

## 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.)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Annual Wage Amount on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is:					If the Adjusted Annual Wage Amount on Worksheet 1A 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—	At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Annual Wage exceeds—
A	B	C	D	E	A	B	C	D	E
<b>Married Filing Jointly</b>					<b>Married Filing Jointly</b>				
\$0	\$16,300	\$0.00		\$0	\$0	\$14,600	\$0.00		\$0
\$16,300	\$39,500	\$0.00	10%	\$16,300	\$14,600	\$26,200	\$0.00	10%	\$14,600
\$39,500	\$110,600	\$2,320.00	12%	\$39,500	\$26,200	\$61,750	\$1,160.00	12%	\$26,200
\$110,600	\$217,350	\$10,852.00	22%	\$110,600	\$61,750	\$115,125	\$5,426.00	22%	\$61,750
\$217,350	\$400,200	\$34,337.00	24%	\$217,350	\$115,125	\$206,550	\$17,168.50	24%	\$115,125
\$400,200	\$503,750	\$78,221.00	32%	\$400,200	\$206,550	\$258,325	\$39,110.50	32%	\$206,550
\$503,750	\$747,500	\$111,357.00	35%	\$503,750	\$258,325	\$380,200	\$55,678.50	35%	\$258,325
\$747,500		\$196,669.50	37%	\$747,500	\$380,200		\$98,334.75	37%	\$380,200
<b>Single or Married Filing Separately</b>					<b>Single or Married Filing Separately</b>				
\$0	\$6,000	\$0.00		\$0	\$0	\$7,300	\$0.00		\$0
\$6,000	\$17,600	\$0.00	10%	\$6,000	\$7,300	\$13,100	\$0.00	10%	\$7,300
\$17,600	\$53,150	\$1,160.00	12%	\$17,600	\$13,100	\$30,875	\$580.00	12%	\$13,100
\$53,150	\$106,525	\$5,426.00	22%	\$53,150	\$30,875	\$57,563	\$2,713.00	22%	\$30,875
\$106,525	\$197,950	\$17,168.50	24%	\$106,525	\$57,563	\$103,275	\$8,584.25	24%	\$57,563
\$197,950	\$249,725	\$39,110.50	32%	\$197,950	\$103,275	\$129,163	\$19,555.25	32%	\$103,275
\$249,725	\$615,350	\$55,678.50	35%	\$249,725	\$129,163	\$311,975	\$27,839.25	35%	\$129,163
\$615,350		\$183,647.25	37%	\$615,350	\$311,975		\$91,823.63	37%	\$311,975
<b>Head of Household</b>					<b>Head of Household</b>				
\$0	\$13,300	\$0.00		\$0	\$0	\$10,950	\$0.00		\$0
\$13,300	\$29,850	\$0.00	10%	\$13,300	\$10,950	\$19,225	\$0.00	10%	\$10,950
\$29,850	\$76,400	\$1,655.00	12%	\$29,850	\$19,225	\$42,500	\$827.50	12%	\$19,225
\$76,400	\$113,800	\$7,241.00	22%	\$76,400	\$42,500	\$61,200	\$3,620.50	22%	\$42,500
\$113,800	\$205,250	\$15,469.00	24%	\$113,800	\$61,200	\$106,925	\$7,734.50	24%	\$61,200
\$205,250	\$257,000	\$37,417.00	32%	\$205,250	\$106,925	\$132,800	\$18,708.50	32%	\$106,925
\$257,000	\$622,650	\$53,977.00	35%	\$257,000	\$132,800	\$315,625	\$26,988.50	35%	\$132,800
\$622,650		\$181,954.50	37%	\$622,650	\$315,625		\$90,977.25	37%	\$315,625