

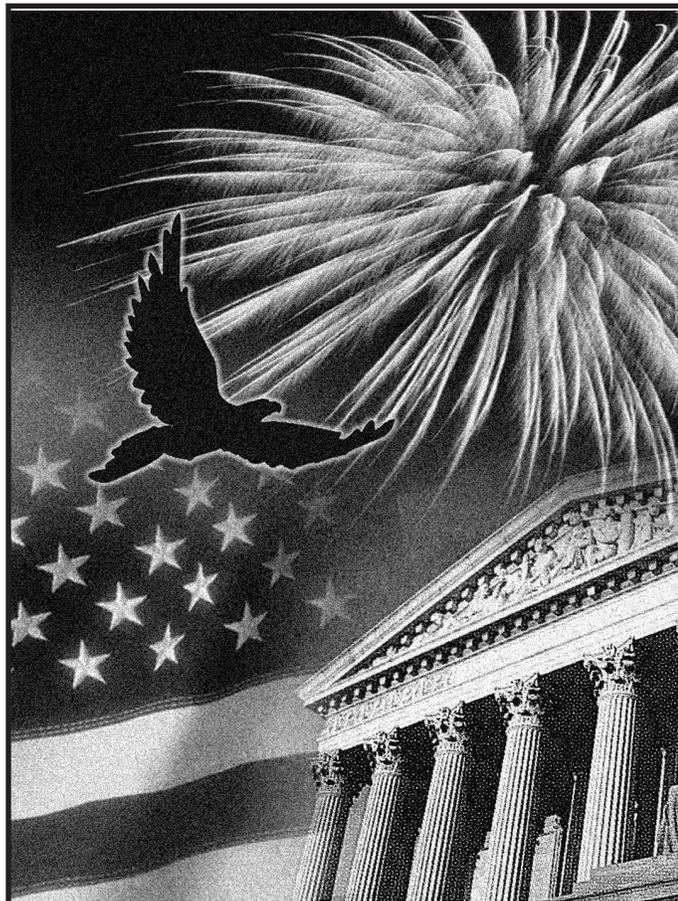


## Publication 15-T

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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. You may also use the Income Tax Withholding Assistant for Employers at [IRS.gov/ITWA](https://www.irs.gov/itwa) to help you figure federal income tax withholding.

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

## 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 

Table 6

| Annually | Semiannually | Quarterly | Monthly | Semimonthly | Biweekly | Weekly | Daily |
|----------|--------------|-----------|---------|-------------|----------|--------|-------|
| \$4,300  | \$2,150      | \$1,075   | \$358   | \$179       | \$165    | \$83   | \$17  |

#### 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**

| ANNUAL Payroll Period                    |                  |  |                          |  |  |                  |  |                          |  |  |
|--|------------------|--|--------------------------|--|--|------------------|--|--------------------------|--|--|
| MARRIED Persons                          |                  |  |                          |  | SINGLE Persons                           |                  |  |                          |  |  |
| 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                                      | \$11,900         | \$0.00                                 | 0%                       | \$0                                    | \$0                                      | \$3,800          | \$0.00                                 | 0%                       | \$0                                    |  |
| \$11,900                                 | \$31,650         | \$0.00                                 | 10%                      | \$11,900                               | \$3,800                                  | \$13,675         | \$0.00                                 | 10%                      | \$3,800                                |  |
| \$31,650                                 | \$92,150         | \$1,975.00                             | 12%                      | \$31,650                               | \$13,675                                 | \$43,925         | \$987.50                               | 12%                      | \$13,675                               |  |
| \$92,150                                 | \$182,950        | \$9,235.00                             | 22%                      | \$92,150                               | \$43,925                                 | \$89,325         | \$4,617.50                             | 22%                      | \$43,925                               |  |
| \$182,950                                | \$338,500        | \$29,211.00                            | 24%                      | \$182,950                              | \$89,325                                 | \$167,100        | \$14,605.50                            | 24%                      | \$89,325                               |  |
| \$338,500                                | \$426,600        | \$66,543.00                            | 32%                      | \$338,500                              | \$167,100                                | \$211,150        | \$33,271.50                            | 32%                      | \$167,100                              |  |
| \$426,600                                | \$633,950        | \$94,735.00                            | 35%                      | \$426,600                              | \$211,150                                | \$522,200        | \$47,367.50                            | 35%                      | \$211,150                              |  |
| \$633,950                                |                  | \$167,307.50                           | 37%                      | \$633,950                              | \$522,200                                |                  | \$156,235.00                           | 37%                      | \$522,200                              |  |

| DAILY Payroll Period                     |                  |  |                          |  |  |                  |  |                          |  |  |
|--|------------------|--|--------------------------|--|--|------------------|--|--------------------------|--|--|
| MARRIED Persons                          |                  |  |                          |  | SINGLE Persons                           |                  |  |                          |  |  |
| 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                                      |  |
| \$0.00                                   | \$45.80          | \$0.00                                 | 0%                       | \$0.00                                 | \$0.00                                   | \$14.60          | \$0.00                                 | 0%                       | \$0.00                                 |  |
| \$45.80                                  | \$121.70         | \$0.00                                 | 10%                      | \$45.80                                | \$14.60                                  | \$52.60          | \$0.00                                 | 10%                      | \$14.60                                |  |
| \$121.70                                 | \$354.40         | \$7.59                                 | 12%                      | \$121.70                               | \$52.60                                  | \$168.90         | \$3.80                                 | 12%                      | \$52.60                                |  |
| \$354.40                                 | \$703.70         | \$35.51                                | 22%                      | \$354.40                               | \$168.90                                 | \$343.60         | \$17.76                                | 22%                      | \$168.90                               |  |
| \$703.70                                 | \$1,301.90       | \$112.36                               | 24%                      | \$703.70                               | \$343.60                                 | \$642.70         | \$56.19                                | 24%                      | \$343.60                               |  |
| \$1,301.90                               | \$1,640.80       | \$255.93                               | 32%                      | \$1,301.90                             | \$642.70                                 | \$812.10         | \$127.97                               | 32%                      | \$642.70                               |  |
| \$1,640.80                               | \$2,438.30       | \$364.38                               | 35%                      | \$1,640.80                             | \$812.10                                 | \$2,008.50       | \$182.18                               | 35%                      | \$812.10                               |  |
| \$2,438.30                               |                  | \$643.50                               | 37%                      | \$2,438.30                             | \$2,008.50                               |                  | \$600.92                               | 37%                      | \$2,008.50                             |  |

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

**MONTHLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |               | <b>MARRIED</b> Persons               |       |       |       |       |      |      |     |     |     |     |
|--|---------------|--------------------------------------|-------|-------|-------|-------|------|------|-----|-----|-----|-----|
|  |               | And the number of allowances is:     |       |       |       |       |      |      |     |     |     |     |
| At least                                     | But less than | 0                                    | 1     | 2     | 3     | 4     | 5    | 6    | 7   | 8   | 9   | 10  |
|  |               | The Tentative Withholding Amount is: |       |       |       |       |      |      |     |     |     |     |
| \$0  | \$995         | \$0                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$995  | \$1,015       | \$1                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,015                                      | \$1,035       | \$3                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,035                                      | \$1,055       | \$5                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,055                                      | \$1,075       | \$7                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,075                                      | \$1,095       | \$9                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,095                                      | \$1,145       | \$13                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,145                                      | \$1,195       | \$18                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,195                                      | \$1,245       | \$23                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,245                                      | \$1,295       | \$28                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,295                                      | \$1,345       | \$33                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,345                                      | \$1,395       | \$38                                 | \$2   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,395                                      | \$1,445       | \$43                                 | \$7   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,445                                      | \$1,495       | \$48                                 | \$12  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,495                                      | \$1,545       | \$53                                 | \$17  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,545                                      | \$1,595       | \$58                                 | \$22  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,595                                      | \$1,645       | \$63                                 | \$27  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,645                                      | \$1,695       | \$68                                 | \$32  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,695                                      | \$1,745       | \$73                                 | \$37  | \$1   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,745                                      | \$1,795       | \$78                                 | \$42  | \$6   | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,795                                      | \$1,845       | \$83                                 | \$47  | \$11  | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,845                                      | \$1,895       | \$88                                 | \$52  | \$16  | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,895                                      | \$1,945       | \$93                                 | \$57  | \$21  | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,945                                      | \$1,995       | \$98                                 | \$62  | \$26  | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$1,995                                      | \$2,045       | \$103                                | \$67  | \$31  | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,045                                      | \$2,095       | \$108                                | \$72  | \$36  | \$0   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,095                                      | \$2,145       | \$113                                | \$77  | \$41  | \$5   | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,145                                      | \$2,195       | \$118                                | \$82  | \$46  | \$10  | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,195                                      | \$2,245       | \$123                                | \$87  | \$51  | \$15  | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,245                                      | \$2,295       | \$128                                | \$92  | \$56  | \$20  | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,295                                      | \$2,345       | \$133                                | \$97  | \$61  | \$25  | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,345                                      | \$2,395       | \$138                                | \$102 | \$66  | \$30  | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,395                                      | \$2,445       | \$143                                | \$107 | \$71  | \$35  | \$0   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,445                                      | \$2,495       | \$148                                | \$112 | \$76  | \$40  | \$5   | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,495                                      | \$2,545       | \$153                                | \$117 | \$81  | \$45  | \$10  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,545                                      | \$2,595       | \$158                                | \$122 | \$86  | \$50  | \$15  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,595                                      | \$2,645       | \$163                                | \$127 | \$91  | \$55  | \$20  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,645                                      | \$2,705       | \$169                                | \$133 | \$97  | \$61  | \$25  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,705                                      | \$2,765       | \$176                                | \$139 | \$103 | \$67  | \$31  | \$0  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,765                                      | \$2,825       | \$183                                | \$145 | \$109 | \$73  | \$37  | \$1  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,825                                      | \$2,885       | \$191                                | \$151 | \$115 | \$79  | \$43  | \$7  | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,885                                      | \$2,945       | \$198                                | \$157 | \$121 | \$85  | \$49  | \$13 | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$2,945                                      | \$3,005       | \$205                                | \$163 | \$127 | \$91  | \$55  | \$19 | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$3,005                                      | \$3,065       | \$212                                | \$169 | \$133 | \$97  | \$61  | \$25 | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$3,065                                      | \$3,125       | \$219                                | \$176 | \$139 | \$103 | \$67  | \$31 | \$0  | \$0 | \$0 | \$0 | \$0 |
| \$3,125                                      | \$3,185       | \$227                                | \$184 | \$145 | \$109 | \$73  | \$37 | \$1  | \$0 | \$0 | \$0 | \$0 |
| \$3,185                                      | \$3,245       | \$234                                | \$191 | \$151 | \$115 | \$79  | \$43 | \$7  | \$0 | \$0 | \$0 | \$0 |
| \$3,245                                      | \$3,305       | \$241                                | \$198 | \$157 | \$121 | \$85  | \$49 | \$13 | \$0 | \$0 | \$0 | \$0 |
| \$3,305                                      | \$3,365       | \$248                                | \$205 | \$163 | \$127 | \$91  | \$55 | \$19 | \$0 | \$0 | \$0 | \$0 |
| \$3,365                                      | \$3,425       | \$255                                | \$212 | \$169 | \$133 | \$97  | \$61 | \$25 | \$0 | \$0 | \$0 | \$0 |
| \$3,425                                      | \$3,485       | \$263                                | \$220 | \$177 | \$139 | \$103 | \$67 | \$31 | \$0 | \$0 | \$0 | \$0 |

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

**MONTHLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |               | <b>MARRIED Persons</b>               |       |       |       |       |       |       |       |       |       |       |
|--|---------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|  |               | And the number of allowances is:     |       |       |       |       |       |       |       |       |       |       |
| At least                                     | But less than | 0                                    | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    |
|  |               | The Tentative Withholding Amount is: |       |       |       |       |       |       |       |       |       |       |
| \$3,485                                      | \$3,545       | \$270                                | \$227 | \$184 | \$145 | \$109 | \$73  | \$37  | \$2   | \$0   | \$0   | \$0   |
| \$3,545                                      | \$3,605       | \$277                                | \$234 | \$191 | \$151 | \$115 | \$79  | \$43  | \$8   | \$0   | \$0   | \$0   |
| \$3,605                                      | \$3,665       | \$284                                | \$241 | \$198 | \$157 | \$121 | \$85  | \$49  | \$14  | \$0   | \$0   | \$0   |
| \$3,665                                      | \$3,725       | \$291                                | \$248 | \$205 | \$163 | \$127 | \$91  | \$55  | \$20  | \$0   | \$0   | \$0   |
| \$3,725                                      | \$3,785       | \$299                                | \$256 | \$213 | \$170 | \$133 | \$97  | \$61  | \$26  | \$0   | \$0   | \$0   |
| \$3,785                                      | \$3,845       | \$306                                | \$263 | \$220 | \$177 | \$139 | \$103 | \$67  | \$32  | \$0   | \$0   | \$0   |
| \$3,845                                      | \$3,905       | \$313                                | \$270 | \$227 | \$184 | \$145 | \$109 | \$73  | \$38  | \$2   | \$0   | \$0   |
| \$3,905                                      | \$3,965       | \$320                                | \$277 | \$234 | \$191 | \$151 | \$115 | \$79  | \$44  | \$8   | \$0   | \$0   |
| \$3,965                                      | \$4,025       | \$327                                | \$284 | \$241 | \$198 | \$157 | \$121 | \$85  | \$50  | \$14  | \$0   | \$0   |
| \$4,025                                      | \$4,085       | \$335                                | \$292 | \$249 | \$206 | \$163 | \$127 | \$91  | \$56  | \$20  | \$0   | \$0   |
| \$4,085                                      | \$4,145       | \$342                                | \$299 | \$256 | \$213 | \$170 | \$133 | \$97  | \$62  | \$26  | \$0   | \$0   |
| \$4,145                                      | \$4,205       | \$349                                | \$306 | \$263 | \$220 | \$177 | \$139 | \$103 | \$68  | \$32  | \$0   | \$0   |
| \$4,205                                      | \$4,265       | \$356                                | \$313 | \$270 | \$227 | \$184 | \$145 | \$109 | \$74  | \$38  | \$2   | \$0   |
| \$4,265                                      | \$4,325       | \$363                                | \$320 | \$277 | \$234 | \$191 | \$151 | \$115 | \$80  | \$44  | \$8   | \$0   |
| \$4,325                                      | \$4,385       | \$371                                | \$328 | \$285 | \$242 | \$199 | \$157 | \$121 | \$86  | \$50  | \$14  | \$0   |
| \$4,385                                      | \$4,445       | \$378                                | \$335 | \$292 | \$249 | \$206 | \$163 | \$127 | \$92  | \$56  | \$20  | \$0   |
| \$4,445                                      | \$4,505       | \$385                                | \$342 | \$299 | \$256 | \$213 | \$170 | \$133 | \$98  | \$62  | \$26  | \$0   |
| \$4,505                                      | \$4,565       | \$392                                | \$349 | \$306 | \$263 | \$220 | \$177 | \$139 | \$104 | \$68  | \$32  | \$0   |
| \$4,565                                      | \$4,625       | \$399                                | \$356 | \$313 | \$270 | \$227 | \$184 | \$145 | \$110 | \$74  | \$38  | \$2   |
| \$4,625                                      | \$4,685       | \$407                                | \$364 | \$321 | \$278 | \$235 | \$192 | \$151 | \$116 | \$80  | \$44  | \$8   |
| \$4,685                                      | \$4,745       | \$414                                | \$371 | \$328 | \$285 | \$242 | \$199 | \$157 | \$122 | \$86  | \$50  | \$14  |
| \$4,745                                      | \$4,805       | \$421                                | \$378 | \$335 | \$292 | \$249 | \$206 | \$163 | \$128 | \$92  | \$56  | \$20  |
| \$4,805                                      | \$4,865       | \$428                                | \$385 | \$342 | \$299 | \$256 | \$213 | \$170 | \$134 | \$98  | \$62  | \$26  |
| \$4,865                                      | \$4,925       | \$435                                | \$392 | \$349 | \$306 | \$263 | \$220 | \$177 | \$140 | \$104 | \$68  | \$32  |
| \$4,925                                      | \$4,985       | \$443                                | \$400 | \$357 | \$314 | \$271 | \$228 | \$185 | \$146 | \$110 | \$74  | \$38  |
| \$4,985                                      | \$5,045       | \$450                                | \$407 | \$364 | \$321 | \$278 | \$235 | \$192 | \$152 | \$116 | \$80  | \$44  |
| \$5,045                                      | \$5,105       | \$457                                | \$414 | \$371 | \$328 | \$285 | \$242 | \$199 | \$158 | \$122 | \$86  | \$50  |
| \$5,105                                      | \$5,165       | \$464                                | \$421 | \$378 | \$335 | \$292 | \$249 | \$206 | \$164 | \$128 | \$92  | \$56  |
| \$5,165                                      | \$5,225       | \$471                                | \$428 | \$385 | \$342 | \$299 | \$256 | \$213 | \$170 | \$134 | \$98  | \$62  |
| \$5,225                                      | \$5,285       | \$479                                | \$436 | \$393 | \$350 | \$307 | \$264 | \$221 | \$178 | \$140 | \$104 | \$68  |
| \$5,285                                      | \$5,345       | \$486                                | \$443 | \$400 | \$357 | \$314 | \$271 | \$228 | \$185 | \$146 | \$110 | \$74  |
| \$5,345                                      | \$5,405       | \$493                                | \$450 | \$407 | \$364 | \$321 | \$278 | \$235 | \$192 | \$152 | \$116 | \$80  |
| \$5,405                                      | \$5,465       | \$500                                | \$457 | \$414 | \$371 | \$328 | \$285 | \$242 | \$199 | \$158 | \$122 | \$86  |
| \$5,465                                      | \$5,525       | \$507                                | \$464 | \$421 | \$378 | \$335 | \$292 | \$249 | \$206 | \$164 | \$128 | \$92  |
| \$5,525                                      | \$5,585       | \$515                                | \$472 | \$429 | \$386 | \$343 | \$300 | \$257 | \$214 | \$171 | \$134 | \$98  |
| \$5,585                                      | \$5,645       | \$522                                | \$479 | \$436 | \$393 | \$350 | \$307 | \$264 | \$221 | \$178 | \$140 | \$104 |
| \$5,645                                      | \$5,705       | \$529                                | \$486 | \$443 | \$400 | \$357 | \$314 | \$271 | \$228 | \$185 | \$146 | \$110 |
| \$5,705                                      | \$5,765       | \$536                                | \$493 | \$450 | \$407 | \$364 | \$321 | \$278 | \$235 | \$192 | \$152 | \$116 |
| \$5,765                                      | \$5,825       | \$543                                | \$500 | \$457 | \$414 | \$371 | \$328 | \$285 | \$242 | \$199 | \$158 | \$122 |
| \$5,825                                      | \$5,885       | \$551                                | \$508 | \$465 | \$422 | \$379 | \$336 | \$293 | \$250 | \$207 | \$164 | \$128 |
| \$5,885                                      | \$5,945       | \$558                                | \$515 | \$472 | \$429 | \$386 | \$343 | \$300 | \$257 | \$214 | \$171 | \$134 |
| \$5,945                                      | \$6,005       | \$565                                | \$522 | \$479 | \$436 | \$393 | \$350 | \$307 | \$264 | \$221 | \$178 | \$140 |
| \$6,005                                      | \$6,065       | \$572                                | \$529 | \$486 | \$443 | \$400 | \$357 | \$314 | \$271 | \$228 | \$185 | \$146 |
| \$6,065                                      | \$6,125       | \$579                                | \$536 | \$493 | \$450 | \$407 | \$364 | \$321 | \$278 | \$235 | \$192 | \$152 |
| \$6,125                                      | \$6,185       | \$587                                | \$544 | \$501 | \$458 | \$415 | \$372 | \$329 | \$286 | \$243 | \$200 | \$158 |
| \$6,185                                      | \$6,245       | \$594                                | \$551 | \$508 | \$465 | \$422 | \$379 | \$336 | \$293 | \$250 | \$207 | \$164 |
| \$6,245                                      | \$6,305       | \$601                                | \$558 | \$515 | \$472 | \$429 | \$386 | \$343 | \$300 | \$257 | \$214 | \$171 |
| \$6,305                                      | \$6,365       | \$608                                | \$565 | \$522 | \$479 | \$436 | \$393 | \$350 | \$307 | \$264 | \$221 | \$178 |
| \$6,365                                      | \$6,425       | \$615                                | \$572 | \$529 | \$486 | \$443 | \$400 | \$357 | \$314 | \$271 | \$228 | \$185 |
| \$6,425                                      | \$6,485       | \$623                                | \$580 | \$537 | \$494 | \$451 | \$408 | \$365 | \$322 | \$279 | \$236 | \$193 |
| \$6,485                                      | \$6,545       | \$630                                | \$587 | \$544 | \$501 | \$458 | \$415 | \$372 | \$329 | \$286 | \$243 | \$200 |

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

**MONTHLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |                | <b>MARRIED Persons</b>               |       |       |       |       |       |       |       |       |       |       |
|--|----------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|  |                | And the number of allowances is:     |       |       |       |       |       |       |       |       |       |       |
| At least                                     | But less than  | 0                                    | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    |
|  |                | The Tentative Withholding Amount is: |       |       |       |       |       |       |       |       |       |       |
| <b>\$6,545</b>                               | <b>\$6,605</b> | \$637                                | \$594 | \$551 | \$508 | \$465 | \$422 | \$379 | \$336 | \$293 | \$250 | \$207 |
| <b>\$6,605</b>                               | <b>\$6,665</b> | \$644                                | \$601 | \$558 | \$515 | \$472 | \$429 | \$386 | \$343 | \$300 | \$257 | \$214 |
| <b>\$6,665</b>                               | <b>\$6,725</b> | \$651                                | \$608 | \$565 | \$522 | \$479 | \$436 | \$393 | \$350 | \$307 | \$264 | \$221 |
| <b>\$6,725</b>                               | <b>\$6,785</b> | \$659                                | \$616 | \$573 | \$530 | \$487 | \$444 | \$401 | \$358 | \$315 | \$272 | \$229 |
| <b>\$6,785</b>                               | <b>\$6,845</b> | \$666                                | \$623 | \$580 | \$537 | \$494 | \$451 | \$408 | \$365 | \$322 | \$279 | \$236 |
| <b>\$6,845</b>                               | <b>\$6,905</b> | \$673                                | \$630 | \$587 | \$544 | \$501 | \$458 | \$415 | \$372 | \$329 | \$286 | \$243 |
| <b>\$6,905</b>                               | <b>\$6,965</b> | \$680                                | \$637 | \$594 | \$551 | \$508 | \$465 | \$422 | \$379 | \$336 | \$293 | \$250 |
| <b>\$6,965</b>                               | <b>\$7,025</b> | \$687                                | \$644 | \$601 | \$558 | \$515 | \$472 | \$429 | \$386 | \$343 | \$300 | \$257 |
| <b>\$7,025</b>                               | <b>\$7,085</b> | \$695                                | \$652 | \$609 | \$566 | \$523 | \$480 | \$437 | \$394 | \$351 | \$308 | \$265 |
| <b>\$7,085</b>                               | <b>\$7,145</b> | \$702                                | \$659 | \$616 | \$573 | \$530 | \$487 | \$444 | \$401 | \$358 | \$315 | \$272 |
| <b>\$7,145</b>                               | <b>\$7,205</b> | \$709                                | \$666 | \$623 | \$580 | \$537 | \$494 | \$451 | \$408 | \$365 | \$322 | \$279 |
| <b>\$7,205</b>                               | <b>\$7,265</b> | \$716                                | \$673 | \$630 | \$587 | \$544 | \$501 | \$458 | \$415 | \$372 | \$329 | \$286 |
| <b>\$7,265</b>                               | <b>\$7,325</b> | \$723                                | \$680 | \$637 | \$594 | \$551 | \$508 | \$465 | \$422 | \$379 | \$336 | \$293 |
| <b>\$7,325</b>                               | <b>\$7,385</b> | \$731                                | \$688 | \$645 | \$602 | \$559 | \$516 | \$473 | \$430 | \$387 | \$344 | \$301 |
| <b>\$7,385</b>                               | <b>\$7,445</b> | \$738                                | \$695 | \$652 | \$609 | \$566 | \$523 | \$480 | \$437 | \$394 | \$351 | \$308 |
| <b>\$7,445</b>                               | <b>\$7,505</b> | \$745                                | \$702 | \$659 | \$616 | \$573 | \$530 | \$487 | \$444 | \$401 | \$358 | \$315 |
| <b>\$7,505</b>                               | <b>\$7,565</b> | \$752                                | \$709 | \$666 | \$623 | \$580 | \$537 | \$494 | \$451 | \$408 | \$365 | \$322 |
| <b>\$7,565</b>                               | <b>\$7,625</b> | \$759                                | \$716 | \$673 | \$630 | \$587 | \$544 | \$501 | \$458 | \$415 | \$372 | \$329 |
| <b>\$7,625</b>                               | <b>\$7,685</b> | \$767                                | \$724 | \$681 | \$638 | \$595 | \$552 | \$509 | \$466 | \$423 | \$380 | \$337 |
| <b>\$7,685</b>                               | <b>\$7,765</b> | \$780                                | \$732 | \$689 | \$646 | \$603 | \$560 | \$517 | \$474 | \$431 | \$388 | \$345 |
| <b>\$7,765</b>                               | <b>\$7,845</b> | \$797                                | \$742 | \$699 | \$656 | \$613 | \$570 | \$527 | \$484 | \$441 | \$398 | \$355 |
| <b>\$7,845</b>                               | <b>\$7,925</b> | \$815                                | \$751 | \$708 | \$665 | \$622 | \$579 | \$536 | \$493 | \$450 | \$407 | \$364 |
| <b>\$7,925</b>                               | <b>\$8,005</b> | \$832                                | \$761 | \$718 | \$675 | \$632 | \$589 | \$546 | \$503 | \$460 | \$417 | \$374 |
| <b>\$8,005</b>                               | <b>\$8,085</b> | \$850                                | \$771 | \$727 | \$684 | \$641 | \$598 | \$555 | \$512 | \$469 | \$426 | \$383 |
| <b>\$8,085</b>                               | <b>\$8,165</b> | \$868                                | \$789 | \$737 | \$694 | \$651 | \$608 | \$565 | \$522 | \$479 | \$436 | \$393 |
| <b>\$8,165</b>                               | <b>\$8,245</b> | \$885                                | \$806 | \$747 | \$704 | \$661 | \$618 | \$575 | \$532 | \$489 | \$446 | \$403 |
| <b>\$8,245</b>                               | <b>\$8,325</b> | \$903                                | \$824 | \$756 | \$713 | \$670 | \$627 | \$584 | \$541 | \$498 | \$455 | \$412 |
| <b>\$8,325</b>                               | <b>\$8,405</b> | \$920                                | \$842 | \$766 | \$723 | \$680 | \$637 | \$594 | \$551 | \$508 | \$465 | \$422 |

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

**MONTHLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |               | SINGLE Persons                       |       |       |       |       |      |      |      |     |     |     |
|--|---------------|--------------------------------------|-------|-------|-------|-------|------|------|------|-----|-----|-----|
|  |               | And the number of allowances is:     |       |       |       |       |      |      |      |     |     |     |
| At least                                     | But less than | 0                                    | 1     | 2     | 3     | 4     | 5    | 6    | 7    | 8   | 9   | 10  |
|  |               | The Tentative Withholding Amount is: |       |       |       |       |      |      |      |     |     |     |
| \$0  | \$320         | \$0                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$320  | \$340         | \$1                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$340  | \$360         | \$3                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$360  | \$380         | \$5                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$380  | \$400         | \$7                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$400  | \$420         | \$9                                  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$420  | \$470         | \$13                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$470  | \$520         | \$18                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$520  | \$570         | \$23                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$570  | \$620         | \$28                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$620  | \$670         | \$33                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$670  | \$720         | \$38                                 | \$2   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$720  | \$770         | \$43                                 | \$7   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$770  | \$820         | \$48                                 | \$12  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$820  | \$870         | \$53                                 | \$17  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$870  | \$920         | \$58                                 | \$22  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$920  | \$970         | \$63                                 | \$27  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$970  | \$1,020       | \$68                                 | \$32  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,020                                      | \$1,070       | \$73                                 | \$37  | \$1   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,070                                      | \$1,120       | \$78                                 | \$42  | \$6   | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,120                                      | \$1,170       | \$83                                 | \$47  | \$11  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,170                                      | \$1,230       | \$90                                 | \$53  | \$17  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,230                                      | \$1,290       | \$97                                 | \$59  | \$23  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,290                                      | \$1,350       | \$104                                | \$65  | \$29  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,350                                      | \$1,410       | \$111                                | \$71  | \$35  | \$0   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,410                                      | \$1,470       | \$118                                | \$77  | \$41  | \$5   | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,470                                      | \$1,530       | \$126                                | \$83  | \$47  | \$11  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,530                                      | \$1,590       | \$133                                | \$90  | \$53  | \$17  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,590                                      | \$1,650       | \$140                                | \$97  | \$59  | \$23  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,650                                      | \$1,710       | \$147                                | \$104 | \$65  | \$29  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,710                                      | \$1,770       | \$154                                | \$111 | \$71  | \$35  | \$0   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,770                                      | \$1,830       | \$162                                | \$119 | \$77  | \$41  | \$5   | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,830                                      | \$1,890       | \$169                                | \$126 | \$83  | \$47  | \$11  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,890                                      | \$1,950       | \$176                                | \$133 | \$90  | \$53  | \$17  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$1,950                                      | \$2,010       | \$183                                | \$140 | \$97  | \$59  | \$23  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$2,010                                      | \$2,070       | \$190                                | \$147 | \$104 | \$65  | \$29  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$2,070                                      | \$2,130       | \$198                                | \$155 | \$112 | \$71  | \$35  | \$0  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$2,130                                      | \$2,190       | \$205                                | \$162 | \$119 | \$77  | \$41  | \$5  | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$2,190                                      | \$2,250       | \$212                                | \$169 | \$126 | \$83  | \$47  | \$11 | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$2,250                                      | \$2,310       | \$219                                | \$176 | \$133 | \$90  | \$53  | \$17 | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$2,310                                      | \$2,370       | \$226                                | \$183 | \$140 | \$97  | \$59  | \$23 | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$2,370                                      | \$2,430       | \$234                                | \$191 | \$148 | \$105 | \$65  | \$29 | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$2,430                                      | \$2,490       | \$241                                | \$198 | \$155 | \$112 | \$71  | \$35 | \$0  | \$0  | \$0 | \$0 | \$0 |
| \$2,490                                      | \$2,550       | \$248                                | \$205 | \$162 | \$119 | \$77  | \$41 | \$5  | \$0  | \$0 | \$0 | \$0 |
| \$2,550                                      | \$2,610       | \$255                                | \$212 | \$169 | \$126 | \$83  | \$47 | \$11 | \$0  | \$0 | \$0 | \$0 |
| \$2,610                                      | \$2,670       | \$262                                | \$219 | \$176 | \$133 | \$90  | \$53 | \$17 | \$0  | \$0 | \$0 | \$0 |
| \$2,670                                      | \$2,730       | \$270                                | \$227 | \$184 | \$141 | \$98  | \$59 | \$23 | \$0  | \$0 | \$0 | \$0 |
| \$2,730                                      | \$2,790       | \$277                                | \$234 | \$191 | \$148 | \$105 | \$65 | \$29 | \$0  | \$0 | \$0 | \$0 |
| \$2,790                                      | \$2,850       | \$284                                | \$241 | \$198 | \$155 | \$112 | \$71 | \$35 | \$0  | \$0 | \$0 | \$0 |
| \$2,850                                      | \$2,910       | \$291                                | \$248 | \$205 | \$162 | \$119 | \$77 | \$41 | \$6  | \$0 | \$0 | \$0 |
| \$2,910                                      | \$2,970       | \$298                                | \$255 | \$212 | \$169 | \$126 | \$83 | \$47 | \$12 | \$0 | \$0 | \$0 |

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

**MONTHLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |               | SINGLE Persons                       |       |       |       |       |       |       |       |       |       |       |
|--|---------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|  |               | And the number of allowances is:     |       |       |       |       |       |       |       |       |       |       |
| At least                                     | But less than | 0                                    | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    |
|  |               | The Tentative Withholding Amount is: |       |       |       |       |       |       |       |       |       |       |
| \$2,970                                      | \$3,030       | \$306                                | \$263 | \$220 | \$177 | \$134 | \$91  | \$53  | \$18  | \$0   | \$0   | \$0   |
| \$3,030                                      | \$3,090       | \$313                                | \$270 | \$227 | \$184 | \$141 | \$98  | \$59  | \$24  | \$0   | \$0   | \$0   |
| \$3,090                                      | \$3,150       | \$320                                | \$277 | \$234 | \$191 | \$148 | \$105 | \$65  | \$30  | \$0   | \$0   | \$0   |
| \$3,150                                      | \$3,210       | \$327                                | \$284 | \$241 | \$198 | \$155 | \$112 | \$71  | \$36  | \$0   | \$0   | \$0   |
| \$3,210                                      | \$3,270       | \$334                                | \$291 | \$248 | \$205 | \$162 | \$119 | \$77  | \$42  | \$6   | \$0   | \$0   |
| \$3,270                                      | \$3,330       | \$342                                | \$299 | \$256 | \$213 | \$170 | \$127 | \$84  | \$48  | \$12  | \$0   | \$0   |
| \$3,330                                      | \$3,390       | \$349                                | \$306 | \$263 | \$220 | \$177 | \$134 | \$91  | \$54  | \$18  | \$0   | \$0   |
| \$3,390                                      | \$3,450       | \$356                                | \$313 | \$270 | \$227 | \$184 | \$141 | \$98  | \$60  | \$24  | \$0   | \$0   |
| \$3,450                                      | \$3,510       | \$363                                | \$320 | \$277 | \$234 | \$191 | \$148 | \$105 | \$66  | \$30  | \$0   | \$0   |
| \$3,510                                      | \$3,570       | \$370                                | \$327 | \$284 | \$241 | \$198 | \$155 | \$112 | \$72  | \$36  | \$0   | \$0   |
| \$3,570                                      | \$3,630       | \$378                                | \$335 | \$292 | \$249 | \$206 | \$163 | \$120 | \$78  | \$42  | \$6   | \$0   |
| \$3,630                                      | \$3,690       | \$385                                | \$342 | \$299 | \$256 | \$213 | \$170 | \$127 | \$84  | \$48  | \$12  | \$0   |
| \$3,690                                      | \$3,770       | \$400                                | \$350 | \$307 | \$264 | \$221 | \$178 | \$135 | \$92  | \$55  | \$19  | \$0   |
| \$3,770                                      | \$3,850       | \$418                                | \$360 | \$317 | \$274 | \$231 | \$188 | \$145 | \$102 | \$63  | \$27  | \$0   |
| \$3,850                                      | \$3,930       | \$435                                | \$369 | \$326 | \$283 | \$240 | \$197 | \$154 | \$111 | \$71  | \$35  | \$0   |
| \$3,930                                      | \$4,010       | \$453                                | \$379 | \$336 | \$293 | \$250 | \$207 | \$164 | \$121 | \$79  | \$43  | \$7   |
| \$4,010                                      | \$4,090       | \$471                                | \$392 | \$346 | \$303 | \$260 | \$217 | \$174 | \$131 | \$88  | \$51  | \$15  |
| \$4,090                                      | \$4,170       | \$488                                | \$409 | \$355 | \$312 | \$269 | \$226 | \$183 | \$140 | \$97  | \$59  | \$23  |
| \$4,170                                      | \$4,250       | \$506                                | \$427 | \$365 | \$322 | \$279 | \$236 | \$193 | \$150 | \$107 | \$67  | \$31  |
| \$4,250                                      | \$4,330       | \$523                                | \$444 | \$374 | \$331 | \$288 | \$245 | \$202 | \$159 | \$116 | \$75  | \$39  |
| \$4,330                                      | \$4,410       | \$541                                | \$462 | \$384 | \$341 | \$298 | \$255 | \$212 | \$169 | \$126 | \$83  | \$47  |
| \$4,410                                      | \$4,490       | \$559                                | \$480 | \$401 | \$351 | \$308 | \$265 | \$222 | \$179 | \$136 | \$93  | \$55  |
| \$4,490                                      | \$4,570       | \$576                                | \$497 | \$418 | \$360 | \$317 | \$274 | \$231 | \$188 | \$145 | \$102 | \$63  |
| \$4,570                                      | \$4,650       | \$594                                | \$515 | \$436 | \$370 | \$327 | \$284 | \$241 | \$198 | \$155 | \$112 | \$71  |
| \$4,650                                      | \$4,730       | \$611                                | \$532 | \$454 | \$379 | \$336 | \$293 | \$250 | \$207 | \$164 | \$121 | \$79  |
| \$4,730                                      | \$4,810       | \$629                                | \$550 | \$471 | \$392 | \$346 | \$303 | \$260 | \$217 | \$174 | \$131 | \$88  |
| \$4,810                                      | \$4,890       | \$647                                | \$568 | \$489 | \$410 | \$356 | \$313 | \$270 | \$227 | \$184 | \$141 | \$98  |
| \$4,890                                      | \$4,970       | \$664                                | \$585 | \$506 | \$428 | \$365 | \$322 | \$279 | \$236 | \$193 | \$150 | \$107 |
| \$4,970                                      | \$5,050       | \$682                                | \$603 | \$524 | \$445 | \$375 | \$332 | \$289 | \$246 | \$203 | \$160 | \$117 |
| \$5,050                                      | \$5,130       | \$699                                | \$620 | \$542 | \$463 | \$384 | \$341 | \$298 | \$255 | \$212 | \$169 | \$126 |
| \$5,130                                      | \$5,210       | \$717                                | \$638 | \$559 | \$480 | \$402 | \$351 | \$308 | \$265 | \$222 | \$179 | \$136 |
| \$5,210                                      | \$5,290       | \$735                                | \$656 | \$577 | \$498 | \$419 | \$361 | \$318 | \$275 | \$232 | \$189 | \$146 |
| \$5,290                                      | \$5,370       | \$752                                | \$673 | \$594 | \$516 | \$437 | \$370 | \$327 | \$284 | \$241 | \$198 | \$155 |
| \$5,370                                      | \$5,450       | \$770                                | \$691 | \$612 | \$533 | \$454 | \$380 | \$337 | \$294 | \$251 | \$208 | \$165 |
| \$5,450                                      | \$5,530       | \$787                                | \$708 | \$630 | \$551 | \$472 | \$393 | \$346 | \$303 | \$260 | \$217 | \$174 |
| \$5,530                                      | \$5,610       | \$805                                | \$726 | \$647 | \$568 | \$490 | \$411 | \$356 | \$313 | \$270 | \$227 | \$184 |
| \$5,610                                      | \$5,690       | \$823                                | \$744 | \$665 | \$586 | \$507 | \$428 | \$366 | \$323 | \$280 | \$237 | \$194 |
| \$5,690                                      | \$5,770       | \$840                                | \$761 | \$682 | \$604 | \$525 | \$446 | \$375 | \$332 | \$289 | \$246 | \$203 |
| \$5,770                                      | \$5,850       | \$858                                | \$779 | \$700 | \$621 | \$542 | \$464 | \$385 | \$342 | \$299 | \$256 | \$213 |
| \$5,850                                      | \$5,930       | \$875                                | \$796 | \$718 | \$639 | \$560 | \$481 | \$402 | \$351 | \$308 | \$265 | \$222 |
| \$5,930                                      | \$6,010       | \$893                                | \$814 | \$735 | \$656 | \$578 | \$499 | \$420 | \$361 | \$318 | \$275 | \$232 |
| \$6,010                                      | \$6,090       | \$911                                | \$832 | \$753 | \$674 | \$595 | \$516 | \$438 | \$371 | \$328 | \$285 | \$242 |
| \$6,090                                      | \$6,170       | \$928                                | \$849 | \$770 | \$692 | \$613 | \$534 | \$455 | \$380 | \$337 | \$294 | \$251 |
| \$6,170                                      | \$6,250       | \$946                                | \$867 | \$788 | \$709 | \$630 | \$552 | \$473 | \$394 | \$347 | \$304 | \$261 |
| \$6,250                                      | \$6,330       | \$963                                | \$884 | \$806 | \$727 | \$648 | \$569 | \$490 | \$411 | \$356 | \$313 | \$270 |
| \$6,330                                      | \$6,410       | \$981                                | \$902 | \$823 | \$744 | \$666 | \$587 | \$508 | \$429 | \$366 | \$323 | \$280 |
| \$6,410                                      | \$6,490       | \$999                                | \$920 | \$841 | \$762 | \$683 | \$604 | \$526 | \$447 | \$376 | \$333 | \$290 |
| \$6,490                                      | \$6,570       | \$1,016                              | \$937 | \$858 | \$780 | \$701 | \$622 | \$543 | \$464 | \$385 | \$342 | \$299 |
| \$6,570                                      | \$6,650       | \$1,034                              | \$955 | \$876 | \$797 | \$718 | \$640 | \$561 | \$482 | \$403 | \$352 | \$309 |
| \$6,650                                      | \$6,730       | \$1,051                              | \$972 | \$894 | \$815 | \$736 | \$657 | \$578 | \$499 | \$421 | \$361 | \$318 |
| \$6,730                                      | \$6,810       | \$1,069                              | \$990 | \$911 | \$832 | \$754 | \$675 | \$596 | \$517 | \$438 | \$371 | \$328 |

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

**MONTHLY Payroll Period**

| If the <b>Wage Amount</b><br>(line 1a)<br>is |                | SINGLE Persons                       |         |         |         |         |         |       |       |       |       |       |
|--|----------------|--------------------------------------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|
|  |                | And the number of allowances is:     |         |         |         |         |         |       |       |       |       |       |
| At least                                     | But less than  | 0                                    | 1       | 2       | 3       | 4       | 5       | 6     | 7     | 8     | 9     | 10    |
|  |                | The Tentative Withholding Amount is: |         |         |         |         |         |       |       |       |       |       |
| <b>\$6,810</b>                               | <b>\$6,890</b> | \$1,087                              | \$1,008 | \$929   | \$850   | \$771   | \$692   | \$614 | \$535 | \$456 | \$381 | \$338 |
| <b>\$6,890</b>                               | <b>\$6,970</b> | \$1,104                              | \$1,025 | \$946   | \$868   | \$789   | \$710   | \$631 | \$552 | \$473 | \$395 | \$347 |
| <b>\$6,970</b>                               | <b>\$7,050</b> | \$1,122                              | \$1,043 | \$964   | \$885   | \$806   | \$728   | \$649 | \$570 | \$491 | \$412 | \$357 |
| <b>\$7,050</b>                               | <b>\$7,130</b> | \$1,139                              | \$1,060 | \$982   | \$903   | \$824   | \$745   | \$666 | \$587 | \$509 | \$430 | \$366 |
| <b>\$7,130</b>                               | <b>\$7,210</b> | \$1,157                              | \$1,078 | \$999   | \$920   | \$842   | \$763   | \$684 | \$605 | \$526 | \$447 | \$376 |
| <b>\$7,210</b>                               | <b>\$7,290</b> | \$1,175                              | \$1,096 | \$1,017 | \$938   | \$859   | \$780   | \$702 | \$623 | \$544 | \$465 | \$386 |
| <b>\$7,290</b>                               | <b>\$7,370</b> | \$1,192                              | \$1,113 | \$1,034 | \$956   | \$877   | \$798   | \$719 | \$640 | \$561 | \$483 | \$404 |
| <b>\$7,370</b>                               | <b>\$7,450</b> | \$1,210                              | \$1,131 | \$1,052 | \$973   | \$894   | \$816   | \$737 | \$658 | \$579 | \$500 | \$421 |
| <b>\$7,450</b>                               | <b>\$7,530</b> | \$1,228                              | \$1,148 | \$1,070 | \$991   | \$912   | \$833   | \$754 | \$675 | \$597 | \$518 | \$439 |
| <b>\$7,530</b>                               | <b>\$7,610</b> | \$1,247                              | \$1,166 | \$1,087 | \$1,008 | \$930   | \$851   | \$772 | \$693 | \$614 | \$535 | \$457 |
| <b>\$7,610</b>                               | <b>\$7,690</b> | \$1,267                              | \$1,184 | \$1,105 | \$1,026 | \$947   | \$868   | \$790 | \$711 | \$632 | \$553 | \$474 |
| <b>\$7,690</b>                               | <b>\$7,770</b> | \$1,286                              | \$1,201 | \$1,122 | \$1,044 | \$965   | \$886   | \$807 | \$728 | \$649 | \$571 | \$492 |
| <b>\$7,770</b>                               | <b>\$7,850</b> | \$1,305                              | \$1,219 | \$1,140 | \$1,061 | \$982   | \$904   | \$825 | \$746 | \$667 | \$588 | \$509 |
| <b>\$7,850</b>                               | <b>\$7,930</b> | \$1,324                              | \$1,238 | \$1,158 | \$1,079 | \$1,000 | \$921   | \$842 | \$763 | \$685 | \$606 | \$527 |
| <b>\$7,930</b>                               | <b>\$8,010</b> | \$1,343                              | \$1,257 | \$1,175 | \$1,096 | \$1,018 | \$939   | \$860 | \$781 | \$702 | \$623 | \$545 |
| <b>\$8,010</b>                               | <b>\$8,090</b> | \$1,363                              | \$1,277 | \$1,193 | \$1,114 | \$1,035 | \$956   | \$878 | \$799 | \$720 | \$641 | \$562 |
| <b>\$8,090</b>                               | <b>\$8,170</b> | \$1,382                              | \$1,296 | \$1,210 | \$1,132 | \$1,053 | \$974   | \$895 | \$816 | \$737 | \$659 | \$580 |
| <b>\$8,170</b>                               | <b>\$8,250</b> | \$1,401                              | \$1,315 | \$1,229 | \$1,149 | \$1,070 | \$992   | \$913 | \$834 | \$755 | \$676 | \$597 |
| <b>\$8,250</b>                               | <b>\$8,330</b> | \$1,420                              | \$1,334 | \$1,248 | \$1,167 | \$1,088 | \$1,009 | \$930 | \$851 | \$773 | \$694 | \$615 |
| <b>\$8,330</b>                               | <b>\$8,410</b> | \$1,439                              | \$1,353 | \$1,267 | \$1,184 | \$1,106 | \$1,027 | \$948 | \$869 | \$790 | \$711 | \$633 |

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# 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 Form W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Forms W-2, Wage and Tax Statement, and Forms W-2c, Corrected Wage and Tax Statement. Employers can go to [SSA.gov/ employer](https://www.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/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/irs-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/idprotection) 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/ta) to help you understand [what these rights mean to you](https://www.irs.gov/ta) 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/ta). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/ta). 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/ta), 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/ta) 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.