

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2018)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$71		\$0		Not over \$222		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$71	—\$254 . . .	\$0.00 plus 10%	—\$71	\$222	—\$588 . . .	\$0.00 plus 10%	—\$222
\$254	—\$815 . . .	\$18.30 plus 12%	—\$254	\$588	—\$1,711 . . .	\$36.60 plus 12%	—\$588
\$815	—\$1,658 . . .	\$85.62 plus 22%	—\$815	\$1,711	—\$3,395 . . .	\$171.36 plus 22%	—\$1,711
\$1,658	—\$3,100 . . .	\$271.08 plus 24%	—\$1,658	\$3,395	—\$6,280 . . .	\$541.84 plus 24%	—\$3,395
\$3,100	—\$3,917 . . .	\$617.16 plus 32%	—\$3,100	\$6,280	—\$7,914 . . .	\$1,234.24 plus 32%	—\$6,280
\$3,917	—\$9,687 . . .	\$878.60 plus 35%	—\$3,917	\$7,914	—\$11,761 . . .	\$1,757.12 plus 35%	—\$7,914
\$9,687	.....	\$2,898.10 plus 37%	—\$9,687	\$11,761	.....	\$3,103.57 plus 37%	—\$11,761

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$142		\$0		Not over \$444		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$142	—\$509 . . .	\$0.00 plus 10%	—\$142	\$444	—\$1,177 . . .	\$0.00 plus 10%	—\$444
\$509	—\$1,631 . . .	\$36.70 plus 12%	—\$509	\$1,177	—\$3,421 . . .	\$73.30 plus 12%	—\$1,177
\$1,631	—\$3,315 . . .	\$171.34 plus 22%	—\$1,631	\$3,421	—\$6,790 . . .	\$342.58 plus 22%	—\$3,421
\$3,315	—\$6,200 . . .	\$541.82 plus 24%	—\$3,315	\$6,790	—\$12,560 . . .	\$1,083.76 plus 24%	—\$6,790
\$6,200	—\$7,835 . . .	\$1,234.22 plus 32%	—\$6,200	\$12,560	—\$15,829 . . .	\$2,468.56 plus 32%	—\$12,560
\$7,835	—\$19,373 . . .	\$1,757.42 plus 35%	—\$7,835	\$15,829	—\$23,521 . . .	\$3,514.64 plus 35%	—\$15,829
\$19,373	.....	\$5,795.72 plus 37%	—\$19,373	\$23,521	.....	\$6,206.84 plus 37%	—\$23,521

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$154		\$0		Not over \$481		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$154	—\$551 . . .	\$0.00 plus 10%	—\$154	\$481	—\$1,275 . . .	\$0.00 plus 10%	—\$481
\$551	—\$1,767 . . .	\$39.70 plus 12%	—\$551	\$1,275	—\$3,706 . . .	\$79.40 plus 12%	—\$1,275
\$1,767	—\$3,592 . . .	\$185.62 plus 22%	—\$1,767	\$3,706	—\$7,356 . . .	\$371.12 plus 22%	—\$3,706
\$3,592	—\$6,717 . . .	\$587.12 plus 24%	—\$3,592	\$7,356	—\$13,606 . . .	\$1,174.12 plus 24%	—\$7,356
\$6,717	—\$8,488 . . .	\$1,337.12 plus 32%	—\$6,717	\$13,606	—\$17,148 . . .	\$2,674.12 plus 32%	—\$13,606
\$8,488	—\$20,988 . . .	\$1,903.84 plus 35%	—\$8,488	\$17,148	—\$25,481 . . .	\$3,807.56 plus 35%	—\$17,148
\$20,988	.....	\$6,278.84 plus 37%	—\$20,988	\$25,481	.....	\$6,724.11 plus 37%	—\$25,481

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$308		\$0		Not over \$963		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$308	—\$1,102 . . .	\$0.00 plus 10%	—\$308	\$963	—\$2,550 . . .	\$0.00 plus 10%	—\$963
\$1,102	—\$3,533 . . .	\$79.40 plus 12%	—\$1,102	\$2,550	—\$7,413 . . .	\$158.70 plus 12%	—\$2,550
\$3,533	—\$7,183 . . .	\$371.12 plus 22%	—\$3,533	\$7,413	—\$14,713 . . .	\$742.26 plus 22%	—\$7,413
\$7,183	—\$13,433 . . .	\$1,174.12 plus 24%	—\$7,183	\$14,713	—\$27,213 . . .	\$2,348.26 plus 24%	—\$14,713
\$13,433	—\$16,975 . . .	\$2,674.12 plus 32%	—\$13,433	\$27,213	—\$34,296 . . .	\$5,348.26 plus 32%	—\$27,213
\$16,975	—\$41,975 . . .	\$3,807.56 plus 35%	—\$16,975	\$34,296	—\$50,963 . . .	\$7,614.82 plus 35%	—\$34,296
\$41,975	.....	\$12,557.56 plus 37%	—\$41,975	\$50,963	.....	\$13,448.27 plus 37%	—\$50,963

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2018)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$925		\$0		Not over \$2,888		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$925	—\$3,306 . .	\$0.00 plus 10%	—\$925	\$2,888	—\$7,650 . .	\$0.00 plus 10%	—\$2,888
\$3,306	—\$10,600 . .	\$238.10 plus 12%	—\$3,306	\$7,650	—\$22,238 . .	\$476.20 plus 12%	—\$7,650
\$10,600	—\$21,550 . .	\$1,113.38 plus 22%	—\$10,600	\$22,238	—\$44,138 . .	\$2,226.76 plus 22%	—\$22,238
\$21,550	—\$40,300 . .	\$3,522.38 plus 24%	—\$21,550	\$44,138	—\$81,638 . .	\$7,044.76 plus 24%	—\$44,138
\$40,300	—\$50,925 . .	\$8,022.38 plus 32%	—\$40,300	\$81,638	—\$102,888 . .	\$16,044.76 plus 32%	—\$81,638
\$50,925	—\$125,925 . .	\$11,422.38 plus 35%	—\$50,925	\$102,888	—\$152,888 . .	\$22,844.76 plus 35%	—\$102,888
\$125,925		\$37,672.38 plus 37%	—\$125,925	\$152,888		\$40,344.76 plus 37%	—\$152,888

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,850		\$0		Not over \$5,775		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,850	—\$6,613 . .	\$0.00 plus 10%	—\$1,850	\$5,775	—\$15,300 . .	\$0.00 plus 10%	—\$5,775
\$6,613	—\$21,200 . .	\$476.30 plus 12%	—\$6,613	\$15,300	—\$44,475 . .	\$952.50 plus 12%	—\$15,300
\$21,200	—\$43,100 . .	\$2,226.74 plus 22%	—\$21,200	\$44,475	—\$88,275 . .	\$4,453.50 plus 22%	—\$44,475
\$43,100	—\$80,600 . .	\$7,044.74 plus 24%	—\$43,100	\$88,275	—\$163,275 . .	\$14,089.50 plus 24%	—\$88,275
\$80,600	—\$101,850 . .	\$16,044.74 plus 32%	—\$80,600	\$163,275	—\$205,775 . .	\$32,089.50 plus 32%	—\$163,275
\$101,850	—\$251,850 . .	\$22,844.74 plus 35%	—\$101,850	\$205,775	—\$305,775 . .	\$45,689.50 plus 35%	—\$205,775
\$251,850		\$75,344.74 plus 37%	—\$251,850	\$305,775		\$80,689.50 plus 37%	—\$305,775

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$3,700		\$0		Not over \$11,550		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$3,700	—\$13,225 . .	\$0.00 plus 10%	—\$3,700	\$11,550	—\$30,600 . .	\$0.00 plus 10%	—\$11,550
\$13,225	—\$42,400 . .	\$952.50 plus 12%	—\$13,225	\$30,600	—\$88,950 . .	\$1,905.00 plus 12%	—\$30,600
\$42,400	—\$86,200 . .	\$4,453.50 plus 22%	—\$42,400	\$88,950	—\$176,550 . .	\$8,907.00 plus 22%	—\$88,950
\$86,200	—\$161,200 . .	\$14,089.50 plus 24%	—\$86,200	\$176,550	—\$326,550 . .	\$28,179.00 plus 24%	—\$176,550
\$161,200	—\$203,700 . .	\$32,089.50 plus 32%	—\$161,200	\$326,550	—\$411,550 . .	\$64,179.00 plus 32%	—\$326,550
\$203,700	—\$503,700 . .	\$45,689.50 plus 35%	—\$203,700	\$411,550	—\$611,550 . .	\$91,379.00 plus 35%	—\$411,550
\$503,700		\$150,689.50 plus 37%	—\$503,700	\$611,550		\$161,379.00 plus 37%	—\$611,550

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$14.20		\$0		Not over \$44.40		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$14.20	—\$50.90 . .	\$0.00 plus 10%	—\$14.20	\$44.40	—\$117.70 . .	\$0.00 plus 10%	—\$44.40
\$50.90	—\$163.10 . .	\$3.67 plus 12%	—\$50.90	\$117.70	—\$342.10 . .	\$7.33 plus 12%	—\$117.70
\$163.10	—\$331.50 . .	\$17.13 plus 22%	—\$163.10	\$342.10	—\$679.00 . .	\$34.26 plus 22%	—\$342.10
\$331.50	—\$620.00 . .	\$54.18 plus 24%	—\$331.50	\$679.00	—\$1,256.00 . .	\$108.38 plus 24%	—\$679.00
\$620.00	—\$783.50 . .	\$123.42 plus 32%	—\$620.00	\$1,256.00	—\$1,582.90 . .	\$246.86 plus 32%	—\$1,256.00
\$783.50	—\$1,937.30 . .	\$175.74 plus 35%	—\$783.50	\$1,582.90	—\$2,352.10 . .	\$351.47 plus 35%	—\$1,582.90
\$1,937.30		\$579.57 plus 37%	—\$1,937.30	\$2,352.10		\$620.69 plus 37%	—\$2,352.10