2021 Percentage Method Tables for Automated Payroll Systems

STANDARD Withholding Rate Schedules (Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked)					
If the Adjusted Annual Wage Amount (line 2a) is:		The tentative	- S. Normal Com.	of the amount that the Adjusted	If the Adjusted Annual Wage Amount (line 2a) is:		The tentative	2 mar = 0.000	of the amount that the Adjusted	
At least—	But less than	amount to withhold is:	Plus this percentage—	Annual Wage	At least—	But less than	amount to withhold is:	Plus this percentage—	Annual Wage exceeds—	
A	0	c	D		A	8	С	D		
	Married Filing Jointly					Married Filing Jointly				
\$0	\$12,200	\$0.00	0%	50	\$0	\$12,550	\$0.00	0%	. 80	
\$12,200	\$32,100	\$0.00	10%	\$12,200	\$12,550	\$22,500	\$0.00	10%	\$12,550	
\$32,100	\$93,250	\$1,990.00	12%	\$32,100	\$22,500	\$53,075	\$995.00	12%	\$22,500	
\$93,250	\$184,950	\$9,328.00	22%	\$93,250	\$53,075	\$98,925	\$4,664.00	22%	\$53,075	
\$184,950	\$342,050	\$29,502.00	24%	\$184,950	\$98,925	\$177,475	\$14,751.00	24%	\$98,925	
\$342,050	\$431,050	\$67,206.00	32%	\$342,050	\$177,475	\$221,975	\$33,603.00	32%	\$177,475	
\$431,050	\$640,500	\$95,686.00	35%	\$431,050	\$221,975	\$326,700	\$47,843.00	35%	\$221,975	
\$640,500		\$168,993.50	37%	\$640,500	\$326,700		\$84,496.75	37%	\$326,700	
Single or Married Filing Separately					Single or Married Filing Separately					
50	\$3,950	\$0.00	0%	50	\$0	\$6,275	\$0.00	0%	- 80	
\$3,950	\$13,900	\$0.00	10%	\$3,950	\$6,275	\$11,250	\$0.00	10%	\$6,275	
\$13,900	\$44,475	\$995.00	12%	\$13,900	\$11,250	\$26,538	\$497.50	12%	\$11,250	
\$44,475	\$90,325	\$4,664.00	22%	\$44,475	\$26,538	\$49,460	\$2,332.00	22%	\$26,530	
\$90,325	\$168,875	\$14,751.00	24%	\$90,325	\$49,463	\$88,738	\$7,375.50	24%	\$49,460	
\$168,875	\$213,375	\$33,603.00	32%	\$168,875	\$88,738	\$110,988	\$16,801.50	32%	\$88,730	
\$213,375	\$527,550	\$47,843.00	35%	\$213,375	\$110,988	\$258,075	\$23,921.50	35%	\$110,966	
\$527,550		\$157,804.25	37%	\$527,550	\$268,075		\$78,902.13	37%	\$268,075	
Head of Household					Head of Household					
\$0	\$10,200	\$0.00	0%	50	\$0	\$9,400	\$0.00	0%	50	
\$10,200	\$24,400	\$0.00	10%	\$10,200	\$9,400	\$16,500	\$0.00	10%	\$9,400	
\$24,400	\$64,400	\$1,420.00	12%	\$24,400	\$16,500	\$36,500	\$710.00	12%	\$16,500	
\$64,400	\$96,550	\$6,220.00	22%	\$64,400	\$36,500	\$52,575	\$3,110.00	22%	\$36,500	
\$96,550	\$175,100	\$13,293.00	24%	\$96,550	\$52,575	\$91,850	\$6,646.50	24%	\$52,575	
\$175,100	\$219,600	\$32,145.00	32%	\$175,100	\$91,850	\$114,100	\$16,072.50	32%	\$91,850	
\$219,600	\$533,800	\$46,385.00	35%	\$219,600	\$114,100	\$271,200	\$23,192.50	35%	\$114,100	
\$533,800		\$156,355.00	37%	\$533.800	\$271,200		\$78,177.50	37%	5271,200	

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