2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

| | If the Adjusted Wage | | Married Filing Jointly | | Head of Household | | Single or Married Filing Separately | |
|--------------------|----------------------|---------------------------------|--|-------------------------|--|-------------------------|--|--|
| Amount (li | ne 1h) is | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | Standard withholding | Form W-4, Step 2, Checkbox withholding | |
| At least | But less - than | withinolaling | withinolating | <u> </u> | hholding Amount is: | withinolaling | withinolaling | |
| \$0 | \$265 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| \$265 | \$275 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | |
| \$275 \$285 | \$285 \$295 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$2 \$3 | |
| \$295 | \$305 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4 | |
| \$305 \$315 | \$315 \$325 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$5 \$6 | |
| \$325 | \$335 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7 | |
| \$335 \$345 | \$345 \$355 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$8 \$9 | |
| \$355 | \$365 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$10 | |
| \$365 | \$375 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11 | |
| \$375 \$385 | \$385 \$395 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$12 \$13 | |
| \$395 | \$405 | \$0 | \$0 | \$0 | \$1 | \$0 | \$14 | |
| \$405 | \$415 | \$0 | \$0 | \$0 | \$2 | \$0 | \$15 | |
| \$415 \$425 | \$425 \$435 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$3 \$4 | \$0 \$0 | \$16 \$17 | |
| \$435 | \$445 | \$0 | \$0 | \$0 | \$5 | \$0 | \$18 | |
| \$445 \$455 | \$455 \$465 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$6 \$7 | \$0 \$0 | \$19 \$20 | |
| \$465 | \$475 | \$0 | \$0 | \$0 | \$8 | \$0 | \$21 | |
| \$475 \$490 | \$490 \$505 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$9 \$11 | \$0 \$0 | \$22 \$24 | |
| \$490 \$505 | \$505 \$520 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$11 \$12 | \$0 \$0 | \$24 \$26 | |
| \$520 | \$535 | \$0 | \$0 | \$0 | \$14 | \$0 | \$28 | |
| \$535 \$550 | \$550 \$565 | \$0 \$0 | \$2 \$3 | \$0 \$0 | \$15 \$17 | \$2 \$3 | \$30 \$31 | |
| \$565 | \$580 | \$0 | \$5 | \$0 | \$18 | \$5 | \$33 | |
| \$580 | \$595 | \$0 | \$6 | \$0 | \$20 | \$6 | \$35 | |
| \$595 \$610 | \$610 \$625 | \$0 \$0 | \$8 \$9 | \$0 \$0 | \$21 \$23 | \$8 \$9 | \$37 \$39 | |
| \$625 | \$640 | \$0 | \$11 | \$0 | \$24 | \$11 | \$40 | |
| \$640 \$655 | \$655 \$670 | \$0 \$0 | \$12 \$14 | \$0 \$0 | \$26 \$27 | \$12 \$14 | \$42 \$44 | |
| \$670 | \$685 | \$0 | \$15 | \$0 | \$29 | \$15 | \$46 | |
| \$685 \$700 | \$700 \$715 | \$0 \$0 | \$17 \$18 | \$0 \$0 | \$30 \$32 | \$17 \$18 | \$48 \$49 | |
| \$715 | \$730 | \$0 | \$20 | \$0 | \$34 | \$20 | \$51 | |
| \$730 | \$745 | \$0 | \$21 | \$0 | \$36 | \$21 | \$53 | |
| \$745 \$760 | \$760 \$775 | \$0 \$0 | \$23 \$24 | \$0 \$0 | \$37 \$39 | \$23 \$24 | \$55 \$57 | |
| \$775 | \$790 | \$0 \$0 | \$24 \$26 | \$0 \$0 | \$41 | \$24 \$26 | \$57 \$58 | |
| \$790 \$805 | \$805 \$820 | \$0 \$0 | \$27 \$29 | \$1 \$3 | \$43 \$45 | \$27 \$29 | \$60 \$62 | |
| \$820 | \$835 | \$0 | \$30 | \$4 | \$46 | \$30 | \$64 | |
| \$835 \$850 | \$850 \$865 | \$0 \$0 | \$32 \$33 | \$6 \$7 | \$48 \$50 | \$32 \$33 | \$66 \$67 | |
| \$865 | \$880 | \$0 | \$35 | \$9 | \$52 | \$35 | \$69 | |
| \$880 | \$895 | \$0 | \$36 | \$10 | \$54 | \$36 | \$71 | |
| \$895 \$910 | \$910 \$925 | \$0 \$0 | \$38 \$39 | \$12 \$13 | \$55 \$57 | \$38 \$39 | \$73 \$75 | |
| \$925 | \$940 | \$0 | \$41 | \$15 | \$59 | \$41 | \$76 | |
| \$940 \$955 | \$955 \$970 | \$0 \$0 | \$43 \$44 | \$16 \$18 | \$61 \$63 | \$43 \$44 | \$78 \$80 | |
| \$970 | \$985 | \$0 \$0 | \$46 | \$19 | \$64 | \$46 | \$82 | |
| \$985 \$1,000 | \$1,000 \$1,015 | \$0 \$0 | \$48 \$50 | \$21 \$22 | \$66 \$68 | \$48 \$50 | \$84 \$85 | |
| \$1,015 | \$1,015 \$1,030 | \$0 | \$52 | \$24 | \$68 \$70 | \$52 | \$87 | |
| \$1,030 | \$1,045 | \$0 | \$53 | \$25 | \$72 | \$53 | \$89 | |
| \$1,045 \$1,060 | \$1,060 \$1,075 | \$1 \$2 \$4 \$5 \$7 | \$55 \$57 | \$27 \$28 | \$73 \$75 | \$55 \$57 | \$91 \$93 | |
| \$1,075 | \$1,090 | \$4 | \$59 | \$30 | \$77 | \$59 | \$94 | |
| \$1,090 \$1,105 | \$1,105 \$1,120 | \$5 \$7 | \$61 \$62 | \$31 \$33 | \$79 \$81 | \$61 \$62 | \$96 \$99 | |
| φ1,103 | Ψ1,120 | Ψ1 | Ψ02 | φου | φοι | Ψ02 | ψ33 | |

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

| | If the Adjusted Wage | | Married Filing Jointly | | Head of Household | | Single or Married Filing Separately | |
|---------------------|----------------------|----------------|------------------------|--------------------|---------------------|----------------|---------------------------------------|--|
| Amount (line 1h) is | | | Form W-4, Step 2, | | Form W-4, Step 2, | | Form W-4, Step 2, | |
| | | Standard | Checkbox | Standard | Checkbox | Standard | Checkbox | |
| | But less - | withholding | withholding | withholding | withholding | withholding | withholding | |
| At least | than | | | The Tentative With | nholding Amount is: | | | |
| \$1,120 | \$1,140 | \$8 | \$65 | \$35 | \$83 | \$65 | \$103 | |
| \$1,140 | \$1,160 | \$10 | \$67 | \$37 | \$85 \$87 | \$67 \$60 | \$107 | |
| \$1,160 \$1,180 | \$1,180 \$1,200 | \$12 \$14 | \$69 \$72 | \$39 \$41 | \$87 \$90 | \$69 \$72 | \$111 \$116 | |
| \$1,200 | \$1,220 | \$16 | \$74 | \$43 | \$92 | \$74 | \$120 | |
| \$1,220 | \$1,240 | \$18 | \$77 | \$45 | \$95 | \$77 | \$125 | |
| \$1,240 | \$1,260 | \$20 | \$79 | \$47 | \$97 | \$79 | \$129 | |
| \$1,260 | \$1,280 | \$22 | \$81 | \$49 | \$99 | \$81 | \$133 | |
| \$1,280 \$1,300 | \$1,300 \$1,320 | \$24 \$26 | \$84 \$86 | \$51 \$53 | \$102 \$104 | \$84 \$86 | \$138 \$142 | |
| \$1,320 | \$1,340 | \$28 | \$89 | \$55 | \$107 | \$89 | \$147 | |
| \$1,340 | \$1,360 | \$30 | \$91 | \$57 | \$109 | \$91 | \$151 | |
| \$1,360 | \$1,380 | \$32 | \$93 | \$59 | \$111 | \$93 | \$155 | |
| \$1,380 \$1,400 | \$1,400 \$1,420 | \$34 \$36 | \$96 \$98 | \$61 \$63 | \$114 \$116 | \$96 \$98 | \$160 \$164 | |
| \$1,400 | | | | | \$116 \$110 | | · · · · · · · · · · · · · · · · · · · | |
| \$1,420 \$1,440 | \$1,440 \$1,460 | \$38 \$40 | \$101 \$103 | \$66 \$68 | \$119 \$121 | \$101 \$103 | \$169 \$173 | |
| \$1,460 | \$1,480 | \$42 | \$105 | \$71 | \$123 | \$105 | \$177 | |
| \$1,480 | \$1,500 | \$44 | \$108 | \$73 | \$126 | \$108 | \$182 | |
| \$1,500 | \$1,520 | \$46 | \$110 | \$75 | \$128 | \$110 | \$186 | |
| \$1,520 \$1,540 | \$1,540 \$1,560 | \$48 \$50 | \$113 \$115 | \$78 \$80 | \$132 \$136 | \$113 \$115 | \$191 \$195 | |
| \$1,560 | \$1,580 | \$52 | \$117 | \$83 | \$140 | \$117 | \$199 | |
| \$1,580 | \$1,600 | \$54 | \$120 | \$85 | \$145 | \$120 | \$204 | |
| \$1,600 | \$1,620 | \$56 | \$122 | \$87 | \$149 | \$122 | \$208 | |
| \$1,620 \$1,640 | \$1,640 | \$58 | \$125 | \$90 | \$154 | \$125 | \$213 | |
| \$1,640 \$1,660 | \$1,660 \$1,680 | \$60 \$62 | \$127 \$129 | \$92 \$95 | \$158 \$162 | \$127 \$129 | \$217 \$221 | |
| \$1,680 | \$1,700 | \$64 | \$132 | \$97 | \$167 | \$132 | \$226 | |
| \$1,700 | \$1,720 | \$66 | \$134 | \$99 | \$171 | \$134 | \$230 | |
| \$1,720 | \$1,740 | \$68 | \$137 | \$102 | \$176 | \$137 | \$235 | |
| \$1,740 \$1,760 | \$1,760 \$1,780 | \$70 \$72 | \$139 \$141 | \$104 \$107 | \$180 \$184 | \$139 \$141 | \$239 \$243 | |
| \$1,780 | \$1,800 | \$74 | \$144 | \$109 | \$189 | \$144 | \$248 | |
| \$1,800 | \$1,820 | \$76 | \$146 | \$111 | \$193 | \$146 | \$252 | |
| \$1,820 | \$1,840 | \$78 | \$149 | \$114 | \$198 | \$149 | \$257 | |
| \$1,840 \$1,860 | \$1,860 \$1,880 | \$80 \$82 | \$151 \$153 | \$116 \$119 | \$202 \$206 | \$151 \$153 | \$261 \$265 | |
| \$1,880 | \$1,900 | \$85 | \$156 | \$121 | \$211 | \$156 | \$270 | |
| \$1,900 | \$1,920 | \$87 | \$158 | \$123 | \$215 | \$158 | \$274 | |
| \$1,920 | \$1,940 | \$90 | \$161 | \$126 | \$220 | \$161 | \$279 | |
| \$1,940 | \$1,960 | \$92 \$04 | \$163 | \$128 | \$224 | \$163 \$165 | \$283 | |
| \$1,960 \$1,980 | \$1,980 \$2,000 | \$94 \$97 | \$165 \$168 | \$131 \$133 | \$228 \$233 | \$165 \$168 | \$287 \$292 | |
| \$2,000 | \$2,020 | \$99 | \$170 | \$135 | \$237 | \$170 | \$296 | |
| \$2,020 | \$2,040 | \$102 | \$173 | \$138 | \$242 | \$173 | \$301 | |
| \$2,040 | \$2,060 | \$104 | \$175 | \$140 | \$246 | \$175 | \$305 | |
| \$2,060 \$2,090 | \$2,090 \$2,120 | \$107 \$111 | \$178 \$182 | \$143 \$147 | \$252 \$258 | \$178 \$182 | \$311 \$318 | |
| \$2,120 | \$2,150 | \$114 | \$185 | \$150 | \$265 | \$185 | \$325 | |
| \$2,150 | \$2,180 | \$118 | \$189 | \$154 | \$271 | \$189 | \$332 | |
| \$2,180 | \$2,210 | \$121 | \$192 | \$158 | \$278 | \$192 | \$339 | |
| \$2,210 \$2,240 | \$2,240 \$2,270 | \$125 \$129 | \$197 \$204 | \$161 \$165 | \$285 \$292 | \$197 \$204 | \$347 \$354 | |
| \$2,270 | \$2,300 | \$132 | \$211 | \$168 | \$300 | \$211 | \$361 | |
| \$2,300 | \$2,330 | \$136 | \$217 | \$172 | \$307 | \$217 | \$368 | |
| \$2,330 | \$2,360 | \$139 | \$224 | \$176 | \$314 | \$224 | \$375 | |
| \$2,360 \$2,300 | \$2,390 \$2,420 | \$143 \$147 | \$230 \$237 | \$179 \$183 | \$321 \$328 | \$230 \$237 | \$383 \$390 | |
| \$2,390 \$2,420 | \$2,420 \$2,450 | \$147 \$150 | \$237 \$244 | \$183 \$186 | \$328 \$336 | \$237 \$244 | \$390 \$397 | |
| \$2,450 | \$2,480 | \$154 | \$250 | \$190 | \$343 | \$250 | \$404 | |
| \$2,480 | \$2,510 | \$157 | \$257 | \$194 | \$350 | \$257 | \$411 | |
| \$2,510 | \$2,540 | \$161 | \$263 | \$197 | \$357 | \$263 | \$419 | |
| \$2,540 \$2,570 | \$2,570 \$2,600 | \$165 \$168 | \$270 \$277 | \$201 \$204 | \$364 \$372 | \$270 \$277 | \$426 \$433 | |
| Ψ2,310 | Ψ2,000 | φιυο | ΨΔΙΙ | φ204 | φ3/2 | φ211 | ψ433 | |

2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

| Amount (line | a ini s | Married Filing Jointly | | Head of Household | | Single or Married Filing Separately | |
|--------------------|---------------------|------------------------|-------------------|--------------------|---------------------|-------------------------------------|-------------------|
| | Amount (line 1h) is | | Form W-4, Step 2, | | Form W-4, Step 2, | | Form W-4, Step 2, |
| | | Standard | Checkbox | Standard | Checkbox | Standard | Checkbox |
| | Dut loss | withholding | withholding | withholding | withholding | withholding | withholding |
| At least | But less – than | | | The Tentative With | nholding Amount is: | | |
| \$2,600 | \$2,630 | \$172 | \$283 | \$208 | \$379 | \$283 | \$440 |
| \$2,630 | \$2,660 | \$175 | \$290 | \$212 | \$386 | \$290 | \$447 |
| \$2,660 | \$2,690 | \$179 | \$296 | \$215 | \$393 | \$296 | \$455 |
| \$2,690 | \$2,720 | \$183 | \$303 | \$219 | \$400 | \$303 | \$462 |
| \$2,720 | \$2,750 | \$186 | \$310 | \$222 | \$408 | \$310 | \$469 |
| \$2,750 | \$2,780 | \$190 | \$316 | \$226 | \$415 | \$316 | \$476 |
| \$2,780 \$2,810 | \$2,810 \$2,840 | \$193 \$197 | \$323 \$329 | \$230 \$233 | \$422 \$429 | \$323 \$329 | \$483 \$491 |
| \$2,840 | \$2,840 | \$201 | \$336 | \$237 | \$436 | \$336 | \$498 |
| \$2,870 | \$2,900 | \$204 | \$343 | \$240 | \$444 | \$343 | \$505 |
| \$2,900 | \$2,930 | \$208 | \$349 | \$244 | \$451 | \$349 | \$512 |
| \$2,930 | \$2,960 | \$211 | \$356 | \$248 | \$458 | \$356 | \$519 |
| \$2,960 | \$2,990 | \$215 | \$362 | \$251 | \$465 | \$362 | \$527 |
| \$2,990 | \$3,020 | \$219 | \$369 | \$255 | \$472 | \$369 | \$534 |
| \$3,020 | \$3,050 | \$222 | \$376 | \$258 | \$480 | \$376 | \$541 |
| \$3,050 | \$3,080 | \$226 | \$382 | \$264 | \$487 | \$382 | \$548 |
| \$3,080 | \$3,110 | \$229 | \$389 | \$271 | \$494 | \$389 | \$555 |
| \$3,110 | \$3,140 | \$233 | \$395 | \$278 | \$501 | \$395 | \$563 \$570 |
| \$3,140 \$3,170 | \$3,170 \$3,200 | \$237 \$240 | \$402 \$409 | \$284 \$291 | \$508 \$516 | \$402 \$409 | \$570 \$577 |
| \$3,200 | \$3,230 | \$244 | \$415 | \$297 | \$523 | \$415 | \$584 |
| \$3,230 | \$3,260 | \$247 | \$422 | \$304 | \$530 | \$422 | \$591 |
| \$3,260 | \$3,290 | \$251 | \$428 | \$311 | \$537 | \$428 | \$599 |
| \$3,290 | \$3,320 | \$255 | \$435 | \$317 | \$544 | \$435 | \$606 |
| \$3,320 | \$3,350 | \$258 | \$442 | \$324 | \$552 | \$442 | \$613 |
| \$3,350 | \$3,380 | \$262 | \$448 | \$330 | \$559 | \$448 | \$620 |
| \$3,380 | \$3,410 | \$265 | \$455 | \$337 | \$566 | \$455 | \$627 |
| \$3,410 \$3,440 | \$3,440 \$3,470 | \$269 \$273 | \$461 \$468 | \$344 \$350 | \$573 | \$461 \$469 | \$635 \$642 |
| \$3,440 \$3,470 | \$3,500 | \$276 | \$475 | \$357 | \$580 \$588 | \$468 \$475 | \$649 |
| \$3,500 | \$3,530 | \$280 | \$481 | \$363 | \$595 | \$481 | \$656 |
| \$3,530 | \$3,560 | \$283 | \$488 | \$370 | \$602 | \$488 | \$663 |
| \$3,560 | \$3,590 | \$287 | \$494 | \$377 | \$609 | \$494 | \$671 |
| \$3,590 | \$3,620 | \$291 | \$501 | \$383 | \$616 | \$501 | \$678 |
| \$3,620 | \$3,650 | \$294 | \$508 | \$390 | \$624 | \$508 | \$685 |
| \$3,650 | \$3,680 | \$298 | \$514 | \$396 | \$631 | \$514 | \$692 |
| \$3,680 \$3,710 | \$3,710 \$3,740 | \$301 \$305 | \$521 \$527 | \$403 \$410 | \$638 \$645 | \$521 \$527 | \$699 \$709 |
| \$3,710 \$3,740 | \$3,740 | \$309 | \$534 | \$416 | \$652 | \$527 \$534 | \$709 \$718 |
| \$3,770 | \$3,770 | \$312 | \$541 | \$423 | \$660 | \$541 | \$718 \$728 |
| \$3,800 | \$3,830 | \$316 | \$547 | \$429 | \$667 | \$547 | \$738 |
| \$3,830 | \$3,860 | \$319 | \$554 | \$436 | \$675 | \$554 | \$747 |
| \$3,860 | \$3,890 | \$323 | \$560 | \$443 | \$685 | \$560 | \$757 |
| \$3,890 | \$3,920 | \$327 | \$567 | \$449 | \$695 | \$567 | \$766 |
| \$3,920 | \$3,950 | \$330 | \$574 | \$456 | \$704 | \$574 | \$776 |
| \$3,950 | \$3,980 | \$334 | \$580 | \$462 | \$714 | \$580 | \$786 |
| \$3,980 \$4,010 | \$4,010 | \$337 | \$587 | \$469 \$476 | \$723 | \$587 | \$795 |
| \$4,010 \$4,040 | \$4,040 \$4,070 | \$341 \$345 | \$593 \$600 | \$476 \$482 | \$733 \$743 | \$593 \$600 | \$805 \$814 |
| \$4,040 \$4,070 | \$4,070 | \$348 | \$607 | \$489 | \$743 \$752 | \$607 | \$824 |
| \$4,100 | \$4,130 | \$352 | \$613 | \$495 | \$762 | \$613 | \$834 |
| \$4,130 | \$4,160 | \$355 | \$620 | \$502 | \$771 | \$620 | \$843 |
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| | | | | | | | |