1. Percentage Method Tables for Automated Payroll Systems

If you have an automated payroll system, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for Forms W-4 from 2019 or earlier and Forms W-4 from 2020 or later. This method also works for any amount of wages. If the Form W-4 is from 2019 or ealier, this method works for any number of withholding allowances

Worksheet 1. Employer's Withholding Worksheet for **Percentage Method Tables for Automated Payroll Systems**

Keep for Your Records



Tat	ole 3	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily	
		2	4	12	24	26	52	260	
				I.					
Step 1.		djust the employee's wage amount a Enter the employee's total taxable wages this payroll period							\$
		b Enter the number of pay periods you have per year (see Table 3)							
		Multiply the amount on line 1a by the number on line 1b							
	10	to Multiply the amount on line 1a by the number on line 1b							Φ
If the	empl	oyee HAS subm	itted a Form W	/-4 for 2020 or I	ater, figure the A	djusted Annual	Wage Amount	as follows:	
					oyee's Form W-4				
	1e								
	1f	Enter the amou	int from Step 4	(b) of the emplo	oyee's Form W-4			1f	\$
	1g	If the box in Ste	p 2 of Form W	-4 is checked,	enter -0 If the bo	ox is not checke	ed, enter \$12,90	00 if the	¢
	4 1-	taxpayer is mar	ried filing jointl	ly or \$8,600 oth	ierwise			1g	\$
								· · · · · · 1h	\$
	1i	Subtract line 1h	n from line 1e. I	If zero or less, e	enter -0 This is t	he Adjusted A i	nnual	1i	\$
If the	empl	oyee HAS NOT	submitted a Fo	orm W-4 for 202	20 or later, figure	the Adjusted Ar	nnual Wage An	nount as follows	•
					he employee's m				
	1k	Multiply line 1j k	by \$4,300					· · · · · · · 1k	\$
	11	Subtract line 1k	from line 1c. I	f zero or less, e	enter -0 This is th	he Adiusted Ar	nnual		_
		\\/ A							
Step 2.	bas For	ure the Tentativesed on the emplorm W-4 from 2019	ve Withholdin oyee's Adjusted 9 or earlier); ar	ng Amount d Annual Wage nd whether the	Amount; filing sta	atus (Step 1(c) o 2020 Form W-4	of the 2020 For is checked.		\$ al status (line 3 of
Step 2.	bas For No	gure the Tentative sed on the emplorm W-4 from 2019 te. Don't use the	ve Withholdin yee's Adjusted 9 or earlier); an Head of Hous	ng Amount d Annual Wage nd whether the ehold table if th	Amount; filing sta box in Step 2 of 2 ne Form W-4 is fro	atus (Step 1(c) o 2020 Form W-4 om 2019 or earl	of the 2020 For is checked. ier.	rm W-4) or marit	al status (line 3 of
Step 2.	bas For No	gure the Tentations on the emplorm W-4 from 2019 te. Don't use the	ve Withholdin yee's Adjusted 9 or earlier); an Head of Hous byee's Adjuste	ng Amount d Annual Wage nd whether the ehold table if the	Amount; filing state box in Step 2 of 2 te Form W-4 is from	atus (Step 1(c) o 2020 Form W-4 om 2019 or earl	of the 2020 For is checked. ier.	rm W-4) or marit	al status (line 3 of
Step 2.	bas For No	gure the Tentative on the employm W-4 from 2019 te. Don't use the Enter the employers in the row in least the amour	ve Withholdin oyee's Adjusted 9 or earlier); an Head of Hous oyee's Adjuste the appropriat in column A	ng Amount d Annual Wage nd whether the ehold table if the ed Annual Wag e Annual Perce but less than the	Amount; filing states to state the state of 2 to 2 to 5 to 5 to 5 to 5 to 5 to 5 to	atus (Step 1(c) of 2020 Form W-4 orm 2019 or early line 1i or 11 about able in which the mn B, then enter	of the 2020 For is checked. ier. ve	rm W-4) or marit2a e 2a is at ount from	al status (line 3 of
Step 2.	bas For No 2a 2b	gure the Tentative on the emplorm W-4 from 2019 te. Don't use the Enter the emplorement in least the amour column A of tha	ve Withholdin yee's Adjuster 9 or earlier); an Head of Hous byee's Adjuster the appropriat at row	ng Amount d Annual Wage nd whether the ehold table if the ed Annual Wage e Annual Perce but less than th	Amount; filing state box in Step 2 of 2 are Form W-4 is from ge Amount from the entage Method take a mount in colu	atus (Step 1(c) o 2020 Form W-4 om 2019 or earl line 1i or 1l abo able in which the mn B, then ente	of the 2020 For is checked. ier. ve	rm W-4) or marit2a e 2a is at bunt from2b	al status (line 3 of \$
Step 2.	bas For No 2a 2b	gure the Tentative and on the emplorm W-4 from 2019 te. Don't use the Enter the emplorement of the emplorement in least the amour column A of the Enter the amour the emplorement in the	ve Withholdin byee's Adjustee 9 or earlier); an Head of Hous byee's Adjuste the appropriate thin column A at row int from column	ng Amount d Annual Wage nd whether the ehold table if the ed Annual Wag e Annual Perce but less than th	Amount; filing state box in Step 2 of 2 are Form W-4 is from ge Amount from entage Method take amount in colu	atus (Step 1(c) o 2020 Form W-4 om 2019 or earl line 1i or 1I abo able in which the mn B, then ente	of the 2020 For is checked. ier. ve e amount on lin er here the amo	rm W-4) or marit2a e 2a is at bunt from2b2c	al status (line 3 of \$ \$ \$
Step 2.	bas For No 2a 2b	gure the Tentative and on the emplorm W-4 from 2019 te. Don't use the Enter the emplorement of the emplorement in least the amour column A of the Enter the amour Enter the perce	ve Withholdin oyee's Adjustee 9 or earlier); an Head of Hous oyee's Adjuste the appropriate in column A at row ont from column entage from col	ng Amount d Annual Wage nd whether the ehold table if the ed Annual Wag e Annual Perce but less than th n C of that row lumn D of that r	Amount; filing state box in Step 2 of 2 are Form W-4 is from ge Amount from the entage Method take amount in colu	atus (Step 1(c) o 2020 Form W-4 om 2019 or earl line 1i or 1I abo able in which the mn B, then ente	of the 2020 For is checked. ier. ve	rm W-4) or marit2a e 2a is at bunt from2b2c	al status (line 3 of
Step 2.	bas For No 2a 2b 2c 2d 2e	ure the Tentation on the employment was the employment. Don't use the Enter the employment in the empl	ve Withholdin ovee's Adjusted 9 or earlier); an Head of Hous ovee's Adjusted the appropriate the appropriate to in column A at row ont from column entage from column of from line 2a	ng Amount d Annual Wage nd whether the ehold table if the ed Annual Wage e Annual Perce but less than the characters of that row lumn D of that r	Amount; filing states box in Step 2 of 2 te Form W-4 is from the state amount from the state amount in column on the state amount in column ow	atus (Step 1(c) of 2020 Form W-4 orm 2019 or early line 1i or 1I about able in which the mn B, then enters.	of the 2020 For is checked. ier. ve	rm W-4) or marit	s status (line 3 of
Step 2.	bass For No 2a 2b 2c 2d 2e 2f	gure the Tentative on the emplorm W-4 from 2019 te. Don't use the Enter the emplor Find the row in least the amour column A of the Enter the amou Enter the perce Subtract line 25 Multiply the am	ve Withholdin ovee's Adjusted 9 or earlier); an Head of House ovee's Adjusted the appropriate the appropriate to in column A at row trom column entage from column or from line 2a ount on line 2a	ag Amount d Annual Wage hed Annual Wage e Annual Perce but less than th	Amount; filing state box in Step 2 of 2 te Form W-4 is from the stage Amount from the entage Method take amount in coluitory.	atus (Step 1(c) of 2020 Form W-4 orm 2019 or early line 1i or 1I about able in which the mn B, then enter the state of the	of the 2020 For is checked. ier. ve	rm W-4) or marit	s status (line 3 of
Step 2.	bass For No 2a 2b 2c 2d 2e 2f 2g	gure the Tentative sed on the emplorm W-4 from 2019 te. Don't use the Enter the emplorement of the Enter the amour column A of the Enter the amou Enter the perce Subtract line 2b Multiply the am Add lines 2c an	ye Withholdin yee's Adjusted 9 or earlier); ar Head of Hous byee's Adjusted the appropriate that in column A at row the from column that ge from column from column that ge from column of from line 2a ount on line 2a d 2f	ag Amount d Annual Wage hed whether the ehold table if the ed Annual Wage e Annual Perce but less than the character of that row lumn D of that row e by the percent	Amount; filing sta box in Step 2 of 2 ne Form W-4 is from ge Amount from entage Method ta ne amount in colu	atus (Step 1(c) of 2020 Form W-4 com 2019 or early line 1i or 11 about able in which the mn B, then enter the control of the c	of the 2020 For is checked. ier. ve e amount on liner here the amo	rm W-4) or marit	s status (line 3 of
Step 2.	bass For No 2a 2b 2c 2d 2e 2f 2g	ure the Tentation on the employment of the employment of the Enter the employment of the Enter the employment of the Enter the amount column A of the Enter the amount enter the percent of the Enter the	ve Withholdin ovee's Adjusted 9 or earlier); an Head of House ovee's Adjusted the appropriate	ag Amount d Annual Wage had whether the ehold table if the ed Annual Wage e Annual Perce but less than the had a Cof that row lumn D of that row e by the percent	Amount; filing state box in Step 2 of 2 te Form W-4 is from the stage Amount from the entage Method take amount in coluitory.	atus (Step 1(c) of 2020 Form W-4 form 2019 or early line 1i or 1l about able in which the mn B, then enter the control of the	of the 2020 For is checked. ier. ve e amount on liner here the amo	2a e 2a is at bunt from	s s s s s s s s s s s s s s s s s s s
	bas For No 2a 2b 2c 2d 2e 2f 2g 2h	gure the Tentative of on the emplorm W-4 from 2019 te. Don't use the Enter the emploration of the Enter the amour column A of the Enter the amour Enter the perce Subtract line 25 Multiply the am Add lines 2c an Divide the amour Withholding A	ve Withholdin oyee's Adjusted 9 or earlier); an Head of House oyee's Adjusted the appropriate the appropriate the appropriate to column A at row ont from column ontage from column ontage from column on line 2a ount on line 2a ount on line 2g l unt on line 2g l unt on line 2g l unt on line 2g l	ag Amount d Annual Wage had whether the ehold table if the ed Annual Wage e Annual Perce but less than the had a Cof that row lumn D of that row e by the percent	Amount; filing state box in Step 2 of 2 te Form W-4 is from the stage of the stage of the stage on line 2d of the stage on line 2d of pay periods on the stage on line 2d of pay periods on the stage on line 2d of pay periods on the stage on line 2d of pay periods on the stage on line 2d of pay periods on the stage on line 2d of pay periods on the stage on line 2d of pay periods on the stage on line 2d of pay periods on the stage of the stage on line 2d of pay periods on the stage of	atus (Step 1(c) of 2020 Form W-4 form 2019 or early line 1i or 1l about able in which the mn B, then enter the control of the	of the 2020 For is checked. ier. ve e amount on liner here the amo	2a e 2a is at bunt from	s s s s s s s s s s s s s s s s s s s
Step 2.	bas For No 2a 2b 2c 2d 2e 2f 2g 2h	ure the Tentative sed on the employme W-4 from 2019 te. Don't use the Enter the employment of the Enter the emour column A of the Enter the amour Enter the perce Subtract line 25 Multiply the am Add lines 2c an Divide the amour Withholding A count for tax creeds	ve Withholdin yee's Adjusted 9 or earlier); ar Head of Hous byee's Adjusted the appropriat at row int from column int age from col of from line 2a ount on line 2g l unt on line 2g l umount edits	ag Amount d Annual Wage nd whether the ehold table if the ed Annual Wage e Annual Perceivation C of that row lumn D of that r e by the percent	Amount; filing sta box in Step 2 of 2 he Form W-4 is from ge Amount from entage Method ta he amount in colu ow tage on line 2d	atus (Step 1(c) e 2020 Form W-4 om 2019 or earl line 1i or 1I abo able in which the mn B, then ente	of the 2020 For is checked. ier. ve	rm W-4) or marit	s s s s s s s s s s s s s s s s s s s
	bas For No 2a 2b 2c 2d 2e 2f 2g 2h	ure the Tentative sed on the employme W-4 from 2019 te. Don't use the Enter the employment of the Enter the amount column A of the Enter the amount enter the percent of the Enter the Enter the Amount of the Enter the Amount of the Enter	ye Withholdin yee's Adjusted 9 or earlier); ar Head of Hous byee's Adjusted the appropriate that in column A at row throm column throw column throm column throm column throm column throm column throw column throm column throm column throm column throm column throw column t	ag Amount d Annual Wage nd whether the ehold table if the ed Annual Wage e Annual Perce but less than the condition of that row lumn D of that row e by the percent by the number of	Amount; filing state box in Step 2 of 2 are Form W-4 is from the state amount from the state amount in column with the state amount from the state	atus (Step 1(c) 2020 Form W-4 cm 2019 or earl line 1i or 1I abo able in which the mn B, then ente	of the 2020 For is checked. ier. ve amount on liner here the amount on the there the amount on the there the amount on the the there is a second of the there is a second	rm W-4) or marit	s s s s s s s s s s s s s s s s s s s
	bas For No 2a 2b 2c 2d 2e 2f 2g 2h	ure the Tentative sed on the employme W-4 from 2019 te. Don't use the Enter the employment of the Enter the amount column A of the Enter the amount enter the percent of the Enter the Enter the Amount of the Enter the Amount of the Enter	ye Withholdin yee's Adjusted 9 or earlier); ar Head of Hous byee's Adjusted the appropriate that in column A at row throm column throw column throm column throm column throm column throm column throw column throm column throm column throm column throm column throw column t	ag Amount d Annual Wage nd whether the ehold table if the ed Annual Wage e Annual Perce but less than the condition of that row lumn D of that row e by the percent by the number of	Amount; filing states box in Step 2 of 2 are Form W-4 is from the stage of the stage of the stage of the stage on the stage of the stag	atus (Step 1(c) 2020 Form W-4 cm 2019 or earl line 1i or 1I abo able in which the mn B, then ente	of the 2020 For is checked. ier. ve amount on liner here the amount on the there the amount on the there the amount on the the there is a second of the there is a second	rm W-4) or marit	status (line 3 of
	bassForNov 2a 2b 2c 2d 2e 2f 2g 2h Acc 3a	ure the Tentative sed on the employme W-4 from 2019 te. Don't use the Enter the employment of the Enter the amount column A of the Enter the amount enter the perces Subtract line 2b Multiply the amount of the Enter the employee the employee enter -0	ye Withholdin yee's Adjusted 9 or earlier); ar Head of Hous byee's Adjusted the appropriat nt in column A at row int from column that age from col of from line 2a ount on line 2g I unt on line 2g I unt on line 2g I unt on line 3g I	ag Amount d Annual Wage nd whether the ehold table if the ed Annual Wage e Annual Perce but less than the condition of that row lumn D of that row e by the percent by the number of	Amount; filing state box in Step 2 of 2 are Form W-4 is from the state amount from the state amount in column with the state amount from the state	atus (Step 1(c) e2020 Form W-4 om 2019 or early line 1 i or 1 l aboable in which the mn B, then enter the line 1b. This is om Step 3 of the line 1b.	of the 2020 For is checked. ier. ve amount on liner here the amount the Tentative at form; otherwi	rm W-4) or marit	al status (line 3 of \$\\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\
	base Forn No 2a 2b 2c 2d 2e 2f 2g 2h Acc 3a 3b 3c	ure the Tentative sed on the employme W-4 from 2019 te. Don't use the Enter the employment of the Enter the amount column A of the Enter the amount enter the perces Subtract line 2b Multiply the amount of the Enter the employee the employee enter -0	ye Withholdin yee's Adjusted 9 or earlier); ar Head of Hous byee's Adjusted the appropriat nt in column A at row int from column thatage from colum from line 2a ount on line 2a ount on line 2g l umount edits 's Form W-4 is 's Form W-4 is of from line 3a l of from line 3a l of from line 2h.	ag Amount d Annual Wage nd whether the ehold table if the ed Annual Wage e Annual Perce but less than the condition of that row lumn D of that row e by the percent by the number of the condition of the conditio	Amount; filing state box in Step 2 of 2 are Form W-4 is from the state amount from the state amount in column are an are amount in column are amount from the state amount from the s	atus (Step 1(c) e2020 Form W-4 om 2019 or early line 1 i or 1 l aboable in which the mn B, then enter the line 1b. This is om Step 3 of the line 1b.	of the 2020 For is checked. ier. ve amount on liner here the amount the Tentative at form; otherwi	rm W-4) or marit	al status (line 3 of \$\\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\\\$\
Step 3.	bass Forn No 2a 2b 2c 2d 2e 2f 2g 2h Acc 3a 3b 3c	ure the Tentations and the employment of the emp	ve Withholdin yee's Adjusted 9 or earlier); an Head of House byee's Adjusted the appropriate the appropriate the in column A at row the column and the column antage from column from column antage from column from line 2a ount on line 2a ount on line 2g the column the	ag Amount d Annual Wage had whether the ehold table if the ed Annual Wage e Annual Perce but less than the had a control but less than the had but less th	Amount; filing state box in Step 2 of 2 are Form W-4 is from the state amount from the state amount in coluities. The state amount in coluities are amount in coluities. The state amount from the sta	atus (Step 1(c) of 2020 Form W-4 om 2019 or early line 1i or 1l about able in which the mn B, then enter the step 3 of the company of the step 3 of the s	of the 2020 For is checked. ier. ve	rm W-4) or marit	s s s s s s s s s s s s s s s s s s s
Step 3.	bass Forn No 2a 2b 2c 2d 2e 2f 2g 2h Acc 3a 3b 3c Figure 4a	ure the Tentative sed on the employme W-4 from 2019 te. Don't use the Enter the employment of the Enter the employment of the employment of the Enter the amount of the Enter the amount enter the percent of the employment of the	ve Withholdin yee's Adjusted 9 or earlier); ar Head of Hous byee's Adjusted the appropriat at row int from column on from line 2a ount on line 2g l amount edits 's Form W-4 is count on line 3a l of from line 2h.	ag Amount d Annual Wage nd whether the ehold table if the ed Annual Wage e Annual Perceive but less than the n C of that row lumn D of that r by the percent by the number of the troin of	Amount; filing state box in Step 2 of 2 are Form W-4 is from the state amount from the state amount in coluities. The state of the state amount in coluities amount in coluities. The state of pay periods on the state amount from the state am	atus (Step 1(c) of 2020 Form W-4 om 2019 or early line 1i or 1l about able in which the mn B, then enter the step 3 of the line 1b. This is som Step 3 of the line 1b.	of the 2020 For is checked. ier. e amount on liner here the amount the Tentative at form; otherwing the 202	rm W-4) or marit	s s s s s s s s s s s s s s s s s s s

Publication 15-T (2020) Page 5