

North Dakota Office of State Tax Commissioner



INCOME TAX

WITHHOLDING

RATES & INSTRUCTIONS

For wages
paid in 2025



tax.nd.gov

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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 2025 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 42.
- **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 54.

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

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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 6.

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	Amount of One Withholding Allowance
Weekly.....	\$ 97.00
Biweekly.....	\$194.00
Semimonthly	\$210.00
Monthly.....	\$420.00
Quarterly.....	\$1,268.00
Semiannually	\$2,525.00
Annually.....	\$5,050.00
Daily or Miscellaneous	\$19.00

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 \$1,800 for a weekly pay period. The amount to withhold is calculated as follows:

1. Wage payment	<u>\$1,800.00</u>
2. One withholding allowance—Weekly	<u>\$97.00</u>
3. Number of allowances from Form W-4	<u>2</u>
4. Total allowance amount (Line 2 x Line 3)	<u>(194.00)</u>
5. Net wage for table purposes (Line 1 - Line 4).....	<u>\$1,606.00</u>
6. Amount from Table 1, Single Person, rounded to nearest whole dollar amount.....	<u>\$10.00</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 54.

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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	\$1,076	\$0			
Over-	But not over-			of excess over-	
\$1,076	\$4,852		1.95%	-	\$1,076
\$4,852	--	\$73.63	plus 2.50%	-	\$4,852

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:			
Not over	\$1,067	\$0			
Over-	But not over-			of excess over-	
\$1,067	\$3,155		1.95%	-	\$1,067
\$3,155	--	\$40.72	plus 2.50%	-	\$3,155

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	\$2,153	\$0			
Over-	But not over-			of excess over-	
\$2,153	\$9,705		1.95%	-	\$2,153
\$9,705	--	\$147.26	plus 2.50%	-	\$9,705

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:			
Not over	\$2,134	\$0			
Over-	But not over-			of excess over-	
\$2,134	\$6,309		1.95%	-	\$2,134
\$6,309	--	\$81.41	plus 2.50%	-	\$6,309

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	\$2,332	\$0			
Over-	But not over-			of excess over-	
\$2,332	\$10,514		1.95%	-	\$2,332
\$10,514	--	\$159.55	plus 2.50%	-	\$10,514

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:			
Not over	\$2,312	\$0			
Over-	But not over-			of excess over-	
\$2,312	\$6,835		1.95%	-	\$2,312
\$6,835	--	\$88.20	plus 2.50%	-	\$6,835

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	\$4,665	\$0			
Over-	But not over-			of excess over-	
\$4,665	\$21,027		1.95%	-	\$4,665
\$21,027	--	\$319.06	plus 2.50%	-	\$21,027

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:			
Not over	\$4,624	\$0			
Over-	But not over-			of excess over-	
\$4,624	\$13,670		1.95%	-	\$4,624
\$13,670	--	\$176.40	plus 2.50%	-	\$13,670

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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	\$13,994	\$0	
Over-	But not over-		of excess over-
\$13,994	\$63,081	1.95%	- \$13,994
\$63,081	--	\$957.20 plus 2.50%	- \$63,081

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$13,872	\$0	
Over-	But not over-		of excess over-
\$13,872	\$41,009	1.95%	- \$13,872
\$41,009	--	\$529.17 plus 2.50%	- \$41,009

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	\$27,988	\$0	
Over-	But not over-		of excess over-
\$27,988	\$126,163	1.95%	- \$27,988
\$126,163	--	\$1,914.41 plus 2.50%	- \$126,163

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over	\$27,744	\$0	
Over-	But not over-		of excess over-
\$27,744	\$82,019	1.95%	- \$27,744
\$82,019	--	\$1,058.36 plus 2.50%	- \$82,019

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-	\$ 55,975	\$0	
Over-	But not over-		of excess over-
\$55,975	\$252,325	1.95%	- \$55,975
\$252,325	--	\$3,828.83 plus 2.50%	- \$252,325

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over-	\$ 55,488	\$0	
Over-	But not over-		of excess over-
\$55,488	\$164,038	1.95%	- \$55,488
\$164,038	--	\$2,116.73 plus 2.50%	- \$164,038

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	\$215.00	\$0	
Over-	But not over-		of excess over-
\$215	\$970	1.95%	- \$215
\$970	--	\$14.72 plus 2.50%	- \$970

(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	\$213.00	\$0	
Over-	But not over-		of excess over-
\$213	\$631	1.95%	- \$213
\$631	--	\$8.15 plus 2.50%	- \$631

**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 44, 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 54.

2025 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	0	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	1	0	0	0	0	0	0	0	0	0	0
1,150	1,175	2	0	0	0	0	0	0	0	0	0	0
1,175	1,200	2	0	0	0	0	0	0	0	0	0	0
1,200	1,225	3	1	0	0	0	0	0	0	0	0	0
1,225	1,250	3	1	0	0	0	0	0	0	0	0	0
1,250	1,275	4	2	0	0	0	0	0	0	0	0	0
1,275	1,300	4	2	0	0	0	0	0	0	0	0	0
1,300	1,325	5	3	1	0	0	0	0	0	0	0	0
1,325	1,350	5	3	1	0	0	0	0	0	0	0	0
1,350	1,375	6	4	2	0	0	0	0	0	0	0	0
1,375	1,400	6	4	2	0	0	0	0	0	0	0	0
1,400	1,425	7	5	3	1	0	0	0	0	0	0	0
1,425	1,450	7	5	3	1	0	0	0	0	0	0	0
1,450	1,475	8	6	4	2	0	0	0	0	0	0	0
1,475	1,500	8	6	4	2	0	0	0	0	0	0	0
1,500	1,525	9	7	5	3	1	0	0	0	0	0	0
1,525	1,550	9	7	5	3	1	0	0	0	0	0	0
1,550	1,575	9	8	6	4	2	0	0	0	0	0	0
1,575	1,600	10	8	6	4	2	0	0	0	0	0	0
1,600	1,625	10	9	7	5	3	1	0	0	0	0	0
1,625	1,650	11	9	7	5	3	1	0	0	0	0	0
1,650	1,675	11	10	8	6	4	2	0	0	0	0	0
1,675	1,700	12	10	8	6	4	2	1	0	0	0	0
1,700	1,725	12	11	9	7	5	3	1	0	0	0	0
1,725	1,750	13	11	9	7	5	3	2	0	0	0	0
1,750	1,775	13	11	10	8	6	4	2	0	0	0	0
1,775	1,800	14	12	10	8	6	4	3	1	0	0	0
1,800	1,825	14	12	11	9	7	5	3	1	0	0	0
1,825	1,850	15	13	11	9	7	5	3	2	0	0	0
1,850	1,875	15	13	12	10	8	6	4	2	0	0	0
1,875	1,900	16	14	12	10	8	6	4	3	1	0	0
1,900	1,925	16	14	13	11	9	7	5	3	1	0	0
1,925	1,950	17	15	13	11	9	7	5	4	2	0	0
1,950	1,975	17	15	13	12	10	8	6	4	2	0	0
1,975	2,000	18	16	14	12	10	8	6	5	3	1	0
2,000	2,025	18	16	14	13	11	9	7	5	3	1	0
2,025	2,050	19	17	15	13	11	9	7	5	4	2	0
2,050	2,075	19	17	15	14	12	10	8	6	4	2	0
2,075	2,100	20	18	16	14	12	10	8	6	5	3	1

2025 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	\$ 20	\$ 18	\$ 16	\$ 15	\$ 13	\$ 11	\$ 9	\$ 7	\$ 5	\$ 3	\$ 1
2,125	2,150	21	19	17	15	13	11	9	7	6	4	2
2,150	2,175	21	19	17	15	14	12	10	8	6	4	2
2,175	2,200	22	20	18	16	14	12	10	8	7	5	3
2,200	2,225	22	20	18	16	15	13	11	9	7	5	3
2,225	2,250	23	21	19	17	15	13	11	9	7	6	4
2,250	2,275	23	21	19	17	16	14	12	10	8	6	4
2,275	2,300	24	22	20	18	16	14	12	10	8	7	5
2,300	2,325	24	22	20	18	17	15	13	11	9	7	5
2,325	2,350	25	23	21	19	17	15	13	11	9	8	6
2,350	2,375	25	23	21	19	18	16	14	12	10	8	6
2,375	2,400	26	24	22	20	18	16	14	12	10	9	7
2,400	2,425	26	24	22	20	18	17	15	13	11	9	7
2,425	2,450	27	25	23	21	19	17	15	13	11	9	8
2,450	2,475	27	25	23	21	19	18	16	14	12	10	8
2,475	2,500	28	26	24	22	20	18	16	14	12	10	9
2,500	2,525	28	26	24	22	20	19	17	15	13	11	9
2,525	2,550	28	27	25	23	21	19	17	15	13	11	10
2,550	2,575	29	27	25	23	21	20	18	16	14	12	10
2,575	2,600	29	28	26	24	22	20	18	16	14	12	11
2,600	2,625	30	28	26	24	22	20	19	17	15	13	11
2,625	2,650	30	29	27	25	23	21	19	17	15	13	12
2,650	2,675	31	29	27	25	23	21	20	18	16	14	12
2,675	2,700	31	30	28	26	24	22	20	18	16	14	12
2,700	2,725	32	30	28	26	24	22	21	19	17	15	13
2,725	2,750	32	30	29	27	25	23	21	19	17	15	13
2,750	2,775	33	31	29	27	25	23	22	20	18	16	14
2,775	2,800	33	31	30	28	26	24	22	20	18	16	14
2,800	2,825	34	32	30	28	26	24	22	21	19	17	15
2,825	2,850	34	32	31	29	27	25	23	21	19	17	15
2,850	2,875	35	33	31	29	27	25	23	22	20	18	16
2,875	2,900	35	33	32	30	28	26	24	22	20	18	16
2,900	2,925	36	34	32	30	28	26	24	23	21	19	17
2,925	2,950	36	34	33	31	29	27	25	23	21	19	17
2,950	2,975	37	35	33	31	29	27	25	24	22	20	18
2,975	3,000	37	35	33	32	30	28	26	24	22	20	18
3,000	3,025	38	36	34	32	30	28	26	24	23	21	19
3,025	3,050	38	36	34	33	31	29	27	25	23	21	19
3,050	3,075	39	37	35	33	31	29	27	25	24	22	20
3,075	3,100	39	37	35	34	32	30	28	26	24	22	20
3,100	3,125	40	38	36	34	32	30	28	26	25	23	21
3,125	3,150	40	38	36	35	33	31	29	27	25	23	21
3,150	3,175	41	39	37	35	33	31	29	27	26	24	22
3,175	3,200	41	39	37	35	34	32	30	28	26	24	22
3,200	3,225	42	40	38	36	34	32	30	28	27	25	23

2025 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	\$ 42	\$ 40	\$ 38	\$ 36	\$ 35	\$ 33	\$ 31	\$ 29	\$ 27	\$ 25	\$ 23
3,250	3,275	43	41	39	37	35	33	31	29	27	26	24
3,275	3,300	43	41	39	37	36	34	32	30	28	26	24
3,300	3,325	44	42	40	38	36	34	32	30	28	27	25
3,325	3,350	44	42	40	38	37	35	33	31	29	27	25
3,350	3,375	45	43	41	39	37	35	33	31	29	28	26
3,375	3,400	45	43	41	39	37	36	34	32	30	28	26
3,400	3,425	46	44	42	40	38	36	34	32	30	29	27
3,425	3,450	46	44	42	40	38	37	35	33	31	29	27
3,450	3,475	47	45	43	41	39	37	35	33	31	29	28
3,475	3,500	47	45	43	41	39	38	36	34	32	30	28
3,500	3,525	48	46	44	42	40	38	36	34	32	30	29
3,525	3,550	48	46	44	42	40	39	37	35	33	31	29
3,550	3,575	48	47	45	43	41	39	37	35	33	31	30
3,575	3,600	49	47	45	43	41	39	38	36	34	32	30
3,600	3,625	49	48	46	44	42	40	38	36	34	32	31
3,625	3,650	50	48	46	44	42	40	39	37	35	33	31
3,650	3,675	50	49	47	45	43	41	39	37	35	33	31
3,675	3,700	51	49	47	45	43	41	40	38	36	34	32
3,700	3,725	51	50	48	46	44	42	40	38	36	34	32
3,725	3,750	52	50	48	46	44	42	41	39	37	35	33
3,750	3,775	52	50	49	47	45	43	41	39	37	35	33
3,775	3,800	53	51	49	47	45	43	42	40	38	36	34
3,800	3,825	53	51	50	48	46	44	42	40	38	36	34
3,825	3,850	54	52	50	48	46	44	42	41	39	37	35
3,850	3,875	54	52	51	49	47	45	43	41	39	37	35
3,875	3,900	55	53	51	49	47	45	43	42	40	38	36
3,900	3,925	55	53	52	50	48	46	44	42	40	38	36
3,925	3,950	56	54	52	50	48	46	44	43	41	39	37
3,950	3,975	56	54	52	51	49	47	45	43	41	39	37
3,975	4,000	57	55	53	51	49	47	45	44	42	40	38
4,000	4,025	57	55	53	52	50	48	46	44	42	40	38
4,025	4,050	58	56	54	52	50	48	46	44	43	41	39
4,050	4,075	58	56	54	53	51	49	47	45	43	41	39
4,075	4,100	59	57	55	53	51	49	47	45	44	42	40
4,100	4,125	59	57	55	54	52	50	48	46	44	42	40
4,125	4,150	60	58	56	54	52	50	48	46	45	43	41
4,150	4,175	60	58	56	54	53	51	49	47	45	43	41
4,175	4,200	61	59	57	55	53	51	49	47	46	44	42
4,200	4,225	61	59	57	55	54	52	50	48	46	44	42
4,225	4,250	62	60	58	56	54	52	50	48	46	45	43
4,250	4,275	62	60	58	56	55	53	51	49	47	45	43
4,275	4,300	63	61	59	57	55	53	51	49	47	46	44
4,300	4,325	63	61	59	57	56	54	52	50	48	46	44
4,325	4,350	64	62	60	58	56	54	52	50	48	47	45

2025 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:										
\$ 4,350	\$ 4,375	\$ 64	\$ 62	\$ 60	\$ 58	\$ 57	\$ 55	\$ 53	\$ 51	\$ 49	\$ 47	\$ 45
4,375	4,400	65	63	61	59	57	55	53	51	49	48	46
4,400	4,425	65	63	61	59	57	56	54	52	50	48	46
4,425	4,450	66	64	62	60	58	56	54	52	50	48	47
4,450	4,475	66	64	62	60	58	57	55	53	51	49	47
4,475	4,500	67	65	63	61	59	57	55	53	51	49	48
4,500	4,525	67	65	63	61	59	58	56	54	52	50	48
4,525	4,550	67	66	64	62	60	58	56	54	52	50	49
4,550	4,575	68	66	64	62	60	59	57	55	53	51	49
4,575	4,600	68	67	65	63	61	59	57	55	53	51	50
4,600	4,625	69	67	65	63	61	59	58	56	54	52	50
4,625	4,650	69	68	66	64	62	60	58	56	54	52	51
4,650	4,675	70	68	66	64	62	60	59	57	55	53	51
4,675	4,700	70	69	67	65	63	61	59	57	55	53	51
4,700	4,725	71	69	67	65	63	61	60	58	56	54	52
4,725	4,750	71	69	68	66	64	62	60	58	56	54	52
4,750	4,775	72	70	68	66	64	62	61	59	57	55	53
4,775	4,800	72	70	69	67	65	63	61	59	57	55	53
4,800	4,825	73	71	69	67	65	63	61	60	58	56	54
4,825	4,850	73	71	70	68	66	64	62	60	58	56	54

2025

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	0	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	1	0	0	0	0	0	0	0	0	0	0
1,150	1,175	2	0	0	0	0	0	0	0	0	0	0
1,175	1,200	2	0	0	0	0	0	0	0	0	0	0
1,200	1,225	3	1	0	0	0	0	0	0	0	0	0
1,225	1,250	3	1	0	0	0	0	0	0	0	0	0
1,250	1,275	4	2	0	0	0	0	0	0	0	0	0
1,275	1,300	4	2	1	0	0	0	0	0	0	0	0
1,300	1,325	5	3	1	0	0	0	0	0	0	0	0
1,325	1,350	5	3	1	0	0	0	0	0	0	0	0
1,350	1,375	6	4	2	0	0	0	0	0	0	0	0
1,375	1,400	6	4	2	1	0	0	0	0	0	0	0
1,400	1,425	7	5	3	1	0	0	0	0	0	0	0
1,425	1,450	7	5	3	2	0	0	0	0	0	0	0
1,450	1,475	8	6	4	2	0	0	0	0	0	0	0
1,475	1,500	8	6	4	3	1	0	0	0	0	0	0
1,500	1,525	9	7	5	3	1	0	0	0	0	0	0
1,525	1,550	9	7	5	3	2	0	0	0	0	0	0
1,550	1,575	10	8	6	4	2	0	0	0	0	0	0
1,575	1,600	10	8	6	4	3	1	0	0	0	0	0
1,600	1,625	11	9	7	5	3	1	0	0	0	0	0
1,625	1,650	11	9	7	5	4	2	0	0	0	0	0
1,650	1,675	12	10	8	6	4	2	0	0	0	0	0
1,675	1,700	12	10	8	6	5	3	1	0	0	0	0
1,700	1,725	13	11	9	7	5	3	1	0	0	0	0
1,725	1,750	13	11	9	7	5	4	2	0	0	0	0
1,750	1,775	14	12	10	8	6	4	2	0	0	0	0
1,775	1,800	14	12	10	8	6	5	3	1	0	0	0
1,800	1,825	15	13	11	9	7	5	3	1	0	0	0
1,825	1,850	15	13	11	9	7	6	4	2	0	0	0
1,850	1,875	16	14	12	10	8	6	4	2	0	0	0
1,875	1,900	16	14	12	10	8	7	5	3	1	0	0
1,900	1,925	16	15	13	11	9	7	5	3	1	0	0
1,925	1,950	17	15	13	11	9	8	6	4	2	0	0
1,950	1,975	17	16	14	12	10	8	6	4	2	0	0
1,975	2,000	18	16	14	12	10	8	7	5	3	1	0
2,000	2,025	18	17	15	13	11	9	7	5	3	1	0
2,025	2,050	19	17	15	13	11	9	8	6	4	2	0
2,050	2,075	19	18	16	14	12	10	8	6	4	2	0
2,075	2,100	20	18	16	14	12	10	9	7	5	3	1

2025**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	\$ 20	\$ 18	\$ 17	\$ 15	\$ 13	\$ 11	\$ 9	\$ 7	\$ 5	\$ 3	\$ 1
2,125	2,150	21	19	17	15	13	11	10	8	6	4	2
2,150	2,175	21	19	18	16	14	12	10	8	6	4	2
2,175	2,200	22	20	18	16	14	12	10	9	7	5	3
2,200	2,225	22	20	19	17	15	13	11	9	7	5	3
2,225	2,250	23	21	19	17	15	13	11	10	8	6	4
2,250	2,275	23	21	20	18	16	14	12	10	8	6	4
2,275	2,300	24	22	20	18	16	14	12	11	9	7	5
2,300	2,325	24	22	20	19	17	15	13	11	9	7	5
2,325	2,350	25	23	21	19	17	15	13	12	10	8	6
2,350	2,375	25	23	21	20	18	16	14	12	10	8	6
2,375	2,400	26	24	22	20	18	16	14	12	11	9	7
2,400	2,425	26	24	22	21	19	17	15	13	11	9	7
2,425	2,450	27	25	23	21	19	17	15	13	12	10	8
2,450	2,475	27	25	23	22	20	18	16	14	12	10	8
2,475	2,500	28	26	24	22	20	18	16	14	13	11	9
2,500	2,525	28	26	24	23	21	19	17	15	13	11	9
2,525	2,550	29	27	25	23	21	19	17	15	14	12	10
2,550	2,575	29	27	25	23	22	20	18	16	14	12	10
2,575	2,600	30	28	26	24	22	20	18	16	14	13	11
2,600	2,625	30	28	26	24	23	21	19	17	15	13	11
2,625	2,650	31	29	27	25	23	21	19	17	15	14	12
2,650	2,675	31	29	27	25	24	22	20	18	16	14	12
2,675	2,700	32	30	28	26	24	22	20	18	16	15	13
2,700	2,725	32	30	28	26	25	23	21	19	17	15	13
2,725	2,750	33	31	29	27	25	23	21	19	17	16	14
2,750	2,775	33	31	29	27	25	24	22	20	18	16	14
2,775	2,800	34	32	30	28	26	24	22	20	18	17	15
2,800	2,825	34	32	30	28	26	25	23	21	19	17	15
2,825	2,850	35	33	31	29	27	25	23	21	19	17	16
2,850	2,875	35	33	31	29	27	26	24	22	20	18	16
2,875	2,900	35	34	32	30	28	26	24	22	20	18	17
2,900	2,925	36	34	32	30	28	27	25	23	21	19	17
2,925	2,950	36	35	33	31	29	27	25	23	21	19	18
2,950	2,975	37	35	33	31	29	27	26	24	22	20	18
2,975	3,000	37	36	34	32	30	28	26	24	22	20	19
3,000	3,025	38	36	34	32	30	28	27	25	23	21	19
3,025	3,050	38	37	35	33	31	29	27	25	23	21	19
3,050	3,075	39	37	35	33	31	29	28	26	24	22	20
3,075	3,100	39	38	36	34	32	30	28	26	24	22	20
3,100	3,125	40	38	36	34	32	30	29	27	25	23	21
3,125	3,150	40	38	37	35	33	31	29	27	25	23	21

2025 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	0	0	0	0	0	0	0	0	0	0	0
2,150	2,175	0	0	0	0	0	0	0	0	0	0	0
2,175	2,200	1	0	0	0	0	0	0	0	0	0	0
2,200	2,225	1	0	0	0	0	0	0	0	0	0	0
2,225	2,250	2	0	0	0	0	0	0	0	0	0	0
2,250	2,275	2	0	0	0	0	0	0	0	0	0	0
2,275	2,300	3	0	0	0	0	0	0	0	0	0	0
2,300	2,325	3	0	0	0	0	0	0	0	0	0	0
2,325	2,350	4	0	0	0	0	0	0	0	0	0	0
2,350	2,375	4	0	0	0	0	0	0	0	0	0	0
2,375	2,400	5	1	0	0	0	0	0	0	0	0	0
2,400	2,425	5	1	0	0	0	0	0	0	0	0	0
2,425	2,450	6	2	0	0	0	0	0	0	0	0	0
2,450	2,475	6	2	0	0	0	0	0	0	0	0	0
2,475	2,500	7	3	0	0	0	0	0	0	0	0	0
2,500	2,525	7	3	0	0	0	0	0	0	0	0	0
2,525	2,550	8	4	0	0	0	0	0	0	0	0	0
2,550	2,575	8	4	0	0	0	0	0	0	0	0	0
2,575	2,600	8	5	1	0	0	0	0	0	0	0	0
2,600	2,625	9	5	1	0	0	0	0	0	0	0	0
2,625	2,650	9	6	2	0	0	0	0	0	0	0	0
2,650	2,675	10	6	2	0	0	0	0	0	0	0	0
2,675	2,700	10	7	3	0	0	0	0	0	0	0	0
2,700	2,725	11	7	3	0	0	0	0	0	0	0	0
2,725	2,750	11	8	4	0	0	0	0	0	0	0	0
2,750	2,775	12	8	4	1	0	0	0	0	0	0	0
2,775	2,800	12	9	5	1	0	0	0	0	0	0	0
2,800	2,825	13	9	5	2	0	0	0	0	0	0	0
2,825	2,850	13	10	6	2	0	0	0	0	0	0	0
2,850	2,875	14	10	6	2	0	0	0	0	0	0	0
2,875	2,900	14	11	7	3	0	0	0	0	0	0	0
2,900	2,925	15	11	7	3	0	0	0	0	0	0	0
2,925	2,950	15	12	8	4	0	0	0	0	0	0	0
2,950	2,975	16	12	8	4	1	0	0	0	0	0	0
2,975	3,000	16	12	9	5	1	0	0	0	0	0	0
3,000	3,025	17	13	9	5	2	0	0	0	0	0	0
3,025	3,050	17	13	10	6	2	0	0	0	0	0	0
3,050	3,075	18	14	10	6	3	0	0	0	0	0	0
3,075	3,100	18	14	11	7	3	0	0	0	0	0	0

2025 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	\$ 63	\$ 59	\$ 55	\$ 51	\$ 47	\$ 44	\$ 40	\$ 36	\$ 32	\$ 29	\$ 25
5,375	5,400	63	59	56	52	48	44	40	37	33	29	25
5,400	5,425	64	60	56	52	48	45	41	37	33	29	26
5,425	5,450	64	60	56	53	49	45	41	38	34	30	26
5,450	5,475	65	61	57	53	49	46	42	38	34	30	27
5,475	5,500	65	61	57	54	50	46	42	39	35	31	27
5,500	5,525	66	62	58	54	50	47	43	39	35	31	28
5,525	5,550	66	62	58	55	51	47	43	39	36	32	28
5,550	5,575	66	63	59	55	51	48	44	40	36	32	29
5,575	5,600	67	63	59	56	52	48	44	40	37	33	29
5,600	5,625	67	64	60	56	52	49	45	41	37	33	30
5,625	5,650	68	64	60	57	53	49	45	41	38	34	30
5,650	5,675	68	65	61	57	53	50	46	42	38	34	31
5,675	5,700	69	65	61	58	54	50	46	42	39	35	31
5,700	5,725	69	66	62	58	54	50	47	43	39	35	32
5,725	5,750	70	66	62	59	55	51	47	43	40	36	32
5,750	5,775	70	67	63	59	55	51	48	44	40	36	33
5,775	5,800	71	67	63	60	56	52	48	44	41	37	33
5,800	5,825	71	68	64	60	56	52	49	45	41	37	33
5,825	5,850	72	68	64	60	57	53	49	45	42	38	34
5,850	5,875	72	69	65	61	57	53	50	46	42	38	34
5,875	5,900	73	69	65	61	58	54	50	46	43	39	35
5,900	5,925	73	70	66	62	58	54	51	47	43	39	35
5,925	5,950	74	70	66	62	59	55	51	47	44	40	36
5,950	5,975	74	71	67	63	59	55	52	48	44	40	36
5,975	6,000	75	71	67	63	60	56	52	48	44	41	37
6,000	6,025	75	71	68	64	60	56	53	49	45	41	37
6,025	6,050	76	72	68	64	61	57	53	49	45	42	38
6,050	6,075	76	72	69	65	61	57	54	50	46	42	38
6,075	6,100	77	73	69	65	62	58	54	50	46	43	39
6,100	6,125	77	73	70	66	62	58	54	51	47	43	39
6,125	6,150	78	74	70	66	63	59	55	51	47	44	40
6,150	6,175	78	74	71	67	63	59	55	52	48	44	40
6,175	6,200	79	75	71	67	64	60	56	52	48	45	41
6,200	6,225	79	75	72	68	64	60	56	53	49	45	41
6,225	6,250	80	76	72	68	65	61	57	53	49	46	42
6,250	6,275	80	76	73	69	65	61	57	54	50	46	42
6,275	6,300	81	77	73	69	65	62	58	54	50	47	43
6,300	6,325	81	77	74	70	66	62	58	55	51	47	43
6,325	6,350	82	78	74	70	66	63	59	55	51	48	44
6,350	6,375	82	78	75	71	67	63	59	56	52	48	44
6,375	6,400	83	79	75	71	67	64	60	56	52	48	45
6,400	6,425	83	79	75	72	68	64	60	57	53	49	45
6,425	6,450	84	80	76	72	68	65	61	57	53	49	46
6,450	6,475	84	80	76	73	69	65	61	58	54	50	46

2025**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	0	0	0	0	0	0	0	0	0	0	0
2,125	2,150	0	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	1	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	2	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	3	0	0	0	0	0	0	0	0	0	0
2,300	2,325	3	0	0	0	0	0	0	0	0	0	0
2,325	2,350	4	0	0	0	0	0	0	0	0	0	0
2,350	2,375	4	1	0	0	0	0	0	0	0	0	0
2,375	2,400	5	1	0	0	0	0	0	0	0	0	0
2,400	2,425	5	2	0	0	0	0	0	0	0	0	0
2,425	2,450	6	2	0	0	0	0	0	0	0	0	0
2,450	2,475	6	3	0	0	0	0	0	0	0	0	0
2,475	2,500	7	3	0	0	0	0	0	0	0	0	0
2,500	2,525	7	4	0	0	0	0	0	0	0	0	0
2,525	2,550	8	4	0	0	0	0	0	0	0	0	0
2,550	2,575	8	5	1	0	0	0	0	0	0	0	0
2,575	2,600	9	5	1	0	0	0	0	0	0	0	0
2,600	2,625	9	6	2	0	0	0	0	0	0	0	0
2,625	2,650	10	6	2	0	0	0	0	0	0	0	0
2,650	2,675	10	7	3	0	0	0	0	0	0	0	0
2,675	2,700	11	7	3	0	0	0	0	0	0	0	0
2,700	2,725	11	7	4	0	0	0	0	0	0	0	0
2,725	2,750	12	8	4	0	0	0	0	0	0	0	0
2,750	2,775	12	8	5	1	0	0	0	0	0	0	0
2,775	2,800	13	9	5	1	0	0	0	0	0	0	0
2,800	2,825	13	9	6	2	0	0	0	0	0	0	0
2,825	2,850	14	10	6	2	0	0	0	0	0	0	0
2,850	2,875	14	10	7	3	0	0	0	0	0	0	0
2,875	2,900	15	11	7	3	0	0	0	0	0	0	0
2,900	2,925	15	11	8	4	0	0	0	0	0	0	0
2,925	2,950	16	12	8	4	1	0	0	0	0	0	0
2,950	2,975	16	12	9	5	1	0	0	0	0	0	0
2,975	3,000	17	13	9	5	1	0	0	0	0	0	0
3,000	3,025	17	13	10	6	2	0	0	0	0	0	0
3,025	3,050	18	14	10	6	2	0	0	0	0	0	0
3,050	3,075	18	14	11	7	3	0	0	0	0	0	0
3,075	3,100	19	15	11	7	3	0	0	0	0	0	0

2025**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	\$ 19	\$ 15	\$ 12	\$ 8	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3,125	3,150	20	16	12	8	4	1	0	0	0	0	0
3,150	3,175	20	16	12	9	5	1	0	0	0	0	0
3,175	3,200	21	17	13	9	5	2	0	0	0	0	0
3,200	3,225	21	17	13	10	6	2	0	0	0	0	0
3,225	3,250	22	18	14	10	6	3	0	0	0	0	0
3,250	3,275	22	18	14	11	7	3	0	0	0	0	0
3,275	3,300	22	19	15	11	7	4	0	0	0	0	0
3,300	3,325	23	19	15	12	8	4	0	0	0	0	0
3,325	3,350	23	20	16	12	8	5	1	0	0	0	0
3,350	3,375	24	20	16	13	9	5	1	0	0	0	0
3,375	3,400	24	21	17	13	9	6	2	0	0	0	0
3,400	3,425	25	21	17	14	10	6	2	0	0	0	0
3,425	3,450	25	22	18	14	10	6	3	0	0	0	0
3,450	3,475	26	22	18	15	11	7	3	0	0	0	0
3,475	3,500	26	23	19	15	11	7	4	0	0	0	0
3,500	3,525	27	23	19	16	12	8	4	0	0	0	0
3,525	3,550	27	24	20	16	12	8	5	1	0	0	0
3,550	3,575	28	24	20	16	13	9	5	1	0	0	0
3,575	3,600	28	25	21	17	13	9	6	2	0	0	0
3,600	3,625	29	25	21	17	14	10	6	2	0	0	0
3,625	3,650	29	26	22	18	14	10	7	3	0	0	0
3,650	3,675	30	26	22	18	15	11	7	3	0	0	0
3,675	3,700	30	27	23	19	15	11	8	4	0	0	0
3,700	3,725	31	27	23	19	16	12	8	4	0	0	0
3,725	3,750	31	27	24	20	16	12	9	5	1	0	0
3,750	3,775	32	28	24	20	17	13	9	5	1	0	0
3,775	3,800	32	28	25	21	17	13	10	6	2	0	0
3,800	3,825	33	29	25	21	18	14	10	6	2	0	0
3,825	3,850	33	29	26	22	18	14	10	7	3	0	0
3,850	3,875	34	30	26	22	19	15	11	7	3	0	0
3,875	3,900	34	30	27	23	19	15	11	8	4	0	0
3,900	3,925	35	31	27	23	20	16	12	8	4	1	0
3,925	3,950	35	31	28	24	20	16	12	9	5	1	0
3,950	3,975	36	32	28	24	21	17	13	9	5	2	0
3,975	4,000	36	32	29	25	21	17	13	10	6	2	0
4,000	4,025	37	33	29	25	21	18	14	10	6	3	0
4,025	4,050	37	33	30	26	22	18	14	11	7	3	0
4,050	4,075	38	34	30	26	22	19	15	11	7	4	0
4,075	4,100	38	34	31	27	23	19	15	12	8	4	0
4,100	4,125	39	35	31	27	23	20	16	12	8	4	1
4,125	4,150	39	35	31	28	24	20	16	13	9	5	1
4,150	4,175	40	36	32	28	24	21	17	13	9	5	2
4,175	4,200	40	36	32	29	25	21	17	14	10	6	2
4,200	4,225	41	37	33	29	25	22	18	14	10	6	3

2025**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	\$ 41	\$ 37	\$ 33	\$ 30	\$ 26	\$ 22	\$ 18	\$ 15	\$ 11	\$ 7	\$ 3
4,250	4,275	42	38	34	30	26	23	19	15	11	7	4
4,275	4,300	42	38	34	31	27	23	19	15	12	8	4
4,300	4,325	42	39	35	31	27	24	20	16	12	8	5
4,325	4,350	43	39	35	32	28	24	20	16	13	9	5
4,350	4,375	43	40	36	32	28	25	21	17	13	9	6
4,375	4,400	44	40	36	33	29	25	21	17	14	10	6
4,400	4,425	44	41	37	33	29	25	22	18	14	10	7
4,425	4,450	45	41	37	34	30	26	22	18	15	11	7
4,450	4,475	45	42	38	34	30	26	23	19	15	11	8
4,475	4,500	46	42	38	35	31	27	23	19	16	12	8
4,500	4,525	46	43	39	35	31	27	24	20	16	12	9
4,525	4,550	47	43	39	36	32	28	24	20	17	13	9
4,550	4,575	47	44	40	36	32	28	25	21	17	13	9
4,575	4,600	48	44	40	36	33	29	25	21	18	14	10
4,600	4,625	48	45	41	37	33	29	26	22	18	14	10
4,625	4,650	49	45	41	37	34	30	26	22	19	15	11
4,650	4,675	49	46	42	38	34	30	27	23	19	15	11
4,675	4,700	50	46	42	38	35	31	27	23	19	16	12
4,700	4,725	50	46	43	39	35	31	28	24	20	16	12
4,725	4,750	51	47	43	39	36	32	28	24	20	17	13
4,750	4,775	51	47	44	40	36	32	29	25	21	17	13
4,775	4,800	52	48	44	40	37	33	29	25	21	18	14
4,800	4,825	52	48	45	41	37	33	30	26	22	18	14
4,825	4,850	53	49	45	41	38	34	30	26	22	19	15
4,850	4,875	53	49	46	42	38	34	30	27	23	19	15
4,875	4,900	54	50	46	42	39	35	31	27	23	20	16
4,900	4,925	54	50	47	43	39	35	31	28	24	20	16
4,925	4,950	55	51	47	43	40	36	32	28	24	21	17
4,950	4,975	55	51	48	44	40	36	32	29	25	21	17
4,975	5,000	56	52	48	44	40	37	33	29	25	22	18
5,000	5,025	56	52	49	45	41	37	33	30	26	22	18
5,025	5,050	57	53	49	45	41	38	34	30	26	23	19
5,050	5,075	57	53	50	46	42	38	34	31	27	23	19
5,075	5,100	58	54	50	46	42	39	35	31	27	24	20
5,100	5,125	58	54	51	47	43	39	35	32	28	24	20
5,125	5,150	59	55	51	47	43	40	36	32	28	24	21
5,150	5,175	59	55	51	48	44	40	36	33	29	25	21
5,175	5,200	60	56	52	48	44	41	37	33	29	25	22
5,200	5,225	60	56	52	49	45	41	37	34	30	26	22
5,225	5,250	61	57	53	49	45	42	38	34	30	26	23
5,250	5,275	61	57	53	50	46	42	38	34	31	27	23
5,275	5,300	61	58	54	50	46	43	39	35	31	27	24
5,300	5,325	62	58	54	51	47	43	39	35	32	28	24
5,325	5,350	62	59	55	51	47	44	40	36	32	28	25

2025 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	\$ 63	\$ 59	\$ 55	\$ 52	\$ 48	\$ 44	\$ 40	\$ 36	\$ 33	\$ 29	\$ 25
5,375	5,400	63	60	56	52	48	45	41	37	33	29	26
5,400	5,425	64	60	56	53	49	45	41	37	34	30	26
5,425	5,450	64	61	57	53	49	45	42	38	34	30	27
5,450	5,475	65	61	57	54	50	46	42	38	35	31	27
5,475	5,500	65	62	58	54	50	46	43	39	35	31	28
5,500	5,525	66	62	58	55	51	47	43	39	36	32	28
5,525	5,550	66	63	59	55	51	47	44	40	36	32	28
5,550	5,575	67	63	59	55	52	48	44	40	37	33	29
5,575	5,600	67	64	60	56	52	48	45	41	37	33	29
5,600	5,625	68	64	60	56	53	49	45	41	38	34	30
5,625	5,650	68	65	61	57	53	49	46	42	38	34	30
5,650	5,675	69	65	61	57	54	50	46	42	39	35	31
5,675	5,700	69	66	62	58	54	50	47	43	39	35	31
5,700	5,725	70	66	62	58	55	51	47	43	39	36	32
5,725	5,750	70	66	63	59	55	51	48	44	40	36	32
5,750	5,775	71	67	63	59	56	52	48	44	40	37	33
5,775	5,800	71	67	64	60	56	52	49	45	41	37	33
5,800	5,825	72	68	64	60	57	53	49	45	41	38	34
5,825	5,850	72	68	65	61	57	53	49	46	42	38	34
5,850	5,875	73	69	65	61	58	54	50	46	42	39	35
5,875	5,900	73	69	66	62	58	54	50	47	43	39	35
5,900	5,925	74	70	66	62	59	55	51	47	43	40	36
5,925	5,950	74	70	67	63	59	55	51	48	44	40	36
5,950	5,975	75	71	67	63	60	56	52	48	44	41	37
5,975	6,000	75	71	68	64	60	56	52	49	45	41	37
6,000	6,025	76	72	68	64	60	57	53	49	45	42	38
6,025	6,050	76	72	69	65	61	57	53	50	46	42	38
6,050	6,075	77	73	69	65	61	58	54	50	46	43	39
6,075	6,100	77	73	70	66	62	58	54	51	47	43	39
6,100	6,125	78	74	70	66	62	59	55	51	47	43	40
6,125	6,150	78	74	70	67	63	59	55	52	48	44	40
6,150	6,175	79	75	71	67	63	60	56	52	48	44	41
6,175	6,200	79	75	71	68	64	60	56	53	49	45	41
6,200	6,225	80	76	72	68	64	61	57	53	49	45	42

2025**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	0	0	0	0	0	0	0	0	0	0	0
2,325	2,350	0	0	0	0	0	0	0	0	0	0	0
2,350	2,375	1	0	0	0	0	0	0	0	0	0	0
2,375	2,400	1	0	0	0	0	0	0	0	0	0	0
2,400	2,425	2	0	0	0	0	0	0	0	0	0	0
2,425	2,450	2	0	0	0	0	0	0	0	0	0	0
2,450	2,475	3	0	0	0	0	0	0	0	0	0	0
2,475	2,500	3	0	0	0	0	0	0	0	0	0	0
2,500	2,525	4	0	0	0	0	0	0	0	0	0	0
2,525	2,550	4	0	0	0	0	0	0	0	0	0	0
2,550	2,575	4	0	0	0	0	0	0	0	0	0	0
2,575	2,600	5	1	0	0	0	0	0	0	0	0	0
2,600	2,625	5	1	0	0	0	0	0	0	0	0	0
2,625	2,650	6	2	0	0	0	0	0	0	0	0	0
2,650	2,675	6	2	0	0	0	0	0	0	0	0	0
2,675	2,700	7	3	0	0	0	0	0	0	0	0	0
2,700	2,725	7	3	0	0	0	0	0	0	0	0	0
2,725	2,750	8	4	0	0	0	0	0	0	0	0	0
2,750	2,775	8	4	0	0	0	0	0	0	0	0	0
2,775	2,800	9	5	1	0	0	0	0	0	0	0	0
2,800	2,825	9	5	1	0	0	0	0	0	0	0	0
2,825	2,850	10	6	2	0	0	0	0	0	0	0	0
2,850	2,875	10	6	2	0	0	0	0	0	0	0	0
2,875	2,900	11	7	3	0	0	0	0	0	0	0	0
2,900	2,925	11	7	3	0	0	0	0	0	0	0	0
2,925	2,950	12	8	4	0	0	0	0	0	0	0	0
2,950	2,975	12	8	4	0	0	0	0	0	0	0	0
2,975	3,000	13	9	5	0	0	0	0	0	0	0	0
3,000	3,025	13	9	5	1	0	0	0	0	0	0	0
3,025	3,050	14	10	6	1	0	0	0	0	0	0	0
3,050	3,075	14	10	6	2	0	0	0	0	0	0	0
3,075	3,100	15	11	7	2	0	0	0	0	0	0	0
3,100	3,125	15	11	7	3	0	0	0	0	0	0	0
3,125	3,150	16	12	7	3	0	0	0	0	0	0	0
3,150	3,175	16	12	8	4	0	0	0	0	0	0	0
3,175	3,200	17	13	8	4	0	0	0	0	0	0	0
3,200	3,225	17	13	9	5	1	0	0	0	0	0	0
3,225	3,250	18	14	9	5	1	0	0	0	0	0	0
3,250	3,275	18	14	10	6	2	0	0	0	0	0	0
3,275	3,300	19	15	10	6	2	0	0	0	0	0	0
3,300	3,325	19	15	11	7	3	0	0	0	0	0	0
3,325	3,350	20	15	11	7	3	0	0	0	0	0	0
3,350	3,375	20	16	12	8	4	0	0	0	0	0	0
3,375	3,400	21	16	12	8	4	0	0	0	0	0	0

2025**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	\$ 21	\$ 17	\$ 13	\$ 9	\$ 5	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3,425	3,450	22	17	13	9	5	1	0	0	0	0	0
3,450	3,475	22	18	14	10	6	2	0	0	0	0	0
3,475	3,500	23	18	14	10	6	2	0	0	0	0	0
3,500	3,525	23	19	15	11	7	2	0	0	0	0	0
3,525	3,550	24	19	15	11	7	3	0	0	0	0	0
3,550	3,575	24	20	16	12	8	3	0	0	0	0	0
3,575	3,600	24	20	16	12	8	4	0	0	0	0	0
3,600	3,625	25	21	17	13	9	4	0	0	0	0	0
3,625	3,650	25	21	17	13	9	5	1	0	0	0	0
3,650	3,675	26	22	18	14	10	5	1	0	0	0	0
3,675	3,700	26	22	18	14	10	6	2	0	0	0	0
3,700	3,725	27	23	19	15	11	6	2	0	0	0	0
3,725	3,750	27	23	19	15	11	7	3	0	0	0	0
3,750	3,775	28	24	20	16	11	7	3	0	0	0	0
3,775	3,800	28	24	20	16	12	8	4	0	0	0	0
3,800	3,825	29	25	21	17	12	8	4	0	0	0	0
3,825	3,850	29	25	21	17	13	9	5	1	0	0	0
3,850	3,875	30	26	22	18	13	9	5	1	0	0	0
3,875	3,900	30	26	22	18	14	10	6	2	0	0	0
3,900	3,925	31	27	23	19	14	10	6	2	0	0	0
3,925	3,950	31	27	23	19	15	11	7	3	0	0	0
3,950	3,975	32	28	24	19	15	11	7	3	0	0	0
3,975	4,000	32	28	24	20	16	12	8	4	0	0	0
4,000	4,025	33	29	25	20	16	12	8	4	0	0	0
4,025	4,050	33	29	25	21	17	13	9	5	0	0	0
4,050	4,075	34	30	26	21	17	13	9	5	1	0	0
4,075	4,100	34	30	26	22	18	14	10	6	1	0	0
4,100	4,125	35	31	27	22	18	14	10	6	2	0	0
4,125	4,150	35	31	27	23	19	15	11	6	2	0	0
4,150	4,175	36	32	27	23	19	15	11	7	3	0	0
4,175	4,200	36	32	28	24	20	16	12	7	3	0	0
4,200	4,225	37	33	28	24	20	16	12	8	4	0	0
4,225	4,250	37	33	29	25	21	17	13	8	4	0	0
4,250	4,275	38	34	29	25	21	17	13	9	5	1	0
4,275	4,300	38	34	30	26	22	18	14	9	5	1	0
4,300	4,325	39	35	30	26	22	18	14	10	6	2	0
4,325	4,350	39	35	31	27	23	19	14	10	6	2	0
4,350	4,375	40	35	31	27	23	19	15	11	7	3	0
4,375	4,400	40	36	32	28	24	20	15	11	7	3	0
4,400	4,425	41	36	32	28	24	20	16	12	8	4	0
4,425	4,450	41	37	33	29	25	21	16	12	8	4	0
4,450	4,475	42	37	33	29	25	21	17	13	9	5	1
4,475	4,500	42	38	34	30	26	22	17	13	9	5	1
4,500	4,525	43	38	34	30	26	22	18	14	10	6	1

2025**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	\$ 43	\$ 39	\$ 35	\$ 31	\$ 27	\$ 22	\$ 18	\$ 14	\$ 10	\$ 6	\$ 2
4,550	4,575	43	39	35	31	27	23	19	15	11	7	2
4,575	4,600	44	40	36	32	28	23	19	15	11	7	3
4,600	4,625	44	40	36	32	28	24	20	16	12	8	3
4,625	4,650	45	41	37	33	29	24	20	16	12	8	4
4,650	4,675	45	41	37	33	29	25	21	17	13	9	4
4,675	4,700	46	42	38	34	30	25	21	17	13	9	5
4,700	4,725	46	42	38	34	30	26	22	18	14	9	5
4,725	4,750	47	43	39	35	30	26	22	18	14	10	6
4,750	4,775	47	43	39	35	31	27	23	19	15	10	6
4,775	4,800	48	44	40	36	31	27	23	19	15	11	7
4,800	4,825	48	44	40	36	32	28	24	20	16	11	7
4,825	4,850	49	45	41	37	32	28	24	20	16	12	8
4,850	4,875	49	45	41	37	33	29	25	21	17	12	8
4,875	4,900	50	46	42	38	33	29	25	21	17	13	9
4,900	4,925	50	46	42	38	34	30	26	22	17	13	9
4,925	4,950	51	47	43	38	34	30	26	22	18	14	10
4,950	4,975	51	47	43	39	35	31	27	23	18	14	10
4,975	5,000	52	48	44	39	35	31	27	23	19	15	11
5,000	5,025	52	48	44	40	36	32	28	24	19	15	11
5,025	5,050	53	49	45	40	36	32	28	24	20	16	12
5,050	5,075	53	49	45	41	37	33	29	25	20	16	12
5,075	5,100	54	50	46	41	37	33	29	25	21	17	13
5,100	5,125	54	50	46	42	38	34	30	25	21	17	13
5,125	5,150	55	51	46	42	38	34	30	26	22	18	14
5,150	5,175	55	51	47	43	39	35	31	26	22	18	14
5,175	5,200	56	52	47	43	39	35	31	27	23	19	15
5,200	5,225	56	52	48	44	40	36	32	27	23	19	15
5,225	5,250	57	53	48	44	40	36	32	28	24	20	16
5,250	5,275	57	53	49	45	41	37	33	28	24	20	16
5,275	5,300	58	54	49	45	41	37	33	29	25	21	17
5,300	5,325	58	54	50	46	42	38	33	29	25	21	17
5,325	5,350	59	54	50	46	42	38	34	30	26	22	18
5,350	5,375	59	55	51	47	43	39	34	30	26	22	18
5,375	5,400	60	55	51	47	43	39	35	31	27	23	19
5,400	5,425	60	56	52	48	44	40	35	31	27	23	19
5,425	5,450	61	56	52	48	44	40	36	32	28	24	20
5,450	5,475	61	57	53	49	45	41	36	32	28	24	20
5,475	5,500	62	57	53	49	45	41	37	33	29	25	20
5,500	5,525	62	58	54	50	46	41	37	33	29	25	21
5,525	5,550	63	58	54	50	46	42	38	34	30	26	21
5,550	5,575	63	59	55	51	47	42	38	34	30	26	22
5,575	5,600	63	59	55	51	47	43	39	35	31	27	22
5,600	5,625	64	60	56	52	48	43	39	35	31	27	23
5,625	5,650	64	60	56	52	48	44	40	36	32	28	23

2025 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	\$ 65	\$ 61	\$ 57	\$ 53	\$ 49	\$ 44	\$ 40	\$ 36	\$ 32	\$ 28	\$ 24
5,675	5,700	65	61	57	53	49	45	41	37	33	28	24
5,700	5,725	66	62	58	54	50	45	41	37	33	29	25
5,725	5,750	66	62	58	54	50	46	42	38	34	29	25
5,750	5,775	67	63	59	55	50	46	42	38	34	30	26
5,775	5,800	67	63	59	55	51	47	43	39	35	30	26
5,800	5,825	68	64	60	56	51	47	43	39	35	31	27
5,825	5,850	68	64	60	56	52	48	44	40	36	31	27
5,850	5,875	69	65	61	57	52	48	44	40	36	32	28
5,875	5,900	69	65	61	57	53	49	45	41	37	32	28
5,900	5,925	70	66	62	58	53	49	45	41	37	33	29
5,925	5,950	70	66	62	58	54	50	46	42	37	33	29
5,950	5,975	71	67	63	58	54	50	46	42	38	34	30
5,975	6,000	71	67	63	59	55	51	47	43	38	34	30
6,000	6,025	72	68	64	59	55	51	47	43	39	35	31
6,025	6,050	72	68	64	60	56	52	48	44	39	35	31
6,050	6,075	73	69	65	60	56	52	48	44	40	36	32
6,075	6,100	73	69	65	61	57	53	49	45	40	36	32
6,100	6,125	74	70	66	61	57	53	49	45	41	37	33
6,125	6,150	74	70	66	62	58	54	50	45	41	37	33
6,150	6,175	75	71	66	62	58	54	50	46	42	38	34
6,175	6,200	75	71	67	63	59	55	51	46	42	38	34
6,200	6,225	76	72	67	63	59	55	51	47	43	39	35
6,225	6,250	76	72	68	64	60	56	52	47	43	39	35
6,250	6,275	77	73	68	64	60	56	52	48	44	40	36
6,275	6,300	77	73	69	65	61	57	53	48	44	40	36
6,300	6,325	78	74	69	65	61	57	53	49	45	41	37
6,325	6,350	78	74	70	66	62	58	53	49	45	41	37
6,350	6,375	79	74	70	66	62	58	54	50	46	42	38
6,375	6,400	79	75	71	67	63	59	54	50	46	42	38
6,400	6,425	80	75	71	67	63	59	55	51	47	43	39
6,425	6,450	80	76	72	68	64	60	55	51	47	43	39
6,450	6,475	81	76	72	68	64	60	56	52	48	44	40
6,475	6,500	81	77	73	69	65	61	56	52	48	44	40
6,500	6,525	82	77	73	69	65	61	57	53	49	45	40
6,525	6,550	82	78	74	70	66	61	57	53	49	45	41
6,550	6,575	82	78	74	70	66	62	58	54	50	46	41
6,575	6,600	83	79	75	71	67	62	58	54	50	46	42
6,600	6,625	83	79	75	71	67	63	59	55	51	47	42
6,625	6,650	84	80	76	72	68	63	59	55	51	47	43
6,650	6,675	84	80	76	72	68	64	60	56	52	48	43
6,675	6,700	85	81	77	73	69	64	60	56	52	48	44
6,700	6,725	85	81	77	73	69	65	61	57	53	48	44
6,725	6,750	86	82	78	74	69	65	61	57	53	49	45
6,750	6,775	86	82	78	74	70	66	62	58	54	49	45

2025

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	0	0	0	0	0	0	0	0	0	0	0
2,325	2,350	0	0	0	0	0	0	0	0	0	0	0
2,350	2,375	1	0	0	0	0	0	0	0	0	0	0
2,375	2,400	1	0	0	0	0	0	0	0	0	0	0
2,400	2,425	2	0	0	0	0	0	0	0	0	0	0
2,425	2,450	2	0	0	0	0	0	0	0	0	0	0
2,450	2,475	3	0	0	0	0	0	0	0	0	0	0
2,475	2,500	3	0	0	0	0	0	0	0	0	0	0
2,500	2,525	4	0	0	0	0	0	0	0	0	0	0
2,525	2,550	4	0	0	0	0	0	0	0	0	0	0
2,550	2,575	5	1	0	0	0	0	0	0	0	0	0
2,575	2,600	5	1	0	0	0	0	0	0	0	0	0
2,600	2,625	6	2	0	0	0	0	0	0	0	0	0
2,625	2,650	6	2	0	0	0	0	0	0	0	0	0
2,650	2,675	7	3	0	0	0	0	0	0	0	0	0
2,675	2,700	7	3	0	0	0	0	0	0	0	0	0
2,700	2,725	8	4	0	0	0	0	0	0	0	0	0
2,725	2,750	8	4	0	0	0	0	0	0	0	0	0
2,750	2,775	9	5	1	0	0	0	0	0	0	0	0
2,775	2,800	9	5	1	0	0	0	0	0	0	0	0
2,800	2,825	10	6	2	0	0	0	0	0	0	0	0
2,825	2,850	10	6	2	0	0	0	0	0	0	0	0
2,850	2,875	11	7	3	0	0	0	0	0	0	0	0
2,875	2,900	11	7	3	0	0	0	0	0	0	0	0
2,900	2,925	12	8	4	0	0	0	0	0	0	0	0
2,925	2,950	12	8	4	0	0	0	0	0	0	0	0
2,950	2,975	13	9	4	0	0	0	0	0	0	0	0
2,975	3,000	13	9	5	1	0	0	0	0	0	0	0
3,000	3,025	14	10	5	1	0	0	0	0	0	0	0
3,025	3,050	14	10	6	2	0	0	0	0	0	0	0
3,050	3,075	15	11	6	2	0	0	0	0	0	0	0
3,075	3,100	15	11	7	3	0	0	0	0	0	0	0
3,100	3,125	16	12	7	3	0	0	0	0	0	0	0
3,125	3,150	16	12	8	4	0	0	0	0	0	0	0
3,150	3,175	17	12	8	4	0	0	0	0	0	0	0
3,175	3,200	17	13	9	5	1	0	0	0	0	0	0
3,200	3,225	18	13	9	5	1	0	0	0	0	0	0
3,225	3,250	18	14	10	6	2	0	0	0	0	0	0
3,250	3,275	19	14	10	6	2	0	0	0	0	0	0
3,275	3,300	19	15	11	7	3	0	0	0	0	0	0
3,300	3,325	20	15	11	7	3	0	0	0	0	0	0
3,325	3,350	20	16	12	8	4	0	0	0	0	0	0
3,350	3,375	20	16	12	8	4	0	0	0	0	0	0
3,375	3,400	21	17	13	9	5	0	0	0	0	0	0

2025 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	\$ 21	\$ 17	\$ 13	\$ 9	\$ 5	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3,425	3,450	22	18	14	10	6	1	0	0	0	0	0
3,450	3,475	22	18	14	10	6	2	0	0	0	0	0
3,475	3,500	23	19	15	11	7	2	0	0	0	0	0
3,500	3,525	23	19	15	11	7	3	0	0	0	0	0
3,525	3,550	24	20	16	12	7	3	0	0	0	0	0
3,550	3,575	24	20	16	12	8	4	0	0	0	0	0
3,575	3,600	25	21	17	13	8	4	0	0	0	0	0
3,600	3,625	25	21	17	13	9	5	1	0	0	0	0
3,625	3,650	26	22	18	14	9	5	1	0	0	0	0
3,650	3,675	26	22	18	14	10	6	2	0	0	0	0
3,675	3,700	27	23	19	15	10	6	2	0	0	0	0
3,700	3,725	27	23	19	15	11	7	3	0	0	0	0
3,725	3,750	28	24	20	15	11	7	3	0	0	0	0
3,750	3,775	28	24	20	16	12	8	4	0	0	0	0
3,775	3,800	29	25	21	16	12	8	4	0	0	0	0
3,800	3,825	29	25	21	17	13	9	5	1	0	0	0
3,825	3,850	30	26	22	17	13	9	5	1	0	0	0
3,850	3,875	30	26	22	18	14	10	6	2	0	0	0
3,875	3,900	31	27	23	18	14	10	6	2	0	0	0
3,900	3,925	31	27	23	19	15	11	7	2	0	0	0
3,925	3,950	32	28	23	19	15	11	7	3	0	0	0
3,950	3,975	32	28	24	20	16	12	8	3	0	0	0
3,975	4,000	33	29	24	20	16	12	8	4	0	0	0
4,000	4,025	33	29	25	21	17	13	9	4	0	0	0
4,025	4,050	34	30	25	21	17	13	9	5	1	0	0
4,050	4,075	34	30	26	22	18	14	10	5	1	0	0
4,075	4,100	35	31	26	22	18	14	10	6	2	0	0
4,100	4,125	35	31	27	23	19	15	10	6	2	0	0
4,125	4,150	36	31	27	23	19	15	11	7	3	0	0
4,150	4,175	36	32	28	24	20	16	11	7	3	0	0
4,175	4,200	37	32	28	24	20	16	12	8	4	0	0
4,200	4,225	37	33	29	25	21	17	12	8	4	0	0
4,225	4,250	38	33	29	25	21	17	13	9	5	1	0
4,250	4,275	38	34	30	26	22	18	13	9	5	1	0
4,275	4,300	39	34	30	26	22	18	14	10	6	2	0
4,300	4,325	39	35	31	27	23	18	14	10	6	2	0
4,325	4,350	39	35	31	27	23	19	15	11	7	3	0
4,350	4,375	40	36	32	28	24	19	15	11	7	3	0
4,375	4,400	40	36	32	28	24	20	16	12	8	4	0
4,400	4,425	41	37	33	29	25	20	16	12	8	4	0
4,425	4,450	41	37	33	29	25	21	17	13	9	5	0
4,450	4,475	42	38	34	30	26	21	17	13	9	5	1
4,475	4,500	42	38	34	30	26	22	18	14	10	5	1
4,500	4,525	43	39	35	31	26	22	18	14	10	6	2

2025**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	\$ 43	\$ 39	\$ 35	\$ 31	\$ 27	\$ 23	\$ 19	\$ 15	\$ 11	\$ 6	\$ 2
4,550	4,575	44	40	36	32	27	23	19	15	11	7	3
4,575	4,600	44	40	36	32	28	24	20	16	12	7	3
4,600	4,625	45	41	37	33	28	24	20	16	12	8	4
4,625	4,650	45	41	37	33	29	25	21	17	13	8	4
4,650	4,675	46	42	38	34	29	25	21	17	13	9	5
4,675	4,700	46	42	38	34	30	26	22	18	13	9	5
4,700	4,725	47	43	39	35	30	26	22	18	14	10	6
4,725	4,750	47	43	39	35	31	27	23	19	14	10	6
4,750	4,775	48	44	40	35	31	27	23	19	15	11	7
4,775	4,800	48	44	40	36	32	28	24	20	15	11	7
4,800	4,825	49	45	41	36	32	28	24	20	16	12	8
4,825	4,850	49	45	41	37	33	29	25	21	16	12	8
4,850	4,875	50	46	42	37	33	29	25	21	17	13	9
4,875	4,900	50	46	42	38	34	30	26	22	17	13	9
4,900	4,925	51	47	43	38	34	30	26	22	18	14	10
4,925	4,950	51	47	43	39	35	31	27	22	18	14	10
4,950	4,975	52	48	43	39	35	31	27	23	19	15	11
4,975	5,000	52	48	44	40	36	32	28	23	19	15	11
5,000	5,025	53	49	44	40	36	32	28	24	20	16	12
5,025	5,050	53	49	45	41	37	33	29	24	20	16	12
5,050	5,075	54	50	45	41	37	33	29	25	21	17	13
5,075	5,100	54	50	46	42	38	34	30	25	21	17	13
5,100	5,125	55	51	46	42	38	34	30	26	22	18	14
5,125	5,150	55	51	47	43	39	35	30	26	22	18	14
5,150	5,175	56	51	47	43	39	35	31	27	23	19	15
5,175	5,200	56	52	48	44	40	36	31	27	23	19	15
5,200	5,225	57	52	48	44	40	36	32	28	24	20	16
5,225	5,250	57	53	49	45	41	37	32	28	24	20	16
5,250	5,275	58	53	49	45	41	37	33	29	25	21	17
5,275	5,300	58	54	50	46	42	38	33	29	25	21	17
5,300	5,325	59	54	50	46	42	38	34	30	26	22	17
5,325	5,350	59	55	51	47	43	38	34	30	26	22	18
5,350	5,375	59	55	51	47	43	39	35	31	27	23	18
5,375	5,400	60	56	52	48	44	39	35	31	27	23	19
5,400	5,425	60	56	52	48	44	40	36	32	28	24	19
5,425	5,450	61	57	53	49	45	40	36	32	28	24	20
5,450	5,475	61	57	53	49	45	41	37	33	29	25	20
5,475	5,500	62	58	54	50	46	41	37	33	29	25	21
5,500	5,525	62	58	54	50	46	42	38	34	30	25	21
5,525	5,550	63	59	55	51	46	42	38	34	30	26	22
5,550	5,575	63	59	55	51	47	43	39	35	31	26	22
5,575	5,600	64	60	56	52	47	43	39	35	31	27	23
5,600	5,625	64	60	56	52	48	44	40	36	32	27	23
5,625	5,650	65	61	57	53	48	44	40	36	32	28	24

2025 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	\$ 65	\$ 61	\$ 57	\$ 53	\$ 49	\$ 45	\$ 41	\$ 37	\$ 33	\$ 28	\$ 24
5,675	5,700	66	62	58	54	49	45	41	37	33	29	25
5,700	5,725	66	62	58	54	50	46	42	38	33	29	25
5,725	5,750	67	63	59	54	50	46	42	38	34	30	26
5,750	5,775	67	63	59	55	51	47	43	39	34	30	26
5,775	5,800	68	64	60	55	51	47	43	39	35	31	27
5,800	5,825	68	64	60	56	52	48	44	40	35	31	27
5,825	5,850	69	65	61	56	52	48	44	40	36	32	28
5,850	5,875	69	65	61	57	53	49	45	41	36	32	28
5,875	5,900	70	66	62	57	53	49	45	41	37	33	29
5,900	5,925	70	66	62	58	54	50	46	41	37	33	29
5,925	5,950	71	67	62	58	54	50	46	42	38	34	30
5,950	5,975	71	67	63	59	55	51	47	42	38	34	30
5,975	6,000	72	68	63	59	55	51	47	43	39	35	31
6,000	6,025	72	68	64	60	56	52	48	43	39	35	31
6,025	6,050	73	69	64	60	56	52	48	44	40	36	32
6,050	6,075	73	69	65	61	57	53	49	44	40	36	32
6,075	6,100	74	70	65	61	57	53	49	45	41	37	33
6,100	6,125	74	70	66	62	58	54	49	45	41	37	33
6,125	6,150	75	70	66	62	58	54	50	46	42	38	34
6,150	6,175	75	71	67	63	59	55	50	46	42	38	34
6,175	6,200	76	71	67	63	59	55	51	47	43	39	35
6,200	6,225	76	72	68	64	60	56	51	47	43	39	35
6,225	6,250	77	72	68	64	60	56	52	48	44	40	36
6,250	6,275	77	73	69	65	61	57	52	48	44	40	36
6,275	6,300	78	73	69	65	61	57	53	49	45	41	36
6,300	6,325	78	74	70	66	62	57	53	49	45	41	37
6,325	6,350	78	74	70	66	62	58	54	50	46	42	37
6,350	6,375	79	75	71	67	63	58	54	50	46	42	38
6,375	6,400	79	75	71	67	63	59	55	51	47	43	38
6,400	6,425	80	76	72	68	64	59	55	51	47	43	39
6,425	6,450	80	76	72	68	64	60	56	52	48	44	39
6,450	6,475	81	77	73	69	65	60	56	52	48	44	40
6,475	6,500	81	77	73	69	65	61	57	53	49	44	40
6,500	6,525	82	78	74	70	65	61	57	53	49	45	41
6,525	6,550	82	78	74	70	66	62	58	54	50	45	41
6,550	6,575	83	79	75	71	66	62	58	54	50	46	42
6,575	6,600	83	79	75	71	67	63	59	55	51	46	42
6,600	6,625	84	80	76	72	67	63	59	55	51	47	43
6,625	6,650	84	80	76	72	68	64	60	56	52	47	43
6,650	6,675	85	81	77	73	68	64	60	56	52	48	44
6,675	6,700	85	81	77	73	69	65	61	57	52	48	44
6,700	6,725	86	82	78	74	69	65	61	57	53	49	45
6,725	6,750	86	82	78	74	70	66	62	58	53	49	45
6,750	6,775	87	83	79	74	70	66	62	58	54	50	46

2025**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	0	0	0	0	0	0	0	0	0	0	0
4,600	4,650	0	0	0	0	0	0	0	0	0	0	0
4,650	4,700	0	0	0	0	0	0	0	0	0	0	0
4,700	4,750	1	0	0	0	0	0	0	0	0	0	0
4,750	4,800	2	0	0	0	0	0	0	0	0	0	0
4,800	4,850	3	0	0	0	0	0	0	0	0	0	0
4,850	4,900	4	0	0	0	0	0	0	0	0	0	0
4,900	4,950	5	0	0	0	0	0	0	0	0	0	0
4,950	5,000	6	0	0	0	0	0	0	0	0	0	0
5,000	5,050	7	0	0	0	0	0	0	0	0	0	0
5,050	5,100	8	0	0	0	0	0	0	0	0	0	0
5,100	5,150	9	1	0	0	0	0	0	0	0	0	0
5,150	5,200	10	2	0	0	0	0	0	0	0	0	0
5,200	5,250	11	3	0	0	0	0	0	0	0	0	0
5,250	5,300	12	4	0	0	0	0	0	0	0	0	0
5,300	5,350	13	5	0	0	0	0	0	0	0	0	0
5,350	5,400	14	6	0	0	0	0	0	0	0	0	0
5,400	5,450	15	7	0	0	0	0	0	0	0	0	0
5,450	5,500	16	8	0	0	0	0	0	0	0	0	0
5,500	5,550	17	9	0	0	0	0	0	0	0	0	0
5,550	5,600	18	10	1	0	0	0	0	0	0	0	0
5,600	5,650	19	11	2	0	0	0	0	0	0	0	0
5,650	5,700	20	11	3	0	0	0	0	0	0	0	0
5,700	5,750	21	12	4	0	0	0	0	0	0	0	0
5,750	5,800	22	13	5	0	0	0	0	0	0	0	0
5,800	5,850	23	14	6	0	0	0	0	0	0	0	0
5,850	5,900	24	15	7	0	0	0	0	0	0	0	0
5,900	5,950	25	16	8	0	0	0	0	0	0	0	0
5,950	6,000	26	17	9	1	0	0	0	0	0	0	0
6,000	6,050	27	18	10	2	0	0	0	0	0	0	0
6,050	6,100	28	19	11	3	0	0	0	0	0	0	0
6,100	6,150	28	20	12	4	0	0	0	0	0	0	0
6,150	6,200	29	21	13	5	0	0	0	0	0	0	0
6,200	6,250	30	22	14	6	0	0	0	0	0	0	0
6,250	6,300	31	23	15	7	0	0	0	0	0	0	0
6,300	6,350	32	24	16	8	0	0	0	0	0	0	0
6,350	6,400	33	25	17	9	1	0	0	0	0	0	0
6,400	6,450	34	26	18	10	2	0	0	0	0	0	0
6,450	6,500	35	27	19	11	2	0	0	0	0	0	0
6,500	6,550	36	28	20	12	3	0	0	0	0	0	0
6,550	6,600	37	29	21	13	4	0	0	0	0	0	0
6,600	6,650	38	30	22	14	5	0	0	0	0	0	0
6,650	6,700	39	31	23	15	6	0	0	0	0	0	0

2025**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	\$ 40	\$ 32	\$ 24	\$ 16	\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6,750	6,800	41	33	25	17	8	0	0	0	0	0	0
6,800	6,850	42	34	26	18	9	1	0	0	0	0	0
6,850	6,900	43	35	27	18	10	2	0	0	0	0	0
6,900	6,950	44	36	28	19	11	3	0	0	0	0	0
6,950	7,000	45	37	29	20	12	4	0	0	0	0	0
7,000	7,050	46	38	30	21	13	5	0	0	0	0	0
7,050	7,100	47	39	31	22	14	6	0	0	0	0	0
7,100	7,150	48	40	32	23	15	7	0	0	0	0	0
7,150	7,200	49	41	33	24	16	8	0	0	0	0	0
7,200	7,250	50	42	34	25	17	9	1	0	0	0	0
7,250	7,300	51	43	34	26	18	10	2	0	0	0	0
7,300	7,350	52	44	35	27	19	11	3	0	0	0	0
7,350	7,400	53	45	36	28	20	12	4	0	0	0	0
7,400	7,450	54	46	37	29	21	13	5	0	0	0	0
7,450	7,500	55	47	38	30	22	14	6	0	0	0	0
7,500	7,550	56	48	39	31	23	15	7	0	0	0	0
7,550	7,600	57	49	40	32	24	16	8	0	0	0	0
7,600	7,650	58	50	41	33	25	17	8	0	0	0	0
7,650	7,700	59	50	42	34	26	18	9	1	0	0	0
7,700	7,750	60	51	43	35	27	19	10	2	0	0	0
7,750	7,800	61	52	44	36	28	20	11	3	0	0	0
7,800	7,850	62	53	45	37	29	21	12	4	0	0	0
7,850	7,900	63	54	46	38	30	22	13	5	0	0	0
7,900	7,950	64	55	47	39	31	23	14	6	0	0	0
7,950	8,000	65	56	48	40	32	24	15	7	0	0	0
8,000	8,050	66	57	49	41	33	24	16	8	0	0	0
8,050	8,100	67	58	50	42	34	25	17	9	1	0	0
8,100	8,150	67	59	51	43	35	26	18	10	2	0	0
8,150	8,200	68	60	52	44	36	27	19	11	3	0	0
8,200	8,250	69	61	53	45	37	28	20	12	4	0	0
8,250	8,300	70	62	54	46	38	29	21	13	5	0	0
8,300	8,350	71	63	55	47	39	30	22	14	6	0	0
8,350	8,400	72	64	56	48	40	31	23	15	7	0	0
8,400	8,450	73	65	57	49	41	32	24	16	8	0	0
8,450	8,500	74	66	58	50	41	33	25	17	9	0	0
8,500	8,550	75	67	59	51	42	34	26	18	10	1	0
8,550	8,600	76	68	60	52	43	35	27	19	11	2	0
8,600	8,650	77	69	61	53	44	36	28	20	12	3	0
8,650	8,700	78	70	62	54	45	37	29	21	13	4	0
8,700	8,750	79	71	63	55	46	38	30	22	14	5	0
8,750	8,800	80	72	64	56	47	39	31	23	15	6	0
8,800	8,850	81	73	65	57	48	40	32	24	15	7	0
8,850	8,900	82	74	66	57	49	41	33	25	16	8	0
8,900	8,950	83	75	67	58	50	42	34	26	17	9	1

2025**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	\$ 84	\$ 76	\$ 68	\$ 59	\$ 51	\$ 43	\$ 35	\$ 27	\$ 18	\$ 10	\$ 2
9,000	9,050	85	77	69	60	52	44	36	28	19	11	3
9,050	9,100	86	78	70	61	53	45	37	29	20	12	4
9,100	9,150	87	79	71	62	54	46	38	30	21	13	5
9,150	9,200	88	80	72	63	55	47	39	31	22	14	6
9,200	9,250	89	81	73	64	56	48	40	31	23	15	7
9,250	9,300	90	82	73	65	57	49	41	32	24	16	8
9,300	9,350	91	83	74	66	58	50	42	33	25	17	9
9,350	9,400	92	84	75	67	59	51	43	34	26	18	10
9,400	9,450	93	85	76	68	60	52	44	35	27	19	11
9,450	9,500	94	86	77	69	61	53	45	36	28	20	12
9,500	9,550	95	87	78	70	62	54	46	37	29	21	13
9,550	9,600	96	88	79	71	63	55	47	38	30	22	14
9,600	9,650	97	89	80	72	64	56	47	39	31	23	15
9,650	9,700	98	89	81	73	65	57	48	40	32	24	16
9,700	9,750	99	90	82	74	66	58	49	41	33	25	17
9,750	9,800	100	91	83	75	67	59	50	42	34	26	18
9,800	9,850	101	92	84	76	68	60	51	43	35	27	19
9,850	9,900	102	93	85	77	69	61	52	44	36	28	20
9,900	9,950	103	94	86	78	70	62	53	45	37	29	21
9,950	10,000	104	95	87	79	71	63	54	46	38	30	21
10,000	10,050	105	96	88	80	72	63	55	47	39	31	22
10,050	10,100	106	97	89	81	73	64	56	48	40	32	23
10,100	10,150	106	98	90	82	74	65	57	49	41	33	24
10,150	10,200	107	99	91	83	75	66	58	50	42	34	25
10,200	10,250	108	100	92	84	76	67	59	51	43	35	26
10,250	10,300	109	101	93	85	77	68	60	52	44	36	27
10,300	10,350	110	102	94	86	78	69	61	53	45	37	28
10,350	10,400	111	103	95	87	79	70	62	54	46	37	29
10,400	10,450	112	104	96	88	80	71	63	55	47	38	30
10,450	10,500	113	105	97	89	80	72	64	56	48	39	31
10,500	10,550	114	106	98	90	81	73	65	57	49	40	32
10,550	10,600	115	107	99	91	82	74	66	58	50	41	33
10,600	10,650	116	108	100	92	83	75	67	59	51	42	34
10,650	10,700	117	109	101	93	84	76	68	60	52	43	35
10,700	10,750	118	110	102	94	85	77	69	61	53	44	36
10,750	10,800	119	111	103	95	86	78	70	62	54	45	37
10,800	10,850	120	112	104	96	87	79	71	63	54	46	38
10,850	10,900	121	113	105	96	88	80	72	64	55	47	39
10,900	10,950	122	114	106	97	89	81	73	65	56	48	40
10,950	11,000	123	115	107	98	90	82	74	66	57	49	41
11,000	11,050	124	116	108	99	91	83	75	67	58	50	42
11,050	11,100	125	117	109	100	92	84	76	68	59	51	43
11,100	11,150	126	118	110	101	93	85	77	69	60	52	44
11,150	11,200	127	119	111	102	94	86	78	70	61	53	45

2025 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	\$ 128	\$ 120	\$ 112	\$ 103	\$ 95	\$ 87	\$ 79	\$ 70	\$ 62	\$ 54	\$ 46
11,250	11,300	129	121	112	104	96	88	80	71	63	55	47
11,300	11,350	130	122	113	105	97	89	81	72	64	56	48
11,350	11,400	131	123	114	106	98	90	82	73	65	57	49
11,400	11,450	132	124	115	107	99	91	83	74	66	58	50
11,450	11,500	133	125	116	108	100	92	84	75	67	59	51
11,500	11,550	134	126	117	109	101	93	85	76	68	60	52
11,550	11,600	135	127	118	110	102	94	86	77	69	61	53
11,600	11,650	136	128	119	111	103	95	86	78	70	62	54
11,650	11,700	137	128	120	112	104	96	87	79	71	63	55
11,700	11,750	138	129	121	113	105	97	88	80	72	64	56
11,750	11,800	139	130	122	114	106	98	89	81	73	65	57
11,800	11,850	140	131	123	115	107	99	90	82	74	66	58
11,850	11,900	141	132	124	116	108	100	91	83	75	67	59
11,900	11,950	142	133	125	117	109	101	92	84	76	68	60
11,950	12,000	143	134	126	118	110	102	93	85	77	69	60
12,000	12,050	144	135	127	119	111	102	94	86	78	70	61
12,050	12,100	145	136	128	120	112	103	95	87	79	71	62
12,100	12,150	145	137	129	121	113	104	96	88	80	72	63
12,150	12,200	146	138	130	122	114	105	97	89	81	73	64
12,200	12,250	147	139	131	123	115	106	98	90	82	74	65
12,250	12,300	148	140	132	124	116	107	99	91	83	75	66
12,300	12,350	149	141	133	125	117	108	100	92	84	76	67
12,350	12,400	150	142	134	126	118	109	101	93	85	76	68
12,400	12,450	151	143	135	127	119	110	102	94	86	77	69
12,450	12,500	152	144	136	128	119	111	103	95	87	78	70
12,500	12,550	153	145	137	129	120	112	104	96	88	79	71
12,550	12,600	154	146	138	130	121	113	105	97	89	80	72
12,600	12,650	155	147	139	131	122	114	106	98	90	81	73
12,650	12,700	156	148	140	132	123	115	107	99	91	82	74
12,700	12,750	157	149	141	133	124	116	108	100	92	83	75
12,750	12,800	158	150	142	134	125	117	109	101	93	84	76
12,800	12,850	159	151	143	135	126	118	110	102	93	85	77
12,850	12,900	160	152	144	135	127	119	111	103	94	86	78
12,900	12,950	161	153	145	136	128	120	112	104	95	87	79
12,950	13,000	162	154	146	137	129	121	113	105	96	88	80
13,000	13,050	163	155	147	138	130	122	114	106	97	89	81
13,050	13,100	164	156	148	139	131	123	115	107	98	90	82
13,100	13,150	165	157	149	140	132	124	116	108	99	91	83
13,150	13,200	166	158	150	141	133	125	117	109	100	92	84
13,200	13,250	167	159	151	142	134	126	118	109	101	93	85
13,250	13,300	168	160	151	143	135	127	119	110	102	94	86
13,300	13,350	169	161	152	144	136	128	120	111	103	95	87
13,350	13,400	170	162	153	145	137	129	121	112	104	96	88
13,400	13,450	171	163	154	146	138	130	122	113	105	97	89

2025 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	0	0	0	0	0	0	0	0	0	0	0
4,550	4,600	0	0	0	0	0	0	0	0	0	0	0
4,600	4,650	0	0	0	0	0	0	0	0	0	0	0
4,650	4,700	1	0	0	0	0	0	0	0	0	0	0
4,700	4,750	2	0	0	0	0	0	0	0	0	0	0
4,750	4,800	3	0	0	0	0	0	0	0	0	0	0
4,800	4,850	4	0	0	0	0	0	0	0	0	0	0
4,850	4,900	5	0	0	0	0	0	0	0	0	0	0
4,900	4,950	6	0	0	0	0	0	0	0	0	0	0
4,950	5,000	7	0	0	0	0	0	0	0	0	0	0
5,000	5,050	8	0	0	0	0	0	0	0	0	0	0
5,050	5,100	9	1	0	0	0	0	0	0	0	0	0
5,100	5,150	10	2	0	0	0	0	0	0	0	0	0
5,150	5,200	11	3	0	0	0	0	0	0	0	0	0
5,200	5,250	12	4	0	0	0	0	0	0	0	0	0
5,250	5,300	13	4	0	0	0	0	0	0	0	0	0
5,300	5,350	14	5	0	0	0	0	0	0	0	0	0
5,350	5,400	15	6	0	0	0	0	0	0	0	0	0
5,400	5,450	16	7	0	0	0	0	0	0	0	0	0
5,450	5,500	17	8	0	0	0	0	0	0	0	0	0
5,500	5,550	18	9	1	0	0	0	0	0	0	0	0
5,550	5,600	19	10	2	0	0	0	0	0	0	0	0
5,600	5,650	20	11	3	0	0	0	0	0	0	0	0
5,650	5,700	20	12	4	0	0	0	0	0	0	0	0
5,700	5,750	21	13	5	0	0	0	0	0	0	0	0
5,750	5,800	22	14	6	0	0	0	0	0	0	0	0
5,800	5,850	23	15	7	0	0	0	0	0	0	0	0
5,850	5,900	24	16	8	0	0	0	0	0	0	0	0
5,900	5,950	25	17	9	1	0	0	0	0	0	0	0
5,950	6,000	26	18	10	2	0	0	0	0	0	0	0
6,000	6,050	27	19	11	3	0	0	0	0	0	0	0
6,050	6,100	28	20	12	4	0	0	0	0	0	0	0
6,100	6,150	29	21	13	5	0	0	0	0	0	0	0
6,150	6,200	30	22	14	6	0	0	0	0	0	0	0
6,200	6,250	31	23	15	7	0	0	0	0	0	0	0
6,250	6,300	32	24	16	8	0	0	0	0	0	0	0
6,300	6,350	33	25	17	9	0	0	0	0	0	0	0
6,350	6,400	34	26	18	10	1	0	0	0	0	0	0
6,400	6,450	35	27	19	11	2	0	0	0	0	0	0
6,450	6,500	36	28	20	11	3	0	0	0	0	0	0
6,500	6,550	37	29	21	12	4	0	0	0	0	0	0
6,550	6,600	38	30	22	13	5	0	0	0	0	0	0
6,600	6,650	39	31	23	14	6	0	0	0	0	0	0
6,650	6,700	40	32	24	15	7	0	0	0	0	0	0

2025**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	\$ 41	\$ 33	\$ 25	\$ 16	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6,750	6,800	42	34	26	17	9	1	0	0	0	0	0
6,800	6,850	43	35	27	18	10	2	0	0	0	0	0
6,850	6,900	44	36	27	19	11	3	0	0	0	0	0
6,900	6,950	45	37	28	20	12	4	0	0	0	0	0
6,950	7,000	46	38	29	21	13	5	0	0	0	0	0
7,000	7,050	47	39	30	22	14	6	0	0	0	0	0
7,050	7,100	48	40	31	23	15	7	0	0	0	0	0
7,100	7,150	49	41	32	24	16	8	0	0	0	0	0
7,150	7,200	50	42	33	25	17	9	1	0	0	0	0
7,200	7,250	51	43	34	26	18	10	1	0	0	0	0
7,250	7,300	52	43	35	27	19	11	2	0	0	0	0
7,300	7,350	53	44	36	28	20	12	3	0	0	0	0
7,350	7,400	54	45	37	29	21	13	4	0	0	0	0
7,400	7,450	55	46	38	30	22	14	5	0	0	0	0
7,450	7,500	56	47	39	31	23	15	6	0	0	0	0
7,500	7,550	57	48	40	32	24	16	7	0	0	0	0
7,550	7,600	58	49	41	33	25	17	8	0	0	0	0
7,600	7,650	59	50	42	34	26	17	9	1	0	0	0
7,650	7,700	59	51	43	35	27	18	10	2	0	0	0
7,700	7,750	60	52	44	36	28	19	11	3	0	0	0
7,750	7,800	61	53	45	37	29	20	12	4	0	0	0
7,800	7,850	62	54	46	38	30	21	13	5	0	0	0
7,850	7,900	63	55	47	39	31	22	14	6	0	0	0
7,900	7,950	64	56	48	40	32	23	15	7	0	0	0
7,950	8,000	65	57	49	41	33	24	16	8	0	0	0
8,000	8,050	66	58	50	42	33	25	17	9	1	0	0
8,050	8,100	67	59	51	43	34	26	18	10	2	0	0
8,100	8,150	68	60	52	44	35	27	19	11	3	0	0
8,150	8,200	69	61	53	45	36	28	20	12	4	0	0
8,200	8,250	70	62	54	46	37	29	21	13	5	0	0
8,250	8,300	71	63	55	47	38	30	22	14	6	0	0
8,300	8,350	72	64	56	48	39	31	23	15	7	0	0
8,350	8,400	73	65	57	49	40	32	24	16	7	0	0
8,400	8,450	74	66	58	50	41	33	25	17	8	0	0
8,450	8,500	75	67	59	50	42	34	26	18	9	1	0
8,500	8,550	76	68	60	51	43	35	27	19	10	2	0
8,550	8,600	77	69	61	52	44	36	28	20	11	3	0
8,600	8,650	78	70	62	53	45	37	29	21	12	4	0
8,650	8,700	79	71	63	54	46	38	30	22	13	5	0
8,700	8,750	80	72	64	55	47	39	31	23	14	6	0
8,750	8,800	81	73	65	56	48	40	32	24	15	7	0
8,800	8,850	82	74	66	57	49	41	33	24	16	8	0
8,850	8,900	83	75	66	58	50	42	34	25	17	9	1
8,900	8,950	84	76	67	59	51	43	35	26	18	10	2

2025 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	\$ 85	\$ 77	\$ 68	\$ 60	\$ 52	\$ 44	\$ 36	\$ 27	\$ 19	\$ 11	\$ 3
9,000	9,050	86	78	69	61	53	45	37	28	20	12	4
9,050	9,100	87	79	70	62	54	46	38	29	21	13	5
9,100	9,150	88	80	71	63	55	47	39	30	22	14	6
9,150	9,200	89	81	72	64	56	48	40	31	23	15	7
9,200	9,250	90	82	73	65	57	49	40	32	24	16	8
9,250	9,300	91	82	74	66	58	50	41	33	25	17	9
9,300	9,350	92	83	75	67	59	51	42	34	26	18	10
9,350	9,400	93	84	76	68	60	52	43	35	27	19	11
9,400	9,450	94	85	77	69	61	53	44	36	28	20	12
9,450	9,500	95	86	78	70	62	54	45	37	29	21	13
9,500	9,550	96	87	79	71	63	55	46	38	30	22	14
9,550	9,600	97	88	80	72	64	56	47	39	31	23	14
9,600	9,650	98	89	81	73	65	56	48	40	32	24	15
9,650	9,700	98	90	82	74	66	57	49	41	33	25	16
9,700	9,750	99	91	83	75	67	58	50	42	34	26	17
9,750	9,800	100	92	84	76	68	59	51	43	35	27	18
9,800	9,850	101	93	85	77	69	60	52	44	36	28	19
9,850	9,900	102	94	86	78	70	61	53	45	37	29	20
9,900	9,950	103	95	87	79	71	62	54	46	38	30	21
9,950	10,000	104	96	88	80	72	63	55	47	39	30	22
10,000	10,050	105	97	89	81	72	64	56	48	40	31	23
10,050	10,100	106	98	90	82	73	65	57	49	41	32	24
10,100	10,150	107	99	91	83	74	66	58	50	42	33	25
10,150	10,200	108	100	92	84	75	67	59	51	43	34	26
10,200	10,250	109	101	93	85	76	68	60	52	44	35	27
10,250	10,300	110	102	94	86	77	69	61	53	45	36	28
10,300	10,350	111	103	95	87	78	70	62	54	46	37	29
10,350	10,400	112	104	96	88	79	71	63	55	46	38	30
10,400	10,450	113	105	97	89	80	72	64	56	47	39	31
10,450	10,500	114	106	98	89	81	73	65	57	48	40	32
10,500	10,550	115	107	99	90	82	74	66	58	49	41	33
10,550	10,600	116	108	100	91	83	75	67	59	50	42	34
10,600	10,650	117	109	101	92	84	76	68	60	51	43	35
10,650	10,700	118	110	102	93	85	77	69	61	52	44	36
10,700	10,750	119	111	103	94	86	78	70	62	53	45	37
10,750	10,800	120	112	104	95	87	79	71	63	54	46	38
10,800	10,850	121	113	105	96	88	80	72	63	55	47	39
10,850	10,900	122	114	105	97	89	81	73	64	56	48	40
10,900	10,950	123	115	106	98	90	82	74	65	57	49	41
10,950	11,000	124	116	107	99	91	83	75	66	58	50	42
11,000	11,050	125	117	108	100	92	84	76	67	59	51	43
11,050	11,100	126	118	109	101	93	85	77	68	60	52	44
11,100	11,150	127	119	110	102	94	86	78	69	61	53	45
11,150	11,200	128	120	111	103	95	87	79	70	62	54	46

2025**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	\$ 129	\$ 121	\$ 112	\$ 104	\$ 96	\$ 88	\$ 79	\$ 71	\$ 63	\$ 55	\$ 47
11,250	11,300	130	121	113	105	97	89	80	72	64	56	48
11,300	11,350	131	122	114	106	98	90	81	73	65	57	49
11,350	11,400	132	123	115	107	99	91	82	74	66	58	50
11,400	11,450	133	124	116	108	100	92	83	75	67	59	51
11,450	11,500	134	125	117	109	101	93	84	76	68	60	52
11,500	11,550	135	126	118	110	102	94	85	77	69	61	53
11,550	11,600	136	127	119	111	103	95	86	78	70	62	53
11,600	11,650	137	128	120	112	104	95	87	79	71	63	54
11,650	11,700	137	129	121	113	105	96	88	80	72	64	55
11,700	11,750	138	130	122	114	106	97	89	81	73	65	56
11,750	11,800	139	131	123	115	107	98	90	82	74	66	57
11,800	11,850	140	132	124	116	108	99	91	83	75	67	58
11,850	11,900	141	133	125	117	109	100	92	84	76	68	59
11,900	11,950	142	134	126	118	110	101	93	85	77	69	60
11,950	12,000	143	135	127	119	111	102	94	86	78	69	61
12,000	12,050	144	136	128	120	111	103	95	87	79	70	62
12,050	12,100	145	137	129	121	112	104	96	88	80	71	63
12,100	12,150	146	138	130	122	113	105	97	89	81	72	64
12,150	12,200	147	139	131	123	114	106	98	90	82	73	65
12,200	12,250	148	140	132	124	115	107	99	91	83	74	66
12,250	12,300	149	141	133	125	116	108	100	92	84	75	67
12,300	12,350	150	142	134	126	117	109	101	93	85	76	68
12,350	12,400	151	143	135	127	118	110	102	94	85	77	69
12,400	12,450	152	144	136	128	119	111	103	95	86	78	70
12,450	12,500	153	145	137	128	120	112	104	96	87	79	71
12,500	12,550	154	146	138	129	121	113	105	97	88	80	72
12,550	12,600	155	147	139	130	122	114	106	98	89	81	73
12,600	12,650	156	148	140	131	123	115	107	99	90	82	74
12,650	12,700	157	149	141	132	124	116	108	100	91	83	75
12,700	12,750	158	150	142	133	125	117	109	101	92	84	76
12,750	12,800	159	151	143	134	126	118	110	102	93	85	77
12,800	12,850	160	152	144	135	127	119	111	102	94	86	78
12,850	12,900	161	153	144	136	128	120	112	103	95	87	79
12,900	12,950	162	154	145	137	129	121	113	104	96	88	80
12,950	13,000	163	155	146	138	130	122	114	105	97	89	81
13,000	13,050	164	156	147	139	131	123	115	106	98	90	82
13,050	13,100	165	157	148	140	132	124	116	107	99	91	83
13,100	13,150	166	158	149	141	133	125	117	108	100	92	84
13,150	13,200	167	159	150	142	134	126	118	109	101	93	85
13,200	13,250	168	160	151	143	135	127	118	110	102	94	86
13,250	13,300	169	160	152	144	136	128	119	111	103	95	87
13,300	13,350	170	161	153	145	137	129	120	112	104	96	88
13,350	13,400	171	162	154	146	138	130	121	113	105	97	89
13,400	13,450	172	163	155	147	139	131	122	114	106	98	90

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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	0	0	0	0	0	0	0	0	0	0	0
238	240	0	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	0	0	0	0	0	0	0	0	0	0
254	256	1	0	0	0	0	0	0	0	0	0	0
256	258	1	0	0	0	0	0	0	0	0	0	0
258	260	1	0	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	0	0	0	0	0	0	0	0	0
270	272	1	1	0	0	0	0	0	0	0	0	0
272	274	1	1	0	0	0	0	0	0	0	0	0
274	276	1	1	0	0	0	0	0	0	0	0	0
276	278	1	1	0	0	0	0	0	0	0	0	0
278	280	1	1	0	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	0	0	0	0	0	0	0	0
286	288	1	1	1	0	0	0	0	0	0	0	0

2025**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	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
290	292	1	1	1	0	0	0	0	0	0	0	0
292	294	2	1	1	0	0	0	0	0	0	0	0
294	296	2	1	1	0	0	0	0	0	0	0	0
296	298	2	1	1	0	0	0	0	0	0	0	0
298	300	2	1	1	0	0	0	0	0	0	0	0
300	302	2	1	1	1	0	0	0	0	0	0	0
302	304	2	1	1	1	0	0	0	0	0	0	0
304	306	2	1	1	1	0	0	0	0	0	0	0
306	308	2	1	1	1	0	0	0	0	0	0	0
308	310	2	1	1	1	0	0	0	0	0	0	0
310	312	2	1	1	1	0	0	0	0	0	0	0
312	314	2	2	1	1	0	0	0	0	0	0	0
314	316	2	2	1	1	0	0	0	0	0	0	0
316	318	2	2	1	1	0	0	0	0	0	0	0
318	320	2	2	1	1	1	0	0	0	0	0	0
320	322	2	2	1	1	1	0	0	0	0	0	0
322	324	2	2	1	1	1	0	0	0	0	0	0
324	326	2	2	1	1	1	0	0	0	0	0	0
326	328	2	2	1	1	1	0	0	0	0	0	0
328	330	2	2	1	1	1	0	0	0	0	0	0
330	332	2	2	1	1	1	0	0	0	0	0	0
332	334	2	2	2	1	1	0	0	0	0	0	0
334	336	2	2	2	1	1	0	0	0	0	0	0
336	338	2	2	2	1	1	0	0	0	0	0	0
338	340	2	2	2	1	1	1	0	0	0	0	0
340	342	2	2	2	1	1	1	0	0	0	0	0
342	344	2	2	2	1	1	1	0	0	0	0	0
344	346	3	2	2	1	1	1	0	0	0	0	0
346	348	3	2	2	1	1	1	0	0	0	0	0
348	350	3	2	2	1	1	1	0	0	0	0	0
350	352	3	2	2	2	1	1	0	0	0	0	0
352	354	3	2	2	2	1	1	0	0	0	0	0
354	356	3	2	2	2	1	1	0	0	0	0	0
356	358	3	2	2	2	1	1	0	0	0	0	0
358	360	3	2	2	2	1	1	1	0	0	0	0
360	362	3	2	2	2	1	1	1	0	0	0	0
362	364	3	3	2	2	1	1	1	0	0	0	0
364	366	3	3	2	2	1	1	1	0	0	0	0
366	368	3	3	2	2	1	1	1	0	0	0	0
368	370	3	3	2	2	1	1	1	0	0	0	0
370	372	3	3	2	2	2	1	1	0	0	0	0
372	374	3	3	2	2	2	1	1	0	0	0	0
374	376	3	3	2	2	2	1	1	0	0	0	0
376	378	3	3	2	2	2	1	1	1	0	0	0

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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	\$ 2	\$ 2	\$ 2	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0
380	382	3	3	2	2	2	1	1	1	0	0	0
382	384	3	3	3	2	2	1	1	1	0	0	0
384	386	3	3	3	2	2	1	1	1	0	0	0
386	388	3	3	3	2	2	1	1	1	0	0	0
388	390	3	3	3	2	2	1	1	1	0	0	0
390	392	3	3	3	2	2	2	1	1	0	0	0
392	394	3	3	3	2	2	2	1	1	0	0	0
394	396	4	3	3	2	2	2	1	1	0	0	0
396	398	4	3	3	2	2	2	1	1	1	0	0
398	400	4	3	3	2	2	2	1	1	1	0	0
400	402	4	3	3	2	2	2	1	1	1	0	0
402	404	4	3	3	3	2	2	1	1	1	0	0
404	406	4	3	3	3	2	2	1	1	1	0	0
406	408	4	3	3	3	2	2	1	1	1	0	0
408	410	4	3	3	3	2	2	2	1	1	0	0
410	412	4	3	3	3	2	2	2	1	1	0	0
412	414	4	3	3	3	2	2	2	1	1	0	0
414	416	4	4	3	3	2	2	2	1	1	0	0
416	418	4	4	3	3	2	2	2	1	1	1	0
418	420	4	4	3	3	2	2	2	1	1	1	0
420	422	4	4	3	3	2	2	2	1	1	1	0
422	424	4	4	3	3	3	2	2	1	1	1	0
424	426	4	4	3	3	3	2	2	1	1	1	0
426	428	4	4	3	3	3	2	2	1	1	1	0
428	430	4	4	3	3	3	2	2	2	1	1	0
430	432	4	4	3	3	3	2	2	2	1	1	0
432	434	4	4	3	3	3	2	2	2	1	1	0
434	436	4	4	4	3	3	2	2	2	1	1	0
436	438	4	4	4	3	3	2	2	2	1	1	1
438	440	4	4	4	3	3	2	2	2	1	1	1
440	442	4	4	4	3	3	3	2	2	1	1	1
442	444	4	4	4	3	3	3	2	2	1	1	1
444	446	4	4	4	3	3	3	2	2	1	1	1
446	448	5	4	4	3	3	3	2	2	1	1	1
448	450	5	4	4	3	3	3	2	2	2	1	1
450	452	5	4	4	3	3	3	2	2	2	1	1
452	454	5	4	4	3	3	3	2	2	2	1	1
454	456	5	4	4	4	3	3	2	2	2	1	1
456	458	5	4	4	4	3	3	2	2	2	1	1
458	460	5	4	4	4	3	3	2	2	2	1	1
460	462	5	4	4	4	3	3	3	2	2	1	1
462	464	5	4	4	4	3	3	3	2	2	1	1
464	466	5	4	4	4	3	3	3	2	2	1	1
466	468	5	5	4	4	3	3	3	2	2	1	1

2025**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	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2	\$ 1
470	472	5	5	4	4	3	3	3	2	2	2	1
472	474	5	5	4	4	4	3	3	2	2	2	1
474	476	5	5	4	4	4	3	3	2	2	2	1
476	478	5	5	4	4	4	3	3	2	2	2	1
478	480	5	5	4	4	4	3	3	2	2	2	1
480	482	5	5	4	4	4	3	3	3	2	2	1
482	484	5	5	4	4	4	3	3	3	2	2	1
484	486	5	5	5	4	4	3	3	3	2	2	1
486	488	5	5	5	4	4	3	3	3	2	2	2
488	490	5	5	5	4	4	3	3	3	2	2	2
490	492	5	5	5	4	4	3	3	3	2	2	2
492	494	5	5	5	4	4	4	3	3	2	2	2
494	496	5	5	5	4	4	4	3	3	2	2	2
496	498	5	5	5	4	4	4	3	3	2	2	2
498	500	6	5	5	4	4	4	3	3	3	2	2
500	502	6	5	5	4	4	4	3	3	3	2	2
502	504	6	5	5	4	4	4	3	3	3	2	2
504	506	6	5	5	5	4	4	3	3	3	2	2
506	508	6	5	5	5	4	4	3	3	3	2	2
508	510	6	5	5	5	4	4	3	3	3	2	2
510	512	6	5	5	5	4	4	3	3	3	2	2
512	514	6	5	5	5	4	4	4	3	3	2	2
514	516	6	5	5	5	4	4	4	3	3	2	2
516	518	6	6	5	5	4	4	4	3	3	2	2
518	520	6	6	5	5	4	4	4	3	3	3	2
520	522	6	6	5	5	4	4	4	3	3	3	2
522	524	6	6	5	5	4	4	4	3	3	3	2
524	526	6	6	5	5	5	4	4	3	3	3	2
526	528	6	6	5	5	5	4	4	3	3	3	2
528	530	6	6	5	5	5	4	4	3	3	3	2
530	532	6	6	5	5	5	4	4	4	3	3	2
532	534	6	6	5	5	5	4	4	4	3	3	2
534	536	6	6	5	5	5	4	4	4	3	3	2
536	538	6	6	6	5	5	4	4	4	3	3	2
538	540	6	6	6	5	5	4	4	4	3	3	3
540	542	6	6	6	5	5	4	4	4	3	3	3
542	544	6	6	6	5	5	4	4	4	3	3	3
544	546	6	6	6	5	5	5	4	4	3	3	3
546	548	6	6	6	5	5	5	4	4	3	3	3
548	550	7	6	6	5	5	5	4	4	3	3	3
550	552	7	6	6	5	5	5	4	4	4	3	3
552	554	7	6	6	5	5	5	4	4	4	3	3
554	556	7	6	6	5	5	5	4	4	4	3	3
556	558	7	6	6	6	5	5	4	4	4	3	3

2025

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	0	0	0	0	0	0	0	0	0	0	0
236	238	0	0	0	0	0	0	0	0	0	0	0
238	240	0	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	0	0	0	0	0	0	0	0	0	0
254	256	1	0	0	0	0	0	0	0	0	0	0
256	258	1	0	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	0	0	0	0	0	0	0	0	0
270	272	1	1	0	0	0	0	0	0	0	0	0
272	274	1	1	0	0	0	0	0	0	0	0	0
274	276	1	1	0	0	0	0	0	0	0	0	0
276	278	1	1	0	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	0	0	0	0	0	0	0	0
286	288	1	1	1	0	0	0	0	0	0	0	0

2025

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	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
290	292	2	1	1	0	0	0	0	0	0	0	0
292	294	2	1	1	0	0	0	0	0	0	0	0
294	296	2	1	1	0	0	0	0	0	0	0	0
296	298	2	1	1	0	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	1	1	1	0	0	0	0	0	0	0
304	306	2	1	1	1	0	0	0	0	0	0	0
306	308	2	1	1	1	0	0	0	0	0	0	0
308	310	2	1	1	1	0	0	0	0	0	0	0
310	312	2	2	1	1	0	0	0	0	0	0	0
312	314	2	2	1	1	0	0	0	0	0	0	0
314	316	2	2	1	1	0	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	0	0	0	0	0	0
320	322	2	2	1	1	1	0	0	0	0	0	0
322	324	2	2	1	1	1	0	0	0	0	0	0
324	326	2	2	1	1	1	0	0	0	0	0	0
326	328	2	2	1	1	1	0	0	0	0	0	0
328	330	2	2	1	1	1	0	0	0	0	0	0
330	332	2	2	2	1	1	0	0	0	0	0	0
332	334	2	2	2	1	1	0	0	0	0	0	0
334	336	2	2	2	1	1	0	0	0	0	0	0
336	338	2	2	2	1	1	1	0	0	0	0	0
338	340	2	2	2	1	1	1	0	0	0	0	0
340	342	2	2	2	1	1	1	0	0	0	0	0
342	344	3	2	2	1	1	1	0	0	0	0	0
344	346	3	2	2	1	1	1	0	0	0	0	0
346	348	3	2	2	1	1	1	0	0	0	0	0
348	350	3	2	2	2	1	1	0	0	0	0	0
350	352	3	2	2	2	1	1	0	0	0	0	0
352	354	3	2	2	2	1	1	0	0	0	0	0
354	356	3	2	2	2	1	1	0	0	0	0	0
356	358	3	2	2	2	1	1	1	0	0	0	0
358	360	3	2	2	2	1	1	1	0	0	0	0
360	362	3	2	2	2	1	1	1	0	0	0	0
362	364	3	3	2	2	1	1	1	0	0	0	0
364	366	3	3	2	2	1	1	1	0	0	0	0
366	368	3	3	2	2	1	1	1	0	0	0	0
368	370	3	3	2	2	2	1	1	0	0	0	0
370	372	3	3	2	2	2	1	1	0	0	0	0
372	374	3	3	2	2	2	1	1	0	0	0	0
374	376	3	3	2	2	2	1	1	0	0	0	0
376	378	3	3	2	2	2	1	1	1	0	0	0

2025

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	\$ 2	\$ 2	\$ 2	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0
380	382	3	3	3	2	2	1	1	1	0	0	0
382	384	3	3	3	2	2	1	1	1	0	0	0
384	386	3	3	3	2	2	1	1	1	0	0	0
386	388	3	3	3	2	2	1	1	1	0	0	0
388	390	3	3	3	2	2	2	1	1	0	0	0
390	392	3	3	3	2	2	2	1	1	0	0	0
392	394	4	3	3	2	2	2	1	1	0	0	0
394	396	4	3	3	2	2	2	1	1	1	0	0
396	398	4	3	3	2	2	2	1	1	1	0	0
398	400	4	3	3	2	2	2	1	1	1	0	0
400	402	4	3	3	3	2	2	1	1	1	0	0
402	404	4	3	3	3	2	2	1	1	1	0	0
404	406	4	3	3	3	2	2	1	1	1	0	0
406	408	4	3	3	3	2	2	2	1	1	0	0
408	410	4	3	3	3	2	2	2	1	1	0	0
410	412	4	3	3	3	2	2	2	1	1	0	0
412	414	4	4	3	3	2	2	2	1	1	0	0
414	416	4	4	3	3	2	2	2	1	1	1	0
416	418	4	4	3	3	2	2	2	1	1	1	0
418	420	4	4	3	3	2	2	2	1	1	1	0
420	422	4	4	3	3	3	2	2	1	1	1	0
422	424	4	4	3	3	3	2	2	1	1	1	0
424	426	4	4	3	3	3	2	2	1	1	1	0
426	428	4	4	3	3	3	2	2	2	1	1	0
428	430	4	4	3	3	3	2	2	2	1	1	0
430	432	4	4	3	3	3	2	2	2	1	1	0
432	434	4	4	4	3	3	2	2	2	1	1	0
434	436	4	4	4	3	3	2	2	2	1	1	1
436	438	4	4	4	3	3	2	2	2	1	1	1
438	440	4	4	4	3	3	3	2	2	1	1	1
440	442	4	4	4	3	3	3	2	2	1	1	1
442	444	4	4	4	3	3	3	2	2	1	1	1
444	446	5	4	4	3	3	3	2	2	1	1	1
446	448	5	4	4	3	3	3	2	2	2	1	1
448	450	5	4	4	3	3	3	2	2	2	1	1
450	452	5	4	4	3	3	3	2	2	2	1	1
452	454	5	4	4	4	3	3	2	2	2	1	1
454	456	5	4	4	4	3	3	2	2	2	1	1
456	458	5	4	4	4	3	3	2	2	2	1	1
458	460	5	4	4	4	3	3	3	2	2	1	1
460	462	5	4	4	4	3	3	3	2	2	1	1
462	464	5	4	4	4	3	3	3	2	2	1	1
464	466	5	5	4	4	3	3	3	2	2	1	1
466	468	5	5	4	4	3	3	3	2	2	2	1

2025**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	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2	\$ 1
470	472	5	5	4	4	4	3	3	2	2	2	1
472	474	5	5	4	4	4	3	3	2	2	2	1
474	476	5	5	4	4	4	3	3	2	2	2	1
476	478	5	5	4	4	4	3	3	2	2	2	1
478	480	5	5	4	4	4	3	3	3	2	2	1
480	482	5	5	4	4	4	3	3	3	2	2	1
482	484	5	5	4	4	4	3	3	3	2	2	1
484	486	5	5	5	4	4	3	3	3	2	2	2
486	488	5	5	5	4	4	3	3	3	2	2	2
488	490	5	5	5	4	4	3	3	3	2	2	2
490	492	5	5	5	4	4	4	3	3	2	2	2
492	494	5	5	5	4	4	4	3	3	2	2	2
494	496	5	5	5	4	4	4	3	3	2	2	2
496	498	6	5	5	4	4	4	3	3	2	2	2
498	500	6	5	5	4	4	4	3	3	3	2	2
500	502	6	5	5	4	4	4	3	3	3	2	2
502	504	6	5	5	5	4	4	3	3	3	2	2
504	506	6	5	5	5	4	4	3	3	3	2	2
506	508	6	5	5	5	4	4	3	3	3	2	2
508	510	6	5	5	5	4	4	3	3	3	2	2
510	512	6	5	5	5	4	4	4	3	3	2	2
512	514	6	5	5	5	4	4	4	3	3	2	2
514	516	6	6	5	5	4	4	4	3	3	2	2
516	518	6	6	5	5	4	4	4	3	3	3	2
518	520	6	6	5	5	4	4	4	3	3	3	2
520	522	6	6	5	5	4	4	4	3	3	3	2
522	524	6	6	5	5	5	4	4	3	3	3	2
524	526	6	6	5	5	5	4	4	3	3	3	2
526	528	6	6	5	5	5	4	4	3	3	3	2
528	530	6	6	5	5	5	4	4	4	3	3	2
530	532	6	6	5	5	5	4	4	4	3	3	2
532	534	6	6	5	5	5	4	4	4	3	3	2
534	536	6	6	6	5	5	4	4	4	3	3	2
536	538	6	6	6	5	5	4	4	4	3	3	3
538	540	6	6	6	5	5	4	4	4	3	3	3
540	542	6	6	6	5	5	4	4	4	3	3	3
542	544	6	6	6	5	5	5	4	4	3	3	3
544	546	6	6	6	5	5	5	4	4	3	3	3
546	548	7	6	6	5	5	5	4	4	3	3	3
548	550	7	6	6	5	5	5	4	4	4	3	3
550	552	7	6	6	5	5	5	4	4	4	3	3
552	554	7	6	6	5	5	5	4	4	4	3	3
554	556	7	6	6	6	5	5	4	4	4	3	3
556	558	7	6	6	6	5	5	4	4	4	3	3

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 44.

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)

1. Enter taxable wages paid to employee for pay period 1 _____
2. Enter number of pay periods for the year from Payroll Period Table 2 _____
3. Annual taxable wage amount. Multiply line 1 by line 2 3 _____
4. 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 _____
5. 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	\$ 55,488	\$ 0
55,488	164,038	0 + 1.95% of amount over \$ 55,488
164,038		2,116.73 + 2.50% of amount over 164,038

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	\$ 76,200	\$ 0
76,200	282,700	0 + 1.95% of amount over \$ 76,200
282,700		4,026.75 + 2.50% of amount over 282,700

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	\$ 55,975	\$ 0
55,975	252,325	0 + 1.95% of amount over \$ 55,975
252,325.....		3,828.83 + 2.50% of amount over 252,325

Example. An employee is paid \$1,800.00 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>1,800.00</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>93,600.00</u>
4. Annual withholding on the amount on line 3 from Annual Percentage Method Table for Single filing status.....	4	<u>733.00</u>
5. Amount to withhold for pay period. Divide line 4 by line 2. Round to nearest dollar	5	<u>14.00</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 54.

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 54.

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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	\$ 20	\$ 13	\$ 20
1,000	1,025	0	0	0	2,125	2,150	21	13	21
1,025	1,050	0	0	0	2,150	2,175	21	14	21
1,050	1,075	0	0	0	2,175	2,200	22	14	22
1,075	1,100	0	0	0	2,200	2,225	22	15	22
1,100	1,125	1	0	1	2,225	2,250	23	15	23
1,125	1,150	1	0	1	2,250	2,275	23	16	23
1,150	1,175	2	0	2	2,275	2,300	24	16	24
1,175	1,200	2	0	2	2,300	2,325	24	17	24
1,200	1,225	3	0	3	2,325	2,350	25	17	25
1,225	1,250	3	0	3	2,350	2,375	25	17	25
1,250	1,275	4	0	4	2,375	2,400	26	18	26
1,275	1,300	4	0	4	2,400	2,425	26	18	26
1,300	1,325	5	0	5	2,425	2,450	27	19	27
1,325	1,350	5	0	5	2,450	2,475	27	19	27
1,350	1,375	6	0	6	2,475	2,500	28	20	28
1,375	1,400	6	0	6	2,500	2,525	28	20	28
1,400	1,425	7	0	7	2,525	2,550	29	21	28
1,425	1,450	7	0	7	2,550	2,575	29	21	29
1,450	1,475	8	0	8	2,575	2,600	30	22	29
1,475	1,500	8	0	8	2,600	2,625	30	22	30
1,500	1,525	9	1	9	2,625	2,650	31	23	30
1,525	1,550	9	1	9	2,650	2,675	31	23	31
1,550	1,575	10	2	9	2,675	2,700	32	24	31
1,575	1,600	10	2	10	2,700	2,725	32	24	32
1,600	1,625	11	3	10	2,725	2,750	33	25	32
1,625	1,650	11	3	11	2,750	2,775	33	25	33
1,650	1,675	12	4	11	2,775	2,800	34	26	33
1,675	1,700	12	4	12	2,800	2,825	34	26	34
1,700	1,725	13	5	12	2,825	2,850	35	27	34
1,725	1,750	13	5	13	2,850	2,875	35	27	35
1,750	1,775	14	6	13	2,875	2,900	35	28	35
1,775	1,800	14	6	14	2,900	2,925	36	28	36
1,800	1,825	15	7	14	2,925	2,950	36	29	36
1,825	1,850	15	7	15	2,950	2,975	37	29	37
1,850	1,875	16	8	15	2,975	3,000	37	30	37
1,875	1,900	16	8	16	3,000	3,025	38	30	38
1,900	1,925	16	9	16	3,025	3,050	38	31	38
1,925	1,950	17	9	17	3,050	3,075	39	31	39
1,950	1,975	17	10	17	3,075	3,100	39	32	39
1,975	2,000	18	10	18	3,100	3,125	40	32	40
2,000	2,025	18	11	18	3,125	3,150	40	33	40
2,025	2,050	19	11	19	3,150	3,175	41	33	41
2,050	2,075	19	12	19	3,175	3,200	42	34	41
2,075	2,100	20	12	20	3,200	3,225	42	34	42

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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	\$ 43	\$ 35	\$ 42	\$ 4,350	\$ 4,375	\$ 71	\$ 56	\$ 64
3,250	3,275	43	35	43	4,375	4,400	72	57	65
3,275	3,300	44	36	43	4,400	4,425	72	57	65
3,300	3,325	45	36	44	4,425	4,450	73	58	66
3,325	3,350	45	37	44	4,450	4,475	73	58	66
3,350	3,375	46	37	45	4,475	4,500	74	59	67
3,375	3,400	47	37	45	4,500	4,525	75	59	67
3,400	3,425	47	38	46	4,525	4,550	75	60	67
3,425	3,450	48	38	46	4,550	4,575	76	60	68
3,450	3,475	48	39	47	4,575	4,600	77	61	68
3,475	3,500	49	39	47	4,600	4,625	77	61	69
3,500	3,525	50	40	48	4,625	4,650	78	62	69
3,525	3,550	50	40	48	4,650	4,675	78	62	70
3,550	3,575	51	41	48	4,675	4,700	79	63	70
3,575	3,600	52	41	49	4,700	4,725	80	63	71
3,600	3,625	52	42	49	4,725	4,750	80	64	71
3,625	3,650	53	42	50	4,750	4,775	81	64	72
3,650	3,675	53	43	50	4,775	4,800	82	65	72
3,675	3,700	54	43	51	4,800	4,825	82	65	73
3,700	3,725	55	44	51	4,825	4,850	83	66	73
3,725	3,750	55	44	52	4,850	4,875	83	66	74
3,750	3,775	56	45	52	4,875	4,900	84	67	75
3,775	3,800	57	45	53	4,900	4,925	85	67	75
3,800	3,825	57	46	53	4,925	4,950	85	68	76
3,825	3,850	58	46	54	4,950	4,975	86	68	76
3,850	3,875	58	47	54	4,975	5,000	87	69	77
3,875	3,900	59	47	55	5,000	5,025	87	69	78
3,900	3,925	60	48	55	5,025	5,050	88	70	78
3,925	3,950	60	48	56	5,050	5,075	88	70	79
3,950	3,975	61	49	56	5,075	5,100	89	71	80
3,975	4,000	62	49	57	5,100	5,125	90	71	80
4,000	4,025	62	50	57	5,125	5,150	90	72	81
4,025	4,050	63	50	58	5,150	5,175	91	72	81
4,050	4,075	63	51	58	5,175	5,200	92	73	82
4,075	4,100	64	51	59	5,200	5,225	92	73	83
4,100	4,125	65	52	59	5,225	5,250	93	74	83
4,125	4,150	65	52	60	5,250	5,275	93	74	84
4,150	4,175	66	53	60	5,275	5,300	94	75	85
4,175	4,200	67	53	61	5,300	5,325	95	75	85
4,200	4,225	67	54	61	5,325	5,350	95	76	86
4,225	4,250	68	54	62	5,350	5,375	96	76	86
4,250	4,275	68	55	62	5,375	5,400	97	76	87
4,275	4,300	69	55	63	5,400	5,425	97	77	88
4,300	4,325	70	56	63	5,425	5,450	98	77	88
4,325	4,350	70	56	64	5,450	5,475	98	78	89

2025 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	\$ 19	\$ 4	\$ 19
2,000	2,025	0	0	0	3,125	3,150	20	4	19
2,025	2,050	0	0	0	3,150	3,175	20	5	20
2,050	2,075	0	0	0	3,175	3,200	21	5	20
2,075	2,100	0	0	0	3,200	3,225	21	5	21
2,100	2,125	0	0	0	3,225	3,250	22	6	21
2,125	2,150	0	0	0	3,250	3,275	22	6	22
2,150	2,175	1	0	0	3,275	3,300	22	7	22
2,175	2,200	1	0	1	3,300	3,325	23	7	23
2,200	2,225	2	0	1	3,325	3,350	23	8	23
2,225	2,250	2	0	2	3,350	3,375	24	8	24
2,250	2,275	3	0	2	3,375	3,400	24	9	24
2,275	2,300	3	0	3	3,400	3,425	25	9	25
2,300	2,325	3	0	3	3,425	3,450	25	10	25
2,325	2,350	4	0	4	3,450	3,475	26	10	26
2,350	2,375	4	0	4	3,475	3,500	26	11	26
2,375	2,400	5	0	5	3,500	3,525	27	11	27
2,400	2,425	5	0	5	3,525	3,550	27	12	27
2,425	2,450	6	0	6	3,550	3,575	28	12	27
2,450	2,475	6	0	6	3,575	3,600	28	13	28
2,475	2,500	7	0	7	3,600	3,625	29	13	28
2,500	2,525	7	0	7	3,625	3,650	29	14	29
2,525	2,550	8	0	8	3,650	3,675	30	14	29
2,550	2,575	8	0	8	3,675	3,700	30	15	30
2,575	2,600	9	0	8	3,700	3,725	31	15	30
2,600	2,625	9	0	9	3,725	3,750	31	16	31
2,625	2,650	10	0	9	3,750	3,775	32	16	31
2,650	2,675	10	0	10	3,775	3,800	32	17	32
2,675	2,700	11	0	10	3,800	3,825	33	17	32
2,700	2,725	11	0	11	3,825	3,850	33	18	33
2,725	2,750	12	0	11	3,850	3,875	34	18	33
2,750	2,775	12	0	12	3,875	3,900	34	19	34
2,775	2,800	13	0	12	3,900	3,925	35	19	34
2,800	2,825	13	0	13	3,925	3,950	35	20	35
2,825	2,850	14	0	13	3,950	3,975	36	20	35
2,850	2,875	14	0	14	3,975	4,000	36	21	36
2,875	2,900	15	0	14	4,000	4,025	37	21	36
2,900	2,925	15	0	15	4,025	4,050	37	22	37
2,925	2,950	16	0	15	4,050	4,075	38	22	37
2,950	2,975	16	1	16	4,075	4,100	38	23	38
2,975	3,000	17	1	16	4,100	4,125	39	23	38
3,000	3,025	17	2	17	4,125	4,150	39	24	39
3,025	3,050	18	2	17	4,150	4,175	40	24	39
3,050	3,075	18	3	18	4,175	4,200	40	25	40
3,075	3,100	19	3	18	4,200	4,225	41	25	40

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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	\$ 41	\$ 25	\$ 41	\$ 5,350	\$ 5,375	\$ 63	\$ 47	\$ 63
4,250	4,275	42	26	41	5,375	5,400	63	48	63
4,275	4,300	42	26	42	5,400	5,425	64	48	64
4,300	4,325	42	27	42	5,425	5,450	64	49	64
4,325	4,350	43	27	43	5,450	5,475	65	49	65
4,350	4,375	43	28	43	5,475	5,500	65	50	65
4,375	4,400	44	28	44	5,500	5,525	66	50	66
4,400	4,425	44	29	44	5,525	5,550	66	51	66
4,425	4,450	45	29	45	5,550	5,575	67	51	66
4,450	4,475	45	30	45	5,575	5,600	67	52	67
4,475	4,500	46	30	46	5,600	5,625	68	52	67
4,500	4,525	46	31	46	5,625	5,650	68	53	68
4,525	4,550	47	31	47	5,650	5,675	69	53	68
4,550	4,575	47	32	47	5,675	5,700	69	54	69
4,575	4,600	48	32	47	5,700	5,725	70	54	69
4,600	4,625	48	33	48	5,725	5,750	70	55	70
4,625	4,650	49	33	48	5,750	5,775	71	55	70
4,650	4,675	49	34	49	5,775	5,800	71	56	71
4,675	4,700	50	34	49	5,800	5,825	72	56	71
4,700	4,725	50	35	50	5,825	5,850	72	57	72
4,725	4,750	51	35	50	5,850	5,875	73	57	72
4,750	4,775	51	36	51	5,875	5,900	73	58	73
4,775	4,800	52	36	51	5,900	5,925	74	58	73
4,800	4,825	52	37	52	5,925	5,950	74	59	74
4,825	4,850	53	37	52	5,950	5,975	75	59	74
4,850	4,875	53	38	53	5,975	6,000	75	60	75
4,875	4,900	54	38	53	6,000	6,025	76	60	75
4,900	4,925	54	39	54	6,025	6,050	76	61	76
4,925	4,950	55	39	54	6,050	6,075	77	61	76
4,950	4,975	55	40	55	6,075	6,100	77	62	77
4,975	5,000	56	40	55	6,100	6,125	78	62	77
5,000	5,025	56	41	56	6,125	6,150	78	63	78
5,025	5,050	57	41	56	6,150	6,175	79	63	78
5,050	5,075	57	42	57	6,175	6,200	79	64	79
5,075	5,100	58	42	57	6,200	6,225	80	64	79
5,100	5,125	58	43	58	6,225	6,250	80	64	80
5,125	5,150	59	43	58	6,250	6,275	81	65	80
5,150	5,175	59	44	59	6,275	6,300	81	65	81
5,175	5,200	60	44	59	6,300	6,325	81	66	81
5,200	5,225	60	44	60	6,325	6,350	82	66	82
5,225	5,250	61	45	60	6,350	6,375	83	67	82
5,250	5,275	61	45	61	6,375	6,400	83	67	83
5,275	5,300	61	46	61	6,400	6,425	84	68	83
5,300	5,325	62	46	62	6,425	6,450	85	68	84
5,325	5,350	62	47	62	6,450	6,475	85	69	84

2025 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	\$ 20	\$ 3	\$ 19
2,200	2,225	0	0	0	3,325	3,350	20	3	20
2,225	2,250	0	0	0	3,350	3,375	20	4	20
2,250	2,275	0	0	0	3,375	3,400	21	4	21
2,275	2,300	0	0	0	3,400	3,425	21	5	21
2,300	2,325	0	0	0	3,425	3,450	22	5	22
2,325	2,350	0	0	0	3,450	3,475	22	6	22
2,350	2,375	1	0	1	3,475	3,500	23	6	23
2,375	2,400	1	0	1	3,500	3,525	23	7	23
2,400	2,425	2	0	2	3,525	3,550	24	7	24
2,425	2,450	2	0	2	3,550	3,575	24	8	24
2,450	2,475	3	0	3	3,575	3,600	25	8	24
2,475	2,500	3	0	3	3,600	3,625	25	9	25
2,500	2,525	4	0	4	3,625	3,650	26	9	25
2,525	2,550	4	0	4	3,650	3,675	26	10	26
2,550	2,575	5	0	4	3,675	3,700	27	10	26
2,575	2,600	5	0	5	3,700	3,725	27	10	27
2,600	2,625	6	0	5	3,725	3,750	28	11	27
2,625	2,650	6	0	6	3,750	3,775	28	11	28
2,650	2,675	7	0	6	3,775	3,800	29	12	28
2,675	2,700	7	0	7	3,800	3,825	29	12	29
2,700	2,725	8	0	7	3,825	3,850	30	13	29
2,725	2,750	8	0	8	3,850	3,875	30	13	30
2,750	2,775	9	0	8	3,875	3,900	31	14	30
2,775	2,800	9	0	9	3,900	3,925	31	14	31
2,800	2,825	10	0	9	3,925	3,950	32	15	31
2,825	2,850	10	0	10	3,950	3,975	32	15	32
2,850	2,875	11	0	10	3,975	4,000	33	16	32
2,875	2,900	11	0	11	4,000	4,025	33	16	33
2,900	2,925	12	0	11	4,025	4,050	34	17	33
2,925	2,950	12	0	12	4,050	4,075	34	17	34
2,950	2,975	13	0	12	4,075	4,100	35	18	34
2,975	3,000	13	0	13	4,100	4,125	35	18	35
3,000	3,025	14	0	13	4,125	4,150	36	19	35
3,025	3,050	14	0	14	4,150	4,175	36	19	36
3,050	3,075	15	0	14	4,175	4,200	37	20	36
3,075	3,100	15	0	15	4,200	4,225	37	20	37
3,100	3,125	16	0	15	4,225	4,250	38	21	37
3,125	3,150	16	0	16	4,250	4,275	38	21	38
3,150	3,175	17	0	16	4,275	4,300	39	22	38
3,175	3,200	17	0	17	4,300	4,325	39	22	39
3,200	3,225	18	1	17	4,325	4,350	39	23	39
3,225	3,250	18	1	18	4,350	4,375	40	23	40
3,250	3,275	19	2	18	4,375	4,400	40	24	40
3,275	3,300	19	2	19	4,400	4,425	41	24	41

2025

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	\$ 41	\$ 25	\$ 41	\$ 5,550	\$ 5,575	\$ 63	\$ 47	\$ 63
4,450	4,475	42	25	42	5,575	5,600	64	47	63
4,475	4,500	42	26	42	5,600	5,625	64	48	64
4,500	4,525	43	26	43	5,625	5,650	65	48	64
4,525	4,550	43	27	43	5,650	5,675	65	49	65
4,550	4,575	44	27	43	5,675	5,700	66	49	65
4,575	4,600	44	28	44	5,700	5,725	66	49	66
4,600	4,625	45	28	44	5,725	5,750	67	50	66
4,625	4,650	45	29	45	5,750	5,775	67	50	67
4,650	4,675	46	29	45	5,775	5,800	68	51	67
4,675	4,700	46	29	46	5,800	5,825	68	51	68
4,700	4,725	47	30	46	5,825	5,850	69	52	68
4,725	4,750	47	30	47	5,850	5,875	69	52	69
4,750	4,775	48	31	47	5,875	5,900	70	53	69
4,775	4,800	48	31	48	5,900	5,925	70	53	70
4,800	4,825	49	32	48	5,925	5,950	71	54	70
4,825	4,850	49	32	49	5,950	5,975	71	54	71
4,850	4,875	50	33	49	5,975	6,000	72	55	71
4,875	4,900	50	33	50	6,000	6,025	72	55	72
4,900	4,925	51	34	50	6,025	6,050	73	56	72
4,925	4,950	51	34	51	6,050	6,075	73	56	73
4,950	4,975	52	35	51	6,075	6,100	74	57	73
4,975	5,000	52	35	52	6,100	6,125	74	57	74
5,000	5,025	53	36	52	6,125	6,150	75	58	74
5,025	5,050	53	36	53	6,150	6,175	75	58	75
5,050	5,075	54	37	53	6,175	6,200	76	59	75
5,075	5,100	54	37	54	6,200	6,225	76	59	76
5,100	5,125	55	38	54	6,225	6,250	77	60	76
5,125	5,150	55	38	55	6,250	6,275	77	60	77
5,150	5,175	56	39	55	6,275	6,300	78	61	77
5,175	5,200	56	39	56	6,300	6,325	78	61	78
5,200	5,225	57	40	56	6,325	6,350	78	62	78
5,225	5,250	57	40	57	6,350	6,375	79	62	79
5,250	5,275	58	41	57	6,375	6,400	79	63	79
5,275	5,300	58	41	58	6,400	6,425	80	63	80
5,300	5,325	59	42	58	6,425	6,450	80	64	80
5,325	5,350	59	42	59	6,450	6,475	81	64	81
5,350	5,375	59	43	59	6,475	6,500	81	65	81
5,375	5,400	60	43	60	6,500	6,525	82	65	82
5,400	5,425	60	44	60	6,525	6,550	82	66	82
5,425	5,450	61	44	61	6,550	6,575	83	66	82
5,450	5,475	61	45	61	6,575	6,600	83	67	83
5,475	5,500	62	45	62	6,600	6,625	84	67	83
5,500	5,525	62	46	62	6,625	6,650	84	68	84
5,525	5,550	63	46	63	6,650	6,675	85	68	84

2025 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	\$ 37	\$ 3	\$ 36
4,300	4,350	0	0	0	6,550	6,600	38	4	37
4,350	4,400	0	0	0	6,600	6,650	39	5	38
4,400	4,450	0	0	0	6,650	6,700	40	6	39
4,450	4,500	0	0	0	6,700	6,750	41	7	40
4,500	4,550	0	0	0	6,750	6,800	42	8	41
4,550	4,600	0	0	0	6,800	6,850	43	9	42
4,600	4,650	0	0	0	6,850	6,900	44	10	43
4,650	4,700	1	0	0	6,900	6,950	45	11	44
4,700	4,750	2	0	1	6,950	7,000	46	12	45
4,750	4,800	3	0	2	7,000	7,050	47	13	46
4,800	4,850	4	0	3	7,050	7,100	48	14	47
4,850	4,900	5	0	4	7,100	7,150	49	15	48
4,900	4,950	6	0	5	7,150	7,200	50	16	49
4,950	5,000	7	0	6	7,200	7,250	51	17	50
5,000	5,050	8	0	7	7,250	7,300	52	18	51
5,050	5,100	9	0	8	7,300	7,350	53	19	52
5,100	5,150	10	0	9	7,350	7,400	54	20	53
5,150	5,200	11	0	10	7,400	7,450	55	21	54
5,200	5,250	12	0	11	7,450	7,500	56	22	55
5,250	5,300	13	0	12	7,500	7,550	57	23	56
5,300	5,350	14	0	13	7,550	7,600	58	24	57
5,350	5,400	15	0	14	7,600	7,650	59	25	58
5,400	5,450	16	0	15	7,650	7,700	59	26	59
5,450	5,500	17	0	16	7,700	7,750	60	27	60
5,500	5,550	18	0	17	7,750	7,800	61	28	61
5,550	5,600	19	0	18	7,800	7,850	62	29	62
5,600	5,650	20	0	19	7,850	7,900	63	30	63
5,650	5,700	20	0	20	7,900	7,950	64	31	64
5,700	5,750	21	0	21	7,950	8,000	65	32	65
5,750	5,800	22	0	22	8,000	8,050	66	33	66
5,800	5,850	23	0	23	8,050	8,100	67	34	67
5,850	5,900	24	0	24	8,100	8,150	68	35	67
5,900	5,950	25	0	25	8,150	8,200	69	36	68
5,950	6,000	26	0	26	8,200	8,250	70	37	69
6,000	6,050	27	0	27	8,250	8,300	71	38	70
6,050	6,100	28	0	28	8,300	8,350	72	39	71
6,100	6,150	29	0	28	8,350	8,400	73	39	72
6,150	6,200	30	0	29	8,400	8,450	74	40	73
6,200	6,250	31	0	30	8,450	8,500	75	41	74
6,250	6,300	32	0	31	8,500	8,550	76	42	75
6,300	6,350	33	0	32	8,550	8,600	77	43	76
6,350	6,400	34	0	33	8,600	8,650	78	44	77
6,400	6,450	35	1	34	8,650	8,700	79	45	78
6,450	6,500	36	2	35	8,700	8,750	80	46	79

2025 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	\$ 81	\$ 47	\$ 80	\$ 11,000	\$ 11,050	\$ 125	\$ 91	\$ 124
8,800	8,850	82	48	81	11,050	11,100	126	92	125
8,850	8,900	83	49	82	11,100	11,150	127	93	126
8,900	8,950	84	50	83	11,150	11,200	128	94	127
8,950	9,000	85	51	84	11,200	11,250	129	95	128
9,000	9,050	86	52	85	11,250	11,300	130	96	129
9,050	9,100	87	53	86	11,300	11,350	131	97	130
9,100	9,150	88	54	87	11,350	11,400	132	98	131
9,150	9,200	89	55	88	11,400	11,450	133	99	132
9,200	9,250	90	56	89	11,450	11,500	134	100	133
9,250	9,300	91	57	90	11,500	11,550	135	101	134
9,300	9,350	92	58	91	11,550	11,600	136	102	135
9,350	9,400	93	59	92	11,600	11,650	137	103	136
9,400	9,450	94	60	93	11,650	11,700	137	104	137
9,450	9,500	95	61	94	11,700	11,750	138	105	138
9,500	9,550	96	62	95	11,750	11,800	139	106	139
9,550	9,600	97	63	96	11,800	11,850	140	107	140
9,600	9,650	98	64	97	11,850	11,900	141	108	141
9,650	9,700	98	65	98	11,900	11,950	142	109	142
9,700	9,750	99	66	99	11,950	12,000	143	110	143
9,750	9,800	100	67	100	12,000	12,050	144	111	144
9,800	9,850	101	68	101	12,050	12,100	145	112	145
9,850	9,900	102	69	102	12,100	12,150	146	113	145
9,900	9,950	103	70	103	12,150	12,200	147	114	146
9,950	10,000	104	71	104	12,200	12,250	148	115	147
10,000	10,050	105	72	105	12,250	12,300	149	116	148
10,050	10,100	106	73	106	12,300	12,350	150	117	149
10,100	10,150	107	74	106	12,350	12,400	151	117	150
10,150	10,200	108	75	107	12,400	12,450	152	118	151
10,200	10,250	109	76	108	12,450	12,500	153	119	152
10,250	10,300	110	77	109	12,500	12,550	154	120	153
10,300	10,350	111	78	110	12,550	12,600	155	121	154
10,350	10,400	112	78	111	12,600	12,650	156	122	155
10,400	10,450	113	79	112	12,650	12,700	157	123	156
10,450	10,500	114	80	113	12,700	12,750	158	124	157
10,500	10,550	115	81	114	12,750	12,800	159	125	158
10,550	10,600	116	82	115	12,800	12,850	160	126	159
10,600	10,650	117	83	116	12,850	12,900	161	127	160
10,650	10,700	118	84	117	12,900	12,950	162	128	161
10,700	10,750	119	85	118	12,950	13,000	163	129	162
10,750	10,800	120	86	119	13,000	13,050	164	130	163
10,800	10,850	121	87	120	13,050	13,100	165	131	164
10,850	10,900	122	88	121	13,100	13,150	166	132	165
10,900	10,950	123	89	122	13,150	13,200	167	133	166
10,950	11,000	124	90	123	13,200	13,250	168	134	167

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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	\$ 1	\$ 0	\$ 1
200	202	0	0	0	290	292	2	0	1
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	0	2
210	212	0	0	0	300	302	2	0	2
212	214	0	0	0	302	304	2	0	2
214	216	0	0	0	304	306	2	0	2
216	218	0	0	0	306	308	2	0	2
218	220	0	0	0	308	310	2	0	2
220	222	0	0	0	310	312	2	0	2
222	224	0	0	0	312	314	2	0	2
224	226	0	0	0	314	316	2	0	2
226	228	0	0	0	316	318	2	0	2
228	230	0	0	0	318	320	2	1	2
230	232	0	0	0	320	322	2	1	2
232	234	0	0	0	322	324	2	1	2
234	236	0	0	0	324	326	2	1	2
236	238	0	0	0	326	328	2	1	2
238	240	0	0	0	328	330	2	1	2
240	242	1	0	1	330	332	2	1	2
242	244	1	0	1	332	334	2	1	2
244	246	1	0	1	334	336	2	1	2
246	248	1	0	1	336	338	2	1	2
248	250	1	0	1	338	340	2	1	2
250	252	1	0	1	340	342	2	1	2
252	254	1	0	1	342	344	3	1	2
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	1	3
262	264	1	0	1	352	354	3	1	3
264	266	1	0	1	354	356	3	1	3
266	268	1	0	1	356	358	3	1	3
268	270	1	0	1	358	360	3	1	3
270	272	1	0	1	360	362	3	1	3
272	274	1	0	1	362	364	3	1	3
274	276	1	0	1	364	366	3	1	3
276	278	1	0	1	366	368	3	1	3
278	280	1	0	1	368	370	3	1	3
280	282	1	0	1	370	372	3	2	3
282	284	1	0	1	372	374	3	2	3
284	286	1	0	1	374	376	3	2	3
286	288	1	0	1	376	378	3	2	3

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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	\$ 3	\$ 5
380	382	3	2	3	470	472	5	3	5
382	384	3	2	3	472	474	5	4	5
384	386	3	2	3	474	476	5	4	5
386	388	3	2	3	476	478	5	4	5
388	390	3	2	3	478	480	5	4	5
390	392	3	2	3	480	482	5	4	5
392	394	4	2	3	482	484	5	4	5
394	396	4	2	4	484	486	5	4	5
396	398	4	2	4	486	488	5	4	5
398	400	4	2	4	488	490	5	4	5
400	402	4	2	4	490	492	5	4	5
402	404	4	2	4	492	494	5	4	5
404	406	4	2	4	494	496	5	4	5
406	408	4	2	4	496	498	6	4	5
408	410	4	2	4	498	500	6	4	6
410	412	4	2	4	500	502	6	4	6
412	414	4	2	4	502	504	6	4	6
414	416	4	2	4	504	506	6	4	6
416	418	4	2	4	506	508	6	4	6
418	420	4	2	4	508	510	6	4	6
420	422	4	2	4	510	512	6	4	6
422	424	4	3	4	512	514	6	4	6
424	426	4	3	4	514	516	6	4	6
426	428	4	3	4	516	518	6	4	6
428	430	4	3	4	518	520	6	4	6
430	432	4	3	4	520	522	6	4	6
432	434	4	3	4	522	524	6	4	6
434	436	4	3	4	524	526	6	5	6
436	438	4	3	4	526	528	6	5	6
438	440	4	3	4	528	530	6	5	6
440	442	4	3	4	530	532	6	5	6
442	444	4	3	4	532	534	6	5	6
444	446	5	3	4					
446	448	5	3	5					
448	450	5	3	5					
450	452	5	3	5					
452	454	5	3	5					
454	456	5	3	5					
456	458	5	3	5					
458	460	5	3	5					
460	462	5	3	5					
462	464	5	3	5					
464	466	5	3	5					
466	468	5	3	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).