

2020 Percentage Method Tables

STANDARD Withholding Rate Schedules
 (Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked.)

If the Adjusted Annual Wage Amount (line 2a) is		The tentative amount to withhold is...	Plus this percentage..	of the amount that the Adjusted Annual Wage exceeds...
At least...	But less than...			
A	B	C	D	E
Married Filing Jointly				
\$0	\$11,900	\$0.00	0%	\$0
\$11,900	\$31,650	\$0.00	10%	\$11,900
\$31,650	\$92,150	\$1,975.00	12%	\$31,650
\$92,150	\$182,950	\$9,235.00	22%	\$92,150
\$182,950	\$338,500	\$29,211.00	24%	\$182,950
\$338,500	\$426,600	\$66,543.00	32%	\$338,500
\$426,600	\$633,950	\$94,735.00	35%	\$426,600
\$633,950		\$167,307.50	37%	\$633,950
Single or Married Filing Separately				
\$0	\$3,800	\$0.00	0%	\$0
\$3,800	\$13,675	\$0.00	10%	\$3,800
\$13,675	\$43,925	\$987.50	12%	\$13,675
\$43,925	\$89,325	\$4,617.50	22%	\$43,925
\$89,325	\$167,100	\$14,605.50	24%	\$89,325
\$167,100	\$211,150	\$33,271.50	32%	\$167,100
\$211,150	\$522,200	\$47,367.50	35%	\$211,150
\$522,200		\$156,235.00	37%	\$522,200
Head of Household				
\$0	\$10,050	\$0.00	0%	\$0
\$10,050	\$24,150	\$0.00	10%	\$10,050
\$24,150	\$63,750	\$1,410.00	12%	\$24,150
\$63,750	\$95,550	\$6,162.00	22%	\$63,750
\$95,550	\$173,350	\$13,158.00	24%	\$95,550
\$173,350	\$217,400	\$31,830.00	32%	\$173,350
\$217,400	\$528,450	\$45,926.00	35%	\$217,400
\$528,450		\$154,793.50	37%	\$528,450

Form W-4, Step 2, Checkbox, Withholding Rate Schedules
 (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked.)

If the Adjusted Annual Wage Amount (line 2a) is		The tentative amount to withhold is...	Plus this percentage..	of the amount that the Adjusted Annual Wage exceeds...
At least...	But less than...			
A	B	C	D	E
Married Filing Jointly				
\$0	\$12,400	\$0.00	0%	\$0
\$12,400	\$22,275	\$0.00	10%	\$12,400
\$22,275	\$52,525	\$987.50	12%	\$22,275
\$52,525	\$97,925	\$4,617.50	22%	\$52,525
\$97,925	\$175,700	\$14,605.50	24%	\$97,925
\$175,700	\$219,750	\$33,271.50	32%	\$175,700
\$219,750	\$323,425	\$47,367.50	35%	\$219,750
\$323,425		\$83,653.75	37%	\$323,425
Single or Married Filing Separately				
\$0	\$6,200	\$0.00	0%	\$0
\$6,200	\$11,138	\$0.00	10%	\$6,200
\$11,138	\$26,263	\$493.75	12%	\$11,138
\$26,263	\$48,963	\$2,308.75	22%	\$26,263
\$48,963	\$87,850	\$7,302.75	24%	\$48,963
\$87,850	\$109,875	\$16,635.75	32%	\$87,850
\$109,875	\$265,400	\$23,683.75	35%	\$109,875
\$265,400		\$78,117.50	37%	\$265,400
Head of Household				
\$0	\$9,325	\$0.00	0%	\$0
\$9,325	\$16,375	\$0.00	10%	\$9,325
\$16,375	\$36,175	\$705.00	12%	\$16,375
\$36,175	\$52,075	\$3,081.00	22%	\$36,175
\$52,075	\$90,975	\$6,579.00	24%	\$52,075
\$90,975	\$113,000	\$15,915.00	32%	\$90,975
\$113,000	\$268,525	\$22,963.00	35%	\$113,000
\$268,525		\$77,396.75	37%	\$268,525