## 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.

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

Keep for Your Records



|                | ole 3  | Semiannually   | Quarterly  | Monthly  | Semimonthly  | Biweekly  | Weekly   | Daily  |                |            |
|----------------|--|--|--|--|--|---|--|--|----------------|------------|
|                |  | 2  | 4  | 12   | 24   | 26  | 52   | 260  |                |            |
| Stop 1         | ۸ ما:  | ivet the employe   | olo novement o   | maunt  |  |   |  |  |                |            |
| Step 1.        | 1a   | djust the employee's payment amount a Enter the employee's total taxable wages this payroll period   |  |  |  |   |  |  | s \$           |            |
|                |  |  |  |  |  |   |  |  |                |            |
|                | 1c   |  |  |  | n line 1b  |   |  |  |                |            |
|                | 10   | wanpiy inc amo   | ant of fine rab  | y the number of  | Time to  |   |  |  | υ <u>Ψ</u>     |            |
| <b>I</b> f the | emplo  | oyee <b>HAS</b> submitte   | ed a Form W-4  | for 2020 or late   | , figure the Adjuste   | d Annual Wage   | Amount as follo  | ws:  |                |            |
|                |  |  |  |  | e's Form W-4   |   |  |  |                |            |
|                | 1e   |  |  |  |  |   |  |  |                |            |
|                | 1f   |  |  |  | ee's Form W-4  |   |  |  |                |            |
|                | 1g   | If the box in Step   | 2 of Form W-4  | is checked, ent  | er -0 If the box is  | not checked, en   | ter \$12,900 if th   | e taxpayer   | .       \$     |            |
|                | 1h   | Add lines 1f and   | ointly or \$8,600  | otnerwise  |  |   |  |  |                |            |
|                | 1i   |  | 9  |  | er -0 This is the <b>A</b>   |   |  |  |                |            |
|                | - 11   | Subtract line III  | irom ine re. ii z  | ero or iess, em  | er-0 This is the A   | ujusteu Annua   | i wage Amoun   | 1  | Φ              |            |
| <b>I</b> f the | emplo  | oyee <b>HAS NOT</b> su   | bmitted a Form   | W-4 for 2020 o   | r later, figure the Ad   | djusted Annual \  | Nage Amount as   | s follows:   |                |            |
|                | 1j   | Enter the number   | er of allowances   | claimed on the   | employee's most re   | écent Form W-4  |  | 1i   |                |            |
|                | 1k   | Multiply line 1j by  | y \$4,300  |  |  |   |  | 11   | \$             |            |
|                | 11   | Subtract line 1k   | from line 1c. If z   | ero or less, ente  | er -0 This is the A  | djusted Annua   | l Wage Amoun   | t 11   | \$             |            |
| otop 21        | bas<br>For   | ed on the employ<br>m W-4 from 2019  |  | nnual Wage An whether the box  | nount; filing status (<br>c in Step 2 of 2020  |   | 2020 or later Fo<br>-4 is checked.   | rm W-4) or mar   | ital status    | (line 3 of |
| Step 2.        | bas<br>For   | ed on the employ<br>m W-4 from 2019  | ee's Adjusted A<br>or earlier); and  | nnual Wage An whether the box  | nount; filing status (<br>o in Step 2 of 2020<br>Form W-4 is from 20   |   | 2020 or later Fo<br>-4 is checked.   | rm W-4) or mar   | ital status    | (line 3 of |
| 5100 21        | bas<br>For<br><b>Not</b>   | sed on the employ<br>m W-4 from 2019<br><b>te.</b> Don't use the F<br>Enter the employ   | ee's Adjusted A<br>or earlier); and<br>lead of Househ<br>yee's <b>Adjusted</b>   | nnual Wage An<br>whether the box<br>old table if the F<br>Annual Wage  | Form W-4 is from 20  Amount from line  | 019 or earlier.<br>1i or 11 above .   |  | 2:   |                | (line 3 of |
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| Stop 21        | bas<br>For<br><b>Not</b><br>2a<br>2b   | ed on the employ<br>m W-4 from 2019<br>te. Don't use the F<br>Enter the employ<br>Find the row in the<br>amount in colum<br>row  | ee's Adjusted A<br>or earlier); and<br>lead of Househ<br>yee's <b>Adjusted</b><br>ne appropriate A<br>in A but less tha  | nnual Wage An<br>whether the box<br>old table if the F<br>Annual Wage<br>Annual Percent<br>in the amount in  | Form W-4 is from 20  Amount from line age Method table in column B, then en  | 019 or earlier.  1i or 1l above .  In which the amouter here the amouter.   | ount on line 2a is   | at least the n A of that   | a <u>\$</u>    | (line 3 of |
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