	30	23	30	
1,450	1,475	9	2	9	2,575	2,600	31	24	31	
1,475	1,500	10	2	9	2,600	2,625	31	24	31	
1,500	1,525	10	3	10	2,625	2,650	32	25	32	
1,525	1,550	10	3	10	2,650	2,675	32	25	32	
1,550	1,575	11	4	11	2,675	2,700	33	26	33	
1,575	1,600	11	4	11	2,700	2,725	33	26	33	
1,600	1,625	12	5	12	2,725	2,750	34	27	34	
1,625	1,650	12	5	12	2,750	2,775	34	27	34	
1,650	1,675	13	6	13	2,775	2,800	35	28	35	
1,675	1,700	13	6	13	2,800	2,825	35	28	35	
1,700	1,725	14	7	14	2,825	2,850	36	29	36	
1,725	1,750	14	7	14	2,850	2,875	36	29	36	
1,750	1,775	15	8	15	2,875	2,900	37	30	37	
1,775	1,800	15	8	15	2,900	2,925	37	30	37	
1,800	1,825	16	9	16	2,925	2,950	38	31	38	
1,825	1,850	16	9	16	2,950	2,975	38	31	38	
1,850	1,875	17	10	17	2,975	3,000	39	32	39	
1,875	1,900	17	10	17	3,000	3,025	40	32	39	
1,900	1,925	18	11	18	3,025	3,050	40	33	40	
1,925	1,950	18	11	18	3,050	3,075	41	33	40	
1,950	1,975	19	12	19	3,075	3,100	42	34	41	
1,975	2,000	19	12	19	3,100	3,125	42	34	41	
2,000	2,025	20	13	20	3,125	3,150	43	35	42	
2,025	2,050	20	13	20	3,150	3,175	43	35	42	
2,050	2,075	21	14	21	3,175	3,200	44	36	43	
2,075	2,100	21	14	21	3,200	3,225	45	36	43	

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
WEEKLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 3,225	\$ 3,250	\$ 45	\$ 37	\$ 44	\$ 4,350	\$ 4,375	\$ 73	\$ 58	\$ 66
3,250	3,275	46	37	44	4,375	4,400	74	59	66
3,275	3,300	47	38	45	4,400	4,425	75	59	67
3,300	3,325	47	38	45	4,425	4,450	75	60	67
3,325	3,350	48	38	46	4,450	4,475	76	60	68
3,350	3,375	48	39	46	4,475	4,500	77	61	68
3,375	3,400	49	39	47	4,500	4,525	77	61	69
3,400	3,425	50	40	47	4,525	4,550	78	62	69
3,425	3,450	50	40	48	4,550	4,575	78	62	70
3,450	3,475	51	41	48	4,575	4,600	79	63	71
3,475	3,500	52	41	48	4,600	4,625	80	63	71
3,500	3,525	52	42	49	4,625	4,650	80	64	72
3,525	3,550	53	42	49	4,650	4,675	81	64	72
3,550	3,575	53	43	50	4,675	4,700	82	65	73
3,575	3,600	54	43	50	4,700	4,725	82	65	74
3,600	3,625	55	44	51	4,725	4,750	83	66	74
3,625	3,650	55	44	51	4,750	4,775	83	66	75
3,650	3,675	56	45	52	4,775	4,800	84	67	76
3,675	3,700	57	45	52	4,800	4,825	85	67	76
3,700	3,725	57	46	53	4,825	4,850	85	68	77
3,725	3,750	58	46	53	4,850	4,875	86	68	77
3,750	3,775	58	47	54	4,875	4,900	87	69	78
3,775	3,800	59	47	54	4,900	4,925	87	69	79
3,800	3,825	60	48	55	4,925	4,950	88	70	79
3,825	3,850	60	48	55	4,950	4,975	88	70	80
3,850	3,875	61	49	56	4,975	5,000	89	71	81
3,875	3,900	62	49	56	5,000	5,025	90	71	81
3,900	3,925	62	50	57	5,025	5,050	90	72	82
3,925	3,950	63	50	57	5,050	5,075	91	72	82
3,950	3,975	63	51	58	5,075	5,100	92	73	83
3,975	4,000	64	51	58	5,100	5,125	92	74	84
4,000	4,025	65	52	59	5,125	5,150	93	74	84
4,025	4,050	65	52	59	5,150	5,175	93	75	85
4,050	4,075	66	53	60	5,175	5,200	94	75	86
4,075	4,100	67	53	60	5,200	5,225	95	76	86
4,100	4,125	67	54	61	5,225	5,250	95	77	87
4,125	4,150	68	54	61	5,250	5,275	96	77	87
4,150	4,175	68	55	62	5,275	5,300	97	78	88
4,175	4,200	69	55	62	5,300	5,325	97	79	89
4,200	4,225	70	56	63	5,325	5,350	98	79	89
4,225	4,250	70	56	63	5,350	5,375	98	80	90
4,250	4,275	71	57	64	5,375	5,400	99	80	91
4,275	4,300	72	57	64	5,400	5,425	100	81	91
4,300	4,325	72	58	65	5,425	5,450	100	82	92
4,325	4,350	73	58	65	5,450	5,475	101	82	92

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
BIWEEKLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
The amount to withhold is:					The amount to withhold is:				
\$ 0	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 3,100	\$ 3,125	\$ 22	\$ 8	\$ 22
2,000	2,025	0	0	0	3,125	3,150	22	8	22
2,025	2,050	1	0	1	3,150	3,175	23	8	23
2,050	2,075	1	0	1	3,175	3,200	23	9	23
2,075	2,100	2	0	2	3,200	3,225	24	9	24
2,100	2,125	2	0	2	3,225	3,250	24	10	24
2,125	2,150	3	0	3	3,250	3,275	25	10	25
2,150	2,175	3	0	3	3,275	3,300	25	11	25
2,175	2,200	4	0	4	3,300	3,325	26	11	26
2,200	2,225	4	0	4	3,325	3,350	26	12	26
2,225	2,250	5	0	5	3,350	3,375	27	12	27
2,250	2,275	5	0	5	3,375	3,400	27	13	27
2,275	2,300	6	0	6	3,400	3,425	28	13	28
2,300	2,325	6	0	6	3,425	3,450	28	14	28
2,325	2,350	7	0	7	3,450	3,475	29	14	29
2,350	2,375	7	0	7	3,475	3,500	29	15	29
2,375	2,400	8	0	8	3,500	3,525	30	15	29
2,400	2,425	8	0	8	3,525	3,550	30	16	30
2,425	2,450	9	0	9	3,550	3,575	30	16	30
2,450	2,475	9	0	9	3,575	3,600	31	17	31
2,475	2,500	10	0	9	3,600	3,625	31	17	31
2,500	2,525	10	0	10	3,625	3,650	32	18	32
2,525	2,550	11	0	10	3,650	3,675	32	18	32
2,550	2,575	11	0	11	3,675	3,700	33	19	33
2,575	2,600	11	0	11	3,700	3,725	33	19	33
2,600	2,625	12	0	12	3,725	3,750	34	20	34
2,625	2,650	12	0	12	3,750	3,775	34	20	34
2,650	2,675	13	0	13	3,775	3,800	35	21	35
2,675	2,700	13	0	13	3,800	3,825	35	21	35
2,700	2,725	14	0	14	3,825	3,850	36	22	36
2,725	2,750	14	0	14	3,850	3,875	36	22	36
2,750	2,775	15	1	15	3,875	3,900	37	23	37
2,775	2,800	15	1	15	3,900	3,925	37	23	37
2,800	2,825	16	2	16	3,925	3,950	38	24	38
2,825	2,850	16	2	16	3,950	3,975	38	24	38
2,850	2,875	17	3	17	3,975	4,000	39	25	39
2,875	2,900	17	3	17	4,000	4,025	39	25	39
2,900	2,925	18	4	18	4,025	4,050	40	26	40
2,925	2,950	18	4	18	4,050	4,075	40	26	40
2,950	2,975	19	5	19	4,075	4,100	41	27	41
2,975	3,000	19	5	19	4,100	4,125	41	27	41
3,000	3,025	20	6	20	4,125	4,150	42	28	42
3,025	3,050	20	6	20	4,150	4,175	42	28	42
3,050	3,075	21	7	21	4,175	4,200	43	28	43
3,075	3,100	21	7	21	4,200	4,225	43	29	43

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
BIWEEKLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 4,225	\$ 4,250	\$ 44	\$ 29	\$ 44	\$ 5,350	\$ 5,375	\$ 66	\$ 51	\$ 66
4,250	4,275	44	30	44	5,375	5,400	66	52	66
4,275	4,300	45	30	45	5,400	5,425	67	52	67
4,300	4,325	45	31	45	5,425	5,450	67	53	67
4,325	4,350	46	31	46	5,450	5,475	68	53	68
4,350	4,375	46	32	46	5,475	5,500	68	54	68
4,375	4,400	47	32	47	5,500	5,525	69	54	68
4,400	4,425	47	33	47	5,525	5,550	69	55	69
4,425	4,450	48	33	48	5,550	5,575	69	55	69
4,450	4,475	48	34	48	5,575	5,600	70	56	70
4,475	4,500	49	34	48	5,600	5,625	70	56	70
4,500	4,525	49	35	49	5,625	5,650	71	57	71
4,525	4,550	50	35	49	5,650	5,675	71	57	71
4,550	4,575	50	36	50	5,675	5,700	72	58	72
4,575	4,600	50	36	50	5,700	5,725	72	58	72
4,600	4,625	51	37	51	5,725	5,750	73	59	73
4,625	4,650	51	37	51	5,750	5,775	73	59	73
4,650	4,675	52	38	52	5,775	5,800	74	60	74
4,675	4,700	52	38	52	5,800	5,825	74	60	74
4,700	4,725	53	39	53	5,825	5,850	75	61	75
4,725	4,750	53	39	53	5,850	5,875	75	61	75
4,750	4,775	54	40	54	5,875	5,900	76	62	76
4,775	4,800	54	40	54	5,900	5,925	77	62	76
4,800	4,825	55	41	55	5,925	5,950	77	63	77
4,825	4,850	55	41	55	5,950	5,975	78	63	77
4,850	4,875	56	42	56	5,975	6,000	79	64	78
4,875	4,900	56	42	56	6,000	6,025	79	64	78
4,900	4,925	57	43	57	6,025	6,050	80	65	79
4,925	4,950	57	43	57	6,050	6,075	80	65	79
4,950	4,975	58	44	58	6,075	6,100	81	66	80
4,975	5,000	58	44	58	6,100	6,125	82	66	80
5,000	5,025	59	45	59	6,125	6,150	82	67	81
5,025	5,050	59	45	59	6,150	6,175	83	67	81
5,050	5,075	60	46	60	6,175	6,200	84	67	82
5,075	5,100	60	46	60	6,200	6,225	84	68	82
5,100	5,125	61	47	61	6,225	6,250	85	68	83
5,125	5,150	61	47	61	6,250	6,275	85	69	83
5,150	5,175	62	47	62	6,275	6,300	86	69	84
5,175	5,200	62	48	62	6,300	6,325	87	70	84
5,200	5,225	63	48	63	6,325	6,350	87	70	85
5,225	5,250	63	49	63	6,350	6,375	88	71	85
5,250	5,275	64	49	64	6,375	6,400	89	71	86
5,275	5,300	64	50	64	6,400	6,425	89	72	86
5,300	5,325	65	50	65	6,425	6,450	90	72	87
5,325	5,350	65	51	65	6,450	6,475	90	73	87

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
SEMIMONTHLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
The amount to withhold is:					The amount to withhold is:				
\$ 0	\$ 2,200	\$ 0	\$ 0	\$ 0	\$ 3,300	\$ 3,325	\$ 22	\$ 7	\$ 22
2,200	2,225	1	0	1	3,325	3,350	23	7	23
2,225	2,250	1	0	1	3,350	3,375	23	8	23
2,250	2,275	2	0	2	3,375	3,400	24	8	24
2,275	2,300	2	0	2	3,400	3,425	24	9	24
2,300	2,325	3	0	3	3,425	3,450	25	9	25
2,325	2,350	3	0	3	3,450	3,475	25	10	25
2,350	2,375	4	0	4	3,475	3,500	26	10	26
2,375	2,400	4	0	4	3,500	3,525	26	11	26
2,400	2,425	5	0	5	3,525	3,550	27	11	27
2,425	2,450	5	0	5	3,550	3,575	27	12	27
2,450	2,475	6	0	6	3,575	3,600	28	12	28
2,475	2,500	6	0	6	3,600	3,625	28	13	28
2,500	2,525	7	0	7	3,625	3,650	29	13	29
2,525	2,550	7	0	7	3,650	3,675	29	14	29
2,550	2,575	8	0	8	3,675	3,700	30	14	30
2,575	2,600	8	0	8	3,700	3,725	30	15	30
2,600	2,625	9	0	9	3,725	3,750	31	15	31
2,625	2,650	9	0	9	3,750	3,775	31	16	31
2,650	2,675	10	0	10	3,775	3,800	32	16	32
2,675	2,700	10	0	10	3,800	3,825	32	17	32
2,700	2,725	11	0	11	3,825	3,850	33	17	33
2,725	2,750	11	0	11	3,850	3,875	33	18	33
2,750	2,775	12	0	12	3,875	3,900	34	18	34
2,775	2,800	12	0	12	3,900	3,925	34	19	34
2,800	2,825	13	0	13	3,925	3,950	35	19	35
2,825	2,850	13	0	13	3,950	3,975	35	20	35
2,850	2,875	14	0	14	3,975	4,000	36	20	35
2,875	2,900	14	0	14	4,000	4,025	36	21	36
2,900	2,925	15	0	15	4,025	4,050	37	21	36
2,925	2,950	15	0	15	4,050	4,075	37	22	37
2,950	2,975	16	0	15	4,075	4,100	37	22	37
2,975	3,000	16	1	16	4,100	4,125	38	23	38
3,000	3,025	17	1	16	4,125	4,150	38	23	38
3,025	3,050	17	2	17	4,150	4,175	39	24	39
3,050	3,075	17	2	17	4,175	4,200	39	24	39
3,075	3,100	18	3	18	4,200	4,225	40	25	40
3,100	3,125	18	3	18	4,225	4,250	40	25	40
3,125	3,150	19	4	19	4,250	4,275	41	26	41
3,150	3,175	19	4	19	4,275	4,300	41	26	41
3,175	3,200	20	5	20	4,300	4,325	42	26	42
3,200	3,225	20	5	20	4,325	4,350	42	27	42
3,225	3,250	21	6	21	4,350	4,375	43	27	43
3,250	3,275	21	6	21	4,375	4,400	43	28	43
3,275	3,300	22	7	22	4,400	4,425	44	28	44

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
SEMIMONTHLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 4,425	\$ 4,450	\$ 44	\$ 29	\$ 44	\$ 5,550	\$ 5,575	\$ 66	\$ 51	\$ 66
4,450	4,475	45	29	45	5,575	5,600	67	51	67
4,475	4,500	45	30	45	5,600	5,625	67	52	67
4,500	4,525	46	30	46	5,625	5,650	68	52	68
4,525	4,550	46	31	46	5,650	5,675	68	53	68
4,550	4,575	47	31	47	5,675	5,700	69	53	69
4,575	4,600	47	32	47	5,700	5,725	69	54	69
4,600	4,625	48	32	48	5,725	5,750	70	54	70
4,625	4,650	48	33	48	5,750	5,775	70	55	70
4,650	4,675	49	33	49	5,775	5,800	71	55	71
4,675	4,700	49	34	49	5,800	5,825	71	56	71
4,700	4,725	50	34	50	5,825	5,850	72	56	72
4,725	4,750	50	35	50	5,850	5,875	72	57	72
4,750	4,775	51	35	51	5,875	5,900	73	57	73
4,775	4,800	51	36	51	5,900	5,925	73	58	73
4,800	4,825	52	36	52	5,925	5,950	74	58	74
4,825	4,850	52	37	52	5,950	5,975	74	59	74
4,850	4,875	53	37	53	5,975	6,000	75	59	74
4,875	4,900	53	38	53	6,000	6,025	75	60	75
4,900	4,925	54	38	54	6,025	6,050	76	60	75
4,925	4,950	54	39	54	6,050	6,075	76	61	76
4,950	4,975	55	39	54	6,075	6,100	76	61	76
4,975	5,000	55	40	55	6,100	6,125	77	62	77
5,000	5,025	56	40	55	6,125	6,150	77	62	77
5,025	5,050	56	41	56	6,150	6,175	78	63	78
5,050	5,075	56	41	56	6,175	6,200	78	63	78
5,075	5,100	57	42	57	6,200	6,225	79	64	79
5,100	5,125	57	42	57	6,225	6,250	79	64	79
5,125	5,150	58	43	58	6,250	6,275	80	65	80
5,150	5,175	58	43	58	6,275	6,300	80	65	80
5,175	5,200	59	44	59	6,300	6,325	81	65	81
5,200	5,225	59	44	59	6,325	6,350	81	66	81
5,225	5,250	60	45	60	6,350	6,375	82	66	82
5,250	5,275	60	45	60	6,375	6,400	83	67	82
5,275	5,300	61	46	61	6,400	6,425	83	67	83
5,300	5,325	61	46	61	6,425	6,450	84	68	83
5,325	5,350	62	46	62	6,450	6,475	84	68	84
5,350	5,375	62	47	62	6,475	6,500	85	69	84
5,375	5,400	63	47	63	6,500	6,525	86	69	85
5,400	5,425	63	48	63	6,525	6,550	86	70	85
5,425	5,450	64	48	64	6,550	6,575	87	70	86
5,450	5,475	64	49	64	6,575	6,600	88	71	86
5,475	5,500	65	49	65	6,600	6,625	88	71	87
5,500	5,525	65	50	65	6,625	6,650	89	72	87
5,525	5,550	66	50	66	6,650	6,675	89	72	88

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
MONTHLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
The amount to withhold is:					The amount to withhold is:				
\$ 0	\$ 4,300	\$ 0	\$ 0	\$ 0	\$ 6,500	\$ 6,550	\$ 43	\$ 12	\$ 43
4,300	4,350	0	0	0	6,550	6,600	44	13	44
4,350	4,400	1	0	1	6,600	6,650	45	14	45
4,400	4,450	2	0	2	6,650	6,700	46	15	46
4,450	4,500	3	0	3	6,700	6,750	47	16	47
4,500	4,550	4	0	4	6,750	6,800	48	17	48
4,550	4,600	5	0	5	6,800	6,850	49	18	49
4,600	4,650	6	0	6	6,850	6,900	50	19	50
4,650	4,700	7	0	7	6,900	6,950	51	20	50
4,700	4,750	8	0	8	6,950	7,000	52	21	51
4,750	4,800	9	0	9	7,000	7,050	53	22	52
4,800	4,850	10	0	10	7,050	7,100	54	23	53
4,850	4,900	11	0	11	7,100	7,150	54	24	54
4,900	4,950	12	0	11	7,150	7,200	55	25	55
4,950	5,000	13	0	12	7,200	7,250	56	26	56
5,000	5,050	14	0	13	7,250	7,300	57	27	57
5,050	5,100	15	0	14	7,300	7,350	58	28	58
5,100	5,150	15	0	15	7,350	7,400	59	29	59
5,150	5,200	16	0	16	7,400	7,450	60	30	60
5,200	5,250	17	0	17	7,450	7,500	61	31	61
5,250	5,300	18	0	18	7,500	7,550	62	32	62
5,300	5,350	19	0	19	7,550	7,600	63	33	63
5,350	5,400	20	0	20	7,600	7,650	64	33	64
5,400	5,450	21	0	21	7,650	7,700	65	34	65
5,450	5,500	22	0	22	7,700	7,750	66	35	66
5,500	5,550	23	0	23	7,750	7,800	67	36	67
5,550	5,600	24	0	24	7,800	7,850	68	37	68
5,600	5,650	25	0	25	7,850	7,900	69	38	69
5,650	5,700	26	0	26	7,900	7,950	70	39	70
5,700	5,750	27	0	27	7,950	8,000	71	40	71
5,750	5,800	28	0	28	8,000	8,050	72	41	72
5,800	5,850	29	0	29	8,050	8,100	73	42	73
5,850	5,900	30	0	30	8,100	8,150	74	43	74
5,900	5,950	31	0	31	8,150	8,200	75	44	75
5,950	6,000	32	1	32	8,200	8,250	76	45	76
6,000	6,050	33	2	33	8,250	8,300	77	46	77
6,050	6,100	34	3	34	8,300	8,350	78	47	78
6,100	6,150	35	4	35	8,350	8,400	79	48	79
6,150	6,200	36	5	36	8,400	8,450	80	49	80
6,200	6,250	37	6	37	8,450	8,500	81	50	81
6,250	6,300	38	7	38	8,500	8,550	82	51	82
6,300	6,350	39	8	39	8,550	8,600	83	52	83
6,350	6,400	40	9	40	8,600	8,650	84	53	84
6,400	6,450	41	10	41	8,650	8,700	85	54	85
6,450	6,500	42	11	42	8,700	8,750	86	55	86

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
MONTHLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 8,750	\$ 8,800	\$ 87	\$ 56	\$ 87	\$ 11,000	\$ 11,050	\$ 131	\$ 100	\$ 130
8,800	8,850	88	57	88	11,050	11,100	132	101	131
8,850	8,900	89	58	89	11,100	11,150	132	102	132
8,900	8,950	90	59	89	11,150	11,200	133	103	133
8,950	9,000	91	60	90	11,200	11,250	134	104	134
9,000	9,050	92	61	91	11,250	11,300	135	105	135
9,050	9,100	93	62	92	11,300	11,350	136	106	136
9,100	9,150	93	63	93	11,350	11,400	137	107	137
9,150	9,200	94	64	94	11,400	11,450	138	108	138
9,200	9,250	95	65	95	11,450	11,500	139	109	139
9,250	9,300	96	66	96	11,500	11,550	140	110	140
9,300	9,350	97	67	97	11,550	11,600	141	111	141
9,350	9,400	98	68	98	11,600	11,650	142	111	142
9,400	9,450	99	69	99	11,650	11,700	143	112	143
9,450	9,500	100	70	100	11,700	11,750	144	113	144
9,500	9,550	101	71	101	11,750	11,800	145	114	145
9,550	9,600	102	72	102	11,800	11,850	146	115	146
9,600	9,650	103	72	103	11,850	11,900	147	116	147
9,650	9,700	104	73	104	11,900	11,950	148	117	148
9,700	9,750	105	74	105	11,950	12,000	149	118	149
9,750	9,800	106	75	106	12,000	12,050	150	119	150
9,800	9,850	107	76	107	12,050	12,100	151	120	151
9,850	9,900	108	77	108	12,100	12,150	152	121	152
9,900	9,950	109	78	109	12,150	12,200	153	122	153
9,950	10,000	110	79	110	12,200	12,250	154	123	154
10,000	10,050	111	80	111	12,250	12,300	155	124	155
10,050	10,100	112	81	112	12,300	12,350	156	125	156
10,100	10,150	113	82	113	12,350	12,400	157	126	157
10,150	10,200	114	83	114	12,400	12,450	158	127	158
10,200	10,250	115	84	115	12,450	12,500	159	128	159
10,250	10,300	116	85	116	12,500	12,550	160	129	160
10,300	10,350	117	86	117	12,550	12,600	161	130	161
10,350	10,400	118	87	118	12,600	12,650	162	131	162
10,400	10,450	119	88	119	12,650	12,700	163	132	163
10,450	10,500	120	89	120	12,700	12,750	164	133	164
10,500	10,550	121	90	121	12,750	12,800	165	134	165
10,550	10,600	122	91	122	12,800	12,850	166	135	166
10,600	10,650	123	92	123	12,850	12,900	168	136	167
10,650	10,700	124	93	124	12,900	12,950	169	137	167
10,700	10,750	125	94	125	12,950	13,000	170	138	168
10,750	10,800	126	95	126	13,000	13,050	171	139	169
10,800	10,850	127	96	127	13,050	13,100	173	140	170
10,850	10,900	128	97	128	13,100	13,150	174	141	171
10,900	10,950	129	98	128	13,150	13,200	175	142	172
10,950	11,000	130	99	129	13,200	13,250	176	143	173

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
DAILY or MISCELLANEOUS Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
The amount to withhold is:					The amount to withhold is:				
\$ 0	\$ 200	\$ 0	\$ 0	\$ 0	\$ 288	\$ 290	\$ 2	\$ 0	\$ 2
200	202	0	0	0	290	292	2	0	2
202	204	0	0	0	292	294	2	0	2
204	206	0	0	0	294	296	2	0	2
206	208	0	0	0	296	298	2	0	2
208	210	0	0	0	298	300	2	1	2
210	212	0	0	0	300	302	2	1	2
212	214	0	0	0	302	304	2	1	2
214	216	0	0	0	304	306	2	1	2
216	218	0	0	0	306	308	2	1	2
218	220	0	0	0	308	310	2	1	2
220	222	0	0	0	310	312	2	1	2
222	224	0	0	0	312	314	2	1	2
224	226	0	0	0	314	316	2	1	2
226	228	1	0	1	316	318	2	1	2
228	230	1	0	1	318	320	2	1	2
230	232	1	0	1	320	322	2	1	2
232	234	1	0	1	322	324	2	1	2
234	236	1	0	1	324	326	2	1	2
236	238	1	0	1	326	328	2	1	2
238	240	1	0	1	328	330	3	1	3
240	242	1	0	1	330	332	3	1	3
242	244	1	0	1	332	334	3	1	3
244	246	1	0	1	334	336	3	1	3
246	248	1	0	1	336	338	3	1	3
248	250	1	0	1	338	340	3	1	3
250	252	1	0	1	340	342	3	1	3
252	254	1	0	1	342	344	3	1	3
254	256	1	0	1	344	346	3	1	3
256	258	1	0	1	346	348	3	1	3
258	260	1	0	1	348	350	3	1	3
260	262	1	0	1	350	352	3	2	3
262	264	1	0	1	352	354	3	2	3
264	266	1	0	1	354	356	3	2	3
266	268	1	0	1	356	358	3	2	3
268	270	1	0	1	358	360	3	2	3
270	272	1	0	1	360	362	3	2	3
272	274	1	0	1	362	364	3	2	3
274	276	1	0	1	364	366	3	2	3
276	278	2	0	1	366	368	3	2	3
278	280	2	0	2	368	370	3	2	3
280	282	2	0	2	370	372	3	2	3
282	284	2	0	2	372	374	3	2	3
284	286	2	0	2	374	376	3	2	3
286	288	2	0	2	376	378	3	2	3

2024 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
DAILY or MISCELLANEOUS Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 378	\$ 380	\$ 3	\$ 2	\$ 3	\$ 468	\$ 470	\$ 5	\$ 4	\$ 5
380	382	4	2	4	470	472	5	4	5
382	384	4	2	4	472	474	5	4	5
384	386	4	2	4	474	476	5	4	5
386	388	4	2	4	476	478	5	4	5
388	390	4	2	4	478	480	5	4	5
390	392	4	2	4	480	482	5	4	5
392	394	4	2	4	482	484	6	4	6
394	396	4	2	4	484	486	6	4	6
396	398	4	2	4	486	488	6	4	6
398	400	4	2	4	488	490	6	4	6
400	402	4	3	4	490	492	6	4	6
402	404	4	3	4	492	494	6	4	6
404	406	4	3	4	494	496	6	4	6
406	408	4	3	4	496	498	6	4	6
408	410	4	3	4	498	500	6	4	6
410	412	4	3	4	500	502	6	4	6
412	414	4	3	4	502	504	6	4	6
414	416	4	3	4	504	506	6	5	6
416	418	4	3	4	506	508	6	5	6
418	420	4	3	4	508	510	6	5	6
420	422	4	3	4	510	512	6	5	6
422	424	4	3	4	512	514	6	5	6
424	426	4	3	4	514	516	6	5	6
426	428	4	3	4	516	518	6	5	6
428	430	4	3	4	518	520	6	5	6
430	432	5	3	5	520	522	6	5	6
432	434	5	3	5	522	524	6	5	6
434	436	5	3	5	524	526	6	5	6
436	438	5	3	5	526	528	6	5	6
438	440	5	3	5	528	530	6	5	6
440	442	5	3	5	530	532	6	5	6
442	444	5	3	5	532	534	6	5	6
444	446	5	3	5					
446	448	5	3	5					
448	450	5	3	5					
450	452	5	3	5					
452	454	5	4	5					
454	456	5	4	5					
456	458	5	4	5					
458	460	5	4	5					
460	462	5	4	5					
462	464	5	4	5					
464	466	5	4	5					
466	468	5	4	5					

Section 3 Supplemental Wages

Wages that are treated as supplemental wages for federal income tax withholding purposes are treated as supplemental wages for North Dakota income tax withholding purposes. They include, but are not limited to, bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay, and taxable fringe benefits.

Calculating the amount of North Dakota income tax to withhold from supplemental wages is similar to the method used for federal income tax withholding purposes, which depends on whether the supplemental wages are separately paid or separately identified from regular wages.

Supplemental wages not separately paid or identified

If supplemental wages are combined with regular wages in a single payment and are not separately identified, calculate the amount to withhold from the payment in the usual manner using one of the regular withholding methods prescribed in this booklet.

Supplemental wages separately paid or identified

If supplemental wages are paid separately from a regular wage payment, or the supplemental wages and regular wages are combined into one payment but separately identified, calculate the amount to withhold from the supplemental wages under one of the following options:

Option 1

Multiply the supplemental wages by 1.50% (.0150).

Option 2

If supplemental wages are to be paid at the same time as a regular wage payment, add the supplemental wages to the regular wages. Or, if supplemental wages are to be paid separately from a regular wage payment, add the supplemental wages to the amount of regular wages paid (or to be paid) for the most recent payroll period. Then do the following:

1. Calculate the withholding amount on the combined amount of supplemental and regular wages using either the Percentage Method or the Wage Bracket Method in either Section 1 (Forms W-4 Before 2020) or Section 2 (Forms W-4 For 2020 And After), whichever applies.
2. Subtract the amount of income tax withheld (or to be withheld) from the regular wage payment from the withholding amount calculated on the combined amount. The result is the amount to withhold from the supplemental wages.

Example 1. The employer has on file a Form W-4 from before 2020 on which the employee checked the single marital status and claims one withholding allowance. The employee's regular salary, paid on the 1st day of each month, is \$5,500. Under the Wage Bracket Method in Section 1 (Forms W-4 Before 2020), \$12 is withheld from her July 1 paycheck. On July 15, the employer pays her a bonus of \$1,000. Under Option 1, the amount to withhold from the bonus payment is \$15.00 ($\$1,000 \times 1.50\%$).

Example 2. Assume the same facts in Example 1, except that Option 2 is used to calculate the withholding from the bonus payment. Add the \$1,000 bonus payment to the regular monthly salary of \$5,500, for a combined amount of \$6,500. Under the Wage Bracket Method in Section 1 (Forms W-4 Before 2020), the withholding amount on the combined amount is \$32. From this amount, subtract \$12 (the withholding amount on the \$5,500 monthly salary). Under Option 2, the amount to withhold from the bonus payment is \$20 ($\$32 - \12).