

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

### STANDARD Withholding Rate Schedules

(Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is **NOT** checked. Also use these for Form W-4P from any year.)

**If the Adjusted Annual Wage Amount on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B 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—
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A	B	C	D	E
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#### Married Filing Jointly

\$0	\$14,800	\$0.00	0%	\$0
\$14,800	\$36,800	\$0.00	10%	\$14,800
\$36,800	\$104,250	\$2,200.00	12%	\$36,800
\$104,250	\$205,550	\$10,294.00	22%	\$104,250
\$205,550	\$379,000	\$32,580.00	24%	\$205,550
\$379,000	\$477,300	\$74,208.00	32%	\$379,000
\$477,300	\$708,550	\$105,664.00	35%	\$477,300
\$708,550		\$186,601.50	37%	\$708,550

#### Single or Married Filing Separately

\$0	\$5,250	\$0.00	0%	\$0
\$5,250	\$16,250	\$0.00	10%	\$5,250
\$16,250	\$49,975	\$1,100.00	12%	\$16,250
\$49,975	\$100,625	\$5,147.00	22%	\$49,975
\$100,625	\$187,350	\$16,290.00	24%	\$100,625
\$187,350	\$236,500	\$37,104.00	32%	\$187,350
\$236,500	\$583,375	\$52,832.00	35%	\$236,500
\$583,375		\$174,238.25	37%	\$583,375

#### Head of Household

\$0	\$12,200	\$0.00	0%	\$0
\$12,200	\$27,900	\$0.00	10%	\$12,200
\$27,900	\$72,050	\$1,570.00	12%	\$27,900
\$72,050	\$107,550	\$6,868.00	22%	\$72,050
\$107,550	\$194,300	\$14,678.00	24%	\$107,550
\$194,300	\$243,450	\$35,498.00	32%	\$194,300
\$243,450	\$590,300	\$51,226.00	35%	\$243,450
\$590,300		\$172,623.50	37%	\$590,300