## 2022 Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities

Payments of Pensions and Annuities									
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. Also use these for Form W-4P from any year.)					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 on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is:		The tentative		of the amount that the Adjusted Annual Wage	If the Adjusted Annual Wage Amount on Worksheet 1A is:  The tentative				of the amount that the Adjusted
At least—	But less than—	amount to withhold is:	Plus this percentage—	or Payment	At least—	But less than—	amount to withhold is:	Plus this percentage—	Annual Wage
Α	В	С	D	E	Α	В	С	D	E
Married Filing Jointly					Married Filing Jointly				
\$0 \$13,000 \$33,550 \$96,550 \$191,150 \$353,100 \$444,900 \$660,850 \$4,350 \$14,625 \$46,125 \$93,425 \$174,400 \$220,300 \$544,250	\$13,000 \$33,550 \$96,550 \$191,150 \$353,100 \$444,900 \$660,850 <b>Single or N</b> \$4,350 \$14,625 \$46,125 \$93,425 \$174,400 \$220,300 \$544,250	\$0.00 \$2,055.00 \$9,615.00 \$30,427.00 \$69,295.00 \$98,671.00 \$174,253.50 <b>Married Filing</b> \$0.00 \$0.00 \$1,027.50 \$4,807.50 \$15,213.50	10% 12% 22% 24% 35% 35% 37% Separately 0% 10% 12% 22% 24% 32% 35%	\$13,000 \$33,550 \$96,550 \$191,150 \$353,100 \$444,900 \$660,850 \$0 \$4,350 \$14,625 \$46,125 \$93,425 \$174,400 \$220,300	\$0 \$12,950 \$23,225 \$54,725 \$102,025 \$183,000 \$228,900 \$336,875 \$0 \$6,475 \$11,613 \$27,363 \$51,013 \$91,500 \$114,450 \$276,425	\$12,950 \$23,225 \$54,725 \$102,025 \$183,000 \$228,900 \$336,875	\$0.00 \$1,027.50 \$1,027.50 \$15,213.50 \$15,213.50 \$34,647.50 \$49,335.50 \$87,126.75 ***/*********************************	0% 10% 12% 22% 24% 32% 35% 37% Separately 0% 10% 12% 22% 24% 32% 35%	\$12,950 \$23,225 \$54,725 \$102,025 \$183,000 \$228,900 \$336,875 \$0 \$6,475 \$11,613 \$27,363 \$51,000 \$114,450
Head of Household					Head of Household				
\$0 \$10,800 \$25,450 \$66,700 \$99,850 \$180,850 \$226,750 \$550,700	\$10,800 \$25,450 \$66,700 \$99,850 \$180,850 \$226,750 \$550,700	\$0.00 \$1,465.00 \$6,415.00 \$13,708.00 \$33,148.00	10% 12% 22% 24% 32% 35%	\$10,800 \$25,450 \$66,700 \$99,850 \$180,850 \$226,750	\$0 \$9,700 \$17,025 \$37,650 \$54,225 \$94,725 \$117,675 \$279,650	\$9,700 \$17,025 \$37,650 \$54,225 \$94,725 \$117,675 \$279,650	\$0.00 \$732.50 \$3,207.50 \$6,854.00 \$16,574.00	10% 12% 22% 24% 32% 35%	\$9,700 \$17,025 \$37,650 \$54,225 \$94,725 \$117,675