

## 2025 Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities

STANDARD Withholding Rate Schedules <small>(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.)</small>					Form W-4, Step 2, Checkbox, Withholding Rate Schedules <small>(Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked)</small>				
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	\$17,100	\$0.00	0%	\$0	\$0	\$15,000	\$0.00	0%	\$0
\$17,100	\$40,950	\$0.00	10%	\$17,100	\$15,000	\$26,925	\$0.00	10%	\$15,000
\$40,950	\$114,050	\$2,385.00	12%	\$40,950	\$26,925	\$63,475	\$1,192.50	12%	\$26,925
\$114,050	\$223,800	\$11,157.00	22%	\$114,050	\$63,475	\$118,350	\$5,578.50	22%	\$63,475
\$223,800	\$411,700	\$35,302.00	24%	\$223,800	\$118,350	\$212,300	\$17,651.00	24%	\$118,350
\$411,700	\$518,150	\$80,398.00	32%	\$411,700	\$212,300	\$265,525	\$40,199.00	32%	\$212,300
\$518,150	\$768,700	\$114,462.00	35%	\$518,150	\$265,525	\$390,800	\$57,231.00	35%	\$265,525
\$768,700		\$202,154.50	37%	\$768,700	\$390,800		\$101,077.25	37%	\$390,800
<b>Single or Married Filing Separately</b>					<b>Single or Married Filing Separately</b>				
\$0	\$6,400	\$0.00	0%	\$0	\$0	\$7,500	\$0.00	0%	\$0
\$6,400	\$18,325	\$0.00	10%	\$6,400	\$7,500	\$13,463	\$0.00	10%	\$7,500
\$18,325	\$54,875	\$1,192.50	12%	\$18,325	\$13,463	\$31,738	\$596.25	12%	\$13,463
\$54,875	\$109,750	\$5,578.50	22%	\$54,875	\$31,738	\$59,175	\$2,789.25	22%	\$31,738
\$109,750	\$203,700	\$17,651.00	24%	\$109,750	\$59,175	\$106,150	\$8,825.50	24%	\$59,175
\$203,700	\$256,925	\$40,199.00	32%	\$203,700	\$106,150	\$132,763	\$20,099.50	32%	\$106,150
\$256,925	\$632,750	\$57,231.00	35%	\$256,925	\$132,763	\$320,675	\$28,615.50	35%	\$132,763
\$632,750		\$188,769.75	37%	\$632,750	\$320,675		\$94,384.88	37%	\$320,675
<b>Head of Household</b>					<b>Head of Household</b>				
\$0	\$13,900	\$0.00	0%	\$0	\$0	\$11,250	\$0.00	0%	\$0
\$13,900	\$30,900	\$0.00	10%	\$13,900	\$11,250	\$19,750	\$0.00	10%	\$11,250
\$30,900	\$78,750	\$1,700.00	12%	\$30,900	\$19,750	\$43,675	\$850.00	12%	\$19,750
\$78,750	\$117,250	\$7,442.00	22%	\$78,750	\$43,675	\$62,925	\$3,721.00	22%	\$43,675
\$117,250	\$211,200	\$15,912.00	24%	\$117,250	\$62,925	\$109,900	\$7,956.00	24%	\$62,925
\$211,200	\$264,400	\$38,460.00	32%	\$211,200	\$109,900	\$136,500	\$19,230.00	32%	\$109,900
\$264,400	\$640,250	\$55,484.00	35%	\$264,400	\$136,500	\$324,425	\$27,742.00	35%	\$136,500
\$640,250		\$187,031.50	37%	\$640,250	\$324,425		\$93,515.75	37%	\$324,425