

2024 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—
A	B	C	D	E
Married Filing Jointly				
\$0	\$16,300	\$0.00	0%	\$0
\$16,300	\$39,500	\$0.00	10%	\$16,300
\$39,500	\$110,600	\$2,320.00	12%	\$39,500
\$110,600	\$217,350	\$10,852.00	22%	\$110,600
\$217,350	\$400,200	\$34,337.00	24%	\$217,350
\$400,200	\$503,750	\$78,221.00	32%	\$400,200
\$503,750	\$747,500	\$111,357.00	35%	\$503,750
\$747,500		\$196,669.50	37%	\$747,500
Single or Married Filing Separately				
\$0	\$6,000	\$0.00	0%	\$0
\$6,000	\$17,600	\$0.00	10%	\$6,000
\$17,600	\$53,150	\$1,160.00	12%	\$17,600
\$53,150	\$106,525	\$5,426.00	22%	\$53,150
\$106,525	\$197,950	\$17,168.50	24%	\$106,525
\$197,950	\$249,725	\$39,110.50	32%	\$197,950
\$249,725	\$615,350	\$55,678.50	35%	\$249,725
\$615,350		\$183,647.25	37%	\$615,350
Head of Household				
\$0	\$13,300	\$0.00	0%	\$0
\$13,300	\$29,850	\$0.00	10%	\$13,300
\$29,850	\$76,400	\$1,655.00	12%	\$29,850
\$76,400	\$113,800	\$7,241.00	22%	\$76,400
\$113,800	\$205,250	\$15,469.00	24%	\$113,800
\$205,250	\$257,000	\$37,417.00	32%	\$205,250
\$257,000	\$622,650	\$53,977.00	35%	\$257,000
\$622,650		\$181,954.50	37%	\$622,650