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

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

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| If the Adjusted Wage Amount (line 1h) is |  | Married Filing Jointly |  | Head of Household |  | Single or Married Filing Separately |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 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 | than | The Tentative Withholding Amount is: |  |  |  |  |  |
| \$1,120 | \$1,140 | \$8 | \$65 | \$35 | \$83 | \$65 | \$103 |
| \$1,140 | \$1,160 | \$10 | \$67 | \$37 | \$85 | \$67 | \$107 |
| \$1,160 | \$1,180 | \$12 | \$69 | \$39 | \$87 | \$69 | \$111 |
| \$1,180 | \$1,200 | \$14 | \$72 | \$41 | \$90 | \$72 | \$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 | \$24 | \$84 | \$51 | \$102 | \$84 | \$138 |
| \$1,300 | \$1,320 | \$26 | \$86 | \$53 | \$104 | \$86 | \$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 | \$34 | \$96 | \$61 | \$114 | \$96 | \$160 |
| \$1,400 | \$1,420 | \$36 | \$98 | \$63 | \$116 | \$98 | \$164 |
| \$1,420 | \$1,440 | \$38 | \$101 | \$66 | \$119 | \$101 | \$169 |
| \$1,440 | \$1,460 | \$40 | \$103 | \$68 | \$121 | \$103 | \$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 | \$48 | \$113 | \$78 | \$132 | \$113 | \$191 |
| \$1,540 | \$1,560 | \$50 | \$115 | \$80 | \$136 | \$115 | \$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 | \$58 | \$125 | \$90 | \$154 | \$125 | \$213 |
| \$1,640 | \$1,660 | \$60 | \$127 | \$92 | \$158 | \$127 | \$217 |
| \$1,660 | \$1,680 | \$62 | \$129 | \$95 | \$162 | \$129 | \$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 | \$70 | \$139 | \$104 | \$180 | \$139 | \$239 |
| \$1,760 | \$1,780 | \$72 | \$141 | \$107 | \$184 | \$141 | \$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 | \$80 | \$151 | \$116 | \$202 | \$151 | \$261 |
| \$1,860 | \$1,880 | \$82 | \$153 | \$119 | \$206 | \$153 | \$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 | \$163 | \$128 | \$224 | \$163 | \$283 |
| \$1,960 | \$1,980 | \$94 | \$165 | \$131 | \$228 | \$165 | \$287 |
| \$1,980 | \$2,000 | \$97 | \$168 | \$133 | \$233 | \$168 | \$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 | \$107 | \$178 | \$143 | \$252 | \$178 | \$311 |
| \$2,090 | \$2,120 | \$111 | \$182 | \$147 | \$258 | \$182 | \$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 | \$125 | \$197 | \$161 | \$285 | \$197 | \$347 |
| \$2,240 | \$2,270 | \$129 | \$204 | \$165 | \$292 | \$204 | \$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 | \$2,390 | \$143 | \$230 | \$179 | \$321 | \$230 | \$383 |
| \$2,390 | \$2,420 | \$147 | \$237 | \$183 | \$328 | \$237 | \$390 |
| \$2,420 | \$2,450 | \$150 | \$244 | \$186 | \$336 | \$244 | \$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 | \$165 | \$270 | \$201 | \$364 | \$270 | \$426 |
| \$2,570 | \$2,600 | \$168 | \$277 | \$204 | \$372 | \$277 | \$433 |



