



Publication 15-T

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Federal Income Tax Withholding Methods

For use in **2022** 



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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).

What's New

Redesigned Form W-4P and new Form W-4R. Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments (previously titled Withholding Certificate for Pension or Annuity Payments), has been redesigned for 2022. The new Form W-4P is now used only to request withholding on periodic pension or annuity payments. Previously, Form W-4P was also used to request additional withholding on nonperiodic payments and eligible rollover distributions. Starting in 2022, additional withholding on nonperiodic payments and eligible rollover distributions is requested on new Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions. Although the final redesigned Form W-4P and new Form W-4R are available for use in 2022, the IRS is postponing the requirement to begin using the forms until January 1, 2023. Payers should update their system programming for these forms and are encouraged to begin using them in 2022 as soon as programming is in place but may otherwise continue to use the 2021 Form W-4P in 2022.

[Section 1](#) of this publication includes Worksheet 1B for payers to figure withholding on periodic payments of

pensions and annuities based on a 2022 Form W-4P or a 2021 and earlier Form W-4P. Worksheet 1B is used with the STANDARD Withholding Rate Schedules in the 2022 Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities that are included in [section 1](#). If a payer is figuring withholding on periodic payments based on a 2021 or earlier Form W-4P, the payer may also figure withholding using the methods described in [section 3](#) and [section 5](#). For more information about the redesigned Form W-4P, see [Form W-4P](#), later. Also, see [How To Treat 2021 and Earlier Forms W-4P as if They Were 2022 or Later Forms W-4P](#), later, for an optional computational bridge.

For more information about the new 2022 Form W-4R, see section 8 of Pub. 15-A, Employer's Supplemental Tax Guide.

Reminders

Employers may use an optional computational bridge to treat 2019 or earlier Forms W-4 as if they were 2020 or later Forms W-4 for purposes of figuring federal income tax withholding. See [How To Treat 2019 and Earlier Forms W-4 as if They Were 2020 or later Forms W-4](#), later, for more information.

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](#) to help you figure federal income tax withholding; however, this transitional tool will no longer be available after 2022.

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 is 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. 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. For more information about withholding on pensions and annuities, see section 8 of Pub. 15-A.

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

You can send us comments through [IRS.gov/FormComments](#).

Or, you can write to:

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Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

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Photographs of Missing Children

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Form W-4

Beginning with the 2020 Form W-4, employees are no longer able to request adjustments to their withholding using withholding allowances. Instead, using the new Form W-4, employees provide employers with amounts to increase or decrease the amount of taxes withheld and amounts to increase or decrease the amount of wage income subject to income tax withholding.

Form W-4 contains 5 steps. Every Form W-4 employers receive from an employee in 2020 or later should show a completed Step 1 (name, address, social security

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 for details on how a 2022 Form W-4 must be completed). The employer determines the wages to be used in the withholding tables by adding to the \$300 amount of wages paid the amount of \$166.30 from Table 1 under *Step 1* (\$466.30 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 \$33 in federal income tax from the weekly wages of the nonresident alien employee.

The \$166.30 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 \$166.30 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 supplemental wage payment (see section 7 of 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.

Form W-4P

Payees use Form W-4P to have payers withhold the correct amount of federal income tax from periodic pension, annuity (including commercial annuities), profit-sharing and stock bonus plan, or IRA payments.

Using new 2022 Form W-4P. Payees provide payers with amounts to increase or decrease the amount of taxes withheld and amounts to increase or decrease the amount of pension/annuity payments subject to income tax withholding. Form W-4P contains 5 steps. Every Form W-4P payers receive from a payee in 2022 should show a completed Step 1 (name, address, social security number (SSN), and filing status) and a dated signature in Step 5. Payees complete Steps 2, 3, and/or 4 only if relevant to their personal situations. Steps 2, 3, and 4 show adjustments that affect withholding calculations.

For payees completing one or more of Steps 2, 3, and/or 4 on the 2022 Form W-4P, adjustments are as follows.

Step 2. If the payee completes Step 2, the payer will use the amount in Step 2(b)(iii) from the 2022 Form W-4P in Worksheet 1B to figure income tax withholding.

Step 3. Payers use the amount on this line as an annual reduction in the amount of withholding. Payers should use the amount the payee entered as the total in Step 3 of Form W-4P 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 payer may ask the payee if leaving the line blank was intentional.

Steps 4(a) and 4(b). Payers increase the annual amount of pension/annuity payments subject to income tax withholding by the **annual** amount shown in Step 4(a) and reduce the annual amount of pension/annuity payments subject to income tax withholding by the **annual** amount shown in Step 4(b).

Step 4(c). Payers will increase withholding on **each payment** by the tax amount in Step 4(c).

Optional use of 2021 Form W-4P for 2022. Although the final redesigned Form W-4P is available for use in 2022, the IRS is postponing the requirement to begin using the form until January 1, 2023. Payers should update their system programming for the 2022 Form W-4P and are encouraged to begin using it in 2022 as soon as programming is in place but may otherwise continue to use the 2021 Form W-4P. The 2021 Form W-4P contains three lines to complete after the payee enters their name, SSN, address, and claim or identification number, if any, of their pension or annuity contract.

Line 1. If the payee doesn't want any federal income tax withheld from their pension or annuity, they check the box on line 1 and skip lines 2 and 3.

Line 2. The payee enters the total number of allowances and checks the box for their marital status.

Line 3. The payee can enter an additional dollar amount that they want withheld from each periodic pension or annuity payment.

Payee fails to furnish Form W-4P or provides an incorrect SSN on Form W-4P. In the case of a payer using the new 2022 Form W-4P, a payee who received the first periodic pension or annuity payment in 2022 but who fails to furnish a 2022 Form W-4P or fails to provide a correct SSN on the 2022 Form W-4P will be treated as if they had checked the box for Single in Step 1 and had no entries in Step 2, Step 3, and Step 4 of the 2022 Form W-4P. In the case of a payer using the 2021 Form W-4P for 2022, a payee who received the first periodic pension or annuity payment in 2022 but who fails to furnish such a 2021 Form W-4P will be treated as if they had no entries on lines 1 and 3 and completed line 2 indicating a status of Married, and claiming 3 allowances. In the case of a payer using the 2021 Form W-4P, a payee who received the first periodic pension or annuity payment in 2022 but

who fails to provide a correct SSN on the 2021 Form W-4P will be treated as if they had no entries on lines 1 and 3 and had completed line 2 indicating a status of Single, and claiming zero allowances. If a payee received their first periodic pension or annuity payment before 2022 and had failed to furnish a Form W-4P when those payments began, you must continue to withhold on those periodic payments as if the recipient were married claiming three withholding allowances on a Form W-4P for 2021 or earlier, unless the payee furnishes a Form W-4P requesting a change in withholding. If a payee is treated as married claiming three withholding allowances on a 2021 or earlier Form W-4P, tax will be withheld on a payment that is at least \$2,165 per month.

Choosing not to have income tax withheld. In the case of a payer using the new 2022 Form W-4P, a payee who writes “No Withholding” on the 2022 Form W-4P in the space below Step 4(c) shall have no federal income tax withheld from their periodic pension or annuity payments. In the case of a payer using the 2021 Form W-4P for 2022, a payee who checks the box on line 1 on the 2021 Form W-4P shall have no federal income tax withheld from their periodic pension or annuity payments. Regardless of the Form W-4P used, withholding is required on any periodic payments that are delivered to a payee, except if the payee is a nonresident alien, outside of the United States or its possessions.

Withholding on periodic pension and annuity payments to nonresident aliens and foreign estates. Withholding methods on periodic pension and annuity payments discussed in this publication don't apply to nonresident aliens and foreign estates. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information.

Electronic system to receive Form W-4P. Electronic systems set up as a substitute to paper 2022 Forms W-4P must exactly replicate the text and instructions from the face of the paper Form W-4P beginning with Step 1c through Step 4c (inclusive). No pop-ups or hoverboxes within those steps are permitted and if the electronic system has toggles for those steps that limit the amount of text that is viewable, the toggles must be off as the default. If the electronic system places steps on different pages, users must be required to go to each page before they may electronically sign the form. The electronic system must also include a hyperlink to Form W-4P on IRS.gov or include the instructions and worksheet in their entirety in the electronic system interface itself (inclusion of only some of this information requires a link to the form). Finally, the electronic system must provide a field (including, for example, a checkbox) immediately below or after Step 4c to allow users to elect no withholding from their payments. See Pub. 15-A for more information on electronic system requirements.

How To Treat 2021 and Earlier Forms W-4P as if They Were 2022 or Later Forms W-4P

Payers may use an optional computational bridge to treat 2021 or earlier Forms W-4P as if they were 2022 or later Forms W-4P for purposes of figuring federal income tax withholding. This computational bridge can reduce system complexity by allowing payers to permanently use computational procedures and data fields for a 2022 and later Form W-4P to arrive at the equivalent withholding for a payee that would have applied using the computational procedures and data fields on a 2021 or earlier Form W-4P. You must make up to four adjustments to use this computational bridge, but it will simplify data storage and eliminate some steps in Worksheet 1B.

1. Select the filing status in Step 1(c) of a 2022 or later Form W-4P that most accurately reflects the payee's marital status on line 2 of a 2021 or earlier Form W-4P. Treat the payee as “Single or Married filing separately” on a 2022 or later Form W-4P if the payee selected either “Single” or “Married, but withhold at higher single rate” as their marital status on their 2021 or earlier Form W-4P. Treat the payee as “Married filing jointly” on a 2022 or later Form W-4P if the payee selected “Married” as their marital status on their 2021 or earlier Form W-4P. You can't convert a payee to a filing status of “Head of household” using this computational bridge.
2. Enter an amount in Step 4(a) on a 2022 or later Form W-4P based on the filing status that you determined in (1) above when you converted the payee's marital status on a 2021 or earlier Form W-4P. Enter \$8,600 if the payee's filing status is “Single or Married filing separately” or \$12,900 if the payee's filing status is “Married filing jointly.”
3. Multiply the number of allowances claimed on line 2 of a payee's 2021 or earlier Form W-4P by \$4,300 and enter the result in Step 4(b) on a 2022 or later Form W-4P.
4. Enter the additional amount of withholding requested by the payee on line 3 of their 2021 or earlier Form W-4P in Step 4(c) of a 2022 or later Form W-4P.

If you use this computational bridge, you will skip Steps 1(j)–(l) and any other instructions in Worksheet 1B that reference a 2021 or earlier Form W-4P.



This computational bridge applies only for Forms W-4P (including default elections) that were in effect on or before December 31, 2021, and that continue in effect because a payee didn't submit a 2022 or later Form W-4P. If a payee chooses to submit a new Form W-4P, it doesn't change the general requirement that the payee must use the current year's revision of Form W-4P. Upon putting in effect a new Form W-4P from a payee, you must stop using this computational bridge for the applicable year of the new Form W-4P. If payers are unable to put the 2022 Form W-4P in place at the beginning of 2022, the computational bridge would also

be applied to 2021 Forms W-4P submitted in 2022 once the transition to the new form occurs.

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.

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 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 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 with a 2021 or earlier Form W-4P. In lieu of Worksheet 1B and the Percentage Method tables in [section 1](#), you may use Worksheet 5 and the Percentage Method tables in this section to figure federal income tax withholding on periodic payments of pensions or annuities with a 2021 or earlier Form W-4P. As an alternative, 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 with a 2021 or earlier Form W-4P.

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 7	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 7 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, and 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 \$ _____

2022 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

QUARTERLY 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	\$3,250	\$0.00	0%	\$0	\$0	\$1,088	\$0.00	0%	\$0	
\$3,250	\$8,388	\$0.00	10%	\$3,250	\$1,088	\$3,656	\$0.00	10%	\$1,088	
\$8,388	\$24,138	\$513.80	12%	\$8,388	\$3,656	\$11,531	\$256.80	12%	\$3,656	
\$24,138	\$47,788	\$2,403.80	22%	\$24,138	\$11,531	\$23,356	\$1,201.80	22%	\$11,531	
\$47,788	\$88,275	\$7,606.80	24%	\$47,788	\$23,356	\$43,600	\$3,803.30	24%	\$23,356	
\$88,275	\$111,225	\$17,323.68	32%	\$88,275	\$43,600	\$55,075	\$8,661.86	32%	\$43,600	
\$111,225	\$165,213	\$24,667.68	35%	\$111,225	\$55,075	\$136,063	\$12,333.86	35%	\$55,075	
\$165,213		\$43,563.48	37%	\$165,213	\$136,063		\$40,679.66	37%	\$136,063	

SEMIANNUAL 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	\$6,500	\$0.00	0%	\$0	\$0	\$2,175	\$0.00	0%	\$0	
\$6,500	\$16,775	\$0.00	10%	\$6,500	\$2,175	\$7,313	\$0.00	10%	\$2,175	
\$16,775	\$48,275	\$1,027.50	12%	\$16,775	\$7,313	\$23,063	\$513.80	12%	\$7,313	
\$48,275	\$95,575	\$4,807.50	22%	\$48,275	\$23,063	\$46,713	\$2,403.80	22%	\$23,063	
\$95,575	\$176,550	\$15,213.50	24%	\$95,575	\$46,713	\$87,200	\$7,606.80	24%	\$46,713	
\$176,550	\$222,450	\$34,647.50	32%	\$176,550	\$87,200	\$110,150	\$17,323.68	32%	\$87,200	
\$222,450	\$330,425	\$49,335.50	35%	\$222,450	\$110,150	\$272,125	\$24,667.68	35%	\$110,150	
\$330,425		\$87,126.75	37%	\$330,425	\$272,125		\$81,358.93	37%	\$272,125	

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	\$13,000	\$0.00	0%	\$0	\$0	\$4,350	\$0.00	0%	\$0	
\$13,000	\$33,550	\$0.00	10%	\$13,000	\$4,350	\$14,625	\$0.00	10%	\$4,350	
\$33,550	\$96,550	\$2,055.00	12%	\$33,550	\$14,625	\$46,125	\$1,027.50	12%	\$14,625	
\$96,550	\$191,150	\$9,615.00	22%	\$96,550	\$46,125	\$93,425	\$4,807.50	22%	\$46,125	
\$191,150	\$353,100	\$30,427.00	24%	\$191,150	\$93,425	\$174,400	\$15,213.50	24%	\$93,425	
\$353,100	\$444,900	\$69,295.00	32%	\$353,100	\$174,400	\$220,300	\$34,647.50	32%	\$174,400	
\$444,900	\$660,850	\$98,671.00	35%	\$444,900	\$220,300	\$544,250	\$49,335.50	35%	\$220,300	
\$660,850		\$174,253.50	37%	\$660,850	\$544,250		\$162,718.00	37%	\$544,250	

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	\$50.00	\$0.00	0%	\$0.00	\$0.00	\$16.70	\$0.00	0%	\$0.00	
\$50.00	\$129.00	\$0.00	10%	\$50.00	\$16.70	\$56.30	\$0.00	10%	\$16.70	
\$129.00	\$371.30	\$7.90	12%	\$129.00	\$56.30	\$177.40	\$3.96	12%	\$56.30	
\$371.30	\$735.20	\$36.98	22%	\$371.30	\$177.40	\$359.30	\$18.49	22%	\$177.40	
\$735.20	\$1,358.10	\$117.03	24%	\$735.20	\$359.30	\$670.80	\$58.51	24%	\$359.30	
\$1,358.10	\$1,711.20	\$266.53	32%	\$1,358.10	\$670.80	\$847.30	\$133.27	32%	\$670.80	
\$1,711.20	\$2,541.70	\$379.52	35%	\$1,711.20	\$847.30	\$2,093.30	\$189.75	35%	\$847.30	
\$2,541.70		\$670.20	37%	\$2,541.70	\$2,093.30		\$625.85	37%	\$2,093.30	

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED 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	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,085	\$1,125	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,125	\$1,165	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,165	\$1,205	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,205	\$1,245	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,245	\$1,285	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,285	\$1,325	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,325	\$1,365	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,365	\$1,405	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,405	\$1,445	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,445	\$1,485	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,485	\$1,525	\$42	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,525	\$1,565	\$46	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,565	\$1,605	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,605	\$1,645	\$54	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,645	\$1,685	\$58	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,685	\$1,725	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,725	\$1,765	\$66	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,765	\$1,805	\$70	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,805	\$1,845	\$74	\$38	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,845	\$1,885	\$78	\$42	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,885	\$1,925	\$82	\$46	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,925	\$1,965	\$86	\$50	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,965	\$2,005	\$90	\$54	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,005	\$2,045	\$94	\$58	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,045	\$2,085	\$98	\$62	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,085	\$2,125	\$102	\$66	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,125	\$2,165	\$106	\$70	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,165	\$2,205	\$110	\$74	\$39	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,205	\$2,245	\$114	\$78	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,245	\$2,285	\$118	\$82	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,285	\$2,325	\$122	\$86	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,325	\$2,365	\$126	\$90	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,365	\$2,405	\$130	\$94	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,405	\$2,445	\$134	\$98	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,445	\$2,485	\$138	\$102	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,485	\$2,525	\$142	\$106	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,525	\$2,565	\$146	\$110	\$75	\$39	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$2,565	\$2,605	\$150	\$114	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$2,605	\$2,645	\$154	\$118	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$2,645	\$2,685	\$158	\$122	\$87	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$2,685	\$2,725	\$162	\$126	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0
\$2,725	\$2,765	\$166	\$130	\$95	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0
\$2,765	\$2,805	\$170	\$134	\$99	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0
\$2,805	\$2,865	\$176	\$139	\$104	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$0
\$2,865	\$2,925	\$183	\$145	\$110	\$74	\$38	\$2	\$0	\$0	\$0	\$0	\$0
\$2,925	\$2,985	\$190	\$151	\$116	\$80	\$44	\$8	\$0	\$0	\$0	\$0	\$0
\$2,985	\$3,045	\$198	\$157	\$122	\$86	\$50	\$14	\$0	\$0	\$0	\$0	\$0
\$3,045	\$3,105	\$205	\$163	\$128	\$92	\$56	\$20	\$0	\$0	\$0	\$0	\$0
\$3,105	\$3,165	\$212	\$169	\$134	\$98	\$62	\$26	\$0	\$0	\$0	\$0	\$0
\$3,165	\$3,225	\$219	\$176	\$140	\$104	\$68	\$32	\$0	\$0	\$0	\$0	\$0

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED 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:										
\$3,225	\$3,285	\$226	\$183	\$146	\$110	\$74	\$38	\$2	\$0	\$0	\$0	\$0
\$3,285	\$3,345	\$234	\$191	\$152	\$116	\$80	\$44	\$8	\$0	\$0	\$0	\$0
\$3,345	\$3,405	\$241	\$198	\$158	\$122	\$86	\$50	\$14	\$0	\$0	\$0	\$0
\$3,405	\$3,465	\$248	\$205	\$164	\$128	\$92	\$56	\$20	\$0	\$0	\$0	\$0
\$3,465	\$3,525	\$255	\$212	\$170	\$134	\$98	\$62	\$26	\$0	\$0	\$0	\$0
\$3,525	\$3,585	\$262	\$219	\$176	\$140	\$104	\$68	\$32	\$0	\$0	\$0	\$0
\$3,585	\$3,645	\$270	\$227	\$184	\$146	\$110	\$74	\$38	\$2	\$0	\$0	\$0
\$3,645	\$3,705	\$277	\$234	\$191	\$152	\$116	\$80	\$44	\$8	\$0	\$0	\$0
\$3,705	\$3,765	\$284	\$241	\$198	\$158	\$122	\$86	\$50	\$14	\$0	\$0	\$0
\$3,765	\$3,825	\$291	\$248	\$205	\$164	\$128	\$92	\$56	\$20	\$0	\$0	\$0
\$3,825	\$3,885	\$298	\$255	\$212	\$170	\$134	\$98	\$62	\$26	\$0	\$0	\$0
\$3,885	\$3,945	\$306	\$263	\$220	\$177	\$140	\$104	\$68	\$32	\$0	\$0	\$0
\$3,945	\$4,005	\$313	\$270	\$227	\$184	\$146	\$110	\$74	\$38	\$3	\$0	\$0
\$4,005	\$4,065	\$320	\$277	\$234	\$191	\$152	\$116	\$80	\$44	\$9	\$0	\$0
\$4,065	\$4,125	\$327	\$284	\$241	\$198	\$158	\$122	\$86	\$50	\$15	\$0	\$0
\$4,125	\$4,185	\$334	\$291	\$248	\$205	\$164	\$128	\$92	\$56	\$21	\$0	\$0
\$4,185	\$4,245	\$342	\$299	\$256	\$213	\$170	\$134	\$98	\$62	\$27	\$0	\$0
\$4,245	\$4,305	\$349	\$306	\$263	\$220	\$177	\$140	\$104	\$68	\$33	\$0	\$0
\$4,305	\$4,365	\$356	\$313	\$270	\$227	\$184	\$146	\$110	\$74	\$39	\$3	\$0
\$4,365	\$4,425	\$363	\$320	\$277	\$234	\$191	\$152	\$116	\$80	\$45	\$9	\$0
\$4,425	\$4,485	\$370	\$327	\$284	\$241	\$198	\$158	\$122	\$86	\$51	\$15	\$0
\$4,485	\$4,545	\$378	\$335	\$292	\$249	\$206	\$164	\$128	\$92	\$57	\$21	\$0
\$4,545	\$4,605	\$385	\$342	\$299	\$256	\$213	\$170	\$134	\$98	\$63	\$27	\$0
\$4,605	\$4,665	\$392	\$349	\$306	\$263	\$220	\$177	\$140	\$104	\$69	\$33	\$0
\$4,665	\$4,725	\$399	\$356	\$313	\$270	\$227	\$184	\$146	\$110	\$75	\$39	\$3
\$4,725	\$4,785	\$406	\$363	\$320	\$277	\$234	\$191	\$152	\$116	\$81	\$45	\$9
\$4,785	\$4,845	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$122	\$87	\$51	\$15
\$4,845	\$4,905	\$421	\$378	\$335	\$292	\$249	\$206	\$164	\$128	\$93	\$57	\$21
\$4,905	\$4,965	\$428	\$385	\$342	\$299	\$256	\$213	\$170	\$134	\$99	\$63	\$27
\$4,965	\$5,025	\$435	\$392	\$349	\$306	\$263	\$220	\$177	\$140	\$105	\$69	\$33
\$5,025	\$5,085	\$442	\$399	\$356	\$313	\$270	\$227	\$184	\$146	\$111	\$75	\$39
\$5,085	\$5,145	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$152	\$117	\$81	\$45
\$5,145	\$5,205	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$123	\$87	\$51
\$5,205	\$5,265	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$164	\$129	\$93	\$57
\$5,265	\$5,325	\$471	\$428	\$385	\$342	\$299	\$256	\$213	\$170	\$135	\$99	\$63
\$5,325	\$5,385	\$478	\$435	\$392	\$349	\$306	\$263	\$220	\$177	\$141	\$105	\$69
\$5,385	\$5,445	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$147	\$111	\$75
\$5,445	\$5,505	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$153	\$117	\$81
\$5,505	\$5,565	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$159	\$123	\$87
\$5,565	\$5,625	\$507	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$165	\$129	\$93
\$5,625	\$5,685	\$514	\$471	\$428	\$385	\$342	\$299	\$256	\$213	\$171	\$135	\$99
\$5,685	\$5,745	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178	\$141	\$105
\$5,745	\$5,805	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$147	\$111
\$5,805	\$5,865	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$153	\$117
\$5,865	\$5,925	\$543	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$159	\$123
\$5,925	\$5,985	\$550	\$507	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$165	\$129
\$5,985	\$6,045	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$171	\$135
\$6,045	\$6,105	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178	\$141
\$6,105	\$6,165	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$147
\$6,165	\$6,225	\$579	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$153
\$6,225	\$6,285	\$586	\$543	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$159

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED 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:										
\$6,285	\$6,345	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207	\$165
\$6,345	\$6,405	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$171
\$6,405	\$6,465	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178
\$6,465	\$6,525	\$615	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185
\$6,525	\$6,585	\$622	\$579	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192
\$6,585	\$6,645	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243	\$200
\$6,645	\$6,705	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207
\$6,705	\$6,765	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214
\$6,765	\$6,825	\$651	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221
\$6,825	\$6,885	\$658	\$615	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228
\$6,885	\$6,945	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279	\$236
\$6,945	\$7,005	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243
\$7,005	\$7,065	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250
\$7,065	\$7,125	\$687	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257
\$7,125	\$7,185	\$694	\$651	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264
\$7,185	\$7,245	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315	\$272
\$7,245	\$7,305	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279
\$7,305	\$7,365	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286
\$7,365	\$7,425	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293
\$7,425	\$7,485	\$730	\$687	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300
\$7,485	\$7,545	\$738	\$695	\$652	\$609	\$566	\$523	\$480	\$437	\$394	\$351	\$308
\$7,545	\$7,605	\$745	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315
\$7,605	\$7,665	\$752	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322
\$7,665	\$7,725	\$759	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329
\$7,725	\$7,785	\$766	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336
\$7,785	\$7,845	\$774	\$731	\$688	\$645	\$602	\$559	\$516	\$473	\$430	\$387	\$344
\$7,845	\$7,905	\$781	\$738	\$695	\$652	\$609	\$566	\$523	\$480	\$437	\$394	\$351
\$7,905	\$7,965	\$788	\$745	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358
\$7,965	\$8,025	\$795	\$752	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365
\$8,025	\$8,085	\$803	\$759	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372
\$8,085	\$8,155	\$818	\$767	\$724	\$681	\$638	\$595	\$552	\$509	\$466	\$423	\$380
\$8,155	\$8,225	\$833	\$776	\$733	\$690	\$647	\$604	\$561	\$518	\$475	\$432	\$389

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) 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	\$365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$365	\$395	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395	\$425	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$455	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$485	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485	\$515	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$515	\$545	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$545	\$575	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$575	\$605	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$605	\$635	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$635	\$665	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$665	\$695	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$695	\$725	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$725	\$755	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$755	\$785	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$785	\$815	\$44	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$815	\$845	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$845	\$875	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$875	\$905	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$905	\$935	\$56	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$935	\$965	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$965	\$995	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$995	\$1,025	\$65	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,025	\$1,055	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,055	\$1,085	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,085	\$1,115	\$74	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,115	\$1,145	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,145	\$1,175	\$80	\$44	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,175	\$1,205	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,205	\$1,235	\$86	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,235	\$1,295	\$91	\$54	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,295	\$1,355	\$98	\$60	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,355	\$1,415	\$106	\$66	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,415	\$1,475	\$113	\$72	\$37	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,475	\$1,535	\$120	\$78	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,535	\$1,595	\$127	\$84	\$49	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,595	\$1,655	\$134	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,655	\$1,715	\$142	\$99	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,715	\$1,775	\$149	\$106	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,775	\$1,835	\$156	\$113	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,835	\$1,895	\$163	\$120	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,895	\$1,955	\$170	\$127	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$1,955	\$2,015	\$178	\$135	\$92	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0
\$2,015	\$2,075	\$185	\$142	\$99	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0
\$2,075	\$2,135	\$192	\$149	\$106	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0
\$2,135	\$2,195	\$199	\$156	\$113	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0
\$2,195	\$2,255	\$206	\$163	\$120	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0
\$2,255	\$2,315	\$214	\$171	\$128	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0
\$2,315	\$2,375	\$221	\$178	\$135	\$92	\$55	\$19	\$0	\$0	\$0	\$0	\$0
\$2,375	\$2,435	\$228	\$185	\$142	\$99	\$61	\$25	\$0	\$0	\$0	\$0	\$0
\$2,435	\$2,495	\$235	\$192	\$149	\$106	\$67	\$31	\$0	\$0	\$0	\$0	\$0

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) 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:										
\$2,495	\$2,555	\$242	\$199	\$156	\$113	\$73	\$37	\$1	\$0	\$0	\$0	\$0
\$2,555	\$2,615	\$250	\$207	\$164	\$121	\$79	\$43	\$7	\$0	\$0	\$0	\$0
\$2,615	\$2,675	\$257	\$214	\$171	\$128	\$85	\$49	\$13	\$0	\$0	\$0	\$0
\$2,675	\$2,735	\$264	\$221	\$178	\$135	\$92	\$55	\$19	\$0	\$0	\$0	\$0
\$2,735	\$2,795	\$271	\$228	\$185	\$142	\$99	\$61	\$25	\$0	\$0	\$0	\$0
\$2,795	\$2,855	\$278	\$235	\$192	\$149	\$106	\$67	\$31	\$0	\$0	\$0	\$0
\$2,855	\$2,915	\$286	\$243	\$200	\$157	\$114	\$73	\$37	\$1	\$0	\$0	\$0
\$2,915	\$2,975	\$293	\$250	\$207	\$164	\$121	\$79	\$43	\$7	\$0	\$0	\$0
\$2,975	\$3,035	\$300	\$257	\$214	\$171	\$128	\$85	\$49	\$13	\$0	\$0	\$0
\$3,035	\$3,095	\$307	\$264	\$221	\$178	\$135	\$92	\$55	\$19	\$0	\$0	\$0
\$3,095	\$3,155	\$314	\$271	\$228	\$185	\$142	\$99	\$61	\$25	\$0	\$0	\$0
\$3,155	\$3,215	\$322	\$279	\$236	\$193	\$150	\$107	\$67	\$31	\$0	\$0	\$0
\$3,215	\$3,275	\$329	\$286	\$243	\$200	\$157	\$114	\$73	\$37	\$2	\$0	\$0
\$3,275	\$3,335	\$336	\$293	\$250	\$207	\$164	\$121	\$79	\$43	\$8	\$0	\$0
\$3,335	\$3,395	\$343	\$300	\$257	\$214	\$171	\$128	\$85	\$49	\$14	\$0	\$0
\$3,395	\$3,455	\$350	\$307	\$264	\$221	\$178	\$135	\$92	\$55	\$20	\$0	\$0
\$3,455	\$3,515	\$358	\$315	\$272	\$229	\$186	\$143	\$100	\$61	\$26	\$0	\$0
\$3,515	\$3,575	\$365	\$322	\$279	\$236	\$193	\$150	\$107	\$67	\$32	\$0	\$0
\$3,575	\$3,635	\$372	\$329	\$286	\$243	\$200	\$157	\$114	\$73	\$38	\$2	\$0
\$3,635	\$3,695	\$379	\$336	\$293	\$250	\$207	\$164	\$121	\$79	\$44	\$8	\$0
\$3,695	\$3,755	\$386	\$343	\$300	\$257	\$214	\$171	\$128	\$85	\$50	\$14	\$0
\$3,755	\$3,815	\$394	\$351	\$308	\$265	\$222	\$179	\$136	\$93	\$56	\$20	\$0
\$3,815	\$3,875	\$401	\$358	\$315	\$272	\$229	\$186	\$143	\$100	\$62	\$26	\$0
\$3,875	\$3,945	\$415	\$366	\$323	\$280	\$237	\$194	\$151	\$108	\$68	\$32	\$0
\$3,945	\$4,015	\$431	\$374	\$331	\$288	\$245	\$202	\$159	\$116	\$75	\$39	\$3
\$4,015	\$4,085	\$446	\$382	\$339	\$296	\$253	\$210	\$167	\$124	\$82	\$46	\$10
\$4,085	\$4,155	\$461	\$391	\$348	\$305	\$262	\$219	\$176	\$133	\$90	\$53	\$17
\$4,155	\$4,225	\$477	\$399	\$356	\$313	\$270	\$227	\$184	\$141	\$98	\$60	\$24
\$4,225	\$4,295	\$492	\$413	\$365	\$322	\$279	\$236	\$193	\$150	\$107	\$67	\$31
\$4,295	\$4,365	\$508	\$429	\$373	\$330	\$287	\$244	\$201	\$158	\$115	\$74	\$38
\$4,365	\$4,435	\$523	\$444	\$381	\$338	\$295	\$252	\$209	\$166	\$123	\$81	\$45
\$4,435	\$4,505	\$538	\$460	\$390	\$347	\$304	\$261	\$218	\$175	\$132	\$89	\$52
\$4,505	\$4,575	\$554	\$475	\$398	\$355	\$312	\$269	\$226	\$183	\$140	\$97	\$59
\$4,575	\$4,645	\$569	\$490	\$412	\$364	\$321	\$278	\$235	\$192	\$149	\$106	\$66
\$4,645	\$4,715	\$585	\$506	\$427	\$372	\$329	\$286	\$243	\$200	\$157	\$114	\$73
\$4,715	\$4,785	\$600	\$521	\$442	\$380	\$337	\$294	\$251	\$208	\$165	\$122	\$80
\$4,785	\$4,855	\$615	\$537	\$458	\$389	\$346	\$303	\$260	\$217	\$174	\$131	\$88
\$4,855	\$4,925	\$631	\$552	\$473	\$397	\$354	\$311	\$268	\$225	\$182	\$139	\$96
\$4,925	\$4,995	\$646	\$567	\$489	\$410	\$363	\$320	\$277	\$234	\$191	\$148	\$105
\$4,995	\$5,065	\$662	\$583	\$504	\$425	\$371	\$328	\$285	\$242	\$199	\$156	\$113
\$5,065	\$5,135	\$677	\$598	\$519	\$441	\$379	\$336	\$293	\$250	\$207	\$164	\$121
\$5,135	\$5,205	\$692	\$614	\$535	\$456	\$388	\$345	\$302	\$259	\$216	\$173	\$130
\$5,205	\$5,275	\$708	\$629	\$550	\$471	\$396	\$353	\$310	\$267	\$224	\$181	\$138
\$5,275	\$5,345	\$723	\$644	\$566	\$487	\$408	\$362	\$319	\$276	\$233	\$190	\$147
\$5,345	\$5,415	\$739	\$660	\$581	\$502	\$423	\$370	\$327	\$284	\$241	\$198	\$155
\$5,415	\$5,485	\$754	\$675	\$596	\$518	\$439	\$378	\$335	\$292	\$249	\$206	\$163
\$5,485	\$5,555	\$769	\$691	\$612	\$533	\$454	\$387	\$344	\$301	\$258	\$215	\$172
\$5,555	\$5,625	\$785	\$706	\$627	\$548	\$469	\$395	\$352	\$309	\$266	\$223	\$180
\$5,625	\$5,695	\$800	\$721	\$643	\$564	\$485	\$406	\$361	\$318	\$275	\$232	\$189
\$5,695	\$5,765	\$816	\$737	\$658	\$579	\$500	\$421	\$369	\$326	\$283	\$240	\$197
\$5,765	\$5,835	\$831	\$752	\$673	\$595	\$516	\$437	\$377	\$334	\$291	\$248	\$205

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MONTHLY Payroll Period

If the Wage Amount (line 1a) 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:										
\$5,835	\$5,905	\$846	\$768	\$689	\$610	\$531	\$452	\$386	\$343	\$300	\$257	\$214
\$5,905	\$5,975	\$862	\$783	\$704	\$625	\$546	\$468	\$394	\$351	\$308	\$265	\$222
\$5,975	\$6,045	\$877	\$798	\$720	\$641	\$562	\$483	\$404	\$360	\$317	\$274	\$231
\$6,045	\$6,115	\$893	\$814	\$735	\$656	\$577	\$498	\$420	\$368	\$325	\$282	\$239
\$6,115	\$6,185	\$908	\$829	\$750	\$672	\$593	\$514	\$435	\$376	\$333	\$290	\$247
\$6,185	\$6,255	\$923	\$845	\$766	\$687	\$608	\$529	\$450	\$385	\$342	\$299	\$256
\$6,255	\$6,325	\$939	\$860	\$781	\$702	\$623	\$545	\$466	\$393	\$350	\$307	\$264
\$6,325	\$6,395	\$954	\$875	\$797	\$718	\$639	\$560	\$481	\$402	\$359	\$316	\$273
\$6,395	\$6,465	\$970	\$891	\$812	\$733	\$654	\$575	\$497	\$418	\$367	\$324	\$281
\$6,465	\$6,535	\$985	\$906	\$827	\$749	\$670	\$591	\$512	\$433	\$375	\$332	\$289
\$6,535	\$6,605	\$1,000	\$922	\$843	\$764	\$685	\$606	\$527	\$449	\$384	\$341	\$298
\$6,605	\$6,675	\$1,016	\$937	\$858	\$779	\$700	\$622	\$543	\$464	\$392	\$349	\$306
\$6,675	\$6,745	\$1,031	\$952	\$874	\$795	\$716	\$637	\$558	\$479	\$401	\$358	\$315
\$6,745	\$6,815	\$1,047	\$968	\$889	\$810	\$731	\$652	\$574	\$495	\$416	\$366	\$323
\$6,815	\$6,885	\$1,062	\$983	\$904	\$826	\$747	\$668	\$589	\$510	\$431	\$374	\$331
\$6,885	\$6,955	\$1,077	\$999	\$920	\$841	\$762	\$683	\$604	\$526	\$447	\$383	\$340
\$6,955	\$7,025	\$1,093	\$1,014	\$935	\$856	\$777	\$699	\$620	\$541	\$462	\$391	\$348
\$7,025	\$7,095	\$1,108	\$1,029	\$951	\$872	\$793	\$714	\$635	\$556	\$478	\$400	\$357
\$7,095	\$7,165	\$1,124	\$1,045	\$966	\$887	\$808	\$729	\$651	\$572	\$493	\$414	\$365
\$7,165	\$7,235	\$1,139	\$1,060	\$981	\$903	\$824	\$745	\$666	\$587	\$508	\$430	\$373
\$7,235	\$7,305	\$1,154	\$1,076	\$997	\$918	\$839	\$760	\$681	\$603	\$524	\$445	\$382
\$7,305	\$7,375	\$1,170	\$1,091	\$1,012	\$933	\$854	\$776	\$697	\$618	\$539	\$460	\$390
\$7,375	\$7,445	\$1,185	\$1,106	\$1,028	\$949	\$870	\$791	\$712	\$633	\$555	\$476	\$399
\$7,445	\$7,515	\$1,201	\$1,122	\$1,043	\$964	\$885	\$806	\$728	\$649	\$570	\$491	\$412
\$7,515	\$7,585	\$1,216	\$1,137	\$1,058	\$980	\$901	\$822	\$743	\$664	\$585	\$507	\$428
\$7,585	\$7,655	\$1,231	\$1,153	\$1,074	\$995	\$916	\$837	\$758	\$680	\$601	\$522	\$443
\$7,655	\$7,725	\$1,247	\$1,168	\$1,089	\$1,010	\$931	\$853	\$774	\$695	\$616	\$537	\$458
\$7,725	\$7,795	\$1,262	\$1,183	\$1,105	\$1,026	\$947	\$868	\$789	\$710	\$632	\$553	\$474

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

**Tables for All Individuals
(For Payments Made in 2022)**

Table 1—WEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$249		\$0
Over—	But not over—		of excess over—
\$249	\$447	10%	\$249
\$447	\$1,052	\$19.80 plus 12%	\$447
\$1,052	\$1,962	\$92.40 plus 22%	\$1,052
\$1,962	-----	\$292.60 plus 24%	\$1,962

Table 2—BIWEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$498		\$0
Over—	But not over—		of excess over—
\$498	\$893	10%	\$498
\$893	\$2,105	\$39.52 plus 12%	\$893
\$2,105	\$3,924	\$184.90 plus 22%	\$2,105
\$3,924	-----	\$585.12 plus 24%	\$3,924

Table 3—SEMIMONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$540		\$0
Over—	But not over—		of excess over—
\$540	\$968	10%	\$540
\$968	\$2,280	\$42.80 plus 12%	\$968
\$2,280	\$4,251	\$200.24 plus 22%	\$2,280
\$4,251	-----	\$633.86 plus 24%	\$4,251

Table 4—MONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$1,079		\$0
Over—	But not over—		of excess over—
\$1,079	\$1,935	10%	\$1,079
\$1,935	\$4,560	\$85.62 plus 12%	\$1,935
\$4,560	\$8,502	\$400.62 plus 22%	\$4,560
\$8,502	-----	\$1,267.79 plus 24%	\$8,502

Table 5—QUARTERLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$3,238		\$0
Over—	But not over—		of excess over—
\$3,238	\$5,806	10%	\$3,238
\$5,806	\$13,681	\$256.80 plus 12%	\$5,806
\$13,681	\$25,506	\$1,201.80 plus 22%	\$13,681
\$25,506	-----	\$3,803.30 plus 24%	\$25,506

Table 6—SEMIANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$6,475		\$0
Over—	But not over—		of excess over—
\$6,475	\$11,613	10%	\$6,475
\$11,613	\$27,363	\$513.75 plus 12%	\$11,613
\$27,363	\$51,013	\$2,403.75 plus 22%	\$27,363
\$51,013	-----	\$7,606.75 plus 24%	\$51,013

Table 7—ANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$12,950		\$0
Over—	But not over—		of excess over—
\$12,950	\$23,225	10%	\$12,950
\$23,225	\$54,725	\$1,027.50 plus 12%	\$23,225
\$54,725	\$102,025	\$4,807.50 plus 22%	\$54,725
\$102,025	-----	\$15,213.50 plus 24%	\$102,025

Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$49.80		\$0
Over—	But not over—		of excess over—
\$49.80	\$89.30	10%	\$49.80
\$89.30	\$210.50	\$3.95 plus 12%	\$89.30
\$210.50	\$392.40	\$18.49 plus 22%	\$210.50
\$392.40	-----	\$58.51 plus 24%	\$392.40

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) to find resources that can help you right away.

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



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](#): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/Forms](#): Find forms, instructions, and publications. You will find details on 2021 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.

Need someone to prepare your tax return? There are various types of tax return preparers, including tax preparers, enrolled agents, certified public accountants (CPAs), attorneys, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Coronavirus. Go to [IRS.gov/Coronavirus](#) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [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 our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) 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](#).

- [Youtube.com/irsvideosmultilingua](#).
- [Youtube.com/irsvideosASL](#).

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

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](#) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.).

Getting tax forms and publications. Go to [IRS.gov/Forms](#) to view, download, or print most of the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](#) to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions (including Pubs. 15, 15-A, 15-B, 51, 80, 509, and 926) on mobile devices as eBooks at [IRS.gov/eBooks](#).

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Getting a transcript of your 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.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your EIN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages, telephone calls, or social media channels to request personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

Making a tax payment. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- **Debit or Credit Card:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment 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 time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order

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/offer) 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 you've received. 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 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 and to 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/advocate).

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/advocate) 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/advocate). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/advocate). 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, report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

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.