

2023 Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities

STANDARD Withholding Rate Schedules (Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked. Also use these for Form W-4P from any year.)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Annual Wage Amount on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is:					If the Adjusted Annual Wage Amount on Worksheet 1A is:				
At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Annual Wage or Payment exceeds—	At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Annual Wage exceeds—
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$14,800	\$0.00	0%	\$0	\$0	\$13,850	\$0.00	0%	\$0
\$14,800	\$36,800	\$0.00	10%	\$14,800	\$13,850	\$24,850	\$0.00	10%	\$13,850
\$36,800	\$104,250	\$2,200.00	12%	\$36,800	\$24,850	\$58,575	\$1,100.00	12%	\$24,850
\$104,250	\$205,550	\$10,294.00	22%	\$104,250	\$58,575	\$109,225	\$5,147.00	22%	\$58,575
\$205,550	\$379,000	\$32,580.00	24%	\$205,550	\$109,225	\$195,950	\$16,290.00	24%	\$109,225
\$379,000	\$477,300	\$74,208.00	32%	\$379,000	\$195,950	\$245,100	\$37,104.00	32%	\$195,950
\$477,300	\$708,550	\$105,664.00	35%	\$477,300	\$245,100	\$360,725	\$52,832.00	35%	\$245,100
\$708,550		\$186,601.50	37%	\$708,550	\$360,725		\$93,300.75	37%	\$360,725
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$5,250	\$0.00	0%	\$0	\$0	\$6,925	\$0.00	0%	\$0
\$5,250	\$16,250	\$0.00	10%	\$5,250	\$6,925	\$12,425	\$0.00	10%	\$6,925
\$16,250	\$49,975	\$1,100.00	12%	\$16,250	\$12,425	\$29,288	\$550.00	12%	\$12,425
\$49,975	\$100,625	\$5,147.00	22%	\$49,975	\$29,288	\$54,613	\$2,573.50	22%	\$29,288
\$100,625	\$187,350	\$16,290.00	24%	\$100,625	\$54,613	\$97,975	\$8,145.00	24%	\$54,613
\$187,350	\$236,500	\$37,104.00	32%	\$187,350	\$97,975	\$122,550	\$18,552.00	32%	\$97,975
\$236,500	\$583,375	\$52,832.00	35%	\$236,500	\$122,550	\$295,988	\$26,416.00	35%	\$122,550
\$583,375		\$174,238.25	37%	\$583,375	\$295,988		\$87,119.13	37%	\$295,988
Head of Household					Head of Household				
\$0	\$12,200	\$0.00	0%	\$0	\$0	\$10,400	\$0.00	0%	\$0
\$12,200	\$27,900	\$0.00	10%	\$12,200	\$10,400	\$18,250	\$0.00	10%	\$10,400
\$27,900	\$72,050	\$1,570.00	12%	\$27,900	\$18,250	\$40,325	\$785.00	12%	\$18,250
\$72,050	\$107,550	\$6,868.00	22%	\$72,050	\$40,325	\$58,075	\$3,434.00	22%	\$40,325
\$107,550	\$194,300	\$14,678.00	24%	\$107,550	\$58,075	\$101,450	\$7,339.00	24%	\$58,075
\$194,300	\$243,450	\$35,498.00	32%	\$194,300	\$101,450	\$126,025	\$17,749.00	32%	\$101,450
\$243,450	\$590,300	\$51,226.00	35%	\$243,450	\$126,025	\$299,450	\$25,613.00	35%	\$126,025
\$590,300		\$172,623.50	37%	\$590,300	\$299,450		\$86,311.75	37%	\$299,450