

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.)

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	\$17,100	\$0.00	0%	\$0
\$17,100	\$40,950	\$0.00	10%	\$17,100
\$40,950	\$114,050	\$2,385.00	12%	\$40,950
\$114,050	\$223,800	\$11,157.00	22%	\$114,050
\$223,800	\$411,700	\$35,302.00	24%	\$223,800
\$411,700	\$518,150	\$80,398.00	32%	\$411,700
\$518,150	\$768,700	\$114,462.00	35%	\$518,150
\$768,700		\$202,154.50	37%	\$768,700
Single or Married Filing Separately				
\$0	\$6,400	\$0.00	0%	\$0
\$6,400	\$18,325	\$0.00	10%	\$6,400
\$18,325	\$54,875	\$1,192.50	12%	\$18,325
\$54,875	\$109,750	\$5,578.50	22%	\$54,875
\$109,750	\$203,700	\$17,651.00	24%	\$109,750
\$203,700	\$256,925	\$40,199.00	32%	\$203,700
\$256,925	\$632,750	\$57,231.00	35%	\$256,925
\$632,750		\$188,769.75	37%	\$632,750
Head of Household				
\$0	\$13,900	\$0.00	0%	\$0
\$13,900	\$30,900	\$0.00	10%	\$13,900
\$30,900	\$78,750	\$1,700.00	12%	\$30,900
\$78,750	\$117,250	\$7,442.00	22%	\$78,750
\$117,250	\$211,200	\$15,912.00	24%	\$117,250
\$211,200	\$264,400	\$38,460.00	32%	\$211,200
\$264,400	\$640,250	\$55,484.00	35%	\$264,400
\$640,250		\$187,031.50	37%	\$640,250