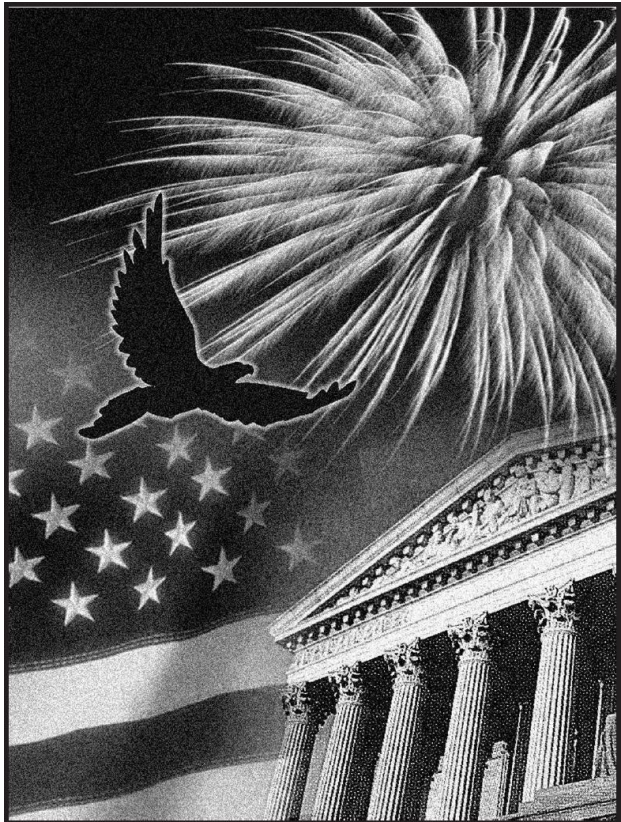


Publication 15-T

Federal Income Tax Withholding Methods

For use in preparing
2025 Returns

Volume 1 of 2



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Publication 15-T (Rev 2025) Catalog Number 52967K
Department of the Treasury **Internal Revenue Service** www.irs.gov

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Contents	Regular Page	Large Print Page
Introduction	2	10
1. Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities	9	52
2. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later	12	59
3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier	27	79
4. Percentage Method Tables for Manual Payroll	56	107

Systems With Forms W-4 From 2020 or Later		
5. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier	62	115
6. Alternative Methods for Figuring Withholding	65	121
7. Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members	66	128
How To Get Tax Help	67	133

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).

Reminders

IRS Tax Withholding Estimator.

Employees and payees may use the IRS Tax Withholding Estimator, available at [IRS.gov/W4App](https://irs.gov/W4App), when completing their Form W-4, Employee's Withholding Certificate, or their Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments.

Form W-4P and Form W-4R. Form W-4P was redesigned for 2022. Form W-4P is now used only to make withholding elections for periodic pension or annuity payments. Previously, Form W-4P was also used to make withholding elections for nonperiodic payments and eligible rollover distributions. Withholding elections for nonperiodic payments and eligible rollover distributions are now made on Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions.

Section 1 of this publication includes Worksheet 1B for payers to figure withholding on periodic payments of pensions and annuities based on a 2022 or later Form W-4P or a 2021 and earlier Form W-4P. Worksheet 1B is used with the STANDARD Withholding Rate Schedules in the 2025 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 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 Form W-4R, see section 8 of Pub. 15-A, Employer's Supplemental Tax Guide.

Computational bridge for Form W-4.

Employers may use an optional computational bridge to treat 2019 and 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.

Electronic submission of Forms W-4 and W-4P. You may set up a system to electronically receive Form W-4 or Form W-4P from an employee or payee.

For each form that you establish an electronic submission system for, you must meet each of the following five requirements.

1. The electronic system must ensure that the information received by you is the information sent by the employee

or payee. The system must document all occasions of user access that result in a submission. In addition, the design and operation of the electronic system, including access procedures, must make it reasonably certain that the person accessing the system and submitting the form is the person identified on the form.

2. The electronic system must provide exactly the same information as the paper form.
3. The electronic submission must be signed with an electronic signature by the employee or payee whose name is on the form. The electronic signature must be the final entry in the submission.
4. Upon request, you must furnish a hard copy of any completed electronic form to the IRS and a statement that, to the best of your knowledge, the

electronic form was submitted by the named employee or payee. The hard copy of the electronic form must provide exactly the same information as, but need not be a facsimile of, the paper form. For Form W-4, the signature must be under penalty of perjury and must contain the same language that appears on the paper version of the form. The electronic system must inform the employee that they must make a declaration contained in the perjury statement and that the declaration is made by signing the Form W-4.

5. You must also meet all recordkeeping requirements that apply to the paper forms.

See Substitute Submissions of Form W-4, later, for additional requirements specific to Form W-4 and Substitute Submissions of

Form W-4P, later, for additional requirements for a 2022 or later Form W-4P.

For more information on electronic submissions, see

Regulations section 31.3402(f)(5)-1(c) (for Form W-4) and Announcement 99-6 (for Form W-4P). You can find Announcement 99-6 on page 24 of Internal Revenue Bulletin 1999-4 at [IRS.gov/pub/irs-irbs/irb99-04.pdf](https://www.irs.gov/pub/irs-irbs/irb99-04.pdf).

Introduction

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

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

Although this publication 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 nonperiodic 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](https://www.irs.gov/FormComments).

Or, you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

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.

Getting answers to your tax questions. If you have a tax question not answered by this publication, check [IRS.gov](https://www.irs.gov) and *How To Get Tax Help* at the end of this publication.

Getting tax forms, instructions, and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to download current and prior-year forms, instructions, and publications.

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Photographs of Missing Children

The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.ncmec.org). Photographs of missing children

selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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 number (SSN), and filing status) and a dated

signature in Step 5. Employees 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 employees who don't complete any steps other than Step 1 and Step 5, employers withhold the amount based on the filing status, wage amounts, and payroll period. But see Exemption from withholding, later.

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

Step 2. If the employee checks the box in Step 2, the employer figures withholding from the "Form W-4, Step 2, Checkbox" column in the Percentage Method or Wage Bracket Method tables. This results in higher withholding for the employee. If the employee chooses one of the other options from this step, the higher withholding is included with

any other additional tax amounts **per pay period** in Step 4(c).



Consider advising employees to use the IRS Tax Withholding Estimator, available at [IRS.gov/W4App](https://www.irs.gov/W4App), when completing Form W-4 if they expect to work only part of the year; receive dividends, capital gains, social security, bonuses, or business income; are subject to the Additional Medicare Tax or Net Investment Income Tax; or they prefer the most accurate withholding for multiple job situations.

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

employer may ask the employee if leaving the line blank was intentional.

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

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



At the beginning of each year, consider reminding employees to submit a new Form W-4 if they made a mid-year change to their Form W-4 based on their use of the IRS Tax Withholding Estimator available at [IRS.gov/W4App](https://www.irs.gov/W4App). Employees who made a mid-year change may be underwithheld or overwithheld once their Form W-4 is applied to the next full calendar year.

New employee fails to furnish Form W-4.

A new employee who fails to furnish a Form W-4 will be treated as if they had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of Form W-4. However, an employee who was paid wages before 2020 and who failed to furnish a Form W-4 should continue to be treated as Single and claiming zero allowances on a 2019 or earlier Form W-4.

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

Generally, an employee may claim exemption from federal income tax withholding because they had no federal income tax liability last year and expect none this year. See the Form W-4 instructions for more information.

Substitute Submissions of Form W-4

General requirements for any system set up to electronically receive a Form W-4 or Form W-4P are discussed earlier under *Electronic submission of Forms W-4 and W-4P*. This section provides specific requirements for substitute submissions of Form W-4.

Electronic Substitute to Form W-4

Employers aren't required to set up a system to electronically receive Form W-4 from an employee. If set up, however, the electronic system must meet all the requirements and guidelines set forth in regulations and specified by the IRS in forms, publications, and other guidance. The allowance of an electronic substitute for Form W-4 isn't a license to simplify or modify the Form W-4. In particular, electronic Form W-4 systems set up as a substitute to paper Forms W-4 must exactly replicate the text and instructions from the face of the paper Form W-4 beginning with Step 1(c) through Step 4(c)

(inclusive), and must allow an employee access to and use of all parts of the calculation shown on the paper Form W-4 and its worksheets.

No pop-ups or hoverboxes within those steps are permitted for displaying such required information, 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-4 on IRS.gov and/or include the pages 2-4 instructions and worksheets in their entirety in the electronic system interface itself (inclusion of only some of this information requires a link to the form).

Field required for claiming “Exempt.” The electronic Form W-4 system must provide a field for employees who are eligible and want to claim an exemption from withholding to certify that they are exempt (including, for example, a checkbox) immediately below or after Step 4(c) to allow users to elect no withholding from their payments. You must also include the two conditions that taxpayers are certifying that they meet: “you had no federal income tax liability in 2024 and you expect to have no federal income tax liability in 2025.”

Field required for nonresident alien status. You must provide a field for nonresident aliens to enter nonresident alien status.

Step 3 of 2025 Form W-4. To allow an employee access to and use of all parts of the calculation shown on the paper Form W-4, an electronic Form W-4 system can’t restrict Step 3 to dollar increments based on the

number of qualifying children or dependents the employee may claim for purposes of the child tax credit or credit for other dependents. The 2025 Instructions for Form W-4 indicate that an employee can include other tax credits for which they are eligible in Step 3 by adding an estimate of the credit amount for the year to the credits for dependents and entering the total amount. An employee should be allowed to include an estimate of tax credits other than the child tax credit or credit for other dependents when entering an amount in an electronic Form W-4 system for Step 3.

References to page numbers. Substitutes to the paper form need not replicate references on the face of the form to “page 2” or “page 3” of the Form W-4 when those references are not applicable.

References to pages 2 and 3, when not applicable to the substitute form, should be replaced by appropriate references. For

example, an electronic substitute form that links directly to the deductions worksheet should not reference “page 3” but should provide a link to the deductions worksheet.

Requiring an SSN and other personal information already stored in employer’s electronic system. An employer need not require an employee to resubmit an SSN or other personal information when completing an electronic Form W-4 as long as:

- The SSN and other personal information are stored in the employer’s electronic system and the action being taken by the employee in the system is directly or indirectly linked to the electronically stored personal information; and
- The source of the SSN and other personal information stored in the employer’s electronic system is a prior submission of a complete Form W-4 or the U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility

Verification, that is signed by the employee under penalty of perjury.

The employer's electronic Form W-4 system must continue to ensure that the information received by the employer is the information sent by the employee and that the person accessing the system and furnishing the Form W-4 is the employee identified on the form. See *Electronic submission of Forms W-4 and W-4P*, earlier. If an SSN or other personal information is separately used by the electronic Form W-4 system to verify the identity of the employee, the employee will need to resubmit the information for that purpose.

Implementation of new guidelines.

Employers aren't required to set up a system to electronically receive Form W-4 from an employee. If set up, however, the electronic system must meet all the requirements and guidelines set forth in regulations and specified by the IRS in forms, publications,

and other guidance. When a guideline concerning what an electronic Form W-4 system must provide the employee is specified without an effective date, it is effective immediately and an employer must implement it in a reasonable amount of time. In most cases, a reasonable amount of time won't extend beyond 90 days.

Paper Substitute to Form W-4

In lieu of the prescribed form, an employer may prepare and provide to employees a substitute paper form the provisions of which are identical to those of the prescribed form, including the exact same wording from Steps 1(c)– 4(c) (inclusive), but only if the employer also:

- Provides employees with all the tables, instructions, and worksheets set forth in the Form W-4 in effect at that time; and

- Complies with all revenue procedures and other guidance prescribed by the Commissioner relating to substitute forms in effect at that time.

Guidelines that apply to electronic substitutes for Form W-4 don't necessarily apply to a paper substitute Form W-4. For example, a paper substitute Form W-4 must include the form's instructions and worksheets rather than providing a web address where the payee can find them on IRS.gov.

Employers are prohibited from accepting a substitute form developed by an employee, and an employee furnishing such form must be treated as failing to furnish a Form W-4.

How To Treat 2019 and Earlier Forms W-4 as if They Were 2020 or Later Forms W-4

Employers may use an optional computational bridge to treat 2019 and earlier Forms W-4 as if they were 2020 or later Forms W-4 for

purposes of figuring federal income tax withholding. This computational bridge allows you to use computational procedures and data fields for a 2020 and later Form W-4 to arrive at the equivalent withholding for an employee that would have applied using the computational procedures and data fields on a 2019 or earlier Form W-4. You must make up to four adjustments to use this computational bridge.

1. Select the filing status in Step 1(c) of a 2020 or later Form W-4 that most accurately reflects the employee's marital status on line 3 of a 2019 or earlier Form W-4. Treat the employee as "Single or Married filing separately" on a 2020 or later Form W-4 if the employee selected either "Single" or "Married, but withhold at higher single rate" as their marital status on their 2019 or earlier Form W-4. Treat the employee as "Married filing jointly" on

a 2020 or later Form W-4 if the employee selected “Married” as their marital status on their 2019 or earlier Form W-4. You can’t convert an employee to a filing status of “Head of household” using this computational bridge.

2. Enter an amount in Step 4(a) on a 2020 or later Form W-4 based on the filing status that you determined in (1) above when you converted the employee’s marital status on a 2019 or earlier Form W-4. Enter \$8,600 if the employee’s filing status is “Single or Married filing separately” or \$12,900 if the employee’s filing status is “Married filing jointly.”
3. Multiply the number of allowances claimed on line 5 of an employee’s 2019 or earlier Form W-4 by \$4,300 and enter the result in Step 4(b) on a 2020 or later Form W-4.

4. Enter the additional amount of withholding requested by the employee on line 6 of their 2019 or earlier Form W-4 in Step 4(c) of a 2020 or later Form W-4.



This computational bridge applies only for Forms W-4 that were in effect on or before December 31, 2019, and that continue in effect because an employee didn't submit a 2020 or later Form W-4. If an employee is required, or chooses, to submit a new Form W-4, it doesn't change the requirement that the employee must use the current year's revision of Form W-4. Upon putting into effect a new Form W-4 from an employee, you must stop using this computational bridge for the applicable year of the new Form W-4. An employer using the computational bridge for a Form W-4 furnished by an employee must retain the Form W-4 for its records.

Lock-in letters. The IRS may have notified you in writing that the employee must use a specific marital status and is limited to a specific number of allowances in a letter (commonly referred to as a “lock-in letter”) applicable before 2020. For more information about lock-in letters, see section 9 of Pub. 15. For lock-in letters based on 2019 or earlier Forms W-4, you may use this optional computational bridge to comply with the requirement to withhold based on the maximum withholding allowances and filing status permitted in the lock-in letter.

Nonresident alien employees. You may use this computational bridge to convert a nonresident alien employee’s 2019 or earlier Form W-4 to a 2020 or later Form W-4. However, for the second adjustment of the computational bridge, always enter \$4,300 in Step 4(a) on a 2020 or later Form W-4. If you convert a nonresident alien employee’s 2019 or earlier Form W-4 to a 2020 or later Form

W-4, be sure to use Table 2 when adding an amount to their wages for figuring federal income tax withholding. See *Withholding Adjustment for Nonresident Alien Employees*, later, for more information.

For more information, see Treasury Decision 9924, 2020-44 I.R.B. 943, available at [IRS.gov/irb/ 2020-44 IRB#TD-9924](https://www.irs.gov/irb/2020-44_IRB#TD-9924).

Withholding Adjustment for Nonresident Alien Employees



You should instruct nonresident aliens to see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing Form W-4.

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

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



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

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

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

If the nonresident alien employee was first paid wages before 2020 and **has not** submitted a Form W-4 for 2020 or later, add

the amount shown in Table 1 to their wages for calculating federal income tax withholding.

Table 1

Payroll Period	Add Additional
Weekly.....	\$205.80
Biweekly.....	411.50
Semimonthly.....	445.80
Monthly.....	891.70
Quarterly.....	2,675.00
Semiannually.....	5,350.00
Annually.....	10,700.00
Daily or Miscellaneous (each day of the payroll period).....	41.20

If the nonresident alien employee has submitted a Form W-4 for **2020 or later** or was first paid wages in 2020 or later, add the

amount shown in Table 2 to their wages for calculating federal income tax withholding.

Table 2

Payroll Period	Add Additional
Weekly.....	\$288.50
Biweekly.....	576.90
Semimonthly.....	625.00
Monthly.....	1,250.00
Quarterly.....	3,750.00
Semiannually.....	7,500.00
Annually.....	15,000.00
Daily or Miscellaneous (each day of the payroll period).....	57.70

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

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

Example. An employer pays wages of \$300 for a weekly payroll period to a married nonresident alien employee. The nonresident alien has a properly completed 2019 Form W-4 on file with the employer that shows marital status as "Single" with one withholding allowance and indicated status as a nonresident alien on Form W-4, line 6 (see *Nonresident alien employee's Form W-4* in section 9 of Pub. 15 for details on how a 2025 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 \$205.80 from Table 1 under *Step 1* (\$505.80 total). The employer has a manual payroll system and prefers to use the Wage Bracket Method tables to figure withholding. The employer will use Worksheet 3 and the withholding tables in section 3 to determine the income tax withholding for the nonresident alien employee. In this example, the employer would withhold \$32 in federal income tax from the weekly wages of the nonresident alien employee.

The \$205.80 added to wages for calculating income tax withholding isn't reported on Form W-2 and doesn't increase the income tax liability of the employee. Also, the \$205.80 added to wages doesn't affect the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

Supplemental wage payment. This procedure for determining the amount of federal income tax withholding for nonresident alien employees doesn't apply to a 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 a 2022 or later 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 or later should show a completed Step 1 (name, address, 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 a 2022 or later 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 a 2022 or later Form W-4P in Worksheet 1B to figure income tax withholding.



Consider advising payees to use the IRS Tax Withholding Estimator, available at [IRS.gov/W4App](https://www.irs.gov/W4App), when completing Form W-4P if they are submitting Form W-4P after the beginning of the year; have social security, dividend, capital gain, or

business income; receive these payments or pension and annuity payments for only part of the year; are subject to the Additional Medicare Tax or Net Investment Income Tax; or have changes during the year to their marital status, number of pensions/jobs (including their spouse if married filing jointly), or number of dependents.

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).

Payee fails to furnish Form W-4P or provides an incorrect SSN on Form W-4P.

In the case of a payer using a 2022 or later Form W-4P, a payee who received the first periodic pension or annuity payment after 2021 but who fails to furnish a 2022 or later Form W-4P or fails to provide a correct SSN on a 2022 or later 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 a 2022 or later Form W-4P. In the case of a payer that used the 2021 Form

W-4P for 2022 and hasn't received a 2022 or later Form W-4P, a payee who received the first periodic pension or annuity payment in 2022 but who failed to furnish such a 2021 Form W-4P will continue 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 that used the 2021 Form W-4P and hasn't received a 2022 or later Form W-4P, a payee who received the first periodic pension or annuity payment in 2022 but who failed to provide a correct SSN on the 2021 Form W-4P will continue to 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 \$2,510 per month.

Choosing not to have income tax

withheld. A payee who writes "No Withholding" on a 2022 or later 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 that used the 2021 Form W-4P for 2022, a payee who checked 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, generally a payee who is a U.S. citizen or a resident alien isn't permitted to elect no withholding

on payments that are to be delivered outside of the United States or its territories.

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.

Substitute Submissions of Form W-4P

General requirements for any system set up to electronically receive a Form W-4 or Form W-4P are discussed earlier under *Electronic submission of Forms W-4 and W-4P*. This section provides specific requirements for substitute submissions of Form W-4P. For payers using electronic or paper substitutes for Form W-4P, substitute forms for the 2025 Form W-4P incorporating all changes made to

the 2025 Form W-4P and complying with the guidelines provided here must be in use by the later of January 1, 2025, or 30 days after the IRS releases the final version of the 2025 Form W-4P.

Electronic Substitute to Form W-4P

Electronic systems set up as a substitute to paper 2022 or later Forms W-4P must exactly replicate the text and instructions from the face of the paper Form W-4P beginning with Step 1(c) through Step 4(c) (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. References to pages 2 and 3, when not applicable to the substitute form, should be replaced by appropriate references. For example, an

electronic substitute form that links directly to the deductions worksheet shouldn't reference "page 3" but should provide a link to the deductions worksheet. 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 4(c) to allow users to elect no withholding from their payments.

Requiring an SSN and other personal information already stored in payer's electronic system. If you electronically store payee personal information, including name, address, and SSN, and accept withholding elections through an account specifically tied to the payee, you need not require the payee to submit this personal information again

when completing an electronic substitute, as long as the account where the election is being made is directly or indirectly linked to the electronically stored personal information.

Telephonic submissions of Form W-4P.

Payers may provide for telephonic submissions of Form W-4P. You must use a script that includes all portions of the first page of the paper Form W-4P from Steps 1(c)–4(c), including the step titles and text between Steps 1 and 2, with the following exceptions.

- On Step 2, the script can stop right before “See page 2 for examples on how to complete Step 2” if, when asked, the payee indicates the step doesn’t apply.
- On Step 3, the script can stop right before “If your total income will be \$200,000 or less . . .” if, when asked, the payee indicates the step doesn’t apply.

- Where the language on the first page of Form W-4P refers payees to later pages of the form, such as for more information on how to elect to have no federal income tax withheld, the telephonic script should refer the payee to [IRS.gov/FormW4P](https://www.irs.gov/FormW4P) in addition to the referenced page numbers.

Paper Substitute to Form W-4P

When providing paper substitute forms for Form W-4P, you should generally follow the same guidelines that apply to electronic substitutes to Form W-4P, except where those guidelines apply only in the context of electronic substitutes (for example, instructions concerning pop-ups and hoverboxes). Paper substitute forms must include the instructions and worksheets for Form W-4P rather than providing a web address to the instructions on IRS.gov.

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 and 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 to 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 a payer was unable to put the 2022 Form W-4P in place during 2022, the computational bridge can also be applied to 2021 Forms W-4P submitted in 2022.

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.

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

If you're an employer with an automated payroll system, use Worksheet 1A and the Percentage Method tables in this section to figure federal income tax withholding. This method works for Forms W-4 for all prior, current, and future years. This method also works for any amount of wages. If the Form W-4 is from 2019 or earlier, this method works for any number of withholding allowances claimed.

If you're a payer making periodic payments of pensions and annuities, use Worksheet 1B and the Percentage Method tables in this section to figure federal income tax withholding. This method works for Forms W-4P for all prior, current, and future years. 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.

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

Step 1.

Adjust the employee's payment amount

1a

Enter the employee's total taxable wages this payroll period

1a

\$

1b

Enter the number of pay periods you have per year (see Table 3)

1b

1c

Multiply the amount on line 1a by the number on line 1b

1c

\$

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

1d

Enter the amount from Step 4(a) of the employee's Form W-4

1d

\$

1e

Add lines 1c and 1d

1e

\$

1f

Enter the amount from Step 4(b) of the employee's Form W-4

1f

\$

1g

If the box in Step 2 of Form W-4 is checked, enter -0-. If the box is not checked, enter \$12,900 if the taxpayer is married filing jointly or \$8,600 otherwise

1g

\$

1h

Add lines 1f and 1g

1h

\$

1i

Subtract line 1h from line 1e. If zero or less, enter -0-. This is the Adjusted Annual Wage Amount

1i

\$

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

1j

Enter the number of allowances claimed on the employee's most recent Form W-4

1j

1k

Multiply line 1j by \$4,300

1k

\$

1l

Subtract line 1k from line 1c. If zero or less, enter -0-. This is the Adjusted Annual Wage Amount

1l

\$

Step 2.

Figure the Tentative Withholding Amount

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

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

2a

Enter the employee's Adjusted Annual Wage Amount from line 1i or 1l above

2a

\$

2b

Find the row in the appropriate Annual Percentage Method table in which the amount on line 2a is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row

2b

\$

2c

Enter the amount from column C of that row

2c

\$

2d

Enter the percentage from column D of that row

2d

%

2e

Subtract line 2b from line 2a

2e

\$

2f

Multiply the amount on line 2e by the percentage on line 2d

2f

\$

2g

Add lines 2c and 2f

2g

\$

2h

Divide the amount on line 2g by the number of pay periods on line 1b. This is the Tentative Withholding Amount

2h

\$

Step 3.

Account for tax credits

3a

If the employee's Form W-4 is from 2020 or later, enter the amount from Step 3 of that form; otherwise, enter -0-

3a

\$

3b

Divide the amount on line 3a by the number of pay periods on line 1b

3b

\$

3c

Subtract line 3b from line 2h. If zero or less, enter -0-

3c

\$

Step 4.

Figure the final amount to withhold

4a

Enter the additional amount to withhold from the employee's Form W-4 (Step 4(c) of the 2020 or later form, or line 6 on earlier forms)

4a

\$

4b

Add lines 3c and 4a. This is the amount to withhold from the employee's wages this pay period

4b

\$

Worksheet 1B. Payer’s Worksheet for Figuring Withholding From Periodic Pension or Annuity Payments

Keep for Your Records 

Table 4	Monthly	Semimonthly	Biweekly	Weekly	Daily
	12	24	26	52	260

Step 1.

Adjust the payee's payment amount

1a

Enter the payee's total payment this period

1a

\$

1b

Enter the number of payment periods you have per year (see Table 4)

1b

1c

Multiply line 1a by the number on line 1b

1c

\$

If the payee HAS submitted a Form W-4P for 2022 or later, figure the Adjusted Annual Payment Amount as follows:

1d

Enter the amount from Step 4(a) of the payee's Form W-4P

1d

\$

1e

Add lines 1c and 1d

1e

\$

1f

Enter the amount from Step 4(b) of the payee's Form W-4P

1f

\$

1g

Enter \$12,900 if the taxpayer is married filing jointly or \$8,600 otherwise

1g

\$

1h

Add lines 1f and 1g

1h

\$

1i

Subtract line 1h from line 1e. If less than zero, enter it in parentheses. This is the **Adjusted Annual Payment Amount**

1i

\$

If the payee HAS NOT submitted a Form W-4P for 2022 or later, figure the Adjusted Annual Payment Amount as follows:

1j

Enter the number of allowances claimed on the payee's most recent Form W-4P

1j

1k

Multiply line 1j by \$4,300

1k

\$

1l

Subtract line 1k from line 1c. (If zero or less, enter -0-.) This is the **Adjusted Annual Payment Amount**

1l

\$

Step 2.

Figure the Tentative Annual Withholding Amount

based on the payee's Adjusted Annual Payment Amount and filing status (Step 1(c) of the 2022 or later Form W-4P) or marital status (line 2 of the 2021 or earlier Form W-4P).

If the payee HAS submitted a Form W-4P for 2022 or later AND Step 2(b)(iii) of Form W-4P contains a non-zero amount, complete Parts I, II, and III of Step 2. Otherwise, complete Parts I and III only.

Part I: If the payee HAS submitted a Form W-4P for 2022 or later AND Step 2(b)(iii) of Form W-4P contains a non-zero amount, complete lines 2a–2c and then resume on line 2e. Otherwise, begin on line 2d.

2a

Enter the amount from Step 2(b)(iii) of Form W-4P

2a

\$

2b

Enter \$12,900 if the taxpayer is married filing jointly or \$8,600 otherwise

2b

\$

2c

Subtract line 2b from line 2a. (If the result is zero or less, enter -0-.) Then skip to line 2e

2c

\$

OR

2d

If lines 2a–2c don't apply: Enter the payee's **Adjusted Annual Payment Amount** from line 1i or 1l, but not less than zero

2d

\$

2e

Using the amount on line 2c or line 2d (whichever is not missing), find the row in the STANDARD Withholding Rate Schedules of the **Annual** Percentage Method table in which the amount on line 2c or line 2d (whichever is not missing) 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

2e

\$

2f

Enter the amount from column C of that row

2f

\$

2g

Enter the percentage from column D of that row

2g

%

2h

Subtract line 2e from line 2c or line 2d (whichever is not missing)

2h

\$

2i

Multiply the amount on line 2h by the percentage on line 2g

2i

\$

2j

Add lines 2f and 2i

2j

\$

Part II: (Complete Part II if there is an amount on line 2a above. Skip Part II if there is an amount on line 2d above.)

2k

Enter the amount from Step 2(b)(iii) of the payee's Form W-4P, even if negative

2k

\$

2l

Enter the payee's **Adjusted Annual Payment Amount** from line 1i above, even if negative

2l

\$

2m

Add lines 2k and 2l. If the result is zero or less, enter -0-

2m

\$

2n

Find the row in the appropriate STANDARD Withholding Rate Schedules of the **Annual** Percentage Method table in which the amount on line 2m 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

2n

\$

2o

Enter the amount from column C of that row

2o

\$

2p

Enter the percentage from column D of that row

2p

%

2q

Subtract line 2n from line 2m

2q

\$

2r

Multiply the amount on line 2q by the percentage on line 2p

2r

\$

2s

Add lines 2o and 2r

2s

\$

2t

Subtract line 2j from line 2s. If zero or less, enter -0-

2t

\$

Part III: For ALL payees, identify the Tentative Annual Withholding Amount as follows:

2u

If there is a non-zero amount in Step 2(b)(iii) of the payee's 2022 or later Form W-4P, enter the amount from line 2t. Otherwise, enter the amount from line 2j

2u

\$

Step 3.

Account for tax credits

3a

If the payee has submitted a Form W-4P for 2022 or later, enter the amount from Step 3 of that form; otherwise, enter -0-

3a

\$

3b

Subtract line 3a from line 2u. If zero or less, enter -0-

3b

\$

Step 4.

Figure the final amount to withhold

4a

Divide the amount on line 3b by the number of payment periods from line 1b

4a

\$

4b

Enter the additional amount to withhold from the payee's Form W-4P (Step 4(c) of the 2022 or later Form W-4P or line 3 of the 2021 or earlier Form W-4P)

4b

\$

4c

Add lines 4a and 4b. This is the amount to withhold from the payee's payment this payment period

4c

\$

56

2025 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	\$17,100	\$0.00	0%	\$0	\$0	\$15,000	\$0.00	0%	\$0
\$17,100	\$40,950	\$0.00	10%	\$17,100	\$15,000	\$26,925	\$0.00	10%	\$15,000
\$40,950	\$114,050	\$2,385.00	12%	\$40,950	\$26,925	\$63,475	\$1,192.50	12%	\$26,925
\$114,050	\$223,800	\$11,157.00	22%	\$114,050	\$63,475	\$118,350	\$5,578.50	22%	\$63,475
\$223,800	\$411,700	\$35,302.00	24%	\$223,800	\$118,350	\$212,300	\$17,651.00	24%	\$118,350
\$411,700	\$518,150	\$80,398.00	32%	\$411,700	\$212,300	\$265,525	\$40,199.00	32%	\$212,300
\$518,150	\$768,700	\$114,462.00	35%	\$518,150	\$265,525	\$390,800	\$57,231.00	35%	\$265,525
\$768,700		\$202,154.50	37%	\$768,700	\$390,800		\$101,077.25	37%	\$390,800
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$6,400	\$0.00	0%	\$0	\$0	\$7,500	\$0.00	0%	\$0
\$6,400	\$18,325	\$0.00	10%	\$6,400	\$7,500	\$13,463	\$0.00	10%	\$7,500
\$18,325	\$54,875	\$1,192.50	12%	\$18,325	\$13,463	\$31,738	\$596.25	12%	\$13,463
\$54,875	\$109,750	\$5,578.50	22%	\$54,875	\$31,738	\$59,175	\$2,789.25	22%	\$31,738
\$109,750	\$203,700	\$17,651.00	24%	\$109,750	\$59,175	\$106,150	\$8,825.50	24%	\$59,175
\$203,700	\$256,925	\$40,199.00	32%	\$203,700	\$106,150	\$132,763	\$20,099.50	32%	\$106,150
\$256,925	\$632,750	\$57,231.00	35%	\$256,925	\$132,763	\$320,675	\$28,615.50	35%	\$132,763
\$632,750		\$188,769.75	37%	\$632,750	\$320,675		\$94,384.88	37%	\$320,675
Head of Household					Head of Household				
\$0	\$13,900	\$0.00	0%	\$0	\$0	\$11,250	\$0.00	0%	\$0
\$13,900	\$30,900	\$0.00	10%	\$13,900	\$11,250	\$19,750	\$0.00	10%	\$11,250
\$30,900	\$78,750	\$1,700.00	12%	\$30,900	\$19,750	\$43,675	\$850.00	12%	\$19,750
\$78,750	\$117,250	\$7,442.00	22%	\$78,750	\$43,675	\$62,925	\$3,721.00	22%	\$43,675
\$117,250	\$211,200	\$15,912.00	24%	\$117,250	\$62,925	\$109,900	\$7,956.00	24%	\$62,925
\$211,200	\$264,400	\$38,460.00	32%	\$211,200	\$109,900	\$136,500	\$19,230.00	32%	\$109,900
\$264,400	\$640,250	\$55,484.00	35%	\$264,400	\$136,500	\$324,425	\$27,742.00	35%	\$136,500
\$640,250		\$187,031.50	37%	\$640,250	\$324,425		\$93,515.75	37%	\$324,425

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

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use the Wage Bracket Method, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

These Wage Bracket Method tables cover a limited amount of annual wages (generally, less than \$100,000). If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on filing status and pay period), use the Percentage Method tables in section 4.

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


Keep for Your Records 

Table 5

Monthly	Semimonthly	Biweekly	Weekly	Daily
12	24	26	52	260

Step 1. Adjust the employee’s wage amount

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

Step 2. Figure the Tentative Withholding Amount

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

Step 3. Account for tax credits

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

Step 4. Figure the final amount to withhold

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

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
WEEKLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$0	\$145	\$0	\$0	\$0	\$0	\$0	\$0
\$145	\$155	\$0	\$0	\$0	\$0	\$0	\$1
\$155	\$165	\$0	\$0	\$0	\$0	\$0	\$2
\$165	\$175	\$0	\$0	\$0	\$0	\$0	\$3
\$175	\$185	\$0	\$0	\$0	\$0	\$0	\$4
\$185	\$195	\$0	\$0	\$0	\$0	\$0	\$5
\$195	\$205	\$0	\$0	\$0	\$0	\$0	\$6
\$205	\$215	\$0	\$0	\$0	\$0	\$0	\$7
\$215	\$225	\$0	\$0	\$0	\$0	\$0	\$8
\$225	\$235	\$0	\$0	\$0	\$1	\$0	\$9
\$235	\$245	\$0	\$0	\$0	\$2	\$0	\$10
\$245	\$255	\$0	\$0	\$0	\$3	\$0	\$11
\$255	\$265	\$0	\$0	\$0	\$4	\$0	\$12
\$265	\$275	\$0	\$0	\$0	\$5	\$0	\$13
\$275	\$285	\$0	\$0	\$0	\$6	\$0	\$14
\$285	\$295	\$0	\$0	\$0	\$7	\$0	\$15
\$295	\$305	\$0	\$1	\$0	\$8	\$1	\$16
\$305	\$315	\$0	\$2	\$0	\$9	\$2	\$18
\$315	\$325	\$0	\$3	\$0	\$10	\$3	\$19
\$325	\$335	\$0	\$4	\$0	\$11	\$4	\$20
\$335	\$345	\$0	\$5	\$0	\$12	\$5	\$21
\$345	\$355	\$0	\$6	\$0	\$13	\$6	\$22
\$355	\$365	\$0	\$7	\$0	\$14	\$7	\$24
\$365	\$375	\$0	\$8	\$0	\$15	\$8	\$25
\$375	\$385	\$0	\$9	\$0	\$16	\$9	\$26
\$385	\$395	\$0	\$10	\$0	\$18	\$10	\$27
\$395	\$405	\$0	\$11	\$0	\$19	\$11	\$28
\$405	\$415	\$0	\$12	\$0	\$20	\$12	\$30
\$415	\$425	\$0	\$13	\$0	\$21	\$13	\$31
\$425	\$435	\$0	\$14	\$0	\$22	\$14	\$32
\$435	\$445	\$0	\$15	\$1	\$24	\$15	\$33
\$445	\$455	\$0	\$16	\$2	\$25	\$16	\$34
\$455	\$465	\$0	\$17	\$3	\$26	\$17	\$36
\$465	\$475	\$0	\$18	\$4	\$27	\$18	\$37
\$475	\$485	\$0	\$19	\$5	\$28	\$19	\$38
\$485	\$495	\$0	\$20	\$6	\$30	\$20	\$39
\$495	\$505	\$0	\$21	\$7	\$31	\$21	\$40
\$505	\$515	\$0	\$22	\$8	\$32	\$22	\$42
\$515	\$525	\$0	\$23	\$9	\$33	\$23	\$43
\$525	\$535	\$0	\$24	\$10	\$34	\$24	\$44
\$535	\$545	\$0	\$26	\$11	\$36	\$26	\$45
\$545	\$555	\$0	\$27	\$12	\$37	\$27	\$46
\$555	\$565	\$0	\$28	\$13	\$38	\$28	\$48
\$565	\$575	\$0	\$29	\$14	\$39	\$29	\$49
\$575	\$585	\$0	\$30	\$15	\$40	\$30	\$50
\$585	\$595	\$1	\$32	\$16	\$42	\$32	\$51
\$595	\$605	\$2	\$33	\$17	\$43	\$33	\$52
\$605	\$615	\$3	\$34	\$18	\$44	\$34	\$54
\$615	\$625	\$4	\$35	\$19	\$45	\$35	\$56
\$625	\$635	\$5	\$36	\$20	\$46	\$36	\$58
\$635	\$645	\$6	\$38	\$21	\$48	\$38	\$60
\$645	\$655	\$7	\$39	\$22	\$49	\$39	\$62
\$655	\$665	\$8	\$40	\$23	\$50	\$40	\$65
\$665	\$675	\$9	\$41	\$24	\$51	\$41	\$67
\$675	\$685	\$10	\$42	\$25	\$52	\$42	\$69
\$685	\$695	\$11	\$44	\$26	\$54	\$44	\$71
\$695	\$705	\$12	\$45	\$27	\$55	\$45	\$73
\$705	\$715	\$13	\$46	\$28	\$56	\$46	\$76
\$715	\$725	\$14	\$47	\$29	\$57	\$47	\$78
\$725	\$735	\$15	\$48	\$30	\$58	\$48	\$80
\$735	\$745	\$16	\$50	\$31	\$60	\$50	\$82
\$745	\$755	\$17	\$51	\$32	\$61	\$51	\$84
\$755	\$765	\$18	\$52	\$33	\$62	\$52	\$87
\$765	\$775	\$19	\$53	\$34	\$63	\$53	\$89

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
WEEKLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$775	\$785	\$20	\$54	\$35	\$64	\$54	\$91
\$785	\$795	\$21	\$56	\$36	\$66	\$56	\$93
\$795	\$805	\$22	\$57	\$38	\$67	\$57	\$95
\$805	\$815	\$23	\$58	\$39	\$68	\$58	\$98
\$815	\$825	\$24	\$59	\$40	\$69	\$59	\$100
\$825	\$835	\$25	\$60	\$41	\$70	\$60	\$102
\$835	\$845	\$26	\$62	\$42	\$72	\$62	\$104
\$845	\$855	\$27	\$63	\$44	\$74	\$63	\$106
\$855	\$865	\$28	\$64	\$45	\$76	\$64	\$109
\$865	\$875	\$29	\$65	\$46	\$78	\$65	\$111
\$875	\$885	\$30	\$66	\$47	\$80	\$66	\$113
\$885	\$895	\$31	\$68	\$48	\$83	\$68	\$115
\$895	\$905	\$32	\$69	\$50	\$85	\$69	\$117
\$905	\$915	\$33	\$70	\$51	\$87	\$70	\$120
\$915	\$925	\$34	\$71	\$52	\$89	\$71	\$122
\$925	\$935	\$35	\$72	\$53	\$91	\$72	\$124
\$935	\$945	\$36	\$74	\$54	\$94	\$74	\$126
\$945	\$955	\$37	\$75	\$56	\$96	\$75	\$128
\$955	\$965	\$38	\$76	\$57	\$98	\$76	\$131
\$965	\$975	\$39	\$77	\$58	\$100	\$77	\$133
\$975	\$985	\$40	\$78	\$59	\$102	\$78	\$135
\$985	\$995	\$41	\$80	\$60	\$105	\$80	\$137
\$995	\$1,005	\$42	\$81	\$62	\$107	\$81	\$139
\$1,005	\$1,015	\$43	\$82	\$63	\$109	\$82	\$142
\$1,015	\$1,025	\$44	\$83	\$64	\$111	\$83	\$144
\$1,025	\$1,035	\$45	\$84	\$65	\$113	\$84	\$146
\$1,035	\$1,045	\$46	\$86	\$66	\$116	\$86	\$148
\$1,045	\$1,055	\$48	\$87	\$68	\$118	\$87	\$150
\$1,055	\$1,065	\$49	\$88	\$69	\$120	\$88	\$153
\$1,065	\$1,075	\$50	\$89	\$70	\$122	\$89	\$155
\$1,075	\$1,085	\$51	\$90	\$71	\$124	\$90	\$157
\$1,085	\$1,095	\$52	\$92	\$72	\$127	\$92	\$159
\$1,095	\$1,105	\$54	\$93	\$74	\$129	\$93	\$161
\$1,105	\$1,115	\$55	\$94	\$75	\$131	\$94	\$164
\$1,115	\$1,125	\$56	\$95	\$76	\$133	\$95	\$166
\$1,125	\$1,135	\$57	\$96	\$77	\$135	\$96	\$168
\$1,135	\$1,145	\$58	\$98	\$78	\$138	\$98	\$170
\$1,145	\$1,155	\$60	\$99	\$80	\$140	\$99	\$173
\$1,155	\$1,165	\$61	\$100	\$81	\$142	\$100	\$175
\$1,165	\$1,175	\$62	\$101	\$82	\$144	\$101	\$177
\$1,175	\$1,185	\$63	\$102	\$83	\$146	\$102	\$180
\$1,185	\$1,195	\$64	\$104	\$84	\$149	\$104	\$182
\$1,195	\$1,205	\$66	\$105	\$86	\$151	\$105	\$185
\$1,205	\$1,215	\$67	\$106	\$87	\$153	\$106	\$187
\$1,215	\$1,225	\$68	\$107	\$88	\$155	\$107	\$189
\$1,225	\$1,235	\$69	\$109	\$89	\$158	\$109	\$192
\$1,235	\$1,245	\$70	\$112	\$90	\$160	\$112	\$194
\$1,245	\$1,255	\$72	\$114	\$92	\$163	\$114	\$197
\$1,255	\$1,265	\$73	\$116	\$93	\$165	\$116	\$199
\$1,265	\$1,275	\$74	\$118	\$94	\$167	\$118	\$201
\$1,275	\$1,285	\$75	\$120	\$95	\$170	\$120	\$204
\$1,285	\$1,295	\$76	\$123	\$96	\$172	\$123	\$206
\$1,295	\$1,305	\$78	\$125	\$98	\$175	\$125	\$209
\$1,305	\$1,315	\$79	\$127	\$99	\$177	\$127	\$211
\$1,315	\$1,325	\$80	\$129	\$100	\$179	\$129	\$213
\$1,325	\$1,335	\$81	\$131	\$101	\$182	\$131	\$216
\$1,335	\$1,345	\$82	\$134	\$102	\$184	\$134	\$218
\$1,345	\$1,355	\$84	\$136	\$104	\$187	\$136	\$221
\$1,355	\$1,365	\$85	\$138	\$105	\$189	\$138	\$223
\$1,365	\$1,375	\$86	\$140	\$106	\$191	\$140	\$225
\$1,375	\$1,385	\$87	\$142	\$107	\$194	\$142	\$228
\$1,385	\$1,395	\$88	\$145	\$108	\$196	\$145	\$230
\$1,395	\$1,405	\$90	\$147	\$110	\$199	\$147	\$233
\$1,405	\$1,415	\$91	\$149	\$111	\$201	\$149	\$235
\$1,415	\$1,425	\$92	\$151	\$112	\$203	\$151	\$237

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
WEEKLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$1,425	\$1,435	\$93	\$153	\$113	\$206	\$153	\$240
\$1,435	\$1,445	\$94	\$156	\$114	\$208	\$156	\$242
\$1,445	\$1,455	\$96	\$158	\$116	\$211	\$158	\$245
\$1,455	\$1,465	\$97	\$160	\$117	\$213	\$160	\$247
\$1,465	\$1,475	\$98	\$162	\$118	\$215	\$162	\$249
\$1,475	\$1,485	\$99	\$164	\$119	\$218	\$164	\$252
\$1,485	\$1,495	\$100	\$167	\$120	\$220	\$167	\$254
\$1,495	\$1,505	\$102	\$169	\$122	\$223	\$169	\$257
\$1,505	\$1,515	\$103	\$171	\$123	\$225	\$171	\$259
\$1,515	\$1,525	\$104	\$173	\$124	\$227	\$173	\$261
\$1,525	\$1,535	\$105	\$175	\$125	\$230	\$175	\$264
\$1,535	\$1,545	\$106	\$178	\$126	\$232	\$178	\$266
\$1,545	\$1,555	\$108	\$180	\$128	\$235	\$180	\$269
\$1,555	\$1,565	\$109	\$182	\$129	\$237	\$182	\$271
\$1,565	\$1,575	\$110	\$184	\$130	\$239	\$184	\$273
\$1,575	\$1,585	\$111	\$186	\$131	\$242	\$186	\$276
\$1,585	\$1,595	\$112	\$189	\$132	\$244	\$189	\$278
\$1,595	\$1,605	\$114	\$191	\$134	\$247	\$191	\$281
\$1,605	\$1,615	\$115	\$193	\$135	\$249	\$193	\$283
\$1,615	\$1,625	\$116	\$195	\$136	\$251	\$195	\$285
\$1,625	\$1,635	\$117	\$197	\$137	\$254	\$197	\$288
\$1,635	\$1,645	\$118	\$200	\$138	\$256	\$200	\$290
\$1,645	\$1,655	\$120	\$202	\$140	\$259	\$202	\$293
\$1,655	\$1,665	\$121	\$204	\$141	\$261	\$204	\$295
\$1,665	\$1,675	\$122	\$206	\$142	\$263	\$206	\$297
\$1,675	\$1,685	\$123	\$208	\$143	\$266	\$208	\$300
\$1,685	\$1,695	\$124	\$211	\$145	\$268	\$211	\$302
\$1,695	\$1,705	\$126	\$213	\$148	\$271	\$213	\$305
\$1,705	\$1,715	\$127	\$215	\$150	\$273	\$215	\$307
\$1,715	\$1,725	\$128	\$217	\$152	\$275	\$217	\$309
\$1,725	\$1,735	\$129	\$219	\$154	\$278	\$219	\$312
\$1,735	\$1,745	\$130	\$222	\$156	\$280	\$222	\$314
\$1,745	\$1,755	\$132	\$224	\$159	\$283	\$224	\$317
\$1,755	\$1,765	\$133	\$226	\$161	\$285	\$226	\$319
\$1,765	\$1,775	\$134	\$228	\$163	\$287	\$228	\$321
\$1,775	\$1,785	\$135	\$230	\$165	\$290	\$230	\$324
\$1,785	\$1,795	\$136	\$233	\$167	\$292	\$233	\$326
\$1,795	\$1,805	\$138	\$235	\$170	\$295	\$235	\$329
\$1,805	\$1,815	\$139	\$237	\$172	\$297	\$237	\$331
\$1,815	\$1,825	\$140	\$239	\$174	\$299	\$239	\$333
\$1,825	\$1,835	\$141	\$241	\$176	\$302	\$241	\$336
\$1,835	\$1,845	\$142	\$244	\$178	\$304	\$244	\$338
\$1,845	\$1,855	\$144	\$246	\$181	\$307	\$246	\$341
\$1,855	\$1,865	\$145	\$248	\$183	\$309	\$248	\$343
\$1,865	\$1,875	\$146	\$250	\$185	\$311	\$250	\$345
\$1,875	\$1,885	\$147	\$252	\$187	\$314	\$252	\$348
\$1,885	\$1,895	\$148	\$255	\$189	\$316	\$255	\$350
\$1,895	\$1,905	\$150	\$257	\$192	\$319	\$257	\$353
\$1,905	\$1,915	\$151	\$259	\$194	\$321	\$259	\$355
\$1,915	\$1,925	\$152	\$261	\$196	\$323	\$261	\$357

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
BIWEEKLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$0	\$290	\$0	\$0	\$0	\$0	\$0	\$0
\$290	\$300	\$0	\$0	\$0	\$0	\$0	\$1
\$300	\$310	\$0	\$0	\$0	\$0	\$0	\$2
\$310	\$320	\$0	\$0	\$0	\$0	\$0	\$3
\$320	\$330	\$0	\$0	\$0	\$0	\$0	\$4
\$330	\$340	\$0	\$0	\$0	\$0	\$0	\$5
\$340	\$350	\$0	\$0	\$0	\$0	\$0	\$6
\$350	\$360	\$0	\$0	\$0	\$0	\$0	\$7
\$360	\$370	\$0	\$0	\$0	\$0	\$0	\$8
\$370	\$380	\$0	\$0	\$0	\$0	\$0	\$9
\$380	\$390	\$0	\$0	\$0	\$0	\$0	\$10
\$390	\$400	\$0	\$0	\$0	\$0	\$0	\$11
\$400	\$410	\$0	\$0	\$0	\$0	\$0	\$12
\$410	\$420	\$0	\$0	\$0	\$0	\$0	\$13
\$420	\$430	\$0	\$0	\$0	\$0	\$0	\$14
\$430	\$440	\$0	\$0	\$0	\$0	\$0	\$15
\$440	\$450	\$0	\$0	\$0	\$1	\$0	\$16
\$450	\$460	\$0	\$0	\$0	\$2	\$0	\$17
\$460	\$470	\$0	\$0	\$0	\$3	\$0	\$18
\$470	\$480	\$0	\$0	\$0	\$4	\$0	\$19
\$480	\$490	\$0	\$0	\$0	\$5	\$0	\$20
\$490	\$500	\$0	\$0	\$0	\$6	\$0	\$21
\$500	\$510	\$0	\$0	\$0	\$7	\$0	\$22
\$510	\$520	\$0	\$0	\$0	\$8	\$0	\$23
\$520	\$535	\$0	\$0	\$0	\$9	\$0	\$24
\$535	\$550	\$0	\$0	\$0	\$11	\$0	\$26
\$550	\$565	\$0	\$0	\$0	\$12	\$0	\$28
\$565	\$580	\$0	\$0	\$0	\$14	\$0	\$29
\$580	\$595	\$0	\$1	\$0	\$15	\$1	\$31
\$595	\$610	\$0	\$3	\$0	\$17	\$3	\$33
\$610	\$625	\$0	\$4	\$0	\$18	\$4	\$35
\$625	\$640	\$0	\$6	\$0	\$20	\$6	\$37
\$640	\$655	\$0	\$7	\$0	\$21	\$7	\$38
\$655	\$670	\$0	\$9	\$0	\$23	\$9	\$40
\$670	\$685	\$0	\$10	\$0	\$24	\$10	\$42
\$685	\$700	\$0	\$12	\$0	\$26	\$12	\$44
\$700	\$715	\$0	\$13	\$0	\$27	\$13	\$46
\$715	\$730	\$0	\$15	\$0	\$29	\$15	\$47
\$730	\$745	\$0	\$16	\$0	\$30	\$16	\$49
\$745	\$760	\$0	\$18	\$0	\$32	\$18	\$51
\$760	\$775	\$0	\$19	\$0	\$34	\$19	\$53
\$775	\$790	\$0	\$21	\$0	\$35	\$21	\$55
\$790	\$805	\$0	\$22	\$0	\$37	\$22	\$56
\$805	\$820	\$0	\$24	\$0	\$39	\$24	\$58
\$820	\$835	\$0	\$25	\$0	\$41	\$25	\$60
\$835	\$850	\$0	\$27	\$0	\$43	\$27	\$62
\$850	\$865	\$0	\$28	\$0	\$44	\$28	\$64
\$865	\$880	\$0	\$30	\$1	\$46	\$30	\$65
\$880	\$895	\$0	\$31	\$2	\$48	\$31	\$67
\$895	\$910	\$0	\$33	\$4	\$50	\$33	\$69
\$910	\$925	\$0	\$34	\$5	\$52	\$34	\$71
\$925	\$940	\$0	\$36	\$7	\$53	\$36	\$73
\$940	\$955	\$0	\$37	\$8	\$55	\$37	\$74
\$955	\$970	\$0	\$39	\$10	\$57	\$39	\$76
\$970	\$985	\$0	\$40	\$11	\$59	\$40	\$78
\$985	\$1,000	\$0	\$42	\$13	\$61	\$42	\$80
\$1,000	\$1,015	\$0	\$43	\$14	\$62	\$43	\$82
\$1,015	\$1,030	\$0	\$45	\$16	\$64	\$45	\$83
\$1,030	\$1,045	\$0	\$46	\$17	\$66	\$46	\$85
\$1,045	\$1,060	\$0	\$48	\$19	\$68	\$48	\$87
\$1,060	\$1,075	\$0	\$50	\$20	\$70	\$50	\$89
\$1,075	\$1,090	\$0	\$51	\$22	\$71	\$51	\$91
\$1,090	\$1,105	\$0	\$53	\$23	\$73	\$53	\$92
\$1,105	\$1,120	\$0	\$55	\$25	\$75	\$55	\$94

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
BIWEEKLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$1,120	\$1,135	\$0	\$57	\$26	\$77	\$57	\$96
\$1,135	\$1,150	\$0	\$59	\$28	\$79	\$59	\$98
\$1,150	\$1,165	\$0	\$60	\$29	\$80	\$60	\$100
\$1,165	\$1,180	\$2	\$62	\$31	\$82	\$62	\$101
\$1,180	\$1,195	\$3	\$64	\$32	\$84	\$64	\$103
\$1,195	\$1,210	\$5	\$66	\$34	\$86	\$66	\$105
\$1,210	\$1,225	\$6	\$68	\$35	\$88	\$68	\$107
\$1,225	\$1,245	\$8	\$70	\$37	\$90	\$70	\$110
\$1,245	\$1,265	\$10	\$72	\$39	\$92	\$72	\$115
\$1,265	\$1,285	\$12	\$75	\$41	\$95	\$75	\$119
\$1,285	\$1,305	\$14	\$77	\$43	\$97	\$77	\$124
\$1,305	\$1,325	\$16	\$79	\$45	\$99	\$79	\$128
\$1,325	\$1,345	\$18	\$82	\$47	\$102	\$82	\$132
\$1,345	\$1,365	\$20	\$84	\$49	\$104	\$84	\$137
\$1,365	\$1,385	\$22	\$87	\$51	\$107	\$87	\$141
\$1,385	\$1,405	\$24	\$89	\$53	\$109	\$89	\$146
\$1,405	\$1,425	\$26	\$91	\$55	\$111	\$91	\$150
\$1,425	\$1,445	\$28	\$94	\$57	\$114	\$94	\$154
\$1,445	\$1,465	\$30	\$96	\$59	\$116	\$96	\$159
\$1,465	\$1,485	\$32	\$99	\$61	\$119	\$99	\$163
\$1,485	\$1,505	\$34	\$101	\$63	\$121	\$101	\$168
\$1,505	\$1,525	\$36	\$103	\$65	\$123	\$103	\$172
\$1,525	\$1,545	\$38	\$106	\$67	\$126	\$106	\$176
\$1,545	\$1,565	\$40	\$108	\$70	\$128	\$108	\$181
\$1,565	\$1,585	\$42	\$111	\$72	\$131	\$111	\$185
\$1,585	\$1,605	\$44	\$113	\$74	\$133	\$113	\$190
\$1,605	\$1,625	\$46	\$115	\$77	\$135	\$115	\$194
\$1,625	\$1,645	\$48	\$118	\$79	\$138	\$118	\$198
\$1,645	\$1,665	\$50	\$120	\$82	\$140	\$120	\$203
\$1,665	\$1,685	\$52	\$123	\$84	\$143	\$123	\$207
\$1,685	\$1,705	\$54	\$125	\$86	\$146	\$125	\$212
\$1,705	\$1,725	\$56	\$127	\$89	\$151	\$127	\$216
\$1,725	\$1,745	\$58	\$130	\$91	\$155	\$130	\$220
\$1,745	\$1,765	\$60	\$132	\$94	\$160	\$132	\$225
\$1,765	\$1,785	\$62	\$135	\$96	\$164	\$135	\$229
\$1,785	\$1,805	\$64	\$137	\$98	\$168	\$137	\$234
\$1,805	\$1,825	\$66	\$139	\$101	\$173	\$139	\$238
\$1,825	\$1,845	\$68	\$142	\$103	\$177	\$142	\$242
\$1,845	\$1,865	\$70	\$144	\$106	\$182	\$144	\$247
\$1,865	\$1,885	\$72	\$147	\$108	\$186	\$147	\$251
\$1,885	\$1,905	\$74	\$149	\$110	\$190	\$149	\$256
\$1,905	\$1,925	\$76	\$151	\$113	\$195	\$151	\$260
\$1,925	\$1,945	\$78	\$154	\$115	\$199	\$154	\$264
\$1,945	\$1,965	\$80	\$156	\$118	\$204	\$156	\$269
\$1,965	\$1,985	\$82	\$159	\$120	\$208	\$159	\$273
\$1,985	\$2,005	\$84	\$161	\$122	\$212	\$161	\$278
\$2,005	\$2,025	\$86	\$163	\$125	\$217	\$163	\$282
\$2,025	\$2,045	\$88	\$166	\$127	\$221	\$166	\$286
\$2,045	\$2,065	\$90	\$168	\$130	\$226	\$168	\$291
\$2,065	\$2,085	\$92	\$171	\$132	\$230	\$171	\$295
\$2,085	\$2,105	\$95	\$173	\$134	\$234	\$173	\$300
\$2,105	\$2,125	\$97	\$175	\$137	\$239	\$175	\$304
\$2,125	\$2,145	\$99	\$178	\$139	\$243	\$178	\$308
\$2,145	\$2,165	\$102	\$180	\$142	\$248	\$180	\$313
\$2,165	\$2,185	\$104	\$183	\$144	\$252	\$183	\$317
\$2,185	\$2,205	\$107	\$185	\$146	\$256	\$185	\$322
\$2,205	\$2,225	\$109	\$187	\$149	\$261	\$187	\$326
\$2,225	\$2,245	\$111	\$190	\$151	\$265	\$190	\$330
\$2,245	\$2,265	\$114	\$192	\$154	\$270	\$192	\$335
\$2,265	\$2,285	\$116	\$195	\$156	\$274	\$195	\$339
\$2,285	\$2,315	\$119	\$198	\$159	\$280	\$198	\$345
\$2,315	\$2,345	\$123	\$201	\$163	\$286	\$201	\$352
\$2,345	\$2,375	\$126	\$205	\$166	\$293	\$205	\$360
\$2,375	\$2,405	\$130	\$208	\$170	\$299	\$208	\$367
\$2,405	\$2,435	\$134	\$212	\$173	\$306	\$212	\$374

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
BIWEEKLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
At least	But less than	The Tentative Withholding Amount is:					
\$2,435	\$2,465	\$137	\$216	\$177	\$313	\$216	\$381
\$2,465	\$2,495	\$141	\$223	\$181	\$320	\$223	\$388
\$2,495	\$2,525	\$144	\$230	\$184	\$328	\$230	\$396
\$2,525	\$2,555	\$148	\$236	\$188	\$335	\$236	\$403
\$2,555	\$2,585	\$152	\$243	\$191	\$342	\$243	\$410
\$2,585	\$2,615	\$155	\$249	\$195	\$349	\$249	\$417
\$2,615	\$2,645	\$159	\$256	\$199	\$356	\$256	\$424
\$2,645	\$2,675	\$162	\$263	\$202	\$364	\$263	\$432
\$2,675	\$2,705	\$166	\$269	\$206	\$371	\$269	\$439
\$2,705	\$2,735	\$170	\$276	\$209	\$378	\$276	\$446
\$2,735	\$2,765	\$173	\$282	\$213	\$385	\$282	\$453
\$2,765	\$2,795	\$177	\$289	\$217	\$392	\$289	\$460
\$2,795	\$2,825	\$180	\$296	\$220	\$400	\$296	\$468
\$2,825	\$2,855	\$184	\$302	\$224	\$407	\$302	\$475
\$2,855	\$2,885	\$188	\$309	\$227	\$414	\$309	\$482
\$2,885	\$2,915	\$191	\$315	\$231	\$421	\$315	\$489
\$2,915	\$2,945	\$195	\$322	\$235	\$428	\$322	\$496
\$2,945	\$2,975	\$198	\$329	\$238	\$436	\$329	\$504
\$2,975	\$3,005	\$202	\$335	\$242	\$443	\$335	\$511
\$3,005	\$3,035	\$206	\$342	\$245	\$450	\$342	\$518
\$3,035	\$3,065	\$209	\$348	\$249	\$457	\$348	\$525
\$3,065	\$3,095	\$213	\$355	\$253	\$464	\$355	\$532
\$3,095	\$3,125	\$216	\$362	\$256	\$472	\$362	\$540
\$3,125	\$3,155	\$220	\$368	\$260	\$479	\$368	\$547
\$3,155	\$3,185	\$224	\$375	\$263	\$486	\$375	\$554
\$3,185	\$3,215	\$227	\$381	\$267	\$493	\$381	\$561
\$3,215	\$3,245	\$231	\$388	\$271	\$500	\$388	\$568
\$3,245	\$3,275	\$234	\$395	\$274	\$508	\$395	\$576
\$3,275	\$3,305	\$238	\$401	\$278	\$515	\$401	\$583
\$3,305	\$3,335	\$242	\$408	\$281	\$522	\$408	\$590
\$3,335	\$3,365	\$245	\$414	\$285	\$529	\$414	\$597
\$3,365	\$3,395	\$249	\$421	\$291	\$536	\$421	\$604
\$3,395	\$3,425	\$252	\$428	\$297	\$544	\$428	\$612
\$3,425	\$3,455	\$256	\$434	\$304	\$551	\$434	\$619
\$3,455	\$3,485	\$260	\$441	\$311	\$558	\$441	\$626
\$3,485	\$3,515	\$263	\$447	\$317	\$565	\$447	\$633
\$3,515	\$3,545	\$267	\$454	\$324	\$572	\$454	\$640
\$3,545	\$3,575	\$270	\$461	\$330	\$580	\$461	\$648
\$3,575	\$3,605	\$274	\$467	\$337	\$587	\$467	\$655
\$3,605	\$3,635	\$278	\$474	\$344	\$594	\$474	\$662
\$3,635	\$3,665	\$281	\$480	\$350	\$601	\$480	\$669
\$3,665	\$3,695	\$285	\$487	\$357	\$608	\$487	\$676
\$3,695	\$3,725	\$288	\$494	\$363	\$616	\$494	\$684
\$3,725	\$3,755	\$292	\$500	\$370	\$623	\$500	\$691

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
SEMIMONTHLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$0	\$315	\$0	\$0	\$0	\$0	\$0	\$0
\$315	\$325	\$0	\$0	\$0	\$0	\$0	\$1
\$325	\$335	\$0	\$0	\$0	\$0	\$0	\$2
\$335	\$345	\$0	\$0	\$0	\$0	\$0	\$3
\$345	\$355	\$0	\$0	\$0	\$0	\$0	\$4
\$355	\$365	\$0	\$0	\$0	\$0	\$0	\$5
\$365	\$375	\$0	\$0	\$0	\$0	\$0	\$6
\$375	\$385	\$0	\$0	\$0	\$0	\$0	\$7
\$385	\$395	\$0	\$0	\$0	\$0	\$0	\$8
\$395	\$405	\$0	\$0	\$0	\$0	\$0	\$9
\$405	\$415	\$0	\$0	\$0	\$0	\$0	\$10
\$415	\$425	\$0	\$0	\$0	\$0	\$0	\$11
\$425	\$435	\$0	\$0	\$0	\$0	\$0	\$12
\$435	\$445	\$0	\$0	\$0	\$0	\$0	\$13
\$445	\$455	\$0	\$0	\$0	\$0	\$0	\$14
\$455	\$465	\$0	\$0	\$0	\$0	\$0	\$15
\$465	\$475	\$0	\$0	\$0	\$0	\$0	\$16
\$475	\$485	\$0	\$0	\$0	\$1	\$0	\$17
\$485	\$495	\$0	\$0	\$0	\$2	\$0	\$18
\$495	\$505	\$0	\$0	\$0	\$3	\$0	\$19
\$505	\$515	\$0	\$0	\$0	\$4	\$0	\$20
\$515	\$525	\$0	\$0	\$0	\$5	\$0	\$21
\$525	\$535	\$0	\$0	\$0	\$6	\$0	\$22
\$535	\$545	\$0	\$0	\$0	\$7	\$0	\$23
\$545	\$555	\$0	\$0	\$0	\$8	\$0	\$24
\$555	\$565	\$0	\$0	\$0	\$9	\$0	\$25
\$565	\$580	\$0	\$0	\$0	\$10	\$0	\$26
\$580	\$595	\$0	\$0	\$0	\$12	\$0	\$28
\$595	\$610	\$0	\$0	\$0	\$13	\$0	\$30
\$610	\$625	\$0	\$0	\$0	\$15	\$0	\$32
\$625	\$640	\$0	\$1	\$0	\$16	\$1	\$33
\$640	\$655	\$0	\$2	\$0	\$18	\$2	\$35
\$655	\$670	\$0	\$4	\$0	\$19	\$4	\$37
\$670	\$685	\$0	\$5	\$0	\$21	\$5	\$39
\$685	\$700	\$0	\$7	\$0	\$22	\$7	\$41
\$700	\$715	\$0	\$8	\$0	\$24	\$8	\$42
\$715	\$730	\$0	\$10	\$0	\$25	\$10	\$44
\$730	\$745	\$0	\$11	\$0	\$27	\$11	\$46
\$745	\$760	\$0	\$13	\$0	\$28	\$13	\$48
\$760	\$775	\$0	\$14	\$0	\$30	\$14	\$50
\$775	\$790	\$0	\$16	\$0	\$31	\$16	\$51
\$790	\$805	\$0	\$17	\$0	\$33	\$17	\$53
\$805	\$820	\$0	\$19	\$0	\$34	\$19	\$55
\$820	\$835	\$0	\$20	\$0	\$36	\$20	\$57
\$835	\$850	\$0	\$22	\$0	\$38	\$22	\$59
\$850	\$865	\$0	\$23	\$0	\$40	\$23	\$60
\$865	\$880	\$0	\$25	\$0	\$41	\$25	\$62
\$880	\$895	\$0	\$26	\$0	\$43	\$26	\$64
\$895	\$910	\$0	\$28	\$0	\$45	\$28	\$66
\$910	\$925	\$0	\$29	\$0	\$47	\$29	\$68
\$925	\$940	\$0	\$31	\$0	\$49	\$31	\$69
\$940	\$955	\$0	\$32	\$1	\$50	\$32	\$71
\$955	\$970	\$0	\$34	\$3	\$52	\$34	\$73
\$970	\$985	\$0	\$35	\$4	\$54	\$35	\$75
\$985	\$1,000	\$0	\$37	\$6	\$56	\$37	\$77
\$1,000	\$1,015	\$0	\$38	\$7	\$58	\$38	\$78
\$1,015	\$1,030	\$0	\$40	\$9	\$59	\$40	\$80
\$1,030	\$1,045	\$0	\$41	\$10	\$61	\$41	\$82
\$1,045	\$1,060	\$0	\$43	\$12	\$63	\$43	\$84
\$1,060	\$1,075	\$0	\$44	\$13	\$65	\$44	\$86
\$1,075	\$1,090	\$0	\$46	\$15	\$67	\$46	\$87
\$1,090	\$1,105	\$0	\$47	\$16	\$68	\$47	\$89
\$1,105	\$1,120	\$0	\$49	\$18	\$70	\$49	\$91
\$1,120	\$1,135	\$0	\$50	\$19	\$72	\$50	\$93

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
SEMIMONTHLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$1,135	\$1,150	\$0	\$52	\$21	\$74	\$52	\$95
\$1,150	\$1,165	\$0	\$54	\$22	\$76	\$54	\$96
\$1,165	\$1,180	\$0	\$56	\$24	\$77	\$56	\$98
\$1,180	\$1,195	\$0	\$58	\$25	\$79	\$58	\$100
\$1,195	\$1,210	\$0	\$59	\$27	\$81	\$59	\$102
\$1,210	\$1,225	\$0	\$61	\$28	\$83	\$61	\$104
\$1,225	\$1,240	\$0	\$63	\$30	\$85	\$63	\$105
\$1,240	\$1,255	\$0	\$65	\$31	\$86	\$65	\$107
\$1,255	\$1,270	\$1	\$67	\$33	\$88	\$67	\$109
\$1,270	\$1,285	\$3	\$68	\$34	\$90	\$68	\$111
\$1,285	\$1,300	\$4	\$70	\$36	\$92	\$70	\$113
\$1,300	\$1,315	\$6	\$72	\$37	\$94	\$72	\$114
\$1,315	\$1,330	\$7	\$74	\$39	\$95	\$74	\$116
\$1,330	\$1,350	\$9	\$76	\$40	\$97	\$76	\$120
\$1,350	\$1,370	\$11	\$78	\$42	\$100	\$78	\$124
\$1,370	\$1,390	\$13	\$81	\$44	\$102	\$81	\$129
\$1,390	\$1,410	\$15	\$83	\$46	\$105	\$83	\$133
\$1,410	\$1,430	\$17	\$85	\$48	\$107	\$85	\$138
\$1,430	\$1,450	\$19	\$88	\$50	\$109	\$88	\$142
\$1,450	\$1,470	\$21	\$90	\$52	\$112	\$90	\$146
\$1,470	\$1,490	\$23	\$93	\$54	\$114	\$93	\$151
\$1,490	\$1,510	\$25	\$95	\$56	\$117	\$95	\$155
\$1,510	\$1,530	\$27	\$97	\$58	\$119	\$97	\$160
\$1,530	\$1,550	\$29	\$100	\$60	\$121	\$100	\$164
\$1,550	\$1,570	\$31	\$102	\$62	\$124	\$102	\$168
\$1,570	\$1,590	\$33	\$105	\$64	\$126	\$105	\$173
\$1,590	\$1,610	\$35	\$107	\$66	\$129	\$107	\$177
\$1,610	\$1,630	\$37	\$109	\$68	\$131	\$109	\$182
\$1,630	\$1,650	\$39	\$112	\$70	\$133	\$112	\$186
\$1,650	\$1,670	\$41	\$114	\$73	\$136	\$114	\$190
\$1,670	\$1,690	\$43	\$117	\$75	\$138	\$117	\$195
\$1,690	\$1,710	\$45	\$119	\$77	\$141	\$119	\$199
\$1,710	\$1,730	\$47	\$121	\$80	\$143	\$121	\$204
\$1,730	\$1,750	\$49	\$124	\$82	\$145	\$124	\$208
\$1,750	\$1,770	\$51	\$126	\$85	\$148	\$126	\$212
\$1,770	\$1,790	\$53	\$129	\$87	\$150	\$129	\$217
\$1,790	\$1,810	\$55	\$131	\$89	\$153	\$131	\$221
\$1,810	\$1,830	\$57	\$133	\$92	\$155	\$133	\$226
\$1,830	\$1,850	\$59	\$136	\$94	\$159	\$136	\$230
\$1,850	\$1,870	\$61	\$138	\$97	\$164	\$138	\$234
\$1,870	\$1,890	\$63	\$141	\$99	\$168	\$141	\$239
\$1,890	\$1,910	\$65	\$143	\$101	\$173	\$143	\$243
\$1,910	\$1,930	\$67	\$145	\$104	\$177	\$145	\$248
\$1,930	\$1,950	\$69	\$148	\$106	\$181	\$148	\$252
\$1,950	\$1,970	\$71	\$150	\$109	\$186	\$150	\$256
\$1,970	\$1,990	\$73	\$153	\$111	\$190	\$153	\$261
\$1,990	\$2,010	\$75	\$155	\$113	\$195	\$155	\$265
\$2,010	\$2,030	\$77	\$157	\$116	\$199	\$157	\$270
\$2,030	\$2,050	\$79	\$160	\$118	\$203	\$160	\$274
\$2,050	\$2,070	\$81	\$162	\$121	\$208	\$162	\$278
\$2,070	\$2,090	\$83	\$165	\$123	\$212	\$165	\$283
\$2,090	\$2,110	\$85	\$167	\$125	\$217	\$167	\$287
\$2,110	\$2,130	\$87	\$169	\$128	\$221	\$169	\$292
\$2,130	\$2,150	\$89	\$172	\$130	\$225	\$172	\$296
\$2,150	\$2,170	\$91	\$174	\$133	\$230	\$174	\$300
\$2,170	\$2,190	\$93	\$177	\$135	\$234	\$177	\$305
\$2,190	\$2,210	\$95	\$179	\$137	\$239	\$179	\$309
\$2,210	\$2,230	\$97	\$181	\$140	\$243	\$181	\$314
\$2,230	\$2,250	\$99	\$184	\$142	\$247	\$184	\$318
\$2,250	\$2,270	\$101	\$186	\$145	\$252	\$186	\$322
\$2,270	\$2,290	\$104	\$189	\$147	\$256	\$189	\$327
\$2,290	\$2,310	\$106	\$191	\$149	\$261	\$191	\$331
\$2,310	\$2,330	\$109	\$193	\$152	\$265	\$193	\$336
\$2,330	\$2,350	\$111	\$196	\$154	\$269	\$196	\$340
\$2,350	\$2,370	\$113	\$198	\$157	\$274	\$198	\$344

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
SEMIMONTHLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
		Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
At least	But less than	The Tentative Withholding Amount is:					
\$2,370	\$2,390	\$116	\$201	\$159	\$278	\$201	\$349
\$2,390	\$2,410	\$118	\$203	\$161	\$283	\$203	\$353
\$2,410	\$2,430	\$121	\$205	\$164	\$287	\$205	\$358
\$2,430	\$2,450	\$123	\$208	\$166	\$291	\$208	\$362
\$2,450	\$2,470	\$125	\$210	\$169	\$296	\$210	\$366
\$2,470	\$2,505	\$129	\$214	\$172	\$302	\$214	\$373
\$2,505	\$2,540	\$133	\$218	\$176	\$310	\$218	\$381
\$2,540	\$2,575	\$137	\$222	\$180	\$317	\$222	\$390
\$2,575	\$2,610	\$141	\$226	\$184	\$325	\$226	\$398
\$2,610	\$2,645	\$145	\$230	\$189	\$333	\$230	\$407
\$2,645	\$2,680	\$150	\$236	\$193	\$341	\$236	\$415
\$2,680	\$2,715	\$154	\$244	\$197	\$350	\$244	\$423
\$2,715	\$2,750	\$158	\$252	\$201	\$358	\$252	\$432
\$2,750	\$2,785	\$162	\$259	\$205	\$366	\$259	\$440
\$2,785	\$2,820	\$166	\$267	\$210	\$375	\$267	\$449
\$2,820	\$2,855	\$171	\$275	\$214	\$383	\$275	\$457
\$2,855	\$2,890	\$175	\$283	\$218	\$392	\$283	\$465
\$2,890	\$2,925	\$179	\$290	\$222	\$400	\$290	\$474
\$2,925	\$2,960	\$183	\$298	\$226	\$408	\$298	\$482
\$2,960	\$2,995	\$187	\$306	\$231	\$417	\$306	\$491
\$2,995	\$3,030	\$192	\$313	\$235	\$425	\$313	\$499
\$3,030	\$3,065	\$196	\$321	\$239	\$434	\$321	\$507
\$3,065	\$3,100	\$200	\$329	\$243	\$442	\$329	\$516
\$3,100	\$3,135	\$204	\$336	\$247	\$450	\$336	\$524
\$3,135	\$3,170	\$208	\$344	\$252	\$459	\$344	\$533
\$3,170	\$3,205	\$213	\$352	\$256	\$467	\$352	\$541
\$3,205	\$3,240	\$217	\$360	\$260	\$476	\$360	\$549
\$3,240	\$3,275	\$221	\$367	\$264	\$484	\$367	\$558
\$3,275	\$3,310	\$225	\$375	\$268	\$492	\$375	\$566
\$3,310	\$3,345	\$229	\$383	\$273	\$501	\$383	\$575
\$3,345	\$3,380	\$234	\$390	\$277	\$509	\$390	\$583
\$3,380	\$3,415	\$238	\$398	\$281	\$518	\$398	\$591
\$3,415	\$3,450	\$242	\$406	\$285	\$526	\$406	\$600
\$3,450	\$3,485	\$246	\$413	\$289	\$534	\$413	\$608
\$3,485	\$3,520	\$250	\$421	\$294	\$543	\$421	\$617
\$3,520	\$3,555	\$255	\$429	\$298	\$551	\$429	\$625
\$3,555	\$3,590	\$259	\$437	\$302	\$560	\$437	\$633
\$3,590	\$3,625	\$263	\$444	\$306	\$568	\$444	\$642
\$3,625	\$3,660	\$267	\$452	\$311	\$576	\$452	\$650
\$3,660	\$3,695	\$271	\$460	\$318	\$585	\$460	\$659
\$3,695	\$3,730	\$276	\$467	\$326	\$593	\$467	\$667
\$3,730	\$3,765	\$280	\$475	\$334	\$602	\$475	\$675
\$3,765	\$3,800	\$284	\$483	\$342	\$610	\$483	\$684
\$3,800	\$3,835	\$288	\$490	\$349	\$618	\$490	\$692
\$3,835	\$3,870	\$292	\$498	\$357	\$627	\$498	\$701
\$3,870	\$3,905	\$297	\$506	\$365	\$635	\$506	\$709
\$3,905	\$3,940	\$301	\$514	\$372	\$644	\$514	\$717
\$3,940	\$3,975	\$305	\$521	\$380	\$652	\$521	\$726
\$3,975	\$4,010	\$309	\$529	\$388	\$660	\$529	\$734

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
MONTHLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$0	\$630	\$0	\$0	\$0	\$0	\$0	\$0
\$630	\$650	\$0	\$0	\$0	\$0	\$0	\$2
\$650	\$670	\$0	\$0	\$0	\$0	\$0	\$4
\$670	\$690	\$0	\$0	\$0	\$0	\$0	\$6
\$690	\$710	\$0	\$0	\$0	\$0	\$0	\$8
\$710	\$730	\$0	\$0	\$0	\$0	\$0	\$10
\$730	\$750	\$0	\$0	\$0	\$0	\$0	\$12
\$750	\$770	\$0	\$0	\$0	\$0	\$0	\$14
\$770	\$790	\$0	\$0	\$0	\$0	\$0	\$16
\$790	\$810	\$0	\$0	\$0	\$0	\$0	\$18
\$810	\$830	\$0	\$0	\$0	\$0	\$0	\$20
\$830	\$850	\$0	\$0	\$0	\$0	\$0	\$22
\$850	\$870	\$0	\$0	\$0	\$0	\$0	\$24
\$870	\$890	\$0	\$0	\$0	\$0	\$0	\$26
\$890	\$910	\$0	\$0	\$0	\$0	\$0	\$28
\$910	\$930	\$0	\$0	\$0	\$0	\$0	\$30
\$930	\$950	\$0	\$0	\$0	\$0	\$0	\$32
\$950	\$970	\$0	\$0	\$0	\$2	\$0	\$34
\$970	\$990	\$0	\$0	\$0	\$4	\$0	\$36
\$990	\$1,010	\$0	\$0	\$0	\$6	\$0	\$38
\$1,010	\$1,030	\$0	\$0	\$0	\$8	\$0	\$40
\$1,030	\$1,050	\$0	\$0	\$0	\$10	\$0	\$42
\$1,050	\$1,070	\$0	\$0	\$0	\$12	\$0	\$44
\$1,070	\$1,090	\$0	\$0	\$0	\$14	\$0	\$46
\$1,090	\$1,110	\$0	\$0	\$0	\$16	\$0	\$48
\$1,110	\$1,130	\$0	\$0	\$0	\$18	\$0	\$50
\$1,130	\$1,160	\$0	\$0	\$0	\$21	\$0	\$52
\$1,160	\$1,190	\$0	\$0	\$0	\$24	\$0	\$56
\$1,190	\$1,220	\$0	\$0	\$0	\$27	\$0	\$60
\$1,220	\$1,250	\$0	\$0	\$0	\$30	\$0	\$63
\$1,250	\$1,280	\$0	\$2	\$0	\$33	\$2	\$67
\$1,280	\$1,310	\$0	\$5	\$0	\$36	\$5	\$70
\$1,310	\$1,340	\$0	\$8	\$0	\$39	\$8	\$74
\$1,340	\$1,370	\$0	\$11	\$0	\$42	\$11	\$78
\$1,370	\$1,400	\$0	\$14	\$0	\$45	\$14	\$81
\$1,400	\$1,430	\$0	\$17	\$0	\$48	\$17	\$85
\$1,430	\$1,460	\$0	\$20	\$0	\$51	\$20	\$88
\$1,460	\$1,490	\$0	\$23	\$0	\$54	\$23	\$92
\$1,490	\$1,520	\$0	\$26	\$0	\$57	\$26	\$96
\$1,520	\$1,550	\$0	\$29	\$0	\$60	\$29	\$99
\$1,550	\$1,580	\$0	\$32	\$0	\$63	\$32	\$103
\$1,580	\$1,610	\$0	\$35	\$0	\$66	\$35	\$106
\$1,610	\$1,640	\$0	\$38	\$0	\$69	\$38	\$110
\$1,640	\$1,670	\$0	\$41	\$0	\$72	\$41	\$114
\$1,670	\$1,700	\$0	\$44	\$0	\$76	\$44	\$117
\$1,700	\$1,730	\$0	\$47	\$0	\$79	\$47	\$121
\$1,730	\$1,760	\$0	\$50	\$0	\$83	\$50	\$124
\$1,760	\$1,790	\$0	\$53	\$0	\$86	\$53	\$128
\$1,790	\$1,820	\$0	\$56	\$0	\$90	\$56	\$132
\$1,820	\$1,850	\$0	\$59	\$0	\$94	\$59	\$135
\$1,850	\$1,880	\$0	\$62	\$0	\$97	\$62	\$139
\$1,880	\$1,910	\$0	\$65	\$2	\$101	\$65	\$142
\$1,910	\$1,940	\$0	\$68	\$5	\$104	\$68	\$146
\$1,940	\$1,970	\$0	\$71	\$8	\$108	\$71	\$150
\$1,970	\$2,000	\$0	\$74	\$11	\$112	\$74	\$153
\$2,000	\$2,030	\$0	\$77	\$14	\$115	\$77	\$157
\$2,030	\$2,060	\$0	\$80	\$17	\$119	\$80	\$160
\$2,060	\$2,090	\$0	\$83	\$20	\$122	\$83	\$164
\$2,090	\$2,120	\$0	\$86	\$23	\$126	\$86	\$168
\$2,120	\$2,150	\$0	\$89	\$26	\$130	\$89	\$171
\$2,150	\$2,180	\$0	\$92	\$29	\$133	\$92	\$175
\$2,180	\$2,210	\$0	\$95	\$32	\$137	\$95	\$178
\$2,210	\$2,240	\$0	\$98	\$35	\$140	\$98	\$182
\$2,240	\$2,270	\$0	\$101	\$38	\$144	\$101	\$186

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
MONTHLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$2,270	\$2,300	\$0	\$104	\$41	\$148	\$104	\$189
\$2,300	\$2,330	\$0	\$108	\$44	\$151	\$108	\$193
\$2,330	\$2,360	\$0	\$112	\$47	\$155	\$112	\$196
\$2,360	\$2,390	\$0	\$115	\$50	\$158	\$115	\$200
\$2,390	\$2,420	\$0	\$119	\$53	\$162	\$119	\$204
\$2,420	\$2,450	\$0	\$122	\$56	\$166	\$122	\$207
\$2,450	\$2,480	\$0	\$126	\$59	\$169	\$126	\$211
\$2,480	\$2,510	\$0	\$130	\$62	\$173	\$130	\$214
\$2,510	\$2,540	\$3	\$133	\$65	\$176	\$133	\$218
\$2,540	\$2,570	\$6	\$137	\$68	\$180	\$137	\$222
\$2,570	\$2,600	\$9	\$140	\$71	\$184	\$140	\$225
\$2,600	\$2,630	\$12	\$144	\$74	\$187	\$144	\$229
\$2,630	\$2,660	\$15	\$148	\$77	\$191	\$148	\$232
\$2,660	\$2,700	\$18	\$152	\$81	\$195	\$152	\$240
\$2,700	\$2,740	\$22	\$157	\$85	\$200	\$157	\$249
\$2,740	\$2,780	\$26	\$161	\$89	\$205	\$161	\$258
\$2,780	\$2,820	\$30	\$166	\$93	\$209	\$166	\$267
\$2,820	\$2,860	\$34	\$171	\$97	\$214	\$171	\$275
\$2,860	\$2,900	\$38	\$176	\$101	\$219	\$176	\$284
\$2,900	\$2,940	\$42	\$181	\$105	\$224	\$181	\$293
\$2,940	\$2,980	\$46	\$185	\$109	\$229	\$185	\$302
\$2,980	\$3,020	\$50	\$190	\$113	\$233	\$190	\$311
\$3,020	\$3,060	\$54	\$195	\$117	\$238	\$195	\$319
\$3,060	\$3,100	\$58	\$200	\$121	\$243	\$200	\$328
\$3,100	\$3,140	\$62	\$205	\$125	\$248	\$205	\$337
\$3,140	\$3,180	\$66	\$209	\$129	\$253	\$209	\$346
\$3,180	\$3,220	\$70	\$214	\$133	\$257	\$214	\$355
\$3,220	\$3,260	\$74	\$219	\$137	\$262	\$219	\$363
\$3,260	\$3,300	\$78	\$224	\$141	\$267	\$224	\$372
\$3,300	\$3,340	\$82	\$229	\$145	\$272	\$229	\$381
\$3,340	\$3,380	\$86	\$233	\$150	\$277	\$233	\$390
\$3,380	\$3,420	\$90	\$238	\$155	\$281	\$238	\$399
\$3,420	\$3,460	\$94	\$243	\$159	\$286	\$243	\$407
\$3,460	\$3,500	\$98	\$248	\$164	\$291	\$248	\$416
\$3,500	\$3,540	\$102	\$253	\$169	\$296	\$253	\$425
\$3,540	\$3,580	\$106	\$257	\$174	\$301	\$257	\$434
\$3,580	\$3,620	\$110	\$262	\$179	\$305	\$262	\$443
\$3,620	\$3,660	\$114	\$267	\$183	\$310	\$267	\$451
\$3,660	\$3,700	\$118	\$272	\$188	\$319	\$272	\$460
\$3,700	\$3,740	\$122	\$277	\$193	\$328	\$277	\$469
\$3,740	\$3,780	\$126	\$281	\$198	\$337	\$281	\$478
\$3,780	\$3,820	\$130	\$286	\$203	\$345	\$286	\$487
\$3,820	\$3,860	\$134	\$291	\$207	\$354	\$291	\$495
\$3,860	\$3,900	\$138	\$296	\$212	\$363	\$296	\$504
\$3,900	\$3,940	\$142	\$301	\$217	\$372	\$301	\$513
\$3,940	\$3,980	\$146	\$305	\$222	\$381	\$305	\$522
\$3,980	\$4,020	\$150	\$310	\$227	\$389	\$310	\$531
\$4,020	\$4,060	\$154	\$315	\$231	\$398	\$315	\$539
\$4,060	\$4,100	\$158	\$320	\$236	\$407	\$320	\$548
\$4,100	\$4,140	\$162	\$325	\$241	\$416	\$325	\$557
\$4,140	\$4,180	\$166	\$329	\$246	\$425	\$329	\$566
\$4,180	\$4,220	\$170	\$334	\$251	\$433	\$334	\$575
\$4,220	\$4,260	\$174	\$339	\$255	\$442	\$339	\$583
\$4,260	\$4,300	\$178	\$344	\$260	\$451	\$344	\$592
\$4,300	\$4,340	\$182	\$349	\$265	\$460	\$349	\$601
\$4,340	\$4,380	\$186	\$353	\$270	\$469	\$353	\$610
\$4,380	\$4,420	\$190	\$358	\$275	\$477	\$358	\$619
\$4,420	\$4,460	\$194	\$363	\$279	\$486	\$363	\$627
\$4,460	\$4,500	\$198	\$368	\$284	\$495	\$368	\$636
\$4,500	\$4,540	\$203	\$373	\$289	\$504	\$373	\$645
\$4,540	\$4,580	\$207	\$377	\$294	\$513	\$377	\$654
\$4,580	\$4,620	\$212	\$382	\$299	\$521	\$382	\$663
\$4,620	\$4,660	\$217	\$387	\$303	\$530	\$387	\$671
\$4,660	\$4,700	\$222	\$392	\$308	\$539	\$392	\$680
\$4,700	\$4,740	\$227	\$397	\$313	\$548	\$397	\$689

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
MONTHLY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$4,740	\$4,780	\$231	\$401	\$318	\$557	\$401	\$698
\$4,780	\$4,820	\$236	\$406	\$323	\$565	\$406	\$707
\$4,820	\$4,860	\$241	\$411	\$327	\$574	\$411	\$715
\$4,860	\$4,900	\$246	\$416	\$332	\$583	\$416	\$724
\$4,900	\$4,940	\$251	\$421	\$337	\$592	\$421	\$733
\$4,940	\$5,010	\$257	\$427	\$344	\$604	\$427	\$746
\$5,010	\$5,080	\$266	\$436	\$352	\$619	\$436	\$763
\$5,080	\$5,150	\$274	\$444	\$360	\$635	\$444	\$780
\$5,150	\$5,220	\$282	\$452	\$369	\$650	\$452	\$796
\$5,220	\$5,290	\$291	\$461	\$377	\$666	\$461	\$813
\$5,290	\$5,360	\$299	\$473	\$386	\$683	\$473	\$830
\$5,360	\$5,430	\$308	\$488	\$394	\$699	\$488	\$847
\$5,430	\$5,500	\$316	\$503	\$402	\$716	\$503	\$864
\$5,500	\$5,570	\$324	\$519	\$411	\$733	\$519	\$880
\$5,570	\$5,640	\$333	\$534	\$419	\$750	\$534	\$897
\$5,640	\$5,710	\$341	\$550	\$428	\$767	\$550	\$914
\$5,710	\$5,780	\$350	\$565	\$436	\$783	\$565	\$931
\$5,780	\$5,850	\$358	\$580	\$444	\$800	\$580	\$948
\$5,850	\$5,920	\$366	\$596	\$453	\$817	\$596	\$964
\$5,920	\$5,990	\$375	\$611	\$461	\$834	\$611	\$981
\$5,990	\$6,060	\$383	\$627	\$470	\$851	\$627	\$998
\$6,060	\$6,130	\$392	\$642	\$478	\$867	\$642	\$1,015
\$6,130	\$6,200	\$400	\$657	\$486	\$884	\$657	\$1,032
\$6,200	\$6,270	\$408	\$673	\$495	\$901	\$673	\$1,048
\$6,270	\$6,340	\$417	\$688	\$503	\$918	\$688	\$1,065
\$6,340	\$6,410	\$425	\$704	\$512	\$935	\$704	\$1,082
\$6,410	\$6,480	\$434	\$719	\$520	\$951	\$719	\$1,099
\$6,480	\$6,550	\$442	\$734	\$528	\$968	\$734	\$1,116
\$6,550	\$6,620	\$450	\$750	\$537	\$985	\$750	\$1,132
\$6,620	\$6,690	\$459	\$765	\$545	\$1,002	\$765	\$1,149
\$6,690	\$6,760	\$467	\$781	\$554	\$1,019	\$781	\$1,166
\$6,760	\$6,830	\$476	\$796	\$562	\$1,035	\$796	\$1,183
\$6,830	\$6,900	\$484	\$811	\$570	\$1,052	\$811	\$1,200
\$6,900	\$6,970	\$492	\$827	\$579	\$1,069	\$827	\$1,216
\$6,970	\$7,040	\$501	\$842	\$587	\$1,086	\$842	\$1,233
\$7,040	\$7,110	\$509	\$858	\$596	\$1,103	\$858	\$1,250
\$7,110	\$7,180	\$518	\$873	\$604	\$1,119	\$873	\$1,267
\$7,180	\$7,250	\$526	\$888	\$612	\$1,136	\$888	\$1,284
\$7,250	\$7,320	\$534	\$904	\$621	\$1,153	\$904	\$1,300
\$7,320	\$7,390	\$543	\$919	\$637	\$1,170	\$919	\$1,317
\$7,390	\$7,460	\$551	\$935	\$652	\$1,187	\$935	\$1,334
\$7,460	\$7,530	\$560	\$950	\$668	\$1,203	\$950	\$1,351
\$7,530	\$7,600	\$568	\$965	\$683	\$1,220	\$965	\$1,368
\$7,600	\$7,670	\$576	\$981	\$698	\$1,237	\$981	\$1,384
\$7,670	\$7,740	\$585	\$996	\$714	\$1,254	\$996	\$1,401
\$7,740	\$7,810	\$593	\$1,012	\$729	\$1,271	\$1,012	\$1,418
\$7,810	\$7,880	\$602	\$1,027	\$745	\$1,287	\$1,027	\$1,435
\$7,880	\$7,950	\$610	\$1,042	\$760	\$1,304	\$1,042	\$1,452
\$7,950	\$8,020	\$618	\$1,058	\$775	\$1,321	\$1,058	\$1,468

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
DAILY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$0	\$30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$30	\$35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.40
\$35	\$40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.90
\$40	\$45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.40
\$45	\$50	\$0.00	\$0.00	\$0.00	\$0.40	\$0.00	\$1.90
\$50	\$55	\$0.00	\$0.00	\$0.00	\$0.90	\$0.00	\$2.40
\$55	\$60	\$0.00	\$0.00	\$0.00	\$1.40	\$0.00	\$3.00
\$60	\$65	\$0.00	\$0.50	\$0.00	\$1.90	\$0.50	\$3.60
\$65	\$70	\$0.00	\$1.00	\$0.00	\$2.40	\$1.00	\$4.20
\$70	\$75	\$0.00	\$1.50	\$0.00	\$2.90	\$1.50	\$4.80
\$75	\$80	\$0.00	\$2.00	\$0.00	\$3.50	\$2.00	\$5.40
\$80	\$85	\$0.00	\$2.50	\$0.00	\$4.10	\$2.50	\$6.00
\$85	\$90	\$0.00	\$3.00	\$0.10	\$4.70	\$3.00	\$6.60
\$90	\$95	\$0.00	\$3.50	\$0.60	\$5.30	\$3.50	\$7.20
\$95	\$100	\$0.00	\$4.00	\$1.10	\$5.90	\$4.00	\$7.80
\$100	\$105	\$0.00	\$4.50	\$1.60	\$6.50	\$4.50	\$8.40
\$105	\$110	\$0.00	\$5.10	\$2.10	\$7.10	\$5.10	\$9.00
\$110	\$115	\$0.00	\$5.70	\$2.60	\$7.70	\$5.70	\$9.60
\$115	\$120	\$0.20	\$6.30	\$3.10	\$8.30	\$6.30	\$10.20
\$120	\$125	\$0.70	\$6.90	\$3.60	\$8.90	\$6.90	\$10.80
\$125	\$130	\$1.20	\$7.50	\$4.10	\$9.50	\$7.50	\$11.90
\$130	\$135	\$1.70	\$8.10	\$4.60	\$10.10	\$8.10	\$13.00
\$135	\$140	\$2.20	\$8.70	\$5.10	\$10.70	\$8.70	\$14.10
\$140	\$145	\$2.70	\$9.30	\$5.60	\$11.30	\$9.30	\$15.20
\$145	\$150	\$3.20	\$9.90	\$6.10	\$11.90	\$9.90	\$16.30
\$150	\$155	\$3.70	\$10.50	\$6.60	\$12.50	\$10.50	\$17.40
\$155	\$160	\$4.20	\$11.10	\$7.20	\$13.10	\$11.10	\$18.50
\$160	\$165	\$4.70	\$11.70	\$7.80	\$13.70	\$11.70	\$19.60
\$165	\$170	\$5.20	\$12.30	\$8.40	\$14.30	\$12.30	\$20.70
\$170	\$175	\$5.70	\$12.90	\$9.00	\$15.30	\$12.90	\$21.80
\$175	\$180	\$6.20	\$13.50	\$9.60	\$16.40	\$13.50	\$22.90
\$180	\$185	\$6.70	\$14.10	\$10.20	\$17.50	\$14.10	\$24.00
\$185	\$190	\$7.20	\$14.70	\$10.80	\$18.60	\$14.70	\$25.10
\$190	\$195	\$7.70	\$15.30	\$11.40	\$19.70	\$15.30	\$26.20
\$195	\$200	\$8.20	\$15.90	\$12.00	\$20.80	\$15.90	\$27.30
\$200	\$205	\$8.70	\$16.50	\$12.60	\$21.90	\$16.50	\$28.40
\$205	\$210	\$9.20	\$17.10	\$13.20	\$23.00	\$17.10	\$29.50
\$210	\$215	\$9.80	\$17.70	\$13.80	\$24.10	\$17.70	\$30.60
\$215	\$220	\$10.40	\$18.30	\$14.40	\$25.20	\$18.30	\$31.70
\$220	\$225	\$11.00	\$18.90	\$15.00	\$26.30	\$18.90	\$32.80
\$225	\$230	\$11.60	\$19.50	\$15.60	\$27.40	\$19.50	\$33.90
\$230	\$235	\$12.20	\$20.10	\$16.20	\$28.50	\$20.10	\$35.10
\$235	\$240	\$12.80	\$20.70	\$16.80	\$29.60	\$20.70	\$36.30
\$240	\$245	\$13.40	\$21.30	\$17.40	\$30.70	\$21.30	\$37.50
\$245	\$250	\$14.00	\$22.20	\$18.00	\$31.90	\$22.20	\$38.70
\$250	\$255	\$14.60	\$23.30	\$18.60	\$33.10	\$23.30	\$39.90
\$255	\$260	\$15.20	\$24.40	\$19.20	\$34.30	\$24.40	\$41.10
\$260	\$265	\$15.80	\$25.50	\$19.80	\$35.50	\$25.50	\$42.30
\$265	\$270	\$16.40	\$26.60	\$20.40	\$36.70	\$26.60	\$43.50
\$270	\$275	\$17.00	\$27.70	\$21.00	\$37.90	\$27.70	\$44.70
\$275	\$280	\$17.60	\$28.80	\$21.60	\$39.10	\$28.80	\$45.90
\$280	\$285	\$18.20	\$29.90	\$22.20	\$40.30	\$29.90	\$47.10
\$285	\$290	\$18.80	\$31.00	\$22.80	\$41.50	\$31.00	\$48.30
\$290	\$295	\$19.40	\$32.10	\$23.40	\$42.70	\$32.10	\$49.50
\$295	\$300	\$20.00	\$33.20	\$24.00	\$43.90	\$33.20	\$50.70
\$300	\$305	\$20.60	\$34.30	\$24.60	\$45.10	\$34.30	\$51.90
\$305	\$310	\$21.20	\$35.40	\$25.20	\$46.30	\$35.40	\$53.10
\$310	\$315	\$21.80	\$36.50	\$25.80	\$47.50	\$36.50	\$54.30
\$315	\$320	\$22.40	\$37.60	\$26.40	\$48.70	\$37.60	\$55.50
\$320	\$325	\$23.00	\$38.70	\$27.00	\$49.90	\$38.70	\$56.70
\$325	\$330	\$23.60	\$39.80	\$27.60	\$51.10	\$39.80	\$57.90
\$330	\$335	\$24.20	\$40.90	\$28.20	\$52.30	\$40.90	\$59.10
\$335	\$340	\$24.80	\$42.00	\$29.00	\$53.50	\$42.00	\$60.30
\$340	\$345	\$25.40	\$43.10	\$30.10	\$54.70	\$43.10	\$61.50

2025 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later
DAILY Payroll Period

If the Adjusted Wage Amount (line 1h) is		Married Filing Jointly		Head of Household		Single or Married Filing Separately	
At least	But less than	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
		The Tentative Withholding Amount is:					
\$345	\$350	\$26.00	\$44.20	\$31.20	\$55.90	\$44.20	\$62.70
\$350	\$355	\$26.60	\$45.30	\$32.30	\$57.10	\$45.30	\$63.90
\$355	\$360	\$27.20	\$46.40	\$33.40	\$58.30	\$46.40	\$65.10
\$360	\$365	\$27.80	\$47.50	\$34.50	\$59.50	\$47.50	\$66.30
\$365	\$370	\$28.40	\$48.60	\$35.60	\$60.70	\$48.60	\$67.50
\$370	\$375	\$29.00	\$49.70	\$36.70	\$61.90	\$49.70	\$68.70
\$375	\$380	\$29.60	\$50.80	\$37.80	\$63.10	\$50.80	\$69.90
\$380	\$385	\$30.20	\$51.90	\$38.90	\$64.30	\$51.90	\$71.10
\$385	\$390	\$30.80	\$53.00	\$40.00	\$65.50	\$53.00	\$72.30
\$390	\$395	\$31.40	\$54.10	\$41.10	\$66.70	\$54.10	\$73.50

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