



Caution: *DRAFT—NOT FOR FILING*

This is the third early release draft of the 2020 Publication 15-T, Federal Income Tax Withholding Methods.

Note that in this third early release draft of Pub. 15-T, the Percentage Method and Wage Bracket Method computations of withholding have not changed from the second early release posting. This draft expands on the first two drafts by including a discussion on the alternative methods of withholding, information about withholding on distributions of Indian gaming profits to tribal members, and information on withholding on periodic payments of pensions and annuities.

Although the final Publication 15-T will not be posted until December because some dollar amounts cannot be figured before late November, there will be no further substantive changes to the Percentage or Wage Bracket Method.

Draft forms generally are subject to OMB approval before they can be officially released. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). If you have comments on this draft, you can submit them to WI.W4.Comments@IRS.gov by November 15, 2019. We can't respond to all comments due to the high volume we receive.



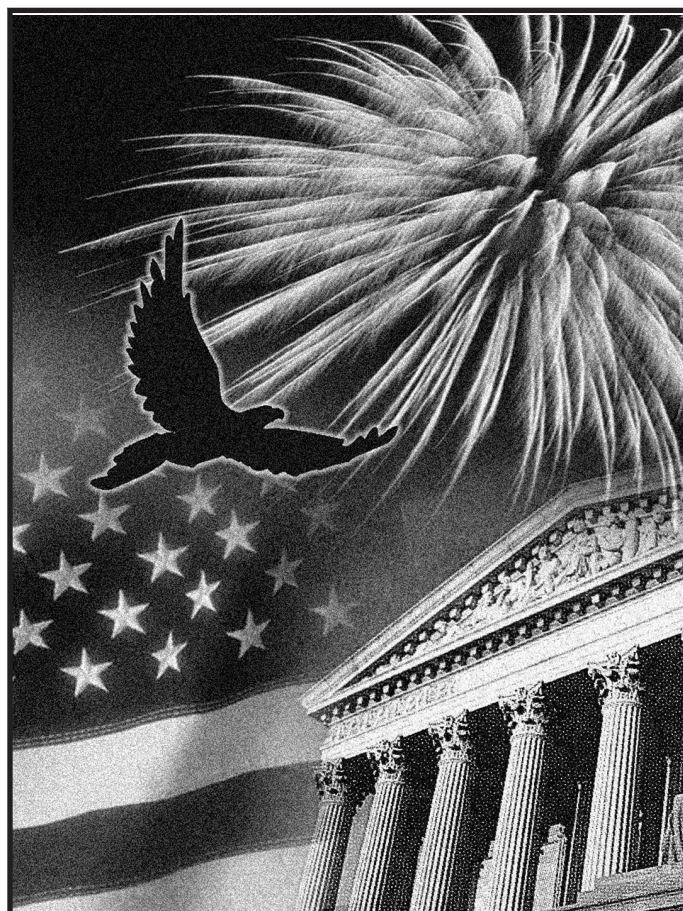
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Federal Income Tax Withholding Methods

For use in **2020**



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Future Developments

For the latest information about developments related to Pub. 15-T, such as legislation enacted after it was published, go to [IRS.gov/Pub15T](https://www.irs.gov/pub15t).

Introduction

This publication supplements Pub. 15, Employer's Tax Guide, and Pub. 51, Agricultural Employer's Tax Guide. It describes how to figure withholding using the Wage Bracket Method or Percentage Method, describes the alternative methods for figuring withholding, and provides the Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members.

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

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



This special draft release of new Pub. 15-T contains a look at the new employer steps to figure federal income tax withholding. The way employers will figure federal income tax withholding for 2020 Form W-4, Employee's Withholding Certificate, is changing to match the changes to the new form. The computations described in this publication will allow employers to figure withholding regardless of whether the employee provided a Form W-4 in an earlier year or will provide a new Form W-4 in 2020. This publication also allows employers to figure withholding based on their payroll system (automated or manual) and withholding method of choice. The Percentage Method tables, Wage Bracket Method tables, Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members, and amounts to add to the wages of a nonresident alien employee provided in this draft are based on the 2019 inflationary adjustments for purposes of programming and testing. Once the 2020 inflation-adjusted amounts are available, they will be included in this Pub. 15-T.

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

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Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications. We can't answer tax questions sent to the above address.

Tax questions. If you have a tax question not answered by this publication or [How To Get Tax Help](#) section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics using the search feature or by viewing the categories listed.

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Photographs of Missing Children

The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

2020 Form W-4

The 2020 Form W-4 has been redesigned to reduce the form's complexity and to increase transparency and accuracy in the withholding system. Beginning with the 2020 Form W-4, employees will no longer be able to request adjustments to their withholding using withholding allowances. Instead, using the new Form W-4, employees will provide employers with amounts to increase or reduce taxes and amounts to increase or decrease the amount of wage income subject to income tax withholding.

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

For employees who don't complete any steps other than Step 1 and Step 5, employers will withhold the amount based on the filing status, wage amounts, and payroll period. But see [Exemption from Withholding](#), later.

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

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

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

Steps 4(a) and 4(b). Employers will increase the annual amount of wages subject to income tax withholding by the

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

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

New employee fails to submit Form W-4. New employees who are first paid wages in 2020 and who fail to submit a Form W-4 will be treated as if they had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of the 2020 Form W-4. However, an employee hired on or before December 31, 2019, who was paid wages in 2019 or earlier, should be treated as single and claiming zero allowances on a 2019 Form W-4.

Additional information. See the Frequently Asked Questions (FAQs), available at [IRS.gov/Pub15T](https://www.irs.gov/pub15t), for answers to questions employers and employees may have about the changes in the Form W-4 and figuring withholding.

Exemption from withholding. Employees who write "Exempt" on Form W-4 in the space below Step 4(c) shall have no federal income tax withheld from their paychecks except in the case of certain supplemental wages.

Electronic system to receive Form W-4. If you maintain an electronic Form W-4 system, you should provide a field for employees who are eligible and want to claim an exemption from withholding to certify that they are exempt instead of writing "Exempt" below Step 4(c). You should also include the two conditions that taxpayers are certifying that they meet: "you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020." Additionally, you should continue to provide a field for nonresident aliens to enter nonresident alien status.

Withholding Adjustment for Nonresident Alien Employees

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

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



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

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

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

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

Table 1

Payroll Period	Add Additional
Weekly	\$153.80
Biweekly	307.70
Semimonthly	333.30
Monthly	666.70
Quarterly	2,000.00
Semiannually	4,000.00
Annually	8,000.00
Daily or Miscellaneous (each day of the payroll period)	30.80

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

Table 2

Payroll Period	Add Additional
Weekly	\$234.60
Biweekly	469.20
Semimonthly	508.30
Monthly	1,016.70
Quarterly	3,050.00
Semiannually	6,100.00
Annually	12,200.00
Daily or Miscellaneous (each day of the payroll period)	46.90

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

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

Example. An employer pays wages of \$300 for a weekly payroll period to a married nonresident alien employee. The nonresident alien has a properly completed 2019 Form W-4 on file with the employer that shows marital status as "single" with one withholding allowance and indicated status as a nonresident alien on Form W-4, line 6 (see *Nonresident alien employee's Form W-4*, in section 9 of Pub. 15). The employer determines the

wages to be used in the withholding tables by adding to the \$300 amount of wages paid the amount of \$153.80 from Table 1 under *Step 1* (\$453.80 total). The employer has a manual payroll system and prefers to use the Wage Bracket Method tables to figure withholding. The employer will use Worksheet 3 and the withholding tables in section 3 to determine the income tax withholding for the nonresident alien employee. In this example, the employer would withhold \$xx in federal income tax from the weekly wages of the nonresident alien employee.

The \$153.80 added to wages for calculating income tax withholding isn't reported on Form W-2 and doesn't increase the income tax liability of the employee. Also, the \$153.80 added to wages doesn't affect the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

Supplemental wage payment. This procedure for determining the amount of federal income tax withholding for nonresident alien employees doesn't apply to a supple-

mental wage payment (see section 7 in Pub. 15) if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is being used to figure income tax withholding on the supplemental wage payment.

Rounding

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar. You may also round the tax for the pay period to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next dollar. For example, \$2.30 becomes \$2 and \$2.50 becomes \$3. This rounding meets the tolerances under section 3402(h)(4).

1. Percentage Method Tables for Automated Payroll Systems

If you have an automated payroll system, use the worksheet below and the Percentage Method tables that follow

to figure federal income tax withholding. This method works for Forms W-4 from 2019 or earlier and Forms W-4 from 2020 or later. This method also works for any amount of wages. If the Form W-4 is from 2019 or earlier, this method works for any number of withholding allowances claimed.

Worksheet 1. Employer's Withholding Worksheet for Percentage Method Tables for Automated Payroll Systems

Keep for Your Records



Note. This illustrates what the 2020 procedure could look like by using the 2019 tax parameters. There would be just one procedure for both the Form W-4 from 2019 or earlier and new Form W-4. The formatting will change, and some of the details may need to be modified slightly to conform to the final Form W-4.

Table 3	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily
	2	4	12	24	26	52	260

Step 1. Adjust the employee's wage amount

- 1a Enter the employee's total taxable wages this payroll period 1a \$ _____
- 1b Enter the number of pay periods you have per year (see Table 3) 1b _____
- 1c Multiply the amount on line 1a by the number on line 1b 1c \$ _____

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

- 1d Enter the amount from Step 4(a) of the employee's Form W-4 1d \$ _____
- 1e Add lines 1c and 1d 1e \$ _____
- 1f Enter the amount from Step 4(b) of the employee's Form W-4 1f \$ _____
- 1g If the box in Step 2 of Form W-4 is checked, enter -0-. If the box is not checked, enter \$12,600 if the taxpayer is married filing jointly or \$8,400 otherwise 1g \$ _____
- 1h Add lines 1f and 1g 1h \$ _____
- 1i Subtract line 1h from line 1e. If zero or less, enter -0-. This is the **Adjusted Annual Wage Amount** 1i \$ _____

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

- 1j Enter the number of allowances claimed on the employee's most recent Form W-4 1j _____
- 1k Multiply line 1j by \$4,200 1k \$ _____
- 1l Subtract line 1k from line 1c. If zero or less, enter -0-. This is the **Adjusted Annual Wage Amount** 1l \$ _____

Step 2. Figure the Tentative Withholding Amount

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

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

- 2a Enter the employee's **Adjusted Annual Wage Amount** from line 1i or 1l above 2a \$ _____
- 2b Find the row in the appropriate **Annual Percentage Method** table in which the amount on line 2a is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row 2b \$ _____
- 2c Enter the amount from column C of that row 2c \$ _____
- 2d Enter the percentage from column D of that row 2d _____ %
- 2e Subtract line 2b from line 2a 2e \$ _____
- 2f Multiply the amount on line 2e by the percentage on line 2d 2f \$ _____
- 2g Add lines 2c and 2f 2g \$ _____
- 2h Divide the amount on line 2g by the number of pay periods on line 1b. This is the **Tentative Withholding Amount** 2h \$ _____

Step 3. Account for tax credits

- 3a If the employee's Form W-4 is from 2020, enter the amount from Step 3 of that form; otherwise enter -0- 3a \$ _____
- 3b Divide the amount on line 3a by the number of pay periods on line 1b 3b \$ _____
- 3c Subtract line 3b from line 2h. If zero or less, enter -0- 3c \$ _____

Step 4. Figure the final amount to withhold

- 4a Enter the additional amount to withhold from the employee's Form W-4 (Step 4(c) of the 2020 form or line 6 on earlier forms) 4a \$ _____
- 4b Add lines 3c and 4a. **This is the amount to withhold from the employee's wages this pay period** 4b \$ _____

Percentage Method Tables for Automated Payroll Systems

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

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.)					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—	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—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$11,800	\$0.00	0%	\$0	\$0	\$12,200	\$0.00	0%	\$0
\$11,800	\$31,200	\$0.00	10%	\$11,800	\$12,200	\$21,900	\$0.00	10%	\$12,200
\$31,200	\$90,750	\$1,940.00	12%	\$31,200	\$21,900	\$51,675	\$970.00	12%	\$21,900
\$90,750	\$180,200	\$9,086.00	22%	\$90,750	\$51,675	\$96,400	\$4,543.00	22%	\$51,675
\$180,200	\$333,250	\$28,765.00	24%	\$180,200	\$96,400	\$172,925	\$14,382.50	24%	\$96,400
\$333,250	\$420,000	\$65,497.00	32%	\$333,250	\$172,925	\$216,300	\$32,748.50	32%	\$172,925
\$420,000	\$624,150	\$93,257.00	35%	\$420,000	\$216,300	\$318,375	\$46,628.50	35%	\$216,300
\$624,150		\$164,709.50	37%	\$624,150	\$318,375		\$82,354.75	37%	\$318,375
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$3,800	\$0.00	0%	\$0	\$0	\$6,100	\$0.00	0%	\$0
\$3,800	\$13,500	\$0.00	10%	\$3,800	\$6,100	\$10,950	\$0.00	10%	\$6,100
\$13,500	\$43,275	\$970.00	12%	\$13,500	\$10,950	\$25,838	\$485.00	12%	\$10,950
\$43,275	\$88,000	\$4,543.00	22%	\$43,275	\$25,838	\$48,200	\$2,271.50	22%	\$25,838
\$88,000	\$164,525	\$14,382.50	24%	\$88,000	\$48,200	\$86,463	\$7,191.25	24%	\$48,200
\$164,525	\$207,900	\$32,748.50	32%	\$164,525	\$86,463	\$108,150	\$16,374.25	32%	\$86,463
\$207,900	\$514,100	\$46,628.50	35%	\$207,900	\$108,150	\$261,250	\$23,314.25	35%	\$108,150
\$514,100		\$153,798.50	37%	\$514,100	\$261,250		\$76,899.25	37%	\$261,250
Head of Household					Head of Household				
\$0	\$9,950	\$0.00	0%	\$0	\$0	\$9,175	\$0.00	0%	\$0
\$9,950	\$23,800	\$0.00	10%	\$9,950	\$9,175	\$16,100	\$0.00	10%	\$9,175
\$23,800	\$62,800	\$1,385.00	12%	\$23,800	\$16,100	\$35,600	\$692.50	12%	\$16,100
\$62,800	\$94,150	\$6,065.00	22%	\$62,800	\$35,600	\$51,275	\$3,032.50	22%	\$35,600
\$94,150	\$170,650	\$12,962.00	24%	\$94,150	\$51,275	\$89,525	\$6,481.00	24%	\$51,275
\$170,650	\$214,050	\$31,322.00	32%	\$170,650	\$89,525	\$111,225	\$15,661.00	32%	\$89,525
\$214,050	\$520,250	\$45,210.00	35%	\$214,050	\$111,225	\$264,325	\$22,605.00	35%	\$111,225
\$520,250		\$152,380.00	37%	\$520,250	\$264,325		\$76,190.00	37%	\$264,325

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

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use

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

the Wage Bracket method, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

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

Keep for Your Records 

Note. This illustrates what the 2020 procedure could look like by using the 2019 tax parameters.

Table 4

Monthly	Semimonthly	Biweekly	Weekly	Daily
12	24	26	52	260

Step 1. Adjust the employee's wage amount

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

Step 2. Figure the Tentative Withholding Amount

- | | | | | |
|----|--|----|----|-------|
| 2a | Use the amount on line 1h to look up the tentative amount to withhold in the appropriate Wage Bracket Table in this section for your pay frequency, given the employee's filing status and whether the employee has checked the box in Step 2 of Form W-4. This is the Tentative Withholding Amount | 2a | \$ | _____ |
|----|--|----|----|-------|

Step 3. Account for tax credits

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

Step 4. Figure the final amount to withhold

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

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

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

WEEKLY Payroll Period								
If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately		
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,		
		Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	
At least	But less than	The amount of income tax withheld shall be:						
\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$120	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$1
\$130	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$2
\$140	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$3
\$150	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$4
\$160	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$5
\$170	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$6
\$180	\$190	\$0	\$0	\$0	\$1	\$0	\$0	\$7
\$190	\$200	\$0	\$0	\$0	\$2	\$0	\$0	\$8
\$200	\$210	\$0	\$0	\$0	\$3	\$0	\$0	\$9
\$210	\$220	\$0	\$0	\$0	\$4	\$0	\$0	\$10
\$220	\$230	\$0	\$0	\$0	\$5	\$0	\$0	\$11
\$230	\$240	\$0	\$0	\$0	\$6	\$0	\$0	\$12
\$240	\$250	\$0	\$1	\$0	\$7	\$1	\$0	\$13
\$250	\$260	\$0	\$2	\$0	\$8	\$2	\$0	\$15
\$260	\$270	\$0	\$3	\$0	\$9	\$3	\$0	\$16
\$270	\$280	\$0	\$4	\$0	\$10	\$4	\$0	\$17
\$280	\$290	\$0	\$5	\$0	\$11	\$5	\$0	\$18
\$290	\$300	\$0	\$6	\$0	\$12	\$6	\$0	\$19
\$300	\$310	\$0	\$7	\$0	\$13	\$7	\$0	\$21
\$310	\$320	\$0	\$8	\$0	\$14	\$8	\$0	\$22
\$320	\$330	\$0	\$9	\$0	\$15	\$9	\$0	\$23
\$330	\$340	\$0	\$10	\$0	\$16	\$10	\$0	\$24
\$340	\$350	\$0	\$11	\$0	\$18	\$11	\$0	\$25
\$350	\$360	\$0	\$12	\$0	\$19	\$12	\$0	\$27
\$360	\$370	\$0	\$13	\$1	\$20	\$13	\$0	\$28
\$370	\$380	\$0	\$14	\$2	\$21	\$14	\$0	\$29
\$380	\$390	\$0	\$15	\$3	\$22	\$15	\$0	\$30
\$390	\$400	\$0	\$16	\$4	\$24	\$16	\$0	\$31
\$400	\$410	\$0	\$17	\$5	\$25	\$17	\$0	\$33
\$410	\$420	\$0	\$18	\$6	\$26	\$18	\$0	\$34
\$420	\$430	\$0	\$19	\$7	\$27	\$19	\$0	\$35
\$430	\$440	\$0	\$20	\$8	\$28	\$20	\$0	\$36
\$440	\$450	\$0	\$22	\$9	\$30	\$22	\$0	\$37
\$450	\$460	\$0	\$23	\$10	\$31	\$23	\$0	\$39
\$460	\$470	\$0	\$24	\$11	\$32	\$24	\$0	\$40
\$470	\$480	\$1	\$25	\$12	\$33	\$25	\$0	\$41
\$480	\$490	\$2	\$26	\$13	\$34	\$26	\$0	\$42
\$490	\$500	\$3	\$28	\$14	\$36	\$28	\$0	\$43
\$500	\$510	\$4	\$29	\$15	\$37	\$29	\$0	\$45
\$510	\$520	\$5	\$30	\$16	\$38	\$30	\$0	\$48
\$520	\$530	\$6	\$31	\$17	\$39	\$31	\$0	\$50
\$530	\$540	\$7	\$32	\$18	\$40	\$32	\$0	\$52
\$540	\$550	\$8	\$34	\$19	\$42	\$34	\$0	\$54

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

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

WEEKLY Payroll Period								
If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately		
		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,		
At least	But less than	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	Standard withholding	Checkbox withholding	
		The amount of income tax withheld shall be:						
\$550	\$560	\$9	\$35	\$20	\$43	\$35	\$56	
\$560	\$570	\$10	\$36	\$21	\$44	\$36	\$59	
\$570	\$580	\$11	\$37	\$22	\$45	\$37	\$61	
\$580	\$590	\$12	\$38	\$23	\$46	\$38	\$63	
\$590	\$600	\$13	\$40	\$24	\$48	\$40	\$65	
\$600	\$610	\$14	\$41	\$25	\$49	\$41	\$67	
\$610	\$620	\$15	\$42	\$26	\$50	\$42	\$70	
\$620	\$630	\$16	\$43	\$27	\$51	\$43	\$72	
\$630	\$640	\$17	\$44	\$29	\$52	\$44	\$74	
\$640	\$650	\$18	\$46	\$30	\$54	\$46	\$76	
\$650	\$660	\$19	\$47	\$31	\$55	\$47	\$78	
\$660	\$670	\$20	\$48	\$32	\$56	\$48	\$81	
\$670	\$680	\$21	\$49	\$33	\$57	\$49	\$83	
\$680	\$690	\$22	\$50	\$35	\$58	\$50	\$85	
\$690	\$700	\$23	\$52	\$36	\$61	\$52	\$87	
\$700	\$710	\$24	\$53	\$37	\$63	\$53	\$89	
\$710	\$720	\$25	\$54	\$38	\$65	\$54	\$92	
\$720	\$730	\$26	\$55	\$39	\$67	\$55	\$94	
\$730	\$740	\$27	\$56	\$41	\$69	\$56	\$96	
\$740	\$750	\$28	\$58	\$42	\$72	\$58	\$98	
\$750	\$760	\$29	\$59	\$43	\$74	\$59	\$100	
\$760	\$770	\$30	\$60	\$44	\$76	\$60	\$103	
\$770	\$780	\$31	\$61	\$45	\$78	\$61	\$105	
\$780	\$790	\$32	\$62	\$47	\$80	\$62	\$107	
\$790	\$800	\$33	\$64	\$48	\$83	\$64	\$109	
\$800	\$810	\$34	\$65	\$49	\$85	\$65	\$111	
\$810	\$820	\$35	\$66	\$50	\$87	\$66	\$114	
\$820	\$830	\$36	\$67	\$51	\$89	\$67	\$116	
\$830	\$840	\$37	\$68	\$53	\$91	\$68	\$118	
\$840	\$850	\$38	\$70	\$54	\$94	\$70	\$120	
\$850	\$860	\$39	\$71	\$55	\$96	\$71	\$122	
\$860	\$870	\$40	\$72	\$56	\$98	\$72	\$125	
\$870	\$880	\$41	\$73	\$57	\$100	\$73	\$127	
\$880	\$890	\$42	\$74	\$59	\$102	\$74	\$129	
\$890	\$900	\$44	\$76	\$60	\$105	\$76	\$131	
\$900	\$910	\$45	\$77	\$61	\$107	\$77	\$133	
\$910	\$920	\$46	\$78	\$62	\$109	\$78	\$136	
\$920	\$930	\$47	\$79	\$63	\$111	\$79	\$138	
\$930	\$940	\$48	\$80	\$65	\$113	\$80	\$140	
\$940	\$950	\$50	\$82	\$66	\$116	\$82	\$143	
\$950	\$960	\$51	\$83	\$67	\$118	\$83	\$145	
\$960	\$970	\$52	\$84	\$68	\$120	\$84	\$147	
\$970	\$980	\$53	\$85	\$69	\$122	\$85	\$150	
\$980	\$990	\$54	\$86	\$71	\$124	\$86	\$152	
\$990	\$1,000	\$56	\$88	\$72	\$127	\$88	\$155	
\$1,000	\$1,010	\$57	\$90	\$73	\$129	\$90	\$157	
\$1,010	\$1,020	\$58	\$92	\$74	\$132	\$92	\$159	

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

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

WEEKLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
At least	But less than	The amount of income tax withheld shall be:					
\$1,020	\$1,030	\$59	\$94	\$75	\$134	\$94	\$162
\$1,030	\$1,040	\$60	\$96	\$77	\$136	\$96	\$164
\$1,040	\$1,050	\$62	\$99	\$78	\$139	\$99	\$167
\$1,050	\$1,060	\$63	\$101	\$79	\$141	\$101	\$169
\$1,060	\$1,070	\$64	\$103	\$80	\$144	\$103	\$171
\$1,070	\$1,080	\$65	\$105	\$81	\$146	\$105	\$174
\$1,080	\$1,090	\$66	\$107	\$83	\$148	\$107	\$176
\$1,090	\$1,100	\$68	\$110	\$84	\$151	\$110	\$179
\$1,100	\$1,110	\$69	\$112	\$85	\$153	\$112	\$181
\$1,110	\$1,120	\$70	\$114	\$86	\$156	\$114	\$183
\$1,120	\$1,130	\$71	\$116	\$87	\$158	\$116	\$186
\$1,130	\$1,140	\$72	\$118	\$89	\$160	\$118	\$188
\$1,140	\$1,150	\$74	\$121	\$90	\$163	\$121	\$191
\$1,150	\$1,160	\$75	\$123	\$91	\$165	\$123	\$193
\$1,160	\$1,170	\$76	\$125	\$92	\$168	\$125	\$195
\$1,170	\$1,180	\$77	\$127	\$93	\$170	\$127	\$198
\$1,180	\$1,190	\$78	\$129	\$95	\$172	\$129	\$200
\$1,190	\$1,200	\$80	\$132	\$96	\$175	\$132	\$203
\$1,200	\$1,210	\$81	\$134	\$97	\$177	\$134	\$205
\$1,210	\$1,220	\$82	\$136	\$98	\$180	\$136	\$207
\$1,220	\$1,230	\$83	\$138	\$99	\$182	\$138	\$210
\$1,230	\$1,240	\$84	\$140	\$101	\$184	\$140	\$212
\$1,240	\$1,250	\$86	\$143	\$102	\$187	\$143	\$215
\$1,250	\$1,260	\$87	\$145	\$103	\$189	\$145	\$217
\$1,260	\$1,270	\$88	\$147	\$104	\$192	\$147	\$219
\$1,270	\$1,280	\$89	\$149	\$105	\$194	\$149	\$222
\$1,280	\$1,290	\$90	\$151	\$107	\$196	\$151	\$224
\$1,290	\$1,300	\$92	\$154	\$108	\$199	\$154	\$227
\$1,300	\$1,310	\$93	\$156	\$109	\$201	\$156	\$229
\$1,310	\$1,320	\$94	\$158	\$110	\$204	\$158	\$231
\$1,320	\$1,330	\$95	\$160	\$111	\$206	\$160	\$234
\$1,330	\$1,340	\$96	\$162	\$113	\$208	\$162	\$236
\$1,340	\$1,350	\$98	\$165	\$114	\$211	\$165	\$239
\$1,350	\$1,360	\$99	\$167	\$115	\$213	\$167	\$241
\$1,360	\$1,370	\$100	\$169	\$116	\$216	\$169	\$243
\$1,370	\$1,380	\$101	\$171	\$118	\$218	\$171	\$246
\$1,380	\$1,390	\$102	\$173	\$120	\$220	\$173	\$248
\$1,390	\$1,400	\$104	\$176	\$122	\$223	\$176	\$251
\$1,400	\$1,410	\$105	\$178	\$125	\$225	\$178	\$253
\$1,410	\$1,420	\$106	\$180	\$127	\$228	\$180	\$255
\$1,420	\$1,430	\$107	\$182	\$129	\$230	\$182	\$258
\$1,430	\$1,440	\$108	\$184	\$131	\$232	\$184	\$260
\$1,440	\$1,450	\$110	\$187	\$133	\$235	\$187	\$263
\$1,450	\$1,460	\$111	\$189	\$136	\$237	\$189	\$265
\$1,460	\$1,470	\$112	\$191	\$138	\$240	\$191	\$267
\$1,470	\$1,480	\$113	\$193	\$140	\$242	\$193	\$270
\$1,480	\$1,490	\$114	\$195	\$142	\$244	\$195	\$272

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

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

WEEKLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
At least	But less than	The amount of income tax withheld shall be:					
\$1,490	\$1,500	\$116	\$198	\$144	\$247	\$198	\$275
\$1,500	\$1,510	\$117	\$200	\$147	\$249	\$200	\$277
\$1,510	\$1,520	\$118	\$202	\$149	\$252	\$202	\$279
\$1,520	\$1,530	\$119	\$204	\$151	\$254	\$204	\$282
\$1,530	\$1,540	\$120	\$206	\$153	\$256	\$206	\$284
\$1,540	\$1,550	\$122	\$209	\$155	\$259	\$209	\$287
\$1,550	\$1,560	\$123	\$211	\$158	\$261	\$211	\$289
\$1,560	\$1,570	\$124	\$213	\$160	\$264	\$213	\$291
\$1,570	\$1,580	\$125	\$215	\$162	\$266	\$215	\$294
\$1,580	\$1,590	\$126	\$217	\$164	\$268	\$217	\$296
\$1,590	\$1,600	\$128	\$220	\$166	\$271	\$220	\$299
\$1,600	\$1,610	\$129	\$222	\$169	\$273	\$222	\$301
\$1,610	\$1,620	\$130	\$224	\$171	\$276	\$224	\$303
\$1,620	\$1,630	\$131	\$226	\$173	\$278	\$226	\$306
\$1,630	\$1,640	\$132	\$228	\$175	\$280	\$228	\$308
\$1,640	\$1,650	\$134	\$231	\$177	\$283	\$231	\$311
\$1,650	\$1,660	\$135	\$233	\$180	\$285	\$233	\$313
\$1,660	\$1,670	\$136	\$235	\$182	\$288	\$235	\$316
\$1,670	\$1,680	\$137	\$237	\$184	\$290	\$237	\$319
\$1,680	\$1,690	\$138	\$239	\$186	\$292	\$239	\$322
\$1,690	\$1,700	\$140	\$242	\$188	\$295	\$242	\$325
\$1,700	\$1,710	\$141	\$244	\$191	\$297	\$244	\$328
\$1,710	\$1,720	\$142	\$246	\$193	\$300	\$246	\$332
\$1,720	\$1,730	\$143	\$248	\$195	\$302	\$248	\$335
\$1,730	\$1,740	\$144	\$250	\$197	\$305	\$250	\$338
\$1,740	\$1,750	\$146	\$253	\$199	\$309	\$253	\$341
\$1,750	\$1,760	\$147	\$255	\$202	\$312	\$255	\$344
\$1,760	\$1,770	\$148	\$257	\$204	\$315	\$257	\$348
\$1,770	\$1,780	\$149	\$259	\$206	\$318	\$259	\$351
\$1,780	\$1,790	\$150	\$261	\$208	\$321	\$261	\$354
\$1,790	\$1,800	\$152	\$264	\$210	\$325	\$264	\$357
\$1,800	\$1,810	\$153	\$266	\$213	\$328	\$266	\$360
\$1,810	\$1,820	\$154	\$268	\$215	\$331	\$268	\$364
\$1,820	\$1,830	\$155	\$270	\$217	\$334	\$270	\$367
\$1,830	\$1,840	\$156	\$272	\$219	\$337	\$272	\$370
\$1,840	\$1,850	\$158	\$275	\$221	\$341	\$275	\$373
\$1,850	\$1,860	\$159	\$277	\$224	\$344	\$277	\$376
\$1,860	\$1,870	\$160	\$279	\$226	\$347	\$279	\$380
\$1,870	\$1,880	\$161	\$282	\$228	\$350	\$282	\$383
\$1,880	\$1,890	\$162	\$284	\$230	\$353	\$284	\$386
\$1,890	\$1,900	\$164	\$286	\$232	\$357	\$286	\$389
\$1,900	\$1,910	\$165	\$289	\$235	\$360	\$289	\$392
\$1,910	\$1,920	\$166	\$291	\$237	\$363	\$291	\$396
\$1,920	\$1,930	\$167	\$294	\$239	\$366	\$294	\$399

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

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

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

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

Keep for Your Records



Note. This illustrates what the 2020 procedure could look like by using the 2019 tax parameters.

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

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

WEEKLY Payroll Period

If the Wage Amount (line 1a) is		Married Person											
		And the number of allowances is:											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
The amount of income tax withheld shall be:													
\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$230	\$240	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$240	\$250	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$250	\$260	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$260	\$270	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$270	\$280	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$280	\$290	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$290	\$300	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$300	\$310	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$320	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320	\$330	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$330	\$340	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$340	\$350	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$350	\$360	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$370	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370	\$380	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$380	\$390	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$390	\$400	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$410	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$410	\$420	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420	\$430	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$440	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$440	\$450	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$450	\$460	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$470	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$480	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$480	\$490	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$500	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$510	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$520	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$32	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$560	\$33	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$570	\$34	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$580	\$35	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$590	\$36	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$600	\$37	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

WEEKLY Payroll Period

If the Wage Amount (line 1a) is		Married Person											
		And the number of allowances is:											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
The amount of income tax withheld shall be:													
\$600	\$615	\$38	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$615	\$630	\$40	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$630	\$645	\$42	\$33	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$645	\$660	\$44	\$34	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$660	\$675	\$45	\$36	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$675	\$690	\$47	\$38	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$690	\$705	\$49	\$39	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$705	\$720	\$51	\$41	\$32	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$735	\$53	\$43	\$34	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0
\$735	\$750	\$54	\$45	\$35	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0
\$750	\$765	\$56	\$47	\$37	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0
\$765	\$780	\$58	\$48	\$39	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0
\$780	\$795	\$60	\$50	\$40	\$32	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0
\$795	\$810	\$62	\$52	\$42	\$33	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0
\$810	\$825	\$63	\$54	\$44	\$35	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0
\$825	\$840	\$65	\$56	\$46	\$36	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0
\$840	\$855	\$67	\$57	\$48	\$38	\$30	\$22	\$14	\$6	\$0	\$0	\$0	\$0
\$855	\$870	\$69	\$59	\$49	\$40	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0
\$870	\$885	\$71	\$61	\$51	\$42	\$33	\$25	\$17	\$9	\$0	\$0	\$0	\$0
\$885	\$900	\$72	\$63	\$53	\$43	\$34	\$26	\$18	\$10	\$2	\$0	\$0	\$0
\$900	\$915	\$74	\$65	\$55	\$45	\$36	\$28	\$20	\$12	\$3	\$0	\$0	\$0
\$915	\$930	\$76	\$66	\$57	\$47	\$37	\$29	\$21	\$13	\$5	\$0	\$0	\$0
\$930	\$945	\$78	\$68	\$58	\$49	\$39	\$31	\$23	\$15	\$6	\$0	\$0	\$0
\$945	\$960	\$80	\$70	\$60	\$51	\$41	\$32	\$24	\$16	\$8	\$0	\$0	\$0
\$960	\$975	\$81	\$72	\$62	\$52	\$43	\$34	\$26	\$18	\$9	\$1	\$0	\$0
\$975	\$990	\$83	\$74	\$64	\$54	\$44	\$35	\$27	\$19	\$11	\$3	\$0	\$0
\$990	\$1,005	\$85	\$75	\$66	\$56	\$46	\$37	\$29	\$21	\$12	\$4	\$0	\$0
\$1,005	\$1,020	\$87	\$77	\$67	\$58	\$48	\$38	\$30	\$22	\$14	\$6	\$0	\$0
\$1,020	\$1,035	\$89	\$79	\$69	\$60	\$50	\$40	\$32	\$24	\$15	\$7	\$0	\$0
\$1,035	\$1,050	\$90	\$81	\$71	\$61	\$52	\$42	\$33	\$25	\$17	\$9	\$1	\$1
\$1,050	\$1,065	\$92	\$83	\$73	\$63	\$53	\$44	\$35	\$27	\$18	\$10	\$2	\$2
\$1,065	\$1,080	\$94	\$84	\$75	\$65	\$55	\$46	\$36	\$28	\$20	\$12	\$4	\$4
\$1,080	\$1,095	\$96	\$86	\$76	\$67	\$57	\$47	\$38	\$30	\$21	\$13	\$5	\$5
\$1,095	\$1,110	\$98	\$88	\$78	\$69	\$59	\$49	\$39	\$31	\$23	\$15	\$7	\$7
\$1,110	\$1,125	\$99	\$90	\$80	\$70	\$61	\$51	\$41	\$33	\$24	\$16	\$8	\$8
\$1,125	\$1,140	\$101	\$92	\$82	\$72	\$62	\$53	\$43	\$34	\$26	\$18	\$10	\$10
\$1,140	\$1,155	\$103	\$93	\$84	\$74	\$64	\$55	\$45	\$36	\$27	\$19	\$11	\$11
\$1,155	\$1,170	\$105	\$95	\$85	\$76	\$66	\$56	\$47	\$37	\$29	\$21	\$13	\$13
\$1,170	\$1,185	\$107	\$97	\$87	\$78	\$68	\$58	\$48	\$39	\$30	\$22	\$14	\$14
\$1,185	\$1,200	\$108	\$99	\$89	\$79	\$70	\$60	\$50	\$41	\$32	\$24	\$16	\$16

2020 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

WEEKLY Payroll Period

If the Wage Amount (line 1a) is		Married Person										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
\$1,200	\$1,215	\$110	\$101	\$91	\$81	\$71	\$62	\$52	\$42	\$33	\$25	\$17
\$1,215	\$1,230	\$112	\$102	\$93	\$83	\$73	\$64	\$54	\$44	\$35	\$27	\$19
\$1,230	\$1,245	\$114	\$104	\$94	\$85	\$75	\$65	\$56	\$46	\$36	\$28	\$20
\$1,245	\$1,260	\$116	\$106	\$96	\$87	\$77	\$67	\$57	\$48	\$38	\$30	\$22
\$1,260	\$1,275	\$117	\$108	\$98	\$88	\$79	\$69	\$59	\$50	\$40	\$31	\$23
\$1,275	\$1,290	\$119	\$110	\$100	\$90	\$80	\$71	\$61	\$51	\$42	\$33	\$25
\$1,290	\$1,305	\$121	\$111	\$102	\$92	\$82	\$73	\$63	\$53	\$43	\$34	\$26
\$1,305	\$1,320	\$123	\$113	\$103	\$94	\$84	\$74	\$65	\$55	\$45	\$36	\$28
\$1,320	\$1,335	\$125	\$115	\$105	\$96	\$86	\$76	\$66	\$57	\$47	\$37	\$29
\$1,335	\$1,350	\$126	\$117	\$107	\$97	\$88	\$78	\$68	\$59	\$49	\$39	\$31
\$1,350	\$1,365	\$128	\$119	\$109	\$99	\$89	\$80	\$70	\$60	\$51	\$41	\$32
\$1,365	\$1,380	\$130	\$120	\$111	\$101	\$91	\$82	\$72	\$62	\$52	\$43	\$34
\$1,380	\$1,395	\$132	\$122	\$112	\$103	\$93	\$83	\$74	\$64	\$54	\$45	\$35
\$1,395	\$1,410	\$134	\$124	\$114	\$105	\$95	\$85	\$75	\$66	\$56	\$46	\$37
\$1,410	\$1,425	\$135	\$126	\$116	\$106	\$97	\$87	\$77	\$68	\$58	\$48	\$38
\$1,425	\$1,440	\$137	\$128	\$118	\$108	\$98	\$89	\$79	\$69	\$60	\$50	\$40
\$1,440	\$1,455	\$139	\$129	\$120	\$110	\$100	\$91	\$81	\$71	\$61	\$52	\$42
\$1,455	\$1,470	\$141	\$131	\$121	\$112	\$102	\$92	\$83	\$73	\$63	\$54	\$44
\$1,470	\$1,485	\$143	\$133	\$123	\$114	\$104	\$94	\$84	\$75	\$65	\$55	\$46
\$1,485	\$1,500	\$144	\$135	\$125	\$115	\$106	\$96	\$86	\$77	\$67	\$57	\$47
\$1,500	\$1,515	\$146	\$137	\$127	\$117	\$107	\$98	\$88	\$78	\$69	\$59	\$49
\$1,515	\$1,530	\$148	\$138	\$129	\$119	\$109	\$100	\$90	\$80	\$70	\$61	\$51
\$1,530	\$1,545	\$150	\$140	\$130	\$121	\$111	\$101	\$92	\$82	\$72	\$63	\$53
\$1,545	\$1,560	\$152	\$142	\$132	\$123	\$113	\$103	\$93	\$84	\$74	\$64	\$55
\$1,560	\$1,575	\$153	\$144	\$134	\$124	\$115	\$105	\$95	\$86	\$76	\$66	\$56
\$1,575	\$1,590	\$155	\$146	\$136	\$126	\$116	\$107	\$97	\$87	\$78	\$68	\$58
\$1,590	\$1,605	\$157	\$147	\$138	\$128	\$118	\$109	\$99	\$89	\$79	\$70	\$60
\$1,605	\$1,620	\$159	\$149	\$139	\$130	\$120	\$110	\$101	\$91	\$81	\$72	\$62
\$1,620	\$1,635	\$161	\$151	\$141	\$132	\$122	\$112	\$102	\$93	\$83	\$73	\$64
\$1,635	\$1,650	\$162	\$153	\$143	\$133	\$124	\$114	\$104	\$95	\$85	\$75	\$65
\$1,650	\$1,665	\$164	\$155	\$145	\$135	\$125	\$116	\$106	\$96	\$87	\$77	\$67
\$1,665	\$1,680	\$166	\$156	\$147	\$137	\$127	\$118	\$108	\$98	\$88	\$79	\$69
\$1,680	\$1,695	\$168	\$158	\$148	\$139	\$129	\$119	\$110	\$100	\$90	\$81	\$71
\$1,695	\$1,710	\$170	\$160	\$150	\$141	\$131	\$121	\$111	\$102	\$92	\$82	\$73
\$1,710	\$1,725	\$171	\$162	\$152	\$142	\$133	\$123	\$113	\$104	\$94	\$84	\$74
\$1,725	\$1,740	\$173	\$164	\$154	\$144	\$134	\$125	\$115	\$105	\$96	\$86	\$76
\$1,740	\$1,755	\$175	\$165	\$156	\$146	\$136	\$127	\$117	\$107	\$97	\$88	\$78
\$1,755	\$1,775	\$179	\$167	\$158	\$148	\$138	\$129	\$119	\$109	\$100	\$90	\$80
\$1,775	\$1,795	\$183	\$170	\$160	\$150	\$141	\$131	\$121	\$112	\$102	\$92	\$83
\$1,795	\$1,815	\$188	\$172	\$163	\$153	\$143	\$133	\$124	\$114	\$104	\$95	\$85
\$1,815	\$1,835	\$192	\$175	\$165	\$155	\$146	\$136	\$126	\$116	\$107	\$97	\$87
\$1,835	\$1,855	\$197	\$179	\$167	\$158	\$148	\$138	\$129	\$119	\$109	\$99	\$90
\$1,855	\$1,875	\$201	\$183	\$170	\$160	\$150	\$141	\$131	\$121	\$112	\$102	\$92
\$1,875	\$1,895	\$205	\$188	\$172	\$162	\$153	\$143	\$133	\$124	\$114	\$104	\$95
\$1,895	\$1,915	\$210	\$192	\$175	\$165	\$155	\$145	\$136	\$126	\$116	\$107	\$97
\$1,915	\$1,935	\$214	\$197	\$179	\$167	\$158	\$148	\$138	\$128	\$119	\$109	\$99

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

the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed \$100,000, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any amount of wages.

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use

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

Keep for Your Records



Note. This illustrates what the 2020 procedure could look like by using the 2019 tax parameters.

Table 5

Monthly	Semimonthly	Biweekly	Weekly	Daily
12	24	26	52	260

Step 1. Adjust the employee's wage amount

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

Step 2. Figure the Tentative Withholding Amount

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

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

Step 3. Account for tax credits

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

Step 4. Figure the final amount to withhold

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

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

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

WEEKLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked.)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$469	\$0.00	0%	\$0	\$0	\$235	\$0.00	0%	\$0
\$469	\$842	\$0.00	10%	\$469	\$235	\$421	\$0.00	10%	\$235
\$842	\$1,988	\$37.30	12%	\$842	\$421	\$994	\$18.60	12%	\$421
\$1,988	\$3,708	\$174.82	22%	\$1,988	\$994	\$1,854	\$87.36	22%	\$994
\$3,708	\$6,651	\$553.22	24%	\$3,708	\$1,854	\$3,325	\$276.56	24%	\$1,854
\$6,651	\$8,319	\$1,259.54	32%	\$6,651	\$3,325	\$4,160	\$629.60	32%	\$3,325
\$8,319	\$12,245	\$1,793.30	35%	\$8,319	\$4,160	\$6,123	\$896.80	35%	\$4,160
\$12,245		\$3,167.40	37%	\$12,245	\$6,123		\$1,583.85	37%	\$6,123
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$235	\$0.00	0%	\$0	\$0	\$117	\$0.00	0%	\$0
\$235	\$421	\$0.00	10%	\$235	\$117	\$211	\$0.00	10%	\$117
\$421	\$994	\$18.60	12%	\$421	\$211	\$497	\$9.40	12%	\$211
\$994	\$1,854	\$87.36	22%	\$994	\$497	\$927	\$43.72	22%	\$497
\$1,854	\$3,325	\$276.56	24%	\$1,854	\$927	\$1,663	\$138.32	24%	\$927
\$3,325	\$4,160	\$629.60	32%	\$3,325	\$1,663	\$2,080	\$314.96	32%	\$1,663
\$4,160	\$10,048	\$896.80	35%	\$4,160	\$2,080	\$5,024	\$448.40	35%	\$2,080
\$10,048		\$2,957.60	37%	\$10,048	\$5,024		\$1,478.80	37%	\$5,024
Head of Household					Head of Household				
\$0	\$353	\$0.00	0%	\$0	\$0	\$176	\$0.00	0%	\$0
\$353	\$619	\$0.00	10%	\$353	\$176	\$310	\$0.00	10%	\$176
\$619	\$1,369	\$26.60	12%	\$619	\$310	\$685	\$13.40	12%	\$310
\$1,369	\$1,972	\$116.60	22%	\$1,369	\$685	\$986	\$58.40	22%	\$685
\$1,972	\$3,443	\$249.26	24%	\$1,972	\$986	\$1,722	\$124.62	24%	\$986
\$3,443	\$4,278	\$602.30	32%	\$3,443	\$1,722	\$2,139	\$301.26	32%	\$1,722
\$4,278	\$10,166	\$869.50	35%	\$4,278	\$2,139	\$5,083	\$434.70	35%	\$2,139
\$10,166		\$2,930.30	37%	\$10,166	\$5,083		\$1,465.10	37%	\$5,083

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

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

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

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

Keep for Your Records



Note. This illustrates what the 2020 procedure could look like by using the 2019 tax parameters.

Table 6

Annually	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily
\$4,200	\$2,100	\$1,050	\$350	\$175	\$162	\$81	\$16

Step 1. Adjust the employee's wage amount

- 1a Enter the employee's total taxable wages this payroll period 1a \$ _____
- 1b Enter the number of allowances claimed on the employee's most recent Form W-4 1b _____
- 1c Multiply line 1b by the amount in Table 6 for your pay frequency 1c \$ _____
- 1d Subtract line 1c from line 1a. If zero or less, enter -0-. This is the **Adjusted Wage Amount** 1d \$ _____

Step 2. Figure the Tentative Withholding Amount

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

- 2a Find the row in the Percentage Method table in this section in which the amount on line 1d is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row 2a \$ _____
- 2b Enter the amount from column C of that row 2b \$ _____
- 2c Enter the percentage from column D of that row 2c _____ %
- 2d Subtract line 2a from line 1d 2d \$ _____
- 2e Multiply the amount on line 2d by the percentage on line 2c 2e \$ _____
- 2f Add lines 2b and 2e. This is the **Tentative Withholding Amount** 2f \$ _____

Step 3. Figure the final amount to withhold

- 3a Enter the additional amount to withhold from line 6 of the employee's Form W-4 3a \$ _____
- 3b Add lines 2f and 3a. **This is the amount to withhold from the employee's wages this pay period** 3b \$ _____

2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

WEEKLY Payroll Period

Married Person					Single Person (including head of household)				
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is:	Plus this percentage	of the amount that the wage exceeds	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is:	Plus this percentage	of the amount that the wage exceeds
at least—	But less than—				at least—	But less than—			
A	B	C	D	E	A	B	C	D	E
\$0	\$227	\$0.00	0%	\$0	\$0	\$73	\$0.00	0%	\$0
\$227	\$600	\$0.00	10%	\$227	\$73	\$260	\$0.00	10%	\$73
\$600	\$1,745	\$37.30	12%	\$600	\$260	\$832	\$18.70	12%	\$260
\$1,745	\$3,465	\$174.70	22%	\$1,745	\$832	\$1,692	\$87.34	22%	\$832
\$3,465	\$6,409	\$553.10	24%	\$3,465	\$1,692	\$3,164	\$276.54	24%	\$1,692
\$6,409	\$8,077	\$1,259.66	32%	\$6,409	\$3,164	\$3,998	\$629.82	32%	\$3,164
\$8,077	\$12,003	\$1,793.42	35%	\$8,077	\$3,998	\$9,887	\$896.70	35%	\$3,998
\$12,003		\$3,167.52	37%	\$12,003	\$9,887		\$2,957.85	37%	\$9,887

6. Alternative Methods for Figuring Withholding

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



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

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

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

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

Add the wages you've paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year, including the current period. Figure the withholding on this amount, and multiply the withholding by the number of payroll periods so far this year, including the current period. Use the [Percentage Method Tables for Automated Payroll Systems](#) discussed in section 1. You can't use Worksheet 1 for this method of withholding. Subtract the total tax already deducted and withheld during the calendar year from the total amount of tax calculated. The excess is the amount to withhold for the current payroll period. See Revenue Procedure 78-8, 1978-1 C.B. 562, for an example of the cumulative method.

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

- The last day of any employment during the calendar year with any prior employer.
- A statement that the employee uses the calendar year accounting period.

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

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

1. Add the wages to be paid to the employee for the current payroll period to any wages that you've already paid to the employee in the current term of continuous employment. See definition for "term of continuous employment," later.
2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by the number of calendar days in the current payroll period.
3. Divide the step 1 amount by the total number of payroll periods from step 2.
4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances if their Form W-4 is from 2019 or earlier; or take into account other information provided on the employee's 2020 or later Form W-4. You can't use the worksheets provided in this publication for this method of withholding.
5. Multiply the total number of payroll periods from step 2 by the step 4 amount.
6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

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

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

Other methods. You may use other methods and tables for withholding taxes, as long as the amount of tax withheld is consistently about the same as it would be under

the Percentage Method, as discussed in section 1. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances contained in Regulations section 31.3402(h)(4)-1 as shown in the chart below.

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

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

If you make certain payments to members of Indian tribes from gaming profits, you must withhold federal income tax. You must withhold if (a) the total payment to a member for the year is over \$12,200, and (b) the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

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

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

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

Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on page xx for the period for which you make payments. For example, if you make payments weekly, use Table 1; if you make payments monthly, use Table 4. If the total payments to an individual for the year are \$12,200 or less, no withholding is required.

Example. A tribal member is paid monthly. The monthly payment is \$5,000. Use Table 4, Monthly Distribution Period, to figure the withholding. Subtract \$4,306 from the \$5,000 payment for a remainder of \$694.00. Multiply this amount by 22% for a total of \$152.68. Add \$378.52 for a total withholding of \$531.20.

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

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

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

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

Tables for All Individuals (For Payments Made in 2020)

Table 1—WEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over		\$0	
Over—	But not over—	of excess over—	
\$235	\$421	10%	\$235
\$421	\$994	\$18.60 plus 12%	\$421
\$994	\$1,854	\$87.36 plus 22%	\$994
\$1,854	-----	\$276.56 plus 24%	\$1,854

Table 2—BIWEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over		\$0	
Over—	But not over—	of excess over—	
\$469	\$842	10%	\$469
\$842	\$1,988	\$37.30 plus 12%	\$842
\$1,988	\$3,708	\$174.82 plus 22%	\$1,988
\$3,708	-----	\$553.22 plus 24%	\$3,708

Table 3—SEMIMONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over		\$0	
Over—	But not over—	of excess over—	
\$508	\$913	10%	\$508
\$913	\$2,153	\$40.50 plus 12%	\$913
\$2,153	\$4,017	\$189.30 plus 22%	\$2,153
\$4,017	-----	\$599.38 plus 24%	\$4,017

Table 4—MONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over		\$0	
Over—	But not over—	of excess over—	
\$1,017	\$1,825	10%	\$1,017
\$1,825	\$4,306	\$80.80 plus 12%	\$1,825
\$4,306	\$8,033	\$378.52 plus 22%	\$4,306
\$8,033	-----	\$1,198.46 plus 24%	\$8,033

Table 5—QUARTERLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over		\$0	
Over—	But not over—	of excess over—	
\$3,050	\$5,475	10%	\$3,050
\$5,475	\$12,919	\$242.50 plus 12%	\$5,475
\$12,919	\$24,100	\$1,135.78 plus 22%	\$12,919
\$24,100	-----	\$3,595.60 plus 24%	\$24,100

Table 6—SEMIANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over		\$0	
Over—	But not over—	of excess over—	
\$6,100	\$10,950	10%	\$6,100
\$10,950	\$25,838	\$485.00 plus 12%	\$10,950
\$25,838	\$48,200	\$2,271.56 plus 22%	\$25,838
\$48,200	-----	\$7,191.20 plus 24%	\$48,200

Table 7—ANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over		\$0	
Over—	But not over—	of excess over—	
\$12,200	\$21,900	10%	\$12,200
\$21,900	\$51,675	\$970.00 plus 12%	\$21,900
\$51,675	\$96,400	\$4,543.00 plus 22%	\$51,675
\$96,400	-----	\$14,382.50 plus 24%	\$96,400

Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over		\$0	
Over—	But not over—	of excess over—	
\$46.90	\$84.20	10%	\$46.90
\$84.20	\$198.80	\$3.73 plus 12%	\$84.20
\$198.80	\$370.80	\$17.48 plus 22%	\$198.80
\$370.80	-----	\$55.32 plus 24%	\$370.80

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

Preparing and filing your tax return. Go to [IRS.gov/EmploymentEfile](https://www.irs.gov/employmentefile) for more information on filing your employment tax returns electronically.

Employers can register to use Business Services Online. The SSA offers online service for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process W-2s (Wage and Tax Statement) and W-2Cs (Statement of Corrected Income and Tax Amounts). Employers can go to [SSA.gov/employer](https://ssa.gov/employer) for more information.



Getting answers to your tax questions. On [IRS.gov](https://www.irs.gov), get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/help) for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/Forms](https://www.irs.gov/forms) to search for our forms, instructions, and publications. You will find details on 2019 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Tax reform. Tax reform legislation affects individuals, businesses, tax-exempt and government entities. Go to [IRS.gov/TaxReform](https://www.irs.gov/taxreform) for information and updates on how this legislation affects your taxes.

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

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

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingual](https://www.youtube.com/irsvideosmultilingual).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on [IRS.gov](https://www.irs.gov) in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/chinese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/russian).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/vietnamese).

The IRS Taxpayer Assistance Centers (TACs) provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/forms) to view, download, or print most of the forms and publications you may need. You can also download and view popular tax publications and instructions (including Pub. 15-T) on mobile devices as an eBook at no charge at [IRS.gov/eBooks](https://www.irs.gov/ebooks). Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/orderforms) to place an order and have forms mailed to you within 10 business days.

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

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/identityprotection) for information.
- If your EIN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/identitytheft) to learn what steps you should take.

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

- **Debit or Credit Card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.

- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and cut-off times.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

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

Understanding an IRS notice or letter. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

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

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

What Is TAS?

TAS is an **independent** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/tribe).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to

[TaxpayerAdvocate.IRS.gov](https://www.irs.gov/taxpayeradvocate) to help you understand *what these rights mean to you* and how they apply. These are **your** rights. Know them. Use them.

What Can TAS Do For You?

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

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

How Can You Reach TAS?

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

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS also has a website, [Tax Reform Changes](https://www.irs.gov/taxreformchanges), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040 or 1040-SR. Go to [TaxChanges.us](https://www.irs.gov/taxchanges) for more information.

TAS for Tax Professionals

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