



2023
NORTH DAKOTA
INCOME TAX WITHHOLDING
RATES & INSTRUCTIONS
For wages paid in 2023

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Introduction

The methods for withholding North Dakota income tax from employees’ wages generally are similar to the methods used for federal income tax withholding purposes. This includes reliance upon the federal Form W-4.

The Internal Revenue Service made significant changes to the federal withholding methods, including a complete revision of Form W-4, for 2020 and after. North Dakota’s income tax withholding methods and tables conform in certain respects to the federal changes. These instructions and associated withholding tables accommodate the use of Forms W-4 from before 2020 and Forms W-4 for 2020 and after.

The instructions for calculating the amount of North Dakota income tax to withhold from employee wages during calendar year 2023 are set out in the following three sections:

- **Section 1—Withholding Methods For Forms W-4 Before 2020**
 If withholding is based on a Form W-4 (Employee’s Withholding Allowance Certificate) from before 2020, use the methods and tables in Section 1 of this booklet. See page 2.
- **Section 2—Withholding Methods For Forms W-4 For 2020 And After**
 If withholding is based on a Form W-4 (Employee’s Withholding Certificate for 2020 or later), or if a newly hired employee has not submitted a Form W-4, use the methods and tables in Section 2 of this booklet. See page 46.

- **Section 3—Supplemental Wages**

This section provides information on withholding from supplemental wages, which may be used in conjunction with the methods in either Section 1 or Section 2, whichever applies. See page 58.

Registration and reporting requirements

For information on employer registration, reporting, and payment requirements for North Dakota wage withholding purposes, see the separate guideline Income Tax Withholding and Information Returns.

Other Types of Withholding

Passthrough entity withholding. The information in this booklet does not apply to passthrough entities that are required to withhold North Dakota income tax from the year-end North Dakota distributive share of income of certain nonresident beneficiaries and owners. See the instructions to Form 38 (trusts), Form 58 (partnerships), or Form 60 (S corporations) for more information.

Oil and gas royalty payment withholding. The information in this booklet does not apply to remitters required to withhold North Dakota income tax from oil and gas royalty payments made to certain nonresident royalty owners. For information on registration, reporting, and payment requirements, see the separate guideline Income Tax Withholding and Information Returns.

Need help?

Download forms and find other information on the Office of State Tax Commissioner’s website at: **www.tax.nd.gov**.

Email: withhold@nd.gov

Phone: Local Bismarck-Mandan area 701-328-1248
 Toll free 1-877-328-7088
 TDD 1-800-366-6888

Address: Office of State Tax Commissioner
 600 E. Boulevard Ave., Dept. 127
 Bismarck, ND 58505-0599

Walk-in service: State Capitol, 8th Floor
 Monday through Friday
 8:00 a.m. to 5:00 p.m.

Section 1 Withholding Methods For Forms W-4 Before 2020

If a Form W-4 **from before 2020** is being used to calculate the amount to withhold, use the methods in this Section 1. For a new employee who has not submitted a Form W-4, use the methods in Section 2. The methods in this section are as follows:

- **Percentage Method (Forms W-4 before 2020)**
This method is generally recommended for use by all employers, particularly those with an automated payroll system. See below.
- **Wage Bracket Method (Forms W-4 before 2020)**
This method is generally useful for employers having both a manual payroll system and a small number of employees with wages below certain thresholds. See page 5.

Percentage Method (Forms W-4 before 2020)

This method works for any number of withholding allowances claimed by an employee and any amount of wages.

Under this method, determine the amount to withhold in the following steps:

Step 1: Using the table below, find the amount of one withholding allowance for the applicable payroll period.

Payroll Period Allowance	Amount of One Withholding
Weekly.....	\$ 83.00
Biweekly.....	165.00
Semimonthly	179.00
Monthly.....	358.00
Quarterly.....	1,075.00
Semiannually	2,150.00
Annually.....	4,300.00
Daily or Miscellaneous.....	17.00

Step 2: Multiply the amount (from step 1) by the number of withholding allowances claimed on Form W-4.

Step 3: Subtract the result (in step 2) from the employee’s gross wages for the payroll period.

Step 4: Find the table on pages 3 and 4 for the applicable payroll period and calculate the amount to withhold on the result (in step 3) using the Single Person or Married Person table, whichever applies. Round the result to the nearest whole dollar amount.

Example. An employee is calculating the amount to withhold based on a Form W-4 from before 2020. The employee checked the Single marital status and is claiming two withholding allowances. The employee is paid wages of \$700 for a weekly pay period. The amount to withhold is calculated as follows:

1. Wage payment	<u>\$ 700.00</u>
2. One withholding allowance—Weekly	<u>\$ 83.00</u>
3. Number of allowances from Form W-4	<u>2</u>
4. Total allowance amount (Line 2 x Line 3)	<u>(166.00)</u>
5. Net wage for table purposes (Line 1 - Line 4).....	<u>\$ 534.00</u>
6. Amount from Table 1, Single Person, rounded to nearest whole dollar amount	<u>\$ 5.00</u>

Minimum withholding amount. If the withholding amount is less than \$1.00, it does not have to be withheld.

Additional Withholding. If an employee requests additional North Dakota income tax to be withheld (over the amount calculated using the table), the employer is asked to accommodate the employee’s request, if possible. There is no special form or procedure provided for this purpose.

Supplemental wages. See page 58.

2023 Percentage Method Tables (Forms W-4 Before 2020)

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	\$133	\$0			Not over	\$266	\$0					
Over-	But not over-		of excess over-		Over-	But not over-		of excess over-				
\$133	\$993		1.10%	-	\$133	\$266		1.10%	-	\$266		
\$993	\$2,216	\$9.46	plus	2.04%	-	\$993	\$985	\$7.91	plus	2.04%	-	\$985
\$2,216	\$4,479	\$34.41	plus	2.27%	-	\$2,216	\$2,002	\$28.66	plus	2.27%	-	\$2,002
\$4,479	\$9,582	\$85.78	plus	2.64%	-	\$4,479	\$2,912	\$49.31	plus	2.64%	-	\$2,912
\$9,582	--	\$220.50	plus	2.90%	-	\$9,582	\$4,991	\$104.20	plus	2.90%	-	\$4,991

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	\$266	\$0			Not over	\$533	\$0					
Over-	But not over-		of excess over-		Over-	But not over-		of excess over-				
\$266	\$1,987		1.10%	-	\$266	\$533		1.10%	-	\$533		
\$1,987	\$4,433	\$18.93	plus	2.04%	-	\$1,987	\$1,970	\$15.81	plus	2.04%	-	\$1,970
\$4,433	\$8,958	\$68.83	plus	2.27%	-	\$4,433	\$4,005	\$57.32	plus	2.27%	-	\$4,005
\$8,958	\$19,164	\$171.55	plus	2.64%	-	\$8,958	\$5,823	\$98.59	plus	2.64%	-	\$5,823
\$19,164	--	\$440.99	plus	2.90%	-	\$19,164	\$9,982	\$208.39	plus	2.90%	-	\$9,982

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	\$289	\$0			Not over	\$577	\$0					
Over-	But not over-		of excess over-		Over-	But not over-		of excess over-				
\$289	\$2,152		1.10%	-	\$289	\$577		1.10%	-	\$577		
\$2,152	\$4,802	\$20.49	plus	2.04%	-	\$2,152	\$2,134	\$17.13	plus	2.04%	-	\$2,134
\$4,802	\$9,704	\$74.55	plus	2.27%	-	\$4,802	\$4,339	\$62.11	plus	2.27%	-	\$4,339
\$9,704	\$20,761	\$185.83	plus	2.64%	-	\$9,704	\$6,308	\$106.81	plus	2.64%	-	\$6,308
\$20,761	--	\$477.73	plus	2.90%	-	\$20,761	\$10,814	\$225.76	plus	2.90%	-	\$10,814

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	\$577	\$0			Not over	\$1,154	\$0					
Over-	But not over-		of excess over-		Over-	But not over-		of excess over-				
\$577	\$4,304		1.10%	-	\$577	\$1,154		1.10%	-	\$1,154		
\$4,304	\$9,604	\$41.00	plus	2.04%	-	\$4,304	\$4,269	\$34.27	plus	2.04%	-	\$4,269
\$9,604	\$19,408	\$149.12	plus	2.27%	-	\$9,604	\$8,677	\$124.19	plus	2.27%	-	\$8,677
\$19,408	\$41,523	\$371.67	plus	2.64%	-	\$19,408	\$12,617	\$213.63	plus	2.64%	-	\$12,617
\$41,523	--	\$955.50	plus	2.90%	-	\$41,523	\$21,627	\$451.49	plus	2.90%	-	\$21,627

2023 Percentage Method Tables (Forms W-4 Before 2020)

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	\$1,731	\$0			Not over	\$3,463	\$0						
Over-	But not over-		of excess over-		Over-	But not over-		of excess over-					
\$1,731	\$12,913		1.10%	-	\$1,731	\$3,463	\$12,806		1.10%	-	\$3,463		
\$12,913	\$28,813	\$123.00	plus	2.04%	-	\$12,913	\$12,806	\$26,031	\$102.77	plus	2.04%	-	\$12,806
\$28,813	\$58,225	\$447.36	plus	2.27%	-	\$28,813	\$26,031	\$37,850	\$372.56	plus	2.27%	-	\$26,031
\$58,225	\$124,569	\$1,115.01	plus	2.64%	-	\$58,225	\$37,850	\$64,881	\$640.85	plus	2.64%	-	\$37,850
\$124,569	--	\$2,866.50	plus	2.90%	-	\$124,569	\$64,881	--	\$1,354.47	plus	2.90%	-	\$64,881

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	\$3,463	\$0			Not over	\$6,925	\$0						
Over-	But not over-		of excess over-		Over-	But not over-		of excess over-					
\$3,463	\$25,825		1.10%	-	\$3,463	\$6,925	\$25,613		1.10%	-	\$6,925		
\$25,825	\$57,625	\$245.98	plus	2.04%	-	\$25,825	\$25,613	\$52,063	\$205.57	plus	2.04%	-	\$25,613
\$57,625	\$116,450	\$894.70	plus	2.27%	-	\$57,625	\$52,063	\$75,700	\$745.15	plus	2.27%	-	\$52,063
\$116,450	\$249,138	\$2,230.03	plus	2.64%	-	\$116,450	\$75,700	\$129,763	\$1,281.71	plus	2.64%	-	\$75,700
\$249,138	--	\$5,732.99	plus	2.90%	-	\$249,138	\$129,763	--	\$2,708.97	plus	2.90%	-	\$129,763

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-	\$ 6,925	\$0			Not over-	\$ 13,850	\$0						
Over-	But not over-		of excess over-		Over-	But not over-		of excess over-					
\$6,925	\$51,650		1.10%	-	\$6,925	\$51,225		1.10%	-	\$13,850			
\$51,650	\$115,250	\$491.98	plus	2.04%	-	\$51,650	\$104,125	\$411.13	plus	2.04%	-	\$51,225	
\$115,250	\$232,900	\$1,789.42	plus	2.27%	-	\$115,250	\$104,125	\$151,400	\$1,490.29	plus	2.27%	-	\$104,125
\$232,900	\$498,275	\$4,460.07	plus	2.64%	-	\$232,900	\$151,400	\$259,525	\$2,563.43	plus	2.64%	-	\$151,400
\$498,275	--	\$11,465.97	plus	2.90%	-	\$498,275	\$259,525	--	\$5,417.93	plus	2.90%	-	\$259,525

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 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 is:						
Not over	\$27.00	\$0			Not over	\$53.00	\$0						
Over-	But not over-		of excess over-		Over-	But not over-		of excess over-					
\$27	\$199		1.10%	-	\$27	\$53	\$197		1.10%	-	\$53		
\$199	\$443	\$1.89	plus	2.04%	-	\$199	\$197	\$400	\$1.58	plus	2.04%	-	\$197
\$443	\$896	\$6.87	plus	2.27%	-	\$443	\$400	\$582	\$5.72	plus	2.27%	-	\$400
\$896	\$1,916	\$17.15	plus	2.64%	-	\$896	\$582	\$998	\$9.85	plus	2.64%	-	\$582
\$1,916	--	\$44.08	plus	2.90%	-	\$1,916	\$998	--	\$20.83	plus	2.90%	-	\$998

**Wage Bracket Method
(Forms W-4 Before 2020)**

This method is generally recommended for employers with a manual payroll system and a small number of employees.

Under this method, determine the amount to withhold in the following steps:

Step 1: On pages 6 through 45, find the table for the payroll period and the employee's marital status from Form W-4.

Step 2: On the left side of the table in the wage column, find the wage line on which the employee's wage amount for the payroll period falls.

Note: If an employee's wages exceed the last wage line in the table, do not use this method to calculate the withholding amount; instead, use the Percentage Method on page 2.

Step 3: At the top of the table, find the number of withholding allowances claimed by the employee on Form W-4.

Note: If the employee is claiming more than 10 withholding allowances, see "Over 10 withholding allowances" on this page for additional instructions.

Step 4: The amount to withhold is the amount shown in the table where the wage line and withholding allowance column meet.

Over 10 withholding allowances. If an employee claims more than 10 withholding allowances on Form W-4, this method may still be used as follows:

1. Multiply the number of withholding allowances over 10 by the amount of one withholding allowance for the payroll period from the table on page 2 of this booklet (under the Percentage Method).
2. Subtract the result from the employee's wages for the payroll period.
3. Use the reduced wage amount to find the withholding amount in the column for 10 allowances in the table.

Additional withholding. If an employee requests additional North Dakota income tax to be withheld (over the amount using the table), the employer is asked to accommodate the employee's request, if possible. There is no special form or procedure provided for this purpose.

Supplemental wages. See page 58.

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 175	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
175	180	0	0	0	0	0	0	0	0	0	0	0
180	185	1	0	0	0	0	0	0	0	0	0	0
185	190	1	0	0	0	0	0	0	0	0	0	0
190	195	1	0	0	0	0	0	0	0	0	0	0
195	200	1	0	0	0	0	0	0	0	0	0	0
200	205	1	0	0	0	0	0	0	0	0	0	0
205	210	1	0	0	0	0	0	0	0	0	0	0
210	215	1	0	0	0	0	0	0	0	0	0	0
215	220	1	1	0	0	0	0	0	0	0	0	0
220	225	1	1	0	0	0	0	0	0	0	0	0
225	230	1	1	0	0	0	0	0	0	0	0	0
230	235	1	1	0	0	0	0	0	0	0	0	0
235	240	1	1	0	0	0	0	0	0	0	0	0
240	245	1	1	0	0	0	0	0	0	0	0	0
245	250	1	1	0	0	0	0	0	0	0	0	0
250	255	1	1	0	0	0	0	0	0	0	0	0
255	260	1	1	0	0	0	0	0	0	0	0	0
260	265	1	1	0	0	0	0	0	0	0	0	0
265	270	1	1	0	0	0	0	0	0	0	0	0
270	275	2	2	0	0	0	0	0	0	0	0	0
275	280	2	2	0	0	0	0	0	0	0	0	0
280	285	2	2	0	0	0	0	0	0	0	0	0
285	290	2	2	0	0	0	0	0	0	0	0	0
290	295	2	2	0	0	0	0	0	0	0	0	0
295	300	2	2	0	0	0	0	0	0	0	0	0
300	305	2	2	2	0	0	0	0	0	0	0	0
305	310	2	2	2	0	0	0	0	0	0	0	0
310	315	2	2	2	0	0	0	0	0	0	0	0
315	320	2	2	2	0	0	0	0	0	0	0	0
320	325	2	2	2	0	0	0	0	0	0	0	0
325	330	2	2	2	0	0	0	0	0	0	0	0
330	335	2	2	2	0	0	0	0	0	0	0	0
335	340	2	2	2	0	0	0	0	0	0	0	0
340	345	2	2	2	0	0	0	0	0	0	0	0
345	350	2	2	2	0	0	0	0	0	0	0	0
350	355	2	2	2	0	0	0	0	0	0	0	0
355	360	2	2	2	0	0	0	0	0	0	0	0
360	365	3	3	3	0	0	0	0	0	0	0	0
365	370	3	3	3	0	0	0	0	0	0	0	0
370	375	3	3	3	0	0	0	0	0	0	0	0
375	380	3	3	3	0	0	0	0	0	0	0	0
380	385	3	3	3	3	0	0	0	0	0	0	0
385	390	3	3	3	3	0	0	0	0	0	0	0
390	395	3	3	3	3	0	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)													
SINGLE Person—WEEKLY Payroll Period													
If the wages are—		And the number of withholding allowances is—											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount to withhold is:											
\$ 395	\$ 400	\$ 3	\$ 3	\$ 3	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
400	405	3	3	3	3	0	0	0	0	0	0	0	0
405	410	3	3	3	3	0	0	0	0	0	0	0	0
410	415	3	3	3	3	0	0	0	0	0	0	0	0
415	420	3	3	3	3	0	0	0	0	0	0	0	0
420	425	3	3	3	3	0	0	0	0	0	0	0	0
425	430	3	3	3	3	0	0	0	0	0	0	0	0
430	435	3	3	3	3	0	0	0	0	0	0	0	0
435	440	3	3	3	3	0	0	0	0	0	0	0	0
440	445	3	3	3	3	0	0	0	0	0	0	0	0
445	450	3	3	3	3	0	0	0	0	0	0	0	0
450	455	4	4	4	4	0	0	0	0	0	0	0	0
455	460	4	4	4	4	0	0	0	0	0	0	0	0
460	465	4	4	4	4	0	0	0	0	0	0	0	0
465	470	4	4	4	4	4	0	0	0	0	0	0	0
470	475	4	4	4	4	4	0	0	0	0	0	0	0
475	480	4	4	4	4	4	0	0	0	0	0	0	0
480	485	4	4	4	4	4	0	0	0	0	0	0	0
485	490	4	4	4	4	4	0	0	0	0	0	0	0
490	495	4	4	4	4	4	0	0	0	0	0	0	0
495	500	4	4	4	4	4	0	0	0	0	0	0	0
500	505	4	4	4	4	4	0	0	0	0	0	0	0
505	510	4	4	4	4	4	0	0	0	0	0	0	0
510	515	4	4	4	4	4	0	0	0	0	0	0	0
515	520	4	4	4	4	4	0	0	0	0	0	0	0
520	525	4	4	4	4	4	0	0	0	0	0	0	0
525	530	4	4	4	4	4	0	0	0	0	0	0	0
530	535	4	4	4	4	4	0	0	0	0	0	0	0
535	540	4	4	4	4	4	0	0	0	0	0	0	0
540	545	5	5	5	5	5	0	0	0	0	0	0	0
545	550	5	5	5	5	5	5	0	0	0	0	0	0
550	555	5	5	5	5	5	5	0	0	0	0	0	0
555	560	5	5	5	5	5	5	0	0	0	0	0	0
560	565	5	5	5	5	5	5	0	0	0	0	0	0
565	570	5	5	5	5	5	5	0	0	0	0	0	0
570	575	5	5	5	5	5	5	0	0	0	0	0	0
575	580	5	5	5	5	5	5	0	0	0	0	0	0
580	585	5	5	5	5	5	5	0	0	0	0	0	0
585	590	5	5	5	5	5	5	0	0	0	0	0	0
590	595	5	5	5	5	5	5	0	0	0	0	0	0
595	600	5	5	5	5	5	5	0	0	0	0	0	0
600	605	5	5	5	5	5	5	0	0	0	0	0	0
605	610	5	5	5	5	5	5	0	0	0	0	0	0
610	615	5	5	5	5	5	5	0	0	0	0	0	0
615	620	5	5	5	5	5	5	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)													
SINGLE Person—WEEKLY Payroll Period													
If the wages are—		And the number of withholding allowances is—											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount to withhold is:											
\$ 620	\$ 625	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
625	630	5	5	5	5	5	5	0	0	0	0	0	0
630	635	5	5	5	5	5	5	5	0	0	0	0	0
635	650	6	6	6	6	6	6	6	0	0	0	0	0
650	665	6	6	6	6	6	6	6	0	0	0	0	0
665	680	6	6	6	6	6	6	6	0	0	0	0	0
680	695	6	6	6	6	6	6	6	0	0	0	0	0
695	710	6	6	6	6	6	6	6	0	0	0	0	0
710	725	6	6	6	6	6	6	6	6	0	0	0	0
725	740	7	7	7	7	7	7	7	7	0	0	0	0
740	755	7	7	7	7	7	7	7	7	0	0	0	0
755	770	7	7	7	7	7	7	7	7	0	0	0	0
770	785	7	7	7	7	7	7	7	7	0	0	0	0
785	800	7	7	7	7	7	7	7	7	0	0	0	0
800	815	7	7	7	7	7	7	7	7	7	0	0	0
815	830	8	8	8	8	8	8	8	8	8	0	0	0
830	845	8	8	8	8	8	8	8	8	8	0	0	0
845	860	8	8	8	8	8	8	8	8	8	0	0	0
860	875	8	8	8	8	8	8	8	8	8	0	0	0
875	890	8	8	8	8	8	8	8	8	8	8	0	0
890	905	8	8	8	8	8	8	8	8	8	8	0	0
905	920	9	9	9	9	9	9	9	9	9	9	0	0
920	935	9	9	9	9	9	9	9	9	9	9	0	0
935	950	9	9	9	9	9	9	9	9	9	9	0	0
950	965	9	9	9	9	9	9	9	9	9	9	0	0
965	980	9	9	9	9	9	9	9	9	9	9	9	9
980	995	9	9	9	9	9	9	9	9	9	9	9	9
995	1,010	10	10	10	10	10	10	10	10	10	10	10	10
1,010	1,025	10	10	10	10	10	10	10	10	10	10	10	10
1,025	1,040	10	10	10	10	10	10	10	10	10	10	10	10
1,040	1,055	11	10	10	10	10	10	10	10	10	10	10	10
1,055	1,070	11	10	10	10	10	10	10	10	10	10	10	10
1,070	1,085	11	11	10	10	10	10	10	10	10	10	10	10
1,085	1,100	11	11	11	11	11	11	11	11	11	11	11	11
1,100	1,115	12	12	11	11	11	11	11	11	11	11	11	11
1,115	1,130	12	12	11	11	11	11	11	11	11	11	11	11
1,130	1,145	12	12	11	11	11	11	11	11	11	11	11	11
1,145	1,160	13	13	11	11	11	11	11	11	11	11	11	11
1,160	1,175	13	13	13	11	11	11	11	11	11	11	11	11
1,175	1,190	13	13	13	12	12	12	12	12	12	12	12	12
1,190	1,205	14	14	14	12	12	12	12	12	12	12	12	12
1,205	1,220	14	14	14	12	12	12	12	12	12	12	12	12
1,220	1,235	14	14	14	12	12	12	12	12	12	12	12	12
1,235	1,250	15	15	15	15	12	12	12	12	12	12	12	12
1,250	1,265	15	15	15	15	12	12	12	12	12	12	12	12

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 1,265	\$ 1,280	\$ 15	\$ 15	\$ 15	\$ 15	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13
1,280	1,295	15	15	15	15	13	13	13	13	13	13	13
1,295	1,310	16	16	16	16	13	13	13	13	13	13	13
1,310	1,325	16	16	16	16	13	13	13	13	13	13	13
1,325	1,340	16	16	16	16	16	13	13	13	13	13	13
1,340	1,355	17	17	17	17	17	13	13	13	13	13	13
1,355	1,370	17	17	17	17	17	14	14	14	14	14	14
1,370	1,385	17	17	17	17	17	14	14	14	14	14	14
1,385	1,400	18	18	18	18	18	14	14	14	14	14	14
1,400	1,415	18	18	18	18	18	18	14	14	14	14	14
1,415	1,430	18	18	18	18	18	18	14	14	14	14	14
1,430	1,445	19	19	19	19	19	19	14	14	14	14	14
1,445	1,460	19	19	19	19	19	19	15	15	15	15	15
1,460	1,475	19	19	19	19	19	19	15	15	15	15	15
1,475	1,490	19	19	19	19	19	19	15	15	15	15	15
1,490	1,505	20	20	20	20	20	20	20	15	15	15	15
1,505	1,520	20	20	20	20	20	20	20	15	15	15	15
1,520	1,535	20	20	20	20	20	20	20	15	15	15	15
1,535	1,550	21	21	21	21	21	21	21	16	16	16	16
1,550	1,565	21	21	21	21	21	21	21	16	16	16	16
1,565	1,580	21	21	21	21	21	21	21	21	16	16	16
1,580	1,595	22	22	22	22	22	22	22	22	16	16	16
1,595	1,610	22	22	22	22	22	22	22	22	16	16	16
1,610	1,625	22	22	22	22	22	22	22	22	16	16	16
1,625	1,640	23	23	23	23	23	23	23	23	16	16	16
1,640	1,655	23	23	23	23	23	23	23	23	17	17	17
1,655	1,670	23	23	23	23	23	23	23	23	23	17	17
1,670	1,685	23	23	23	23	23	23	23	23	23	17	17
1,685	1,700	24	24	24	24	24	24	24	24	24	17	17
1,700	1,715	24	24	24	24	24	24	24	24	24	17	17
1,715	1,730	24	24	24	24	24	24	24	24	24	17	17
1,730	1,745	25	25	25	25	25	25	25	25	25	25	18
1,745	1,760	25	25	25	25	25	25	25	25	25	25	18
1,760	1,775	25	25	25	25	25	25	25	25	25	25	18
1,775	1,790	26	26	26	26	26	26	26	26	26	26	18
1,790	1,805	26	26	26	26	26	26	26	26	26	26	18
1,805	1,820	26	26	26	26	26	26	26	26	26	26	18
1,820	1,835	26	26	26	26	26	26	26	26	26	26	26
1,835	1,850	27	27	27	27	27	27	27	27	27	27	27
1,850	1,865	27	27	27	27	27	27	27	27	27	27	27
1,865	1,880	27	27	27	27	27	27	27	27	27	27	27
1,880	1,895	28	28	28	28	28	28	28	28	28	28	28
1,895	1,910	28	28	28	28	28	28	28	28	28	28	28
1,910	1,925	28	28	28	28	28	28	28	28	28	28	28
1,925	1,940	29	29	29	29	29	29	29	29	29	29	29

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)													
MARRIED Person—WEEKLY Payroll Period													
If the wages are—		And the number of withholding allowances is—											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount to withhold is:											
\$ 0	\$ 325	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
325	330	1	0	0	0	0	0	0	0	0	0	0	0
330	335	1	0	0	0	0	0	0	0	0	0	0	0
335	340	1	0	0	0	0	0	0	0	0	0	0	0
340	345	1	0	0	0	0	0	0	0	0	0	0	0
345	350	1	0	0	0	0	0	0	0	0	0	0	0
350	355	1	0	0	0	0	0	0	0	0	0	0	0
355	360	1	0	0	0	0	0	0	0	0	0	0	0
360	365	1	0	0	0	0	0	0	0	0	0	0	0
365	370	1	0	0	0	0	0	0	0	0	0	0	0
370	375	1	0	0	0	0	0	0	0	0	0	0	0
375	380	1	0	0	0	0	0	0	0	0	0	0	0
380	385	1	0	0	0	0	0	0	0	0	0	0	0
385	390	1	0	0	0	0	0	0	0	0	0	0	0
390	395	1	0	0	0	0	0	0	0	0	0	0	0
395	400	1	1	0	0	0	0	0	0	0	0	0	0
400	405	1	1	0	0	0	0	0	0	0	0	0	0
405	410	2	1	0	0	0	0	0	0	0	0	0	0
410	415	2	1	0	0	0	0	0	0	0	0	0	0
415	420	2	1	0	0	0	0	0	0	0	0	0	0
420	425	2	1	0	0	0	0	0	0	0	0	0	0
425	430	2	1	0	0	0	0	0	0	0	0	0	0
430	435	2	1	0	0	0	0	0	0	0	0	0	0
435	440	2	1	0	0	0	0	0	0	0	0	0	0
440	445	2	1	0	0	0	0	0	0	0	0	0	0
445	450	2	1	0	0	0	0	0	0	0	0	0	0
450	455	2	1	0	0	0	0	0	0	0	0	0	0
455	460	2	1	0	0	0	0	0	0	0	0	0	0
460	465	2	1	0	0	0	0	0	0	0	0	0	0
465	470	2	1	0	0	0	0	0	0	0	0	0	0
470	475	2	1	0	0	0	0	0	0	0	0	0	0
475	480	2	1	1	0	0	0	0	0	0	0	0	0
480	485	2	1	1	0	0	0	0	0	0	0	0	0
485	490	2	2	1	0	0	0	0	0	0	0	0	0
490	495	2	2	1	0	0	0	0	0	0	0	0	0
495	500	3	2	1	0	0	0	0	0	0	0	0	0
500	505	3	2	1	0	0	0	0	0	0	0	0	0
505	510	3	2	1	0	0	0	0	0	0	0	0	0
510	515	3	2	1	0	0	0	0	0	0	0	0	0
515	520	3	2	1	0	0	0	0	0	0	0	0	0
520	525	3	2	1	0	0	0	0	0	0	0	0	0
525	530	3	2	1	0	0	0	0	0	0	0	0	0
530	535	3	2	1	0	0	0	0	0	0	0	0	0
535	540	3	2	1	0	0	0	0	0	0	0	0	0
540	545	3	2	1	0	0	0	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 545	\$ 550	\$ 3	\$ 3	\$ 3	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
550	555	3	3	3	3	0	0	0	0	0	0	0
555	560	3	3	3	3	0	0	0	0	0	0	0
560	565	3	3	3	3	0	0	0	0	0	0	0
565	570	3	3	3	3	0	0	0	0	0	0	0
570	575	3	3	3	3	0	0	0	0	0	0	0
575	580	3	3	3	3	0	0	0	0	0	0	0
580	585	3	3	3	3	0	0	0	0	0	0	0
585	590	4	4	4	4	0	0	0	0	0	0	0
590	595	4	4	4	4	0	0	0	0	0	0	0
595	600	4	4	4	4	4	0	0	0	0	0	0
600	605	4	4	4	4	4	0	0	0	0	0	0
605	610	4	4	4	4	4	0	0	0	0	0	0
610	615	4	4	4	4	4	0	0	0	0	0	0
615	620	4	4	4	4	4	0	0	0	0	0	0
620	625	4	4	4	4	4	0	0	0	0	0	0
625	630	4	4	4	4	4	0	0	0	0	0	0
630	635	4	4	4	4	4	0	0	0	0	0	0
635	640	4	4	4	4	4	0	0	0	0	0	0
640	645	4	4	4	4	4	0	0	0	0	0	0
645	650	4	4	4	4	4	0	0	0	0	0	0
650	655	4	4	4	4	4	0	0	0	0	0	0
655	660	4	4	4	4	4	0	0	0	0	0	0
660	665	4	4	4	4	4	0	0	0	0	0	0
665	670	4	4	4	4	4	0	0	0	0	0	0
670	675	4	4	4	4	4	0	0	0	0	0	0
675	680	5	5	5	5	5	0	0	0	0	0	0
680	685	5	5	5	5	5	5	0	0	0	0	0
685	690	5	5	5	5	5	5	0	0	0	0	0
690	695	5	5	5	5	5	5	0	0	0	0	0
695	700	5	5	5	5	5	5	0	0	0	0	0
700	705	5	5	5	5	5	5	0	0	0	0	0
705	710	5	5	5	5	5	5	0	0	0	0	0
710	715	5	5	5	5	5	5	0	0	0	0	0
715	720	5	5	5	5	5	5	0	0	0	0	0
720	725	5	5	5	5	5	5	0	0	0	0	0
725	730	5	5	5	5	5	5	0	0	0	0	0
730	735	5	5	5	5	5	5	0	0	0	0	0
735	740	5	5	5	5	5	5	0	0	0	0	0
740	745	5	5	5	5	5	5	0	0	0	0	0
745	750	5	5	5	5	5	5	0	0	0	0	0
750	755	5	5	5	5	5	5	0	0	0	0	0
755	760	5	5	5	5	5	5	0	0	0	0	0
760	765	5	5	5	5	5	5	5	0	0	0	0
765	770	6	6	6	6	6	6	6	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 770	\$ 775	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0
775	780	6	6	6	6	6	6	6	0	0	0	0
780	785	6	6	6	6	6	6	6	0	0	0	0
785	790	6	6	6	6	6	6	6	0	0	0	0
790	795	6	6	6	6	6	6	6	0	0	0	0
795	800	6	6	6	6	6	6	6	0	0	0	0
800	805	6	6	6	6	6	6	6	0	0	0	0
805	810	6	6	6	6	6	6	6	0	0	0	0
810	815	6	6	6	6	6	6	6	0	0	0	0
815	820	6	6	6	6	6	6	6	0	0	0	0
820	825	6	6	6	6	6	6	6	0	0	0	0
825	830	6	6	6	6	6	6	6	0	0	0	0
830	835	6	6	6	6	6	6	6	0	0	0	0
835	840	6	6	6	6	6	6	6	0	0	0	0
840	845	6	6	6	6	6	6	6	0	0	0	0
845	850	6	6	6	6	6	6	6	6	0	0	0
850	855	6	6	6	6	6	6	6	6	0	0	0
855	860	7	7	7	7	7	7	7	7	0	0	0
860	875	7	7	7	7	7	7	7	7	0	0	0
875	890	7	7	7	7	7	7	7	7	0	0	0
890	905	7	7	7	7	7	7	7	7	0	0	0
905	920	7	7	7	7	7	7	7	7	0	0	0
920	935	7	7	7	7	7	7	7	7	0	0	0
935	950	7	7	7	7	7	7	7	7	7	0	0
950	965	8	8	8	8	8	8	8	8	8	0	0
965	980	8	8	8	8	8	8	8	8	8	0	0
980	995	8	8	8	8	8	8	8	8	8	0	0
995	1,010	8	8	8	8	8	8	8	8	8	0	0
1,010	1,025	9	8	8	8	8	8	8	8	8	8	0
1,025	1,040	9	8	8	8	8	8	8	8	8	8	0
1,040	1,055	9	9	9	9	9	9	9	9	9	9	0
1,055	1,070	9	9	9	9	9	9	9	9	9	9	0
1,070	1,085	10	10	9	9	9	9	9	9	9	9	0
1,085	1,100	10	10	9	9	9	9	9	9	9	9	0
1,100	1,115	10	10	9	9	9	9	9	9	9	9	9
1,115	1,130	11	11	9	9	9	9	9	9	9	9	9
1,130	1,145	11	11	10	10	10	10	10	10	10	10	10
1,145	1,160	11	11	11	10	10	10	10	10	10	10	10
1,160	1,175	12	12	12	10	10	10	10	10	10	10	10
1,175	1,190	12	12	12	10	10	10	10	10	10	10	10
1,190	1,205	12	12	12	10	10	10	10	10	10	10	10
1,205	1,220	13	13	13	10	10	10	10	10	10	10	10
1,220	1,235	13	13	13	11	11	11	11	11	11	11	11
1,235	1,250	13	13	13	13	11	11	11	11	11	11	11
1,250	1,265	13	13	13	13	11	11	11	11	11	11	11

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—WEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 1,265	\$ 1,280	\$ 14	\$ 14	\$ 14	\$ 14	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11
1,280	1,295	14	14	14	14	11	11	11	11	11	11	11
1,295	1,310	14	14	14	14	11	11	11	11	11	11	11
1,310	1,325	15	15	15	15	15	12	12	12	12	12	12
1,325	1,340	15	15	15	15	15	12	12	12	12	12	12
1,340	1,355	15	15	15	15	15	12	12	12	12	12	12
1,355	1,370	16	16	16	16	16	12	12	12	12	12	12
1,370	1,385	16	16	16	16	16	12	12	12	12	12	12
1,385	1,400	16	16	16	16	16	12	12	12	12	12	12
1,400	1,415	17	17	17	17	17	17	13	13	13	13	13
1,415	1,430	17	17	17	17	17	17	13	13	13	13	13
1,430	1,445	17	17	17	17	17	17	13	13	13	13	13
1,445	1,460	17	17	17	17	17	17	13	13	13	13	13
1,460	1,475	18	18	18	18	18	18	13	13	13	13	13
1,475	1,490	18	18	18	18	18	18	18	13	13	13	13
1,490	1,505	18	18	18	18	18	18	18	14	14	14	14
1,505	1,520	19	19	19	19	19	19	19	14	14	14	14
1,520	1,535	19	19	19	19	19	19	19	14	14	14	14
1,535	1,550	19	19	19	19	19	19	19	14	14	14	14
1,550	1,565	20	20	20	20	20	20	20	14	14	14	14
1,565	1,580	20	20	20	20	20	20	20	20	14	14	14
1,580	1,595	20	20	20	20	20	20	20	20	15	15	15
1,595	1,610	21	21	21	21	21	21	21	21	15	15	15
1,610	1,625	21	21	21	21	21	21	21	21	15	15	15
1,625	1,640	21	21	21	21	21	21	21	21	15	15	15
1,640	1,655	21	21	21	21	21	21	21	21	21	15	15
1,655	1,670	22	22	22	22	22	22	22	22	22	15	15
1,670	1,685	22	22	22	22	22	22	22	22	22	16	16
1,685	1,700	22	22	22	22	22	22	22	22	22	16	16
1,700	1,715	23	23	23	23	23	23	23	23	23	16	16
1,715	1,730	23	23	23	23	23	23	23	23	23	16	16
1,730	1,745	23	23	23	23	23	23	23	23	23	23	16
1,745	1,760	24	24	24	24	24	24	24	24	24	24	16
1,760	1,775	24	24	24	24	24	24	24	24	24	24	17
1,775	1,790	24	24	24	24	24	24	24	24	24	24	17
1,790	1,805	24	24	24	24	24	24	24	24	24	24	17
1,805	1,820	25	25	25	25	25	25	25	25	25	25	25
1,820	1,835	25	25	25	25	25	25	25	25	25	25	25
1,835	1,850	25	25	25	25	25	25	25	25	25	25	25
1,850	1,865	26	26	26	26	26	26	26	26	26	26	26
1,865	1,880	26	26	26	26	26	26	26	26	26	26	26
1,880	1,895	26	26	26	26	26	26	26	26	26	26	26
1,895	1,910	27	27	27	27	27	27	27	27	27	27	27
1,910	1,925	27	27	27	27	27	27	27	27	27	27	27
1,925	1,940	27	27	27	27	27	27	27	27	27	27	27

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
300	305	0	0	0	0	0	0	0	0	0	0	0
305	310	0	0	0	0	0	0	0	0	0	0	0
310	315	1	0	0	0	0	0	0	0	0	0	0
315	320	1	0	0	0	0	0	0	0	0	0	0
320	325	1	0	0	0	0	0	0	0	0	0	0
325	330	1	0	0	0	0	0	0	0	0	0	0
330	335	1	0	0	0	0	0	0	0	0	0	0
335	340	1	0	0	0	0	0	0	0	0	0	0
340	345	1	0	0	0	0	0	0	0	0	0	0
345	350	1	0	0	0	0	0	0	0	0	0	0
350	355	1	0	0	0	0	0	0	0	0	0	0
355	360	1	0	0	0	0	0	0	0	0	0	0
360	365	1	0	0	0	0	0	0	0	0	0	0
365	370	1	0	0	0	0	0	0	0	0	0	0
370	375	1	0	0	0	0	0	0	0	0	0	0
375	380	1	0	0	0	0	0	0	0	0	0	0
380	385	1	0	0	0	0	0	0	0	0	0	0
385	390	1	0	0	0	0	0	0	0	0	0	0
390	395	1	0	0	0	0	0	0	0	0	0	0
395	400	1	0	0	0	0	0	0	0	0	0	0
400	405	1	0	0	0	0	0	0	0	0	0	0
405	410	2	0	0	0	0	0	0	0	0	0	0
410	415	2	0	0	0	0	0	0	0	0	0	0
415	420	2	0	0	0	0	0	0	0	0	0	0
420	425	2	0	0	0	0	0	0	0	0	0	0
425	430	2	0	0	0	0	0	0	0	0	0	0
430	435	2	0	0	0	0	0	0	0	0	0	0
435	440	2	0	0	0	0	0	0	0	0	0	0
440	445	2	0	0	0	0	0	0	0	0	0	0
445	450	2	0	0	0	0	0	0	0	0	0	0
450	455	2	0	0	0	0	0	0	0	0	0	0
455	460	2	0	0	0	0	0	0	0	0	0	0
460	465	2	0	0	0	0	0	0	0	0	0	0
465	470	2	0	0	0	0	0	0	0	0	0	0
470	475	2	0	0	0	0	0	0	0	0	0	0
475	480	2	1	0	0	0	0	0	0	0	0	0
480	485	2	1	0	0	0	0	0	0	0	0	0
485	490	2	1	0	0	0	0	0	0	0	0	0
490	495	2	1	0	0	0	0	0	0	0	0	0
495	500	3	1	0	0	0	0	0	0	0	0	0
500	505	3	1	0	0	0	0	0	0	0	0	0
505	510	3	1	0	0	0	0	0	0	0	0	0
510	515	3	1	0	0	0	0	0	0	0	0	0
515	520	3	1	0	0	0	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 520	\$ 525	\$ 3	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
525	530	3	1	0	0	0	0	0	0	0	0	0
530	535	3	1	0	0	0	0	0	0	0	0	0
535	540	3	1	0	0	0	0	0	0	0	0	0
540	545	3	1	0	0	0	0	0	0	0	0	0
545	550	3	1	0	0	0	0	0	0	0	0	0
550	565	3	1	0	0	0	0	0	0	0	0	0
565	580	3	2	0	0	0	0	0	0	0	0	0
580	595	4	2	0	0	0	0	0	0	0	0	0
595	610	4	2	0	0	0	0	0	0	0	0	0
610	625	4	2	0	0	0	0	0	0	0	0	0
625	640	4	2	0	0	0	0	0	0	0	0	0
640	655	4	2	1	0	0	0	0	0	0	0	0
655	670	4	3	1	0	0	0	0	0	0	0	0
670	685	5	3	1	0	0	0	0	0	0	0	0
685	700	5	3	1	0	0	0	0	0	0	0	0
700	715	5	3	1	0	0	0	0	0	0	0	0
715	730	5	3	1	0	0	0	0	0	0	0	0
730	745	5	3	2	0	0	0	0	0	0	0	0
745	760	5	4	2	0	0	0	0	0	0	0	0
760	775	6	4	2	0	0	0	0	0	0	0	0
775	790	6	4	2	0	0	0	0	0	0	0	0
790	805	6	4	2	0	0	0	0	0	0	0	0
805	820	6	4	2	1	0	0	0	0	0	0	0
820	835	6	4	3	1	0	0	0	0	0	0	0
835	850	6	5	3	1	0	0	0	0	0	0	0
850	865	7	5	3	1	0	0	0	0	0	0	0
865	880	7	5	3	1	0	0	0	0	0	0	0
880	895	7	5	3	1	0	0	0	0	0	0	0
895	910	7	5	3	2	0	0	0	0	0	0	0
910	925	7	5	4	2	0	0	0	0	0	0	0
925	940	7	6	4	2	0	0	0	0	0	0	0
940	955	7	6	4	2	0	0	0	0	0	0	0
955	970	8	6	4	2	0	0	0	0	0	0	0
970	985	8	6	4	2	1	0	0	0	0	0	0
985	1,000	8	6	4	3	1	0	0	0	0	0	0
1,000	1,015	8	6	5	3	1	0	0	0	0	0	0
1,015	1,030	8	6	5	3	1	0	0	0	0	0	0
1,030	1,045	8	7	5	3	1	0	0	0	0	0	0
1,045	1,060	9	7	5	3	1	0	0	0	0	0	0
1,060	1,075	9	7	5	3	2	0	0	0	0	0	0
1,075	1,105	9	7	5	4	2	0	0	0	0	0	0
1,105	1,135	9	8	6	4	2	0	0	0	0	0	0
1,135	1,165	10	8	6	4	2	1	0	0	0	0	0
1,165	1,195	10	8	6	5	3	1	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 1,195	\$ 1,225	\$ 10	\$ 9	\$ 7	\$ 5	\$ 3	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,225	1,255	11	9	7	5	3	2	0	0	0	0	0
1,255	1,285	11	9	7	6	4	2	0	0	0	0	0
1,285	1,315	11	10	8	6	4	2	0	0	0	0	0
1,315	1,345	12	10	8	6	4	3	1	0	0	0	0
1,345	1,375	12	10	8	7	5	3	1	0	0	0	0
1,375	1,405	12	11	9	7	5	3	1	0	0	0	0
1,405	1,435	13	11	9	7	5	4	2	0	0	0	0
1,435	1,465	13	11	9	8	6	4	2	0	0	0	0
1,465	1,495	13	12	10	8	6	4	2	1	0	0	0
1,495	1,525	14	12	10	8	6	5	3	1	0	0	0
1,525	1,555	14	12	10	9	7	5	3	1	0	0	0
1,555	1,585	14	13	11	9	7	5	3	2	0	0	0
1,585	1,615	15	13	11	9	7	6	4	2	0	0	0
1,615	1,645	15	13	11	10	8	6	4	2	0	0	0
1,645	1,675	15	14	12	10	8	6	4	3	1	0	0
1,675	1,705	16	14	12	10	8	7	5	3	1	0	0
1,705	1,735	16	14	12	11	9	7	5	3	1	0	0
1,735	1,765	16	15	13	11	9	7	5	4	2	0	0
1,765	1,795	17	15	13	11	9	8	6	4	2	0	0
1,795	1,825	17	15	13	12	10	8	6	4	2	1	0
1,825	1,855	17	15	14	12	10	8	6	5	3	1	0
1,855	1,885	18	16	14	12	10	9	7	5	3	1	0
1,885	1,915	18	16	14	13	11	9	7	5	3	2	0
1,915	1,945	18	16	15	13	11	9	7	6	4	2	0
1,945	1,975	19	17	15	13	11	10	8	6	4	2	0
1,975	2,005	19	17	15	14	12	10	8	6	4	3	1
2,005	2,035	20	17	16	14	12	10	8	7	5	3	1
2,035	2,065	20	18	16	14	12	11	9	7	5	3	1
2,065	2,095	21	18	16	14	13	11	9	7	5	4	2
2,095	2,125	21	18	17	15	13	11	9	8	6	4	2
2,125	2,155	22	19	17	15	13	12	10	8	6	4	2
2,155	2,185	23	19	17	15	14	12	10	8	6	5	3
2,185	2,215	23	20	18	16	14	12	10	9	7	5	3
2,215	2,245	24	21	18	16	14	13	11	9	7	5	3
2,245	2,275	25	21	18	16	15	13	11	9	7	6	4
2,275	2,305	25	22	19	17	15	13	11	10	8	6	4
2,305	2,335	26	22	19	17	15	13	12	10	8	6	4
2,335	2,365	26	23	20	17	16	14	12	10	8	7	5
2,365	2,395	27	24	20	18	16	14	12	11	9	7	5
2,395	2,425	28	24	21	18	16	14	13	11	9	7	5
2,425	2,455	28	25	21	18	17	15	13	11	9	8	6
2,455	2,485	29	25	22	19	17	15	13	12	10	8	6
2,485	2,515	29	26	23	19	17	15	14	12	10	8	6
2,515	2,545	30	27	23	20	18	16	14	12	10	9	7

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 2,545	\$ 2,575	\$ 31	\$ 27	\$ 24	\$ 20	\$ 18	\$ 16	\$ 14	\$ 12	\$ 11	\$ 9	\$ 7
2,575	2,605	31	28	24	21	18	16	15	13	11	9	7
2,605	2,635	32	28	25	22	19	17	15	13	11	10	8
2,635	2,665	32	29	26	22	19	17	15	13	12	10	8
2,665	2,695	33	30	26	23	20	17	16	14	12	10	8
2,695	2,725	34	30	27	24	20	18	16	14	12	11	9
2,725	2,755	34	31	28	24	21	18	16	14	13	11	9
2,755	2,785	35	32	28	25	21	18	17	15	13	11	9
2,785	2,815	36	32	29	25	22	19	17	15	13	11	10
2,815	2,845	36	33	29	26	23	19	17	15	14	12	10
2,845	2,875	37	33	30	27	23	20	18	16	14	12	10
2,875	2,905	37	34	31	27	24	20	18	16	14	12	11
2,905	2,935	38	35	31	28	24	21	18	16	15	13	11
2,935	2,965	39	35	32	28	25	22	19	17	15	13	11
2,965	2,995	39	36	32	29	26	22	19	17	15	13	12
2,995	3,025	40	36	33	30	26	23	20	17	16	14	12
3,025	3,055	40	37	34	30	27	24	20	18	16	14	12
3,055	3,085	41	38	34	31	28	24	21	18	16	14	13
3,085	3,115	42	38	35	32	28	25	21	18	17	15	13
3,115	3,145	42	39	36	32	29	25	22	19	17	15	13
3,145	3,175	43	39	36	33	29	26	23	19	17	15	14
3,175	3,205	43	40	37	33	30	27	23	20	18	16	14
3,205	3,235	44	41	37	34	31	27	24	20	18	16	14
3,235	3,265	45	41	38	35	31	28	24	21	18	16	15
3,265	3,295	45	42	39	35	32	28	25	22	19	17	15
3,295	3,325	46	43	39	36	32	29	26	22	19	17	15
3,325	3,355	47	43	40	36	33	30	26	23	20	17	16
3,355	3,385	47	44	40	37	34	30	27	24	20	18	16
3,385	3,415	48	44	41	38	34	31	28	24	21	18	16
3,415	3,445	48	45	42	38	35	31	28	25	21	18	17
3,445	3,475	49	46	42	39	35	32	29	25	22	19	17
3,475	3,505	50	46	43	39	36	33	29	26	23	19	17
3,505	3,535	50	47	43	40	37	33	30	27	23	20	18
3,535	3,565	51	47	44	41	37	34	31	27	24	20	18
3,565	3,595	51	48	45	41	38	35	31	28	24	21	18
3,595	3,625	52	49	45	42	39	35	32	28	25	22	19
3,625	3,655	53	49	46	43	39	36	32	29	26	22	19
3,655	3,685	53	50	47	43	40	36	33	30	26	23	20
3,685	3,715	54	51	47	44	40	37	34	30	27	24	20
3,715	3,745	54	51	48	44	41	38	34	31	27	24	21
3,745	3,775	55	52	48	45	42	38	35	31	28	25	21
3,775	3,805	56	52	49	46	42	39	35	32	29	25	22
3,805	3,835	56	53	50	46	43	39	36	33	29	26	23
3,835	3,865	57	54	50	47	43	40	37	33	30	27	23
3,865	3,895	58	54	51	47	44	41	37	34	31	27	24

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)													
MARRIED Person—BIWEEKLY Payroll Period													
If the wages are—		And the number of withholding allowances is—											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount to withhold is:											
\$ 0	\$ 550	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
550	555	0	0	0	0	0	0	0	0	0	0	0	0
555	560	0	0	0	0	0	0	0	0	0	0	0	0
560	565	0	0	0	0	0	0	0	0	0	0	0	0
565	570	0	0	0	0	0	0	0	0	0	0	0	0
570	575	0	0	0	0	0	0	0	0	0	0	0	0
575	580	0	0	0	0	0	0	0	0	0	0	0	0
580	585	1	0	0	0	0	0	0	0	0	0	0	0
585	590	1	0	0	0	0	0	0	0	0	0	0	0
590	595	1	0	0	0	0	0	0	0	0	0	0	0
595	600	1	0	0	0	0	0	0	0	0	0	0	0
600	605	1	0	0	0	0	0	0	0	0	0	0	0
605	610	1	0	0	0	0	0	0	0	0	0	0	0
610	615	1	0	0	0	0	0	0	0	0	0	0	0
615	620	1	0	0	0	0	0	0	0	0	0	0	0
620	625	1	0	0	0	0	0	0	0	0	0	0	0
625	630	1	0	0	0	0	0	0	0	0	0	0	0
630	635	1	0	0	0	0	0	0	0	0	0	0	0
635	640	1	0	0	0	0	0	0	0	0	0	0	0
640	645	1	0	0	0	0	0	0	0	0	0	0	0
645	650	1	0	0	0	0	0	0	0	0	0	0	0
650	655	1	0	0	0	0	0	0	0	0	0	0	0
655	660	1	0	0	0	0	0	0	0	0	0	0	0
660	665	1	0	0	0	0	0	0	0	0	0	0	0
665	670	1	0	0	0	0	0	0	0	0	0	0	0
670	675	2	0	0	0	0	0	0	0	0	0	0	0
675	680	2	0	0	0	0	0	0	0	0	0	0	0
680	685	2	0	0	0	0	0	0	0	0	0	0	0
685	690	2	0	0	0	0	0	0	0	0	0	0	0
690	695	2	0	0	0	0	0	0	0	0	0	0	0
695	700	2	0	0	0	0	0	0	0	0	0	0	0
700	705	2	0	0	0	0	0	0	0	0	0	0	0
705	710	2	0	0	0	0	0	0	0	0	0	0	0
710	715	2	0	0	0	0	0	0	0	0	0	0	0
715	720	2	0	0	0	0	0	0	0	0	0	0	0
720	725	2	0	0	0	0	0	0	0	0	0	0	0
725	730	2	0	0	0	0	0	0	0	0	0	0	0
730	735	2	0	0	0	0	0	0	0	0	0	0	0
735	740	2	0	0	0	0	0	0	0	0	0	0	0
740	745	2	0	0	0	0	0	0	0	0	0	0	0
745	750	2	1	0	0	0	0	0	0	0	0	0	0
750	755	2	1	0	0	0	0	0	0	0	0	0	0
755	760	2	1	0	0	0	0	0	0	0	0	0	0
760	775	3	1	0	0	0	0	0	0	0	0	0	0
775	790	3	1	0	0	0	0	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 790	\$ 805	\$ 3	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
805	820	3	1	0	0	0	0	0	0	0	0	0
820	835	3	1	0	0	0	0	0	0	0	0	0
835	850	3	2	0	0	0	0	0	0	0	0	0
850	865	4	2	0	0	0	0	0	0	0	0	0
865	880	4	2	0	0	0	0	0	0	0	0	0
880	895	4	2	0	0	0	0	0	0	0	0	0
895	910	4	2	0	0	0	0	0	0	0	0	0
910	925	4	2	1	0	0	0	0	0	0	0	0
925	940	4	3	1	0	0	0	0	0	0	0	0
940	955	5	3	1	0	0	0	0	0	0	0	0
955	970	5	3	1	0	0	0	0	0	0	0	0
970	985	5	3	1	0	0	0	0	0	0	0	0
985	1,000	5	3	1	0	0	0	0	0	0	0	0
1,000	1,015	5	3	2	0	0	0	0	0	0	0	0
1,015	1,030	5	4	2	0	0	0	0	0	0	0	0
1,030	1,045	6	4	2	0	0	0	0	0	0	0	0
1,045	1,060	6	4	2	0	0	0	0	0	0	0	0
1,060	1,075	6	4	2	0	0	0	0	0	0	0	0
1,075	1,090	6	4	2	1	0	0	0	0	0	0	0
1,090	1,105	6	4	3	1	0	0	0	0	0	0	0
1,105	1,120	6	5	3	1	0	0	0	0	0	0	0
1,120	1,135	7	5	3	1	0	0	0	0	0	0	0
1,135	1,150	7	5	3	1	0	0	0	0	0	0	0
1,150	1,165	7	5	3	1	0	0	0	0	0	0	0
1,165	1,180	7	5	3	2	0	0	0	0	0	0	0
1,180	1,195	7	5	4	2	0	0	0	0	0	0	0
1,195	1,210	7	6	4	2	0	0	0	0	0	0	0
1,210	1,235	8	6	4	2	0	0	0	0	0	0	0
1,235	1,260	8	6	4	2	1	0	0	0	0	0	0
1,260	1,285	8	6	4	3	1	0	0	0	0	0	0
1,285	1,310	8	7	5	3	1	0	0	0	0	0	0
1,310	1,335	9	7	5	3	1	0	0	0	0	0	0
1,335	1,360	9	7	5	4	2	0	0	0	0	0	0
1,360	1,385	9	7	6	4	2	0	0	0	0	0	0
1,385	1,410	10	8	6	4	2	0	0	0	0	0	0
1,410	1,435	10	8	6	4	3	1	0	0	0	0	0
1,435	1,460	10	8	6	5	3	1	0	0	0	0	0
1,460	1,485	10	9	7	5	3	1	0	0	0	0	0
1,485	1,510	11	9	7	5	3	2	0	0	0	0	0
1,510	1,535	11	9	7	5	4	2	0	0	0	0	0
1,535	1,560	11	9	8	6	4	2	0	0	0	0	0
1,560	1,585	11	10	8	6	4	2	1	0	0	0	0
1,585	1,610	12	10	8	6	4	3	1	0	0	0	0
1,610	1,635	12	10	8	7	5	3	1	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 1,635	\$ 1,660	\$ 12	\$ 10	\$ 9	\$ 7	\$ 5	\$ 3	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
1,660	1,685	13	11	9	7	5	3	2	0	0	0	0
1,685	1,710	13	11	9	7	6	4	2	0	0	0	0
1,710	1,735	13	11	9	8	6	4	2	0	0	0	0
1,735	1,760	13	12	10	8	6	4	2	1	0	0	0
1,760	1,785	14	12	10	8	6	5	3	1	0	0	0
1,785	1,810	14	12	10	8	7	5	3	1	0	0	0
1,810	1,835	14	12	11	9	7	5	3	1	0	0	0
1,835	1,860	14	13	11	9	7	5	4	2	0	0	0
1,860	1,885	15	13	11	9	7	6	4	2	0	0	0
1,885	1,910	15	13	11	10	8	6	4	2	0	0	0
1,910	1,935	15	13	12	10	8	6	4	3	1	0	0
1,935	1,960	16	14	12	10	8	6	5	3	1	0	0
1,960	1,985	16	14	12	10	9	7	5	3	1	0	0
1,985	2,010	16	14	12	11	9	7	5	3	2	0	0
2,010	2,035	17	15	13	11	9	7	5	4	2	0	0
2,035	2,060	17	15	13	11	9	8	6	4	2	0	0
2,060	2,085	18	15	13	11	10	8	6	4	2	1	0
2,085	2,110	18	15	14	12	10	8	6	4	3	1	0
2,110	2,135	19	16	14	12	10	8	7	5	3	1	0
2,135	2,160	19	16	14	12	10	9	7	5	3	1	0
2,160	2,185	20	17	14	13	11	9	7	5	3	2	0
2,185	2,210	20	17	15	13	11	9	7	6	4	2	0
2,210	2,235	21	18	15	13	11	9	8	6	4	2	0
2,235	2,260	21	18	15	13	12	10	8	6	4	2	1
2,260	2,285	22	19	15	14	12	10	8	6	5	3	1
2,285	2,310	22	19	16	14	12	10	8	7	5	3	1
2,310	2,335	23	20	16	14	12	11	9	7	5	3	1
2,335	2,360	24	20	17	15	13	11	9	7	5	4	2
2,360	2,385	24	21	17	15	13	11	9	8	6	4	2
2,385	2,410	25	21	18	15	13	11	10	8	6	4	2
2,410	2,435	25	22	18	15	14	12	10	8	6	4	3
2,435	2,460	26	22	19	16	14	12	10	8	7	5	3
2,460	2,485	26	23	19	16	14	12	10	9	7	5	3
2,485	2,510	27	23	20	16	14	13	11	9	7	5	3
2,510	2,535	27	24	20	17	15	13	11	9	7	6	4
2,535	2,560	28	24	21	17	15	13	11	9	8	6	4
2,560	2,585	28	25	21	18	15	13	12	10	8	6	4
2,585	2,610	29	25	22	18	15	14	12	10	8	6	5
2,610	2,635	29	26	22	19	16	14	12	10	8	7	5
2,635	2,660	30	26	23	20	16	14	12	11	9	7	5
2,660	2,685	30	27	23	20	17	14	13	11	9	7	5
2,685	2,710	31	27	24	21	17	15	13	11	9	7	6
2,710	2,735	31	28	24	21	18	15	13	11	10	8	6
2,735	2,760	32	28	25	22	18	15	13	12	10	8	6

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—BIWEEKLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 2,760	\$ 2,785	\$ 32	\$ 29	\$ 25	\$ 22	\$ 19	\$ 16	\$ 14	\$ 12	\$ 10	\$ 8	\$ 6
2,785	2,810	33	29	26	23	19	16	14	12	10	9	7
2,810	2,835	33	30	26	23	20	16	14	12	11	9	7
2,835	2,860	34	30	27	24	20	17	15	13	11	9	7
2,860	2,885	34	31	27	24	21	17	15	13	11	9	8
2,885	2,910	35	31	28	25	21	18	15	13	11	10	8
2,910	2,935	35	32	28	25	22	18	15	14	12	10	8
2,935	2,960	36	32	29	26	22	19	16	14	12	10	8
2,960	2,985	36	33	30	26	23	19	16	14	12	10	9
2,985	3,010	37	33	30	27	23	20	17	14	13	11	9
3,010	3,035	37	34	31	27	24	20	17	15	13	11	9
3,035	3,060	38	34	31	28	24	21	18	15	13	11	9
3,060	3,085	38	35	32	28	25	21	18	15	13	12	10
3,085	3,110	39	35	32	29	25	22	19	15	14	12	10
3,110	3,135	39	36	33	29	26	22	19	16	14	12	10
3,135	3,160	40	36	33	30	26	23	20	16	14	12	11
3,160	3,185	40	37	34	30	27	23	20	17	14	13	11
3,185	3,210	41	37	34	31	27	24	21	17	15	13	11
3,210	3,235	41	38	35	31	28	24	21	18	15	13	11
3,235	3,260	42	38	35	32	28	25	22	18	15	13	12
3,260	3,285	42	39	36	32	29	26	22	19	16	14	12
3,285	3,310	43	40	36	33	29	26	23	19	16	14	12
3,310	3,335	43	40	37	33	30	27	23	20	16	14	12
3,335	3,360	44	41	37	34	30	27	24	20	17	15	13
3,360	3,385	44	41	38	34	31	28	24	21	17	15	13
3,385	3,410	45	42	38	35	31	28	25	21	18	15	13
3,410	3,435	45	42	39	35	32	29	25	22	18	15	14
3,435	3,460	46	43	39	36	32	29	26	22	19	16	14
3,460	3,485	46	43	40	36	33	30	26	23	19	16	14
3,485	3,510	47	44	40	37	33	30	27	23	20	17	14
3,510	3,535	47	44	41	37	34	31	27	24	20	17	15
3,535	3,560	48	45	41	38	34	31	28	24	21	18	15
3,560	3,585	48	45	42	38	35	32	28	25	22	18	15
3,585	3,610	49	46	42	39	36	32	29	25	22	19	16
3,610	3,635	50	46	43	39	36	33	29	26	23	19	16
3,635	3,660	50	47	43	40	37	33	30	26	23	20	16
3,660	3,685	51	47	44	40	37	34	30	27	24	20	17
3,685	3,710	51	48	44	41	38	34	31	27	24	21	17
3,710	3,735	52	48	45	41	38	35	31	28	25	21	18
3,735	3,760	52	49	45	42	39	35	32	28	25	22	18
3,760	3,785	53	49	46	42	39	36	32	29	26	22	19
3,785	3,810	53	50	46	43	40	36	33	29	26	23	19
3,810	3,835	54	50	47	43	40	37	33	30	27	23	20
3,835	3,860	54	51	47	44	41	37	34	30	27	24	20
3,860	3,885	55	51	48	44	41	38	34	31	28	24	21

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)													
SINGLE Person—SEMIMONTHLY Payroll Period													
If the wages are—		And the number of withholding allowances is—											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount to withhold is:											
\$ 0	\$ 300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
300	305	0	0	0	0	0	0	0	0	0	0	0	0
305	310	0	0	0	0	0	0	0	0	0	0	0	0
310	315	0	0	0	0	0	0	0	0	0	0	0	0
315	320	0	0	0	0	0	0	0	0	0	0	0	0
320	325	0	0	0	0	0	0	0	0	0	0	0	0
325	330	0	0	0	0	0	0	0	0	0	0	0	0
330	335	0	0	0	0	0	0	0	0	0	0	0	0
335	340	1	0	0	0	0	0	0	0	0	0	0	0
340	345	1	0	0	0	0	0	0	0	0	0	0	0
345	350	1	0	0	0	0	0	0	0	0	0	0	0
350	355	1	0	0	0	0	0	0	0	0	0	0	0
355	360	1	0	0	0	0	0	0	0	0	0	0	0
360	365	1	0	0	0	0	0	0	0	0	0	0	0
365	370	1	0	0	0	0	0	0	0	0	0	0	0
370	375	1	0	0	0	0	0	0	0	0	0	0	0
375	380	1	0	0	0	0	0	0	0	0	0	0	0
380	385	1	0	0	0	0	0	0	0	0	0	0	0
385	390	1	0	0	0	0	0	0	0	0	0	0	0
390	395	1	0	0	0	0	0	0	0	0	0	0	0
395	400	1	0	0	0	0	0	0	0	0	0	0	0
400	405	1	0	0	0	0	0	0	0	0	0	0	0
405	410	1	0	0	0	0	0	0	0	0	0	0	0
410	415	1	0	0	0	0	0	0	0	0	0	0	0
415	420	1	0	0	0	0	0	0	0	0	0	0	0
420	425	1	0	0	0	0	0	0	0	0	0	0	0
425	430	2	0	0	0	0	0	0	0	0	0	0	0
430	435	2	0	0	0	0	0	0	0	0	0	0	0
435	440	2	0	0	0	0	0	0	0	0	0	0	0
440	445	2	0	0	0	0	0	0	0	0	0	0	0
445	450	2	0	0	0	0	0	0	0	0	0	0	0
450	465	2	0	0	0	0	0	0	0	0	0	0	0
465	480	2	0	0	0	0	0	0	0	0	0	0	0
480	495	2	0	0	0	0	0	0	0	0	0	0	0
495	510	2	0	0	0	0	0	0	0	0	0	0	0
510	525	3	1	0	0	0	0	0	0	0	0	0	0
525	540	3	1	0	0	0	0	0	0	0	0	0	0
540	555	3	1	0	0	0	0	0	0	0	0	0	0
555	570	3	1	0	0	0	0	0	0	0	0	0	0
570	585	3	1	0	0	0	0	0	0	0	0	0	0
585	600	3	1	0	0	0	0	0	0	0	0	0	0
600	615	4	2	0	0	0	0	0	0	0	0	0	0
615	630	4	2	0	0	0	0	0	0	0	0	0	0
630	645	4	2	0	0	0	0	0	0	0	0	0	0
645	660	4	2	0	0	0	0	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 660	\$ 675	\$ 4	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
675	690	4	2	0	0	0	0	0	0	0	0	0
690	705	4	3	1	0	0	0	0	0	0	0	0
705	720	5	3	1	0	0	0	0	0	0	0	0
720	735	5	3	1	0	0	0	0	0	0	0	0
735	750	5	3	1	0	0	0	0	0	0	0	0
750	765	5	3	1	0	0	0	0	0	0	0	0
765	780	5	3	1	0	0	0	0	0	0	0	0
780	795	5	4	2	0	0	0	0	0	0	0	0
795	810	6	4	2	0	0	0	0	0	0	0	0
810	825	6	4	2	0	0	0	0	0	0	0	0
825	840	6	4	2	0	0	0	0	0	0	0	0
840	855	6	4	2	0	0	0	0	0	0	0	0
855	870	6	4	2	0	0	0	0	0	0	0	0
870	885	6	5	3	1	0	0	0	0	0	0	0
885	900	7	5	3	1	0	0	0	0	0	0	0
900	915	7	5	3	1	0	0	0	0	0	0	0
915	930	7	5	3	1	0	0	0	0	0	0	0
930	945	7	5	3	1	0	0	0	0	0	0	0
945	960	7	5	3	1	0	0	0	0	0	0	0
960	975	7	5	4	2	0	0	0	0	0	0	0
975	990	8	6	4	2	0	0	0	0	0	0	0
990	1,005	8	6	4	2	0	0	0	0	0	0	0
1,005	1,020	8	6	4	2	0	0	0	0	0	0	0
1,020	1,035	8	6	4	2	0	0	0	0	0	0	0
1,035	1,050	8	6	4	2	0	0	0	0	0	0	0
1,050	1,065	8	6	5	3	1	0	0	0	0	0	0
1,065	1,080	9	7	5	3	1	0	0	0	0	0	0
1,080	1,095	9	7	5	3	1	0	0	0	0	0	0
1,095	1,110	9	7	5	3	1	0	0	0	0	0	0
1,110	1,125	9	7	5	3	1	0	0	0	0	0	0
1,125	1,140	9	7	5	3	1	0	0	0	0	0	0
1,140	1,155	9	7	6	4	2	0	0	0	0	0	0
1,155	1,185	10	8	6	4	2	0	0	0	0	0	0
1,185	1,215	10	8	6	4	2	0	0	0	0	0	0
1,215	1,245	10	8	6	4	2	1	0	0	0	0	0
1,245	1,275	11	9	7	5	3	1	0	0	0	0	0
1,275	1,305	11	9	7	5	3	1	0	0	0	0	0
1,305	1,335	11	9	7	5	3	1	0	0	0	0	0
1,335	1,365	12	10	8	6	4	2	0	0	0	0	0
1,365	1,395	12	10	8	6	4	2	0	0	0	0	0
1,395	1,425	12	10	8	6	4	2	1	0	0	0	0
1,425	1,455	13	11	9	7	5	3	1	0	0	0	0
1,455	1,485	13	11	9	7	5	3	1	0	0	0	0
1,485	1,515	13	11	9	7	5	3	2	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 1,515	\$ 1,545	\$ 14	\$ 12	\$ 10	\$ 8	\$ 6	\$ 4	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0
1,545	1,575	14	12	10	8	6	4	2	0	0	0	0
1,575	1,605	14	12	10	8	6	4	2	1	0	0	0
1,605	1,635	15	13	11	9	7	5	3	1	0	0	0
1,635	1,665	15	13	11	9	7	5	3	1	0	0	0
1,665	1,695	15	13	11	9	7	5	3	2	0	0	0
1,695	1,725	16	14	12	10	8	6	4	2	0	0	0
1,725	1,755	16	14	12	10	8	6	4	2	0	0	0
1,755	1,785	16	14	12	10	8	6	4	3	1	0	0
1,785	1,815	17	15	13	11	9	7	5	3	1	0	0
1,815	1,845	17	15	13	11	9	7	5	3	1	0	0
1,845	1,875	17	15	13	11	9	7	5	3	2	0	0
1,875	1,905	18	16	14	12	10	8	6	4	2	0	0
1,905	1,935	18	16	14	12	10	8	6	4	2	0	0
1,935	1,965	18	16	14	12	10	8	6	4	3	1	0
1,965	1,995	19	17	15	13	11	9	7	5	3	1	0
1,995	2,025	19	17	15	13	11	9	7	5	3	1	0
2,025	2,055	19	17	15	13	11	9	7	5	3	2	0
2,055	2,085	20	18	16	14	12	10	8	6	4	2	0
2,085	2,115	20	18	16	14	12	10	8	6	4	2	0
2,115	2,145	20	18	16	14	12	10	8	6	4	3	1
2,145	2,175	21	19	17	15	13	11	9	7	5	3	1
2,175	2,205	21	19	17	15	13	11	9	7	5	3	1
2,205	2,235	22	19	17	15	13	11	9	7	5	4	2
2,235	2,265	22	20	18	16	14	12	10	8	6	4	2
2,265	2,295	23	20	18	16	14	12	10	8	6	4	2
2,295	2,325	24	20	18	16	14	12	10	8	6	4	3
2,325	2,355	24	21	19	17	15	13	11	9	7	5	3
2,355	2,385	25	21	19	17	15	13	11	9	7	5	3
2,385	2,415	26	22	19	17	15	13	11	9	7	5	4
2,415	2,445	26	23	20	18	16	14	12	10	8	6	4
2,445	2,475	27	23	20	18	16	14	12	10	8	6	4
2,475	2,505	27	24	20	18	16	14	12	10	8	6	5
2,505	2,535	28	24	21	19	17	15	13	11	9	7	5
2,535	2,565	29	25	21	19	17	15	13	11	9	7	5
2,565	2,595	29	26	22	19	17	15	13	11	9	7	5
2,595	2,625	30	26	23	20	18	16	14	12	10	8	6
2,625	2,655	30	27	23	20	18	16	14	12	10	8	6
2,655	2,685	31	27	24	20	18	16	14	12	10	8	6
2,685	2,715	32	28	24	21	19	17	15	13	11	9	7
2,715	2,745	32	29	25	21	19	17	15	13	11	9	7
2,745	2,775	33	29	26	22	19	17	15	13	11	9	7
2,775	2,805	34	30	26	23	20	18	16	14	12	10	8
2,805	2,835	34	30	27	23	20	18	16	14	12	10	8
2,835	2,865	35	31	27	24	20	18	16	14	12	10	8

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 2,865	\$ 2,895	\$ 35	\$ 32	\$ 28	\$ 24	\$ 21	\$ 19	\$ 17	\$ 15	\$ 13	\$ 11	\$ 9
2,895	2,925	36	32	29	25	21	19	17	15	13	11	9
2,925	2,955	37	33	29	26	22	19	17	15	13	11	9
2,955	2,985	37	34	30	26	23	20	18	16	14	12	10
2,985	3,015	38	34	30	27	23	20	18	16	14	12	10
3,015	3,045	38	35	31	27	24	20	18	16	14	12	10
3,045	3,075	39	35	32	28	24	21	19	17	15	13	11
3,075	3,105	40	36	32	29	25	21	19	17	15	13	11
3,105	3,135	40	37	33	29	26	22	19	17	15	13	11
3,135	3,165	41	37	34	30	26	23	20	18	16	14	12
3,165	3,195	41	38	34	31	27	23	20	18	16	14	12
3,195	3,225	42	38	35	31	27	24	20	18	16	14	12
3,225	3,255	43	39	35	32	28	24	21	19	17	15	13
3,255	3,285	43	40	36	32	29	25	21	19	17	15	13
3,285	3,315	44	40	37	33	29	26	22	19	17	15	13
3,315	3,345	45	41	37	34	30	26	23	20	18	16	14
3,345	3,375	45	41	38	34	31	27	23	20	18	16	14
3,375	3,405	46	42	38	35	31	27	24	20	18	16	14
3,405	3,435	46	43	39	35	32	28	24	21	19	17	15
3,435	3,465	47	43	40	36	32	29	25	21	19	17	15
3,465	3,495	48	44	40	37	33	29	26	22	19	17	15
3,495	3,525	48	45	41	37	34	30	26	23	20	18	16
3,525	3,555	49	45	42	38	34	31	27	23	20	18	16
3,555	3,585	49	46	42	38	35	31	27	24	20	18	16
3,585	3,615	50	46	43	39	35	32	28	24	21	19	17
3,615	3,645	51	47	43	40	36	32	29	25	21	19	17
3,645	3,675	51	48	44	40	37	33	29	26	22	19	17
3,675	3,705	52	48	45	41	37	34	30	26	23	20	18
3,705	3,735	52	49	45	42	38	34	31	27	23	20	18
3,735	3,765	53	49	46	42	38	35	31	28	24	20	18
3,765	3,795	54	50	46	43	39	35	32	28	24	21	19
3,795	3,825	54	51	47	43	40	36	32	29	25	21	19
3,825	3,855	55	51	48	44	40	37	33	29	26	22	19
3,855	3,885	56	52	48	45	41	37	34	30	26	23	20
3,885	3,915	56	53	49	45	42	38	34	31	27	23	20
3,915	3,945	57	53	49	46	42	38	35	31	28	24	20
3,945	3,975	57	54	50	46	43	39	35	32	28	24	21
3,975	4,005	58	54	51	47	43	40	36	32	29	25	21
4,005	4,035	59	55	51	48	44	40	37	33	29	26	22
4,035	4,065	59	56	52	48	45	41	37	34	30	26	23
4,065	4,095	60	56	53	49	45	42	38	34	31	27	23
4,095	4,125	60	57	53	49	46	42	39	35	31	28	24
4,125	4,155	61	57	54	50	46	43	39	35	32	28	25
4,155	4,185	62	58	54	51	47	43	40	36	32	29	25
4,185	4,215	62	59	55	51	48	44	40	37	33	29	26

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)													
MARRIED Person—SEMIMONTHLY Payroll Period													
If the wages are—		And the number of withholding allowances is—											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount to withhold is:											
\$ 0	\$ 550	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
550	555	0	0	0	0	0	0	0	0	0	0	0	0
555	560	0	0	0	0	0	0	0	0	0	0	0	0
560	565	0	0	0	0	0	0	0	0	0	0	0	0
565	570	0	0	0	0	0	0	0	0	0	0	0	0
570	575	0	0	0	0	0	0	0	0	0	0	0	0
575	580	0	0	0	0	0	0	0	0	0	0	0	0
580	585	0	0	0	0	0	0	0	0	0	0	0	0
585	590	0	0	0	0	0	0	0	0	0	0	0	0
590	595	0	0	0	0	0	0	0	0	0	0	0	0
595	600	0	0	0	0	0	0	0	0	0	0	0	0
600	605	0	0	0	0	0	0	0	0	0	0	0	0
605	610	0	0	0	0	0	0	0	0	0	0	0	0
610	615	0	0	0	0	0	0	0	0	0	0	0	0
615	620	0	0	0	0	0	0	0	0	0	0	0	0
620	625	0	0	0	0	0	0	0	0	0	0	0	0
625	630	1	0	0	0	0	0	0	0	0	0	0	0
630	635	1	0	0	0	0	0	0	0	0	0	0	0
635	640	1	0	0	0	0	0	0	0	0	0	0	0
640	645	1	0	0	0	0	0	0	0	0	0	0	0
645	650	1	0	0	0	0	0	0	0	0	0	0	0
650	655	1	0	0	0	0	0	0	0	0	0	0	0
655	660	1	0	0	0	0	0	0	0	0	0	0	0
660	665	1	0	0	0	0	0	0	0	0	0	0	0
665	670	1	0	0	0	0	0	0	0	0	0	0	0
670	675	1	0	0	0	0	0	0	0	0	0	0	0
675	680	1	0	0	0	0	0	0	0	0	0	0	0
680	685	1	0	0	0	0	0	0	0	0	0	0	0
685	690	1	0	0	0	0	0	0	0	0	0	0	0
690	695	1	0	0	0	0	0	0	0	0	0	0	0
695	700	1	0	0	0	0	0	0	0	0	0	0	0
700	705	1	0	0	0	0	0	0	0	0	0	0	0
705	710	1	0	0	0	0	0	0	0	0	0	0	0
710	715	1	0	0	0	0	0	0	0	0	0	0	0
715	720	2	0	0	0	0	0	0	0	0	0	0	0
720	725	2	0	0	0	0	0	0	0	0	0	0	0
725	730	2	0	0	0	0	0	0	0	0	0	0	0
730	735	2	0	0	0	0	0	0	0	0	0	0	0
735	740	2	0	0	0	0	0	0	0	0	0	0	0
740	745	2	0	0	0	0	0	0	0	0	0	0	0
745	750	2	0	0	0	0	0	0	0	0	0	0	0
750	755	2	0	0	0	0	0	0	0	0	0	0	0
755	760	2	0	0	0	0	0	0	0	0	0	0	0
760	765	2	0	0	0	0	0	0	0	0	0	0	0
765	770	2	0	0	0	0	0	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 770	\$ 775	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
775	780	2	0	0	0	0	0	0	0	0	0	0
780	785	2	0	0	0	0	0	0	0	0	0	0
785	790	2	0	0	0	0	0	0	0	0	0	0
790	795	2	0	0	0	0	0	0	0	0	0	0
795	800	2	0	0	0	0	0	0	0	0	0	0
800	805	2	1	0	0	0	0	0	0	0	0	0
805	810	3	1	0	0	0	0	0	0	0	0	0
810	815	3	1	0	0	0	0	0	0	0	0	0
815	820	3	1	0	0	0	0	0	0	0	0	0
820	825	3	1	0	0	0	0	0	0	0	0	0
825	830	3	1	0	0	0	0	0	0	0	0	0
830	835	3	1	0	0	0	0	0	0	0	0	0
835	840	3	1	0	0	0	0	0	0	0	0	0
840	845	3	1	0	0	0	0	0	0	0	0	0
845	850	3	1	0	0	0	0	0	0	0	0	0
850	865	3	1	0	0	0	0	0	0	0	0	0
865	880	3	1	0	0	0	0	0	0	0	0	0
880	895	3	1	0	0	0	0	0	0	0	0	0
895	910	4	2	0	0	0	0	0	0	0	0	0
910	925	4	2	0	0	0	0	0	0	0	0	0
925	940	4	2	0	0	0	0	0	0	0	0	0
940	955	4	2	0	0	0	0	0	0	0	0	0
955	970	4	2	0	0	0	0	0	0	0	0	0
970	985	4	2	0	0	0	0	0	0	0	0	0
985	1,000	5	3	1	0	0	0	0	0	0	0	0
1,000	1,015	5	3	1	0	0	0	0	0	0	0	0
1,015	1,030	5	3	1	0	0	0	0	0	0	0	0
1,030	1,045	5	3	1	0	0	0	0	0	0	0	0
1,045	1,060	5	3	1	0	0	0	0	0	0	0	0
1,060	1,090	5	4	2	0	0	0	0	0	0	0	0
1,090	1,120	6	4	2	0	0	0	0	0	0	0	0
1,120	1,150	6	4	2	0	0	0	0	0	0	0	0
1,150	1,180	6	4	3	1	0	0	0	0	0	0	0
1,180	1,210	7	5	3	1	0	0	0	0	0	0	0
1,210	1,240	7	5	3	1	0	0	0	0	0	0	0
1,240	1,270	7	5	4	2	0	0	0	0	0	0	0
1,270	1,300	8	6	4	2	0	0	0	0	0	0	0
1,300	1,330	8	6	4	2	0	0	0	0	0	0	0
1,330	1,360	8	6	5	3	1	0	0	0	0	0	0
1,360	1,390	9	7	5	3	1	0	0	0	0	0	0
1,390	1,420	9	7	5	3	1	0	0	0	0	0	0
1,420	1,450	9	7	5	4	2	0	0	0	0	0	0
1,450	1,480	10	8	6	4	2	0	0	0	0	0	0
1,480	1,510	10	8	6	4	2	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 1,510	\$ 1,540	\$ 10	\$ 8	\$ 6	\$ 5	\$ 3	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,540	1,570	11	9	7	5	3	1	0	0	0	0	0
1,570	1,600	11	9	7	5	3	1	0	0	0	0	0
1,600	1,630	11	9	7	6	4	2	0	0	0	0	0
1,630	1,660	12	10	8	6	4	2	0	0	0	0	0
1,660	1,690	12	10	8	6	4	2	0	0	0	0	0
1,690	1,720	12	10	8	6	5	3	1	0	0	0	0
1,720	1,750	13	11	9	7	5	3	1	0	0	0	0
1,750	1,780	13	11	9	7	5	3	1	0	0	0	0
1,780	1,810	13	11	9	7	6	4	2	0	0	0	0
1,810	1,840	14	12	10	8	6	4	2	0	0	0	0
1,840	1,870	14	12	10	8	6	4	2	0	0	0	0
1,870	1,900	14	12	10	8	7	5	3	1	0	0	0
1,900	1,930	15	13	11	9	7	5	3	1	0	0	0
1,930	1,960	15	13	11	9	7	5	3	1	0	0	0
1,960	1,990	15	13	11	9	7	6	4	2	0	0	0
1,990	2,020	16	14	12	10	8	6	4	2	0	0	0
2,020	2,050	16	14	12	10	8	6	4	2	0	0	0
2,050	2,080	16	14	12	10	8	7	5	3	1	0	0
2,080	2,110	17	15	13	11	9	7	5	3	1	0	0
2,110	2,140	17	15	13	11	9	7	5	3	1	0	0
2,140	2,170	18	15	13	11	9	8	6	4	2	0	0
2,170	2,200	18	16	14	12	10	8	6	4	2	0	0
2,200	2,230	19	16	14	12	10	8	6	4	2	0	0
2,230	2,260	19	16	14	12	10	8	7	5	3	1	0
2,260	2,290	20	17	15	13	11	9	7	5	3	1	0
2,290	2,320	21	17	15	13	11	9	7	5	3	1	0
2,320	2,350	21	18	15	13	11	9	8	6	4	2	0
2,350	2,380	22	18	16	14	12	10	8	6	4	2	0
2,380	2,410	22	19	16	14	12	10	8	6	4	2	0
2,410	2,440	23	19	16	14	12	10	9	7	5	3	1
2,440	2,470	24	20	17	15	13	11	9	7	5	3	1
2,470	2,500	24	21	17	15	13	11	9	7	5	3	1
2,500	2,530	25	21	18	15	13	11	9	8	6	4	2
2,530	2,560	26	22	18	16	14	12	10	8	6	4	2
2,560	2,590	26	22	19	16	14	12	10	8	6	4	2
2,590	2,620	27	23	19	16	14	12	10	9	7	5	3
2,620	2,650	27	24	20	17	15	13	11	9	7	5	3
2,650	2,680	28	24	21	17	15	13	11	9	7	5	3
2,680	2,710	29	25	21	18	15	13	11	10	8	6	4
2,710	2,740	29	26	22	18	16	14	12	10	8	6	4
2,740	2,770	30	26	22	19	16	14	12	10	8	6	4
2,770	2,800	30	27	23	19	16	14	12	10	9	7	5
2,800	2,830	31	27	24	20	17	15	13	11	9	7	5
2,830	2,860	32	28	24	21	17	15	13	11	9	7	5

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—SEMIMONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 2,860	\$ 2,890	\$ 32	\$ 29	\$ 25	\$ 21	\$ 18	\$ 15	\$ 13	\$ 11	\$ 10	\$ 8	\$ 6
2,890	2,920	33	29	26	22	18	16	14	12	10	8	6
2,920	2,950	33	30	26	22	19	16	14	12	10	8	6
2,950	2,980	34	30	27	23	19	16	14	12	11	9	7
2,980	3,010	35	31	27	24	20	17	15	13	11	9	7
3,010	3,040	35	32	28	24	21	17	15	13	11	9	7
3,040	3,070	36	32	29	25	21	18	15	13	11	10	8
3,070	3,100	37	33	29	26	22	18	16	14	12	10	8
3,100	3,130	37	33	30	26	23	19	16	14	12	10	8
3,130	3,160	38	34	30	27	23	19	16	14	12	11	9
3,160	3,190	38	35	31	27	24	20	17	15	13	11	9
3,190	3,220	39	35	32	28	24	21	17	15	13	11	9
3,220	3,250	40	36	32	29	25	21	18	15	13	11	10
3,250	3,280	40	37	33	29	26	22	18	16	14	12	10
3,280	3,310	41	37	33	30	26	23	19	16	14	12	10
3,310	3,340	41	38	34	30	27	23	19	16	14	12	11
3,340	3,370	42	38	35	31	27	24	20	17	15	13	11
3,370	3,400	43	39	35	32	28	24	21	17	15	13	11
3,400	3,430	43	40	36	32	29	25	21	18	15	13	12
3,430	3,460	44	40	37	33	29	26	22	18	16	14	12
3,460	3,490	44	41	37	34	30	26	23	19	16	14	12
3,490	3,520	45	41	38	34	30	27	23	20	16	14	12
3,520	3,550	46	42	38	35	31	27	24	20	17	15	13
3,550	3,580	46	43	39	35	32	28	24	21	17	15	13
3,580	3,610	47	43	40	36	32	29	25	21	18	15	13
3,610	3,640	48	44	40	37	33	29	26	22	18	16	14
3,640	3,670	48	44	41	37	34	30	26	23	19	16	14
3,670	3,700	49	45	41	38	34	30	27	23	20	16	14
3,700	3,730	49	46	42	38	35	31	27	24	20	17	15
3,730	3,760	50	46	43	39	35	32	28	24	21	17	15
3,760	3,790	51	47	43	40	36	32	29	25	21	18	15
3,790	3,820	51	48	44	40	37	33	29	26	22	18	16
3,820	3,850	52	48	45	41	37	34	30	26	23	19	16
3,850	3,880	52	49	45	41	38	34	31	27	23	20	16
3,880	3,910	53	49	46	42	38	35	31	27	24	20	17
3,910	3,940	54	50	46	43	39	35	32	28	24	21	17
3,940	3,970	54	51	47	43	40	36	32	29	25	21	18
3,970	4,000	55	51	48	44	40	37	33	29	26	22	18
4,000	4,030	55	52	48	45	41	37	34	30	26	23	19
4,030	4,060	56	52	49	45	41	38	34	31	27	23	20
4,060	4,090	57	53	49	46	42	38	35	31	27	24	20
4,090	4,120	57	54	50	46	43	39	35	32	28	24	21
4,120	4,150	58	54	51	47	43	40	36	32	29	25	21
4,150	4,180	59	55	51	48	44	40	37	33	29	26	22
4,180	4,210	59	56	52	48	45	41	37	34	30	26	23

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
600	610	0	0	0	0	0	0	0	0	0	0	0
610	620	0	0	0	0	0	0	0	0	0	0	0
620	630	1	0	0	0	0	0	0	0	0	0	0
630	640	1	0	0	0	0	0	0	0	0	0	0
640	650	1	0	0	0	0	0	0	0	0	0	0
650	660	1	0	0	0	0	0	0	0	0	0	0
660	670	1	0	0	0	0	0	0	0	0	0	0
670	680	1	0	0	0	0	0	0	0	0	0	0
680	690	1	0	0	0	0	0	0	0	0	0	0
690	700	1	0	0	0	0	0	0	0	0	0	0
700	710	1	0	0	0	0	0	0	0	0	0	0
710	720	2	0	0	0	0	0	0	0	0	0	0
720	730	2	0	0	0	0	0	0	0	0	0	0
730	740	2	0	0	0	0	0	0	0	0	0	0
740	750	2	0	0	0	0	0	0	0	0	0	0
750	760	2	0	0	0	0	0	0	0	0	0	0
760	770	2	0	0	0	0	0	0	0	0	0	0
770	780	2	0	0	0	0	0	0	0	0	0	0
780	790	2	0	0	0	0	0	0	0	0	0	0
790	800	2	0	0	0	0	0	0	0	0	0	0
800	820	3	0	0	0	0	0	0	0	0	0	0
820	840	3	0	0	0	0	0	0	0	0	0	0
840	860	3	0	0	0	0	0	0	0	0	0	0
860	880	3	0	0	0	0	0	0	0	0	0	0
880	900	3	0	0	0	0	0	0	0	0	0	0
900	920	4	0	0	0	0	0	0	0	0	0	0
920	940	4	0	0	0	0	0	0	0	0	0	0
940	960	4	0	0	0	0	0	0	0	0	0	0
960	980	4	0	0	0	0	0	0	0	0	0	0
980	1,000	5	1	0	0	0	0	0	0	0	0	0
1,000	1,020	5	1	0	0	0	0	0	0	0	0	0
1,020	1,040	5	1	0	0	0	0	0	0	0	0	0
1,040	1,060	5	1	0	0	0	0	0	0	0	0	0
1,060	1,080	5	1	0	0	0	0	0	0	0	0	0
1,080	1,100	6	2	0	0	0	0	0	0	0	0	0
1,100	1,120	6	2	0	0	0	0	0	0	0	0	0
1,120	1,140	6	2	0	0	0	0	0	0	0	0	0
1,140	1,160	6	2	0	0	0	0	0	0	0	0	0
1,160	1,180	7	3	0	0	0	0	0	0	0	0	0
1,180	1,200	7	3	0	0	0	0	0	0	0	0	0
1,200	1,220	7	3	0	0	0	0	0	0	0	0	0
1,220	1,240	7	3	0	0	0	0	0	0	0	0	0
1,240	1,260	7	3	0	0	0	0	0	0	0	0	0
1,260	1,280	8	4	0	0	0	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 1,280	\$ 1,300	\$ 8	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,300	1,320	8	4	0	0	0	0	0	0	0	0	0
1,320	1,340	8	4	0	0	0	0	0	0	0	0	0
1,340	1,360	9	5	1	0	0	0	0	0	0	0	0
1,360	1,380	9	5	1	0	0	0	0	0	0	0	0
1,380	1,400	9	5	1	0	0	0	0	0	0	0	0
1,400	1,420	9	5	1	0	0	0	0	0	0	0	0
1,420	1,440	9	5	1	0	0	0	0	0	0	0	0
1,440	1,460	10	6	2	0	0	0	0	0	0	0	0
1,460	1,480	10	6	2	0	0	0	0	0	0	0	0
1,480	1,500	10	6	2	0	0	0	0	0	0	0	0
1,500	1,540	10	6	2	0	0	0	0	0	0	0	0
1,540	1,580	11	7	3	0	0	0	0	0	0	0	0
1,580	1,620	11	7	3	0	0	0	0	0	0	0	0
1,620	1,660	12	8	4	0	0	0	0	0	0	0	0
1,660	1,700	12	8	4	0	0	0	0	0	0	0	0
1,700	1,740	13	9	5	1	0	0	0	0	0	0	0
1,740	1,780	13	9	5	1	0	0	0	0	0	0	0
1,780	1,820	13	10	6	2	0	0	0	0	0	0	0
1,820	1,860	14	10	6	2	0	0	0	0	0	0	0
1,860	1,900	14	10	6	3	0	0	0	0	0	0	0
1,900	1,940	15	11	7	3	0	0	0	0	0	0	0
1,940	1,980	15	11	7	3	0	0	0	0	0	0	0
1,980	2,020	16	12	8	4	0	0	0	0	0	0	0
2,020	2,060	16	12	8	4	0	0	0	0	0	0	0
2,060	2,100	17	13	9	5	1	0	0	0	0	0	0
2,100	2,140	17	13	9	5	1	0	0	0	0	0	0
2,140	2,180	17	13	10	6	2	0	0	0	0	0	0
2,180	2,220	18	14	10	6	2	0	0	0	0	0	0
2,220	2,260	18	14	10	6	3	0	0	0	0	0	0
2,260	2,300	19	15	11	7	3	0	0	0	0	0	0
2,300	2,340	19	15	11	7	3	0	0	0	0	0	0
2,340	2,380	20	16	12	8	4	0	0	0	0	0	0
2,380	2,420	20	16	12	8	4	0	0	0	0	0	0
2,420	2,460	20	17	13	9	5	1	0	0	0	0	0
2,460	2,500	21	17	13	9	5	1	0	0	0	0	0
2,500	2,560	21	18	14	10	6	2	0	0	0	0	0
2,560	2,620	22	18	14	10	6	2	0	0	0	0	0
2,620	2,680	23	19	15	11	7	3	0	0	0	0	0
2,680	2,740	23	20	16	12	8	4	0	0	0	0	0
2,740	2,800	24	20	16	12	8	4	0	0	0	0	0
2,800	2,860	25	21	17	13	9	5	1	0	0	0	0
2,860	2,920	25	22	18	14	10	6	2	0	0	0	0
2,920	2,980	26	22	18	14	10	6	2	0	0	0	0
2,980	3,040	27	23	19	15	11	7	3	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 3,040	\$ 3,100	\$ 27	\$ 23	\$ 20	\$ 16	\$ 12	\$ 8	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0
3,100	3,160	28	24	20	16	12	8	4	0	0	0	0
3,160	3,220	29	25	21	17	13	9	5	1	0	0	0
3,220	3,280	29	25	22	18	14	10	6	2	0	0	0
3,280	3,340	30	26	22	18	14	10	6	2	0	0	0
3,340	3,400	31	27	23	19	15	11	7	3	0	0	0
3,400	3,460	31	27	23	20	16	12	8	4	0	0	0
3,460	3,520	32	28	24	20	16	12	8	4	1	0	0
3,520	3,580	33	29	25	21	17	13	9	5	1	0	0
3,580	3,640	33	29	25	22	18	14	10	6	2	0	0
3,640	3,700	34	30	26	22	18	14	10	6	2	0	0
3,700	3,760	35	31	27	23	19	15	11	7	3	0	0
3,760	3,820	35	31	27	24	20	16	12	8	4	0	0
3,820	3,880	36	32	28	24	20	16	12	8	4	1	0
3,880	3,940	37	33	29	25	21	17	13	9	5	1	0
3,940	4,000	37	33	29	25	22	18	14	10	6	2	0
4,000	4,060	38	34	30	26	22	18	14	10	6	3	0
4,060	4,120	39	35	31	27	23	19	15	11	7	3	0
4,120	4,180	39	35	31	27	24	20	16	12	8	4	0
4,180	4,240	40	36	32	28	24	20	16	12	8	4	1
4,240	4,300	41	37	33	29	25	21	17	13	9	5	1
4,300	4,360	42	37	33	29	26	22	18	14	10	6	2
4,360	4,420	43	38	34	30	26	22	18	14	10	6	3
4,420	4,480	44	39	35	31	27	23	19	15	11	7	3
4,480	4,540	45	39	35	31	27	24	20	16	12	8	4
4,540	4,600	46	40	36	32	28	24	20	16	12	8	5
4,600	4,660	48	41	37	33	29	25	21	17	13	9	5
4,660	4,720	49	42	37	33	29	26	22	18	14	10	6
4,720	4,780	50	43	38	34	30	26	22	18	14	10	6
4,780	4,840	51	44	39	35	31	27	23	19	15	11	7
4,840	4,900	53	45	39	35	31	28	24	20	16	12	8
4,900	4,960	54	46	40	36	32	28	24	20	16	12	8
4,960	5,020	55	48	41	37	33	29	25	21	17	13	9
5,020	5,080	56	49	42	37	33	29	26	22	18	14	10
5,080	5,140	57	50	43	38	34	30	26	22	18	14	10
5,140	5,200	59	51	44	39	35	31	27	23	19	15	11
5,200	5,260	60	53	45	39	35	31	28	24	20	16	12
5,260	5,320	61	54	46	40	36	32	28	24	20	16	12
5,320	5,380	62	55	48	41	37	33	29	25	21	17	13
5,380	5,440	64	56	49	42	37	33	30	26	22	18	14
5,440	5,500	65	57	50	43	38	34	30	26	22	18	14
5,500	5,560	66	59	51	44	39	35	31	27	23	19	15
5,560	5,620	67	60	53	45	39	35	31	28	24	20	16
5,620	5,680	68	61	54	47	40	36	32	28	24	20	16
5,680	5,740	70	62	55	48	41	37	33	29	25	21	17

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 5,740	\$ 5,800	\$ 71	\$ 64	\$ 56	\$ 49	\$ 42	\$ 37	\$ 33	\$ 30	\$ 26	\$ 22	\$ 18
5,800	5,860	72	65	58	50	43	38	34	30	26	22	18
5,860	5,920	73	66	59	51	44	39	35	31	27	23	19
5,920	5,980	75	67	60	53	45	39	35	32	28	24	20
5,980	6,040	76	68	61	54	47	40	36	32	28	24	20
6,040	6,100	77	70	62	55	48	41	37	33	29	25	21
6,100	6,160	78	71	64	56	49	42	37	33	30	26	22
6,160	6,220	79	72	65	58	50	43	38	34	30	26	22
6,220	6,280	81	73	66	59	51	44	39	35	31	27	23
6,280	6,340	82	75	67	60	53	45	39	35	32	28	24
6,340	6,400	83	76	69	61	54	47	40	36	32	28	24
6,400	6,460	84	77	70	62	55	48	41	37	33	29	25
6,460	6,520	86	78	71	64	56	49	42	37	34	30	26
6,520	6,580	87	80	72	65	58	50	43	38	34	30	26
6,580	6,640	88	81	73	66	59	51	44	39	35	31	27
6,640	6,700	89	82	75	67	60	53	45	39	35	32	28
6,700	6,760	90	83	76	69	61	54	47	40	36	32	28
6,760	6,820	92	84	77	70	62	55	48	41	37	33	29
6,820	6,880	93	86	78	71	64	56	49	42	37	34	30
6,880	6,940	94	87	80	72	65	58	50	43	38	34	30
6,940	7,000	95	88	81	73	66	59	52	44	39	35	31
7,000	7,060	97	89	82	75	67	60	53	45	39	36	32
7,060	7,120	98	91	83	76	69	61	54	47	40	36	32
7,120	7,180	99	92	84	77	70	63	55	48	41	37	33
7,180	7,240	100	93	86	78	71	64	56	49	42	37	34
7,240	7,300	102	94	87	80	72	65	58	50	43	38	34
7,300	7,360	103	95	88	81	73	66	59	52	44	39	35
7,360	7,420	104	97	89	82	75	67	60	53	45	39	36
7,420	7,480	105	98	91	83	76	69	61	54	47	40	36
7,480	7,540	106	99	92	84	77	70	63	55	48	41	37
7,540	7,600	108	100	93	86	78	71	64	56	49	42	38
7,600	7,660	109	102	94	87	80	72	65	58	50	43	38
7,660	7,720	110	103	95	88	81	74	66	59	52	44	39
7,720	7,780	111	104	97	89	82	75	67	60	53	46	39
7,780	7,840	113	105	98	91	83	76	69	61	54	47	40
7,840	7,900	114	106	99	92	85	77	70	63	55	48	41
7,900	7,960	115	108	100	93	86	78	71	64	56	49	42
7,960	8,020	116	109	102	94	87	80	72	65	58	50	43
8,020	8,080	117	110	103	95	88	81	74	66	59	52	44
8,080	8,140	119	111	104	97	89	82	75	67	60	53	46
8,140	8,200	120	113	105	98	91	83	76	69	61	54	47
8,200	8,260	121	114	106	99	92	85	77	70	63	55	48
8,260	8,320	122	115	108	100	93	86	78	71	64	57	49
8,320	8,380	124	116	109	102	94	87	80	72	65	58	50
8,380	8,440	125	117	110	103	96	88	81	74	66	59	52

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 1,125	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,125	1,145	0	0	0	0	0	0	0	0	0	0	0
1,145	1,165	0	0	0	0	0	0	0	0	0	0	0
1,165	1,185	0	0	0	0	0	0	0	0	0	0	0
1,185	1,205	0	0	0	0	0	0	0	0	0	0	0
1,205	1,225	1	0	0	0	0	0	0	0	0	0	0
1,225	1,245	1	0	0	0	0	0	0	0	0	0	0
1,245	1,265	1	0	0	0	0	0	0	0	0	0	0
1,265	1,285	1	0	0	0	0	0	0	0	0	0	0
1,285	1,305	2	0	0	0	0	0	0	0	0	0	0
1,305	1,325	2	0	0	0	0	0	0	0	0	0	0
1,325	1,345	2	0	0	0	0	0	0	0	0	0	0
1,345	1,365	2	0	0	0	0	0	0	0	0	0	0
1,365	1,385	2	0	0	0	0	0	0	0	0	0	0
1,385	1,405	3	0	0	0	0	0	0	0	0	0	0
1,405	1,425	3	0	0	0	0	0	0	0	0	0	0
1,425	1,445	3	0	0	0	0	0	0	0	0	0	0
1,445	1,465	3	0	0	0	0	0	0	0	0	0	0
1,465	1,485	4	0	0	0	0	0	0	0	0	0	0
1,485	1,505	4	0	0	0	0	0	0	0	0	0	0
1,505	1,525	4	0	0	0	0	0	0	0	0	0	0
1,525	1,545	4	0	0	0	0	0	0	0	0	0	0
1,545	1,565	4	0	0	0	0	0	0	0	0	0	0
1,565	1,585	5	1	0	0	0	0	0	0	0	0	0
1,585	1,605	5	1	0	0	0	0	0	0	0	0	0
1,605	1,625	5	1	0	0	0	0	0	0	0	0	0
1,625	1,645	5	1	0	0	0	0	0	0	0	0	0
1,645	1,665	6	2	0	0	0	0	0	0	0	0	0
1,665	1,685	6	2	0	0	0	0	0	0	0	0	0
1,685	1,705	6	2	0	0	0	0	0	0	0	0	0
1,705	1,725	6	2	0	0	0	0	0	0	0	0	0
1,725	1,745	6	2	0	0	0	0	0	0	0	0	0
1,745	1,765	7	3	0	0	0	0	0	0	0	0	0
1,765	1,785	7	3	0	0	0	0	0	0	0	0	0
1,785	1,805	7	3	0	0	0	0	0	0	0	0	0
1,805	1,825	7	3	0	0	0	0	0	0	0	0	0
1,825	1,845	7	4	0	0	0	0	0	0	0	0	0
1,845	1,865	8	4	0	0	0	0	0	0	0	0	0
1,865	1,885	8	4	0	0	0	0	0	0	0	0	0
1,885	1,905	8	4	0	0	0	0	0	0	0	0	0
1,905	1,925	8	4	0	0	0	0	0	0	0	0	0
1,925	1,945	9	5	1	0	0	0	0	0	0	0	0
1,945	1,965	9	5	1	0	0	0	0	0	0	0	0
1,965	1,985	9	5	1	0	0	0	0	0	0	0	0
1,985	2,005	9	5	1	0	0	0	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 2,005	\$ 2,025	\$ 9	\$ 6	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,025	2,045	10	6	2	0	0	0	0	0	0	0	0
2,045	2,065	10	6	2	0	0	0	0	0	0	0	0
2,065	2,095	10	6	2	0	0	0	0	0	0	0	0
2,095	2,125	11	7	3	0	0	0	0	0	0	0	0
2,125	2,155	11	7	3	0	0	0	0	0	0	0	0
2,155	2,185	11	7	3	0	0	0	0	0	0	0	0
2,185	2,215	12	8	4	0	0	0	0	0	0	0	0
2,215	2,245	12	8	4	0	0	0	0	0	0	0	0
2,245	2,275	12	8	4	0	0	0	0	0	0	0	0
2,275	2,305	12	9	5	1	0	0	0	0	0	0	0
2,305	2,335	13	9	5	1	0	0	0	0	0	0	0
2,335	2,365	13	9	5	1	0	0	0	0	0	0	0
2,365	2,395	13	10	6	2	0	0	0	0	0	0	0
2,395	2,425	14	10	6	2	0	0	0	0	0	0	0
2,425	2,455	14	10	6	2	0	0	0	0	0	0	0
2,455	2,485	14	11	7	3	0	0	0	0	0	0	0
2,485	2,515	15	11	7	3	0	0	0	0	0	0	0
2,515	2,545	15	11	7	3	0	0	0	0	0	0	0
2,545	2,575	15	12	8	4	0	0	0	0	0	0	0
2,575	2,605	16	12	8	4	0	0	0	0	0	0	0
2,605	2,635	16	12	8	4	0	0	0	0	0	0	0
2,635	2,665	16	13	9	5	1	0	0	0	0	0	0
2,665	2,695	17	13	9	5	1	0	0	0	0	0	0
2,695	2,725	17	13	9	5	1	0	0	0	0	0	0
2,725	2,755	17	14	10	6	2	0	0	0	0	0	0
2,755	2,785	18	14	10	6	2	0	0	0	0	0	0
2,785	2,815	18	14	10	6	2	0	0	0	0	0	0
2,815	2,845	18	14	11	7	3	0	0	0	0	0	0
2,845	2,875	19	15	11	7	3	0	0	0	0	0	0
2,875	2,905	19	15	11	7	3	0	0	0	0	0	0
2,905	2,935	19	15	12	8	4	0	0	0	0	0	0
2,935	2,965	20	16	12	8	4	0	0	0	0	0	0
2,965	2,995	20	16	12	8	4	0	0	0	0	0	0
2,995	3,025	20	16	13	9	5	1	0	0	0	0	0
3,025	3,065	21	17	13	9	5	1	0	0	0	0	0
3,065	3,105	21	17	13	9	5	2	0	0	0	0	0
3,105	3,145	22	18	14	10	6	2	0	0	0	0	0
3,145	3,185	22	18	14	10	6	2	0	0	0	0	0
3,185	3,225	23	19	15	11	7	3	0	0	0	0	0
3,225	3,265	23	19	15	11	7	3	0	0	0	0	0
3,265	3,305	23	19	16	12	8	4	0	0	0	0	0
3,305	3,345	24	20	16	12	8	4	0	0	0	0	0
3,345	3,385	24	20	16	12	9	5	1	0	0	0	0
3,385	3,425	25	21	17	13	9	5	1	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 3,425	\$ 3,465	\$ 25	\$ 21	\$ 17	\$ 13	\$ 9	\$ 5	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0
3,465	3,505	26	22	18	14	10	6	2	0	0	0	0
3,505	3,545	26	22	18	14	10	6	2	0	0	0	0
3,545	3,585	27	23	19	15	11	7	3	0	0	0	0
3,585	3,625	27	23	19	15	11	7	3	0	0	0	0
3,625	3,665	27	23	20	16	12	8	4	0	0	0	0
3,665	3,705	28	24	20	16	12	8	4	0	0	0	0
3,705	3,745	28	24	20	16	13	9	5	1	0	0	0
3,745	3,785	29	25	21	17	13	9	5	1	0	0	0
3,785	3,825	29	25	21	17	13	9	6	2	0	0	0
3,825	3,865	30	26	22	18	14	10	6	2	0	0	0
3,865	3,905	30	26	22	18	14	10	6	2	0	0	0
3,905	3,945	30	27	23	19	15	11	7	3	0	0	0
3,945	3,985	31	27	23	19	15	11	7	3	0	0	0
3,985	4,025	31	27	23	20	16	12	8	4	0	0	0
4,025	4,065	32	28	24	20	16	12	8	4	0	0	0
4,065	4,105	32	28	24	20	16	13	9	5	1	0	0
4,105	4,145	33	29	25	21	17	13	9	5	1	0	0
4,145	4,185	33	29	25	21	17	13	9	6	2	0	0
4,185	4,225	34	30	26	22	18	14	10	6	2	0	0
4,225	4,285	34	30	26	22	18	14	10	7	3	0	0
4,285	4,345	35	31	27	23	19	15	11	7	3	0	0
4,345	4,405	36	31	28	24	20	16	12	8	4	0	0
4,405	4,465	38	32	28	24	20	16	12	8	5	1	0
4,465	4,525	39	33	29	25	21	17	13	9	5	1	0
4,525	4,585	40	33	30	26	22	18	14	10	6	2	0
4,585	4,645	41	34	30	26	22	18	14	10	7	3	0
4,645	4,705	43	35	31	27	23	19	15	11	7	3	0
4,705	4,765	44	36	32	28	24	20	16	12	8	4	0
4,765	4,825	45	38	32	28	24	20	16	12	9	5	1
4,825	4,885	46	39	33	29	25	21	17	13	9	5	1
4,885	4,945	47	40	33	30	26	22	18	14	10	6	2
4,945	5,005	49	41	34	30	26	22	18	14	10	7	3
5,005	5,065	50	43	35	31	27	23	19	15	11	7	3
5,065	5,125	51	44	36	32	28	24	20	16	12	8	4
5,125	5,185	52	45	38	32	28	24	20	16	12	9	5
5,185	5,245	54	46	39	33	29	25	21	17	13	9	5
5,245	5,305	55	47	40	34	30	26	22	18	14	10	6
5,305	5,365	56	49	41	34	30	26	22	18	14	11	7
5,365	5,425	57	50	43	35	31	27	23	19	15	11	7
5,425	5,485	58	51	44	37	32	28	24	20	16	12	8
5,485	5,545	60	52	45	38	32	28	24	20	16	12	9
5,545	5,605	61	54	46	39	33	29	25	21	17	13	9
5,605	5,665	62	55	48	40	34	30	26	22	18	14	10
5,665	5,725	63	56	49	41	34	30	26	22	18	14	11

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—MONTHLY Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 5,725	\$ 5,785	\$ 65	\$ 57	\$ 50	\$ 43	\$ 35	\$ 31	\$ 27	\$ 23	\$ 19	\$ 15	\$ 11
5,785	5,845	66	58	51	44	37	32	28	24	20	16	12
5,845	5,905	67	60	52	45	38	32	28	24	20	16	13
5,905	5,965	68	61	54	46	39	33	29	25	21	17	13
5,965	6,025	69	62	55	48	40	34	30	26	22	18	14
6,025	6,085	71	63	56	49	41	34	30	26	22	18	14
6,085	6,145	72	65	57	50	43	35	31	27	23	19	15
6,145	6,205	73	66	59	51	44	37	32	28	24	20	16
6,205	6,265	74	67	60	52	45	38	32	28	24	20	16
6,265	6,325	76	68	61	54	46	39	33	29	25	21	17
6,325	6,385	77	70	62	55	48	40	34	30	26	22	18
6,385	6,445	78	71	63	56	49	41	34	30	26	22	18
6,445	6,505	79	72	65	57	50	43	35	31	27	23	19
6,505	6,565	80	73	66	59	51	44	37	32	28	24	20
6,565	6,625	82	74	67	60	52	45	38	32	28	24	20
6,625	6,685	83	76	68	61	54	46	39	33	29	25	21
6,685	6,745	84	77	70	62	55	48	40	34	30	26	22
6,745	6,805	85	78	71	63	56	49	42	34	30	26	22
6,805	6,865	87	79	72	65	57	50	43	35	31	27	23
6,865	6,925	88	81	73	66	59	51	44	37	32	28	24
6,925	6,985	89	82	74	67	60	53	45	38	32	28	24
6,985	7,045	90	83	76	68	61	54	46	39	33	29	25
7,045	7,105	92	84	77	70	62	55	48	40	34	30	26
7,105	7,165	93	85	78	71	63	56	49	42	34	30	26
7,165	7,225	94	87	79	72	65	57	50	43	35	31	27
7,225	7,285	95	88	81	73	66	59	51	44	37	32	28
7,285	7,345	96	89	82	74	67	60	53	45	38	32	28
7,345	7,405	98	90	83	76	68	61	54	46	39	33	29
7,405	7,465	99	92	84	77	70	62	55	48	40	34	30
7,465	7,525	100	93	85	78	71	64	56	49	42	34	30
7,525	7,585	101	94	87	79	72	65	57	50	43	36	31
7,585	7,645	103	95	88	81	73	66	59	51	44	37	32
7,645	7,705	104	96	89	82	75	67	60	53	45	38	32
7,705	7,765	105	98	90	83	76	68	61	54	46	39	33
7,765	7,825	106	99	92	84	77	70	62	55	48	40	34
7,825	7,885	107	100	93	85	78	71	64	56	49	42	34
7,885	7,945	109	101	94	87	79	72	65	57	50	43	36
7,945	8,005	110	103	95	88	81	73	66	59	51	44	37
8,005	8,065	111	104	96	89	82	75	67	60	53	45	38
8,065	8,125	112	105	98	90	83	76	68	61	54	47	39
8,125	8,185	114	106	99	92	84	77	70	62	55	48	40
8,185	8,245	115	107	100	93	86	78	71	64	56	49	42
8,245	8,305	116	109	101	94	87	79	72	65	58	50	43
8,305	8,365	117	110	103	95	88	81	73	66	59	51	44
8,365	8,425	118	111	104	97	89	82	75	67	60	53	45

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100	102	1	1	0	0	0	0	0	0	0	0	0
102	104	1	1	0	0	0	0	0	0	0	0	0
104	106	1	1	0	0	0	0	0	0	0	0	0
106	108	1	1	1	0	0	0	0	0	0	0	0
108	110	1	1	1	0	0	0	0	0	0	0	0
110	112	1	1	1	0	0	0	0	0	0	0	0
112	114	1	1	1	0	0	0	0	0	0	0	0
114	116	1	1	1	0	0	0	0	0	0	0	0
116	118	1	1	1	0	0	0	0	0	0	0	0
118	120	1	1	1	0	0	0	0	0	0	0	0
120	122	1	1	1	0	0	0	0	0	0	0	0
122	124	1	1	1	1	0	0	0	0	0	0	0
124	126	1	1	1	1	0	0	0	0	0	0	0
126	128	1	1	1	1	0	0	0	0	0	0	0
128	130	1	1	1	1	0	0	0	0	0	0	0
130	132	1	1	1	1	0	0	0	0	0	0	0
132	134	1	1	1	1	0	0	0	0	0	0	0
134	136	1	1	1	1	0	0	0	0	0	0	0
136	138	1	1	1	1	0	0	0	0	0	0	0
138	140	1	1	1	1	1	0	0	0	0	0	0
140	142	1	1	1	1	1	0	0	0	0	0	0
142	144	1	1	1	1	1	0	0	0	0	0	0
144	146	1	1	1	1	1	0	0	0	0	0	0
146	148	1	1	1	1	1	0	0	0	0	0	0
148	150	1	1	1	1	1	0	0	0	0	0	0
150	152	1	1	1	1	1	0	0	0	0	0	0
152	154	1	1	1	1	1	0	0	0	0	0	0
154	156	1	1	1	1	1	1	0	0	0	0	0
156	158	1	1	1	1	1	1	0	0	0	0	0
158	160	1	1	1	1	1	1	0	0	0	0	0
160	162	1	1	1	1	1	1	0	0	0	0	0
162	164	2	1	1	1	1	1	0	0	0	0	0
164	166	2	1	1	1	1	1	0	0	0	0	0
166	168	2	1	1	1	1	1	0	0	0	0	0
168	170	2	1	1	1	1	1	0	0	0	0	0
170	172	2	1	1	1	1	1	0	0	0	0	0
172	174	2	1	1	1	1	1	1	0	0	0	0
174	176	2	1	1	1	1	1	1	0	0	0	0
176	178	2	1	1	1	1	1	1	0	0	0	0
178	180	2	1	1	1	1	1	1	0	0	0	0
180	182	2	2	1	1	1	1	1	0	0	0	0
182	184	2	2	1	1	1	1	1	0	0	0	0
184	186	2	2	1	1	1	1	1	0	0	0	0
186	188	2	2	1	1	1	1	1	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 188	\$ 190	\$ 2	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0
190	192	2	2	1	1	1	1	1	1	0	0	0
192	194	2	2	1	1	1	1	1	1	0	0	0
194	196	2	2	1	1	1	1	1	1	0	0	0
196	198	2	2	2	1	1	1	1	1	0	0	0
198	200	2	2	2	1	1	1	1	1	0	0	0
200	202	2	2	2	1	1	1	1	1	0	0	0
202	204	2	2	2	1	1	1	1	1	0	0	0
204	206	2	2	2	1	1	1	1	1	1	0	0
206	208	2	2	2	1	1	1	1	1	1	0	0
208	210	2	2	2	1	1	1	1	1	1	0	0
210	212	2	2	2	1	1	1	1	1	1	0	0
212	214	2	2	2	2	1	1	1	1	1	0	0
214	216	2	2	2	2	1	1	1	1	1	0	0
216	218	2	2	2	2	1	1	1	1	1	0	0
218	220	2	2	2	2	1	1	1	1	1	0	0
220	222	2	2	2	2	1	1	1	1	1	1	0
222	224	2	2	2	2	1	1	1	1	1	1	0
224	226	2	2	2	2	1	1	1	1	1	1	0
226	228	2	2	2	2	1	1	1	1	1	1	0
228	230	3	2	2	2	1	1	1	1	1	1	0
230	232	3	2	2	2	2	1	1	1	1	1	0
232	234	3	2	2	2	2	1	1	1	1	1	0
234	236	3	2	2	2	2	1	1	1	1	1	0
236	238	3	2	2	2	2	1	1	1	1	1	0
238	240	3	2	2	2	2	1	1	1	1	1	1
240	242	3	2	2	2	2	1	1	1	1	1	1
242	244	3	2	2	2	2	1	1	1	1	1	1
244	246	3	3	2	2	2	1	1	1	1	1	1
246	248	3	3	2	2	2	2	1	1	1	1	1
248	250	3	3	2	2	2	2	1	1	1	1	1
250	252	3	3	2	2	2	2	1	1	1	1	1
252	254	3	3	2	2	2	2	1	1	1	1	1
254	256	3	3	2	2	2	2	1	1	1	1	1
256	258	3	3	2	2	2	2	1	1	1	1	1
258	260	3	3	2	2	2	2	1	1	1	1	1
260	262	3	3	2	2	2	2	1	1	1	1	1
262	264	3	3	3	2	2	2	2	1	1	1	1
264	266	3	3	3	2	2	2	2	1	1	1	1
266	268	3	3	3	2	2	2	2	1	1	1	1
268	270	3	3	3	2	2	2	2	1	1	1	1
270	272	3	3	3	2	2	2	2	1	1	1	1
272	274	3	3	3	2	2	2	2	1	1	1	1
274	276	3	3	3	2	2	2	2	1	1	1	1
276	278	3	3	3	2	2	2	2	1	1	1	1

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 278	\$ 280	\$ 4	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2	\$ 2	\$ 1	\$ 1	\$ 1
280	282	4	3	3	3	2	2	2	2	1	1	1
282	284	4	3	3	3	2	2	2	2	1	1	1
284	286	4	3	3	3	2	2	2	2	1	1	1
286	288	4	3	3	3	2	2	2	2	1	1	1
288	290	4	3	3	3	2	2	2	2	1	1	1
290	292	4	3	3	3	2	2	2	2	1	1	1
292	294	4	3	3	3	2	2	2	2	1	1	1
294	296	4	4	3	3	3	2	2	2	1	1	1
296	298	4	4	3	3	3	2	2	2	2	1	1
298	300	4	4	3	3	3	2	2	2	2	1	1
300	302	4	4	3	3	3	2	2	2	2	1	1
302	304	4	4	3	3	3	2	2	2	2	1	1
304	306	4	4	3	3	3	2	2	2	2	1	1
306	308	4	4	3	3	3	2	2	2	2	1	1
308	310	4	4	3	3	3	2	2	2	2	1	1
310	312	4	4	4	3	3	2	2	2	2	1	1
312	314	4	4	4	3	3	3	2	2	2	2	1
314	316	4	4	4	3	3	3	2	2	2	2	1
316	318	4	4	4	3	3	3	2	2	2	2	1
318	320	4	4	4	3	3	3	2	2	2	2	1
320	322	4	4	4	3	3	3	2	2	2	2	1
322	324	4	4	4	3	3	3	2	2	2	2	1
324	326	4	4	4	3	3	3	2	2	2	2	1
326	328	5	4	4	3	3	3	2	2	2	2	1
328	330	5	4	4	4	3	3	3	2	2	2	2
330	332	5	4	4	4	3	3	3	2	2	2	2
332	334	5	4	4	4	3	3	3	2	2	2	2
334	336	5	4	4	4	3	3	3	2	2	2	2
336	338	5	4	4	4	3	3	3	2	2	2	2
338	340	5	4	4	4	3	3	3	2	2	2	2
340	342	5	4	4	4	3	3	3	2	2	2	2
342	344	5	4	4	4	3	3	3	2	2	2	2
344	346	5	5	4	4	4	3	3	3	2	2	2
346	348	5	5	4	4	4	3	3	3	2	2	2
348	350	5	5	4	4	4	3	3	3	2	2	2
350	352	5	5	4	4	4	3	3	3	2	2	2
352	354	5	5	4	4	4	3	3	3	2	2	2
354	356	5	5	4	4	4	3	3	3	2	2	2
356	358	5	5	4	4	4	3	3	3	2	2	2
358	360	5	5	4	4	4	3	3	3	2	2	2
360	362	5	5	5	4	4	4	3	3	3	2	2
362	364	5	5	5	4	4	4	3	3	3	2	2
364	366	5	5	5	4	4	4	3	3	3	2	2
366	368	5	5	5	4	4	4	3	3	3	2	2

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
SINGLE Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 368	\$ 370	\$ 5	\$ 5	\$ 5	\$ 4	\$ 4	\$ 4	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2
370	372	5	5	5	4	4	4	3	3	3	2	2
372	374	5	5	5	4	4	4	3	3	3	2	2
374	376	5	5	5	4	4	4	3	3	3	2	2
376	378	6	5	5	5	4	4	4	3	3	2	2
378	380	6	5	5	5	4	4	4	3	3	3	2
380	382	6	5	5	5	4	4	4	3	3	3	2
382	384	6	5	5	5	4	4	4	3	3	3	2
384	386	6	5	5	5	4	4	4	3	3	3	2
386	388	6	5	5	5	4	4	4	3	3	3	2
388	390	6	5	5	5	4	4	4	3	3	3	2
390	392	6	5	5	5	4	4	4	3	3	3	2
392	394	6	6	5	5	5	4	4	3	3	3	2
394	396	6	6	5	5	5	4	4	4	3	3	3
396	398	6	6	5	5	5	4	4	4	3	3	3
398	400	6	6	5	5	5	4	4	4	3	3	3
400	402	6	6	5	5	5	4	4	4	3	3	3
402	404	6	6	5	5	5	4	4	4	3	3	3
404	406	6	6	5	5	5	4	4	4	3	3	3
406	408	6	6	5	5	5	4	4	4	3	3	3
408	410	6	6	6	5	5	4	4	4	3	3	3
410	412	6	6	6	5	5	5	4	4	4	3	3
412	414	6	6	6	5	5	5	4	4	4	3	3
414	416	6	6	6	5	5	5	4	4	4	3	3
416	418	6	6	6	5	5	5	4	4	4	3	3
418	420	6	6	6	5	5	5	4	4	4	3	3
420	422	6	6	6	5	5	5	4	4	4	3	3
422	424	6	6	6	5	5	5	4	4	4	3	3
424	426	7	6	6	5	5	5	4	4	4	3	3
426	428	7	6	6	6	5	5	5	4	4	4	3
428	430	7	6	6	6	5	5	5	4	4	4	3
430	432	7	6	6	6	5	5	5	4	4	4	3
432	434	7	6	6	6	5	5	5	4	4	4	3
434	436	7	6	6	6	5	5	5	4	4	4	3
436	438	7	6	6	6	5	5	5	4	4	4	3
438	440	7	6	6	6	5	5	5	4	4	4	3
440	442	7	6	6	6	5	5	5	4	4	4	3
442	444	7	7	6	6	6	5	5	5	4	4	4
444	446	7	7	6	6	6	5	5	5	4	4	4
446	448	7	7	6	6	6	5	5	5	4	4	4
448	450	7	7	6	6	6	5	5	5	4	4	4
450	452	7	7	6	6	6	5	5	5	4	4	4
452	454	7	7	6	6	6	5	5	5	4	4	4
454	456	7	7	6	6	6	5	5	5	4	4	4
456	458	7	7	6	6	6	5	5	5	4	4	4

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 0	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100	102	1	0	0	0	0	0	0	0	0	0	0
102	104	1	0	0	0	0	0	0	0	0	0	0
104	106	1	0	0	0	0	0	0	0	0	0	0
106	108	1	0	0	0	0	0	0	0	0	0	0
108	110	1	0	0	0	0	0	0	0	0	0	0
110	112	1	0	0	0	0	0	0	0	0	0	0
112	114	1	0	0	0	0	0	0	0	0	0	0
114	116	1	0	0	0	0	0	0	0	0	0	0
116	118	1	1	0	0	0	0	0	0	0	0	0
118	120	1	1	0	0	0	0	0	0	0	0	0
120	122	1	1	0	0	0	0	0	0	0	0	0
122	124	1	1	0	0	0	0	0	0	0	0	0
124	126	1	1	0	0	0	0	0	0	0	0	0
126	128	1	1	0	0	0	0	0	0	0	0	0
128	130	1	1	0	0	0	0	0	0	0	0	0
130	132	1	1	0	0	0	0	0	0	0	0	0
132	134	1	1	1	0	0	0	0	0	0	0	0
134	136	1	1	1	0	0	0	0	0	0	0	0
136	138	1	1	1	0	0	0	0	0	0	0	0
138	140	1	1	1	0	0	0	0	0	0	0	0
140	142	1	1	1	0	0	0	0	0	0	0	0
142	144	1	1	1	0	0	0	0	0	0	0	0
144	146	1	1	1	0	0	0	0	0	0	0	0
146	148	1	1	1	0	0	0	0	0	0	0	0
148	150	1	1	1	1	0	0	0	0	0	0	0
150	152	1	1	1	1	0	0	0	0	0	0	0
152	154	1	1	1	1	0	0	0	0	0	0	0
154	156	1	1	1	1	0	0	0	0	0	0	0
156	158	1	1	1	1	0	0	0	0	0	0	0
158	160	1	1	1	1	0	0	0	0	0	0	0
160	162	1	1	1	1	0	0	0	0	0	0	0
162	164	1	1	1	1	0	0	0	0	0	0	0
164	166	1	1	1	1	1	0	0	0	0	0	0
166	168	1	1	1	1	1	0	0	0	0	0	0
168	170	1	1	1	1	1	0	0	0	0	0	0
170	172	1	1	1	1	1	0	0	0	0	0	0
172	174	1	1	1	1	1	0	0	0	0	0	0
174	176	1	1	1	1	1	0	0	0	0	0	0
176	178	1	1	1	1	1	0	0	0	0	0	0
178	180	1	1	1	1	1	0	0	0	0	0	0
180	182	1	1	1	1	1	0	0	0	0	0	0
182	184	1	1	1	1	1	1	0	0	0	0	0
184	186	1	1	1	1	1	1	0	0	0	0	0
186	188	1	1	1	1	1	1	0	0	0	0	0

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 188	\$ 190	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
190	192	2	1	1	1	1	1	0	0	0	0	0
192	194	2	1	1	1	1	1	0	0	0	0	0
194	196	2	1	1	1	1	1	0	0	0	0	0
196	198	2	1	1	1	1	1	0	0	0	0	0
198	200	2	1	1	1	1	1	1	0	0	0	0
200	202	2	1	1	1	1	1	1	0	0	0	0
202	204	2	1	1	1	1	1	1	0	0	0	0
204	206	2	1	1	1	1	1	1	0	0	0	0
206	208	2	2	1	1	1	1	1	0	0	0	0
208	210	2	2	1	1	1	1	1	0	0	0	0
210	212	2	2	1	1	1	1	1	0	0	0	0
212	214	2	2	1	1	1	1	1	0	0	0	0
214	216	2	2	1	1	1	1	1	1	0	0	0
216	218	2	2	1	1	1	1	1	1	0	0	0
218	220	2	2	1	1	1	1	1	1	0	0	0
220	222	2	2	1	1	1	1	1	1	0	0	0
222	224	2	2	2	1	1	1	1	1	0	0	0
224	226	2	2	2	1	1	1	1	1	0	0	0
226	228	2	2	2	1	1	1	1	1	0	0	0
228	230	2	2	2	1	1	1	1	1	0	0	0
230	232	2	2	2	1	1	1	1	1	0	0	0
232	234	2	2	2	1	1	1	1	1	1	0	0
234	236	2	2	2	1	1	1	1	1	1	0	0
236	238	2	2	2	1	1	1	1	1	1	0	0
238	240	2	2	2	1	1	1	1	1	1	0	0
240	242	2	2	2	2	1	1	1	1	1	0	0
242	244	3	2	2	2	1	1	1	1	1	0	0
244	246	3	2	2	2	1	1	1	1	1	0	0
246	248	3	2	2	2	1	1	1	1	1	0	0
248	250	3	2	2	2	1	1	1	1	1	1	0
250	252	3	2	2	2	1	1	1	1	1	1	0
252	254	3	2	2	2	1	1	1	1	1	1	0
254	256	3	2	2	2	1	1	1	1	1	1	0
256	258	3	2	2	2	2	1	1	1	1	1	0
258	260	3	3	2	2	2	1	1	1	1	1	0
260	262	3	3	2	2	2	1	1	1	1	1	0
262	264	3	3	2	2	2	1	1	1	1	1	0
264	266	3	3	2	2	2	1	1	1	1	1	1
266	268	3	3	2	2	2	1	1	1	1	1	1
268	270	3	3	2	2	2	1	1	1	1	1	1
270	272	3	3	2	2	2	1	1	1	1	1	1
272	274	3	3	2	2	2	2	1	1	1	1	1
274	276	3	3	2	2	2	2	1	1	1	1	1
276	278	3	3	3	2	2	2	1	1	1	1	1

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 278	\$ 280	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
280	282	3	3	3	2	2	2	1	1	1	1	1
282	284	3	3	3	2	2	2	1	1	1	1	1
284	286	3	3	3	2	2	2	1	1	1	1	1
286	288	3	3	3	2	2	2	1	1	1	1	1
288	290	3	3	3	2	2	2	2	1	1	1	1
290	292	3	3	3	2	2	2	2	1	1	1	1
292	294	4	3	3	3	2	2	2	1	1	1	1
294	296	4	3	3	3	2	2	2	1	1	1	1
296	298	4	3	3	3	2	2	2	1	1	1	1
298	300	4	3	3	3	2	2	2	1	1	1	1
300	302	4	3	3	3	2	2	2	1	1	1	1
302	304	4	3	3	3	2	2	2	1	1	1	1
304	306	4	3	3	3	2	2	2	1	1	1	1
306	308	4	3	3	3	2	2	2	2	1	1	1
308	310	4	4	3	3	3	2	2	2	1	1	1
310	312	4	4	3	3	3	2	2	2	1	1	1
312	314	4	4	3	3	3	2	2	2	1	1	1
314	316	4	4	3	3	3	2	2	2	1	1	1
316	318	4	4	3	3	3	2	2	2	1	1	1
318	320	4	4	3	3	3	2	2	2	1	1	1
320	322	4	4	3	3	3	2	2	2	1	1	1
322	324	4	4	3	3	3	2	2	2	2	1	1
324	326	4	4	4	3	3	3	2	2	2	1	1
326	328	4	4	4	3	3	3	2	2	2	1	1
328	330	4	4	4	3	3	3	2	2	2	1	1
330	332	4	4	4	3	3	3	2	2	2	1	1
332	334	4	4	4	3	3	3	2	2	2	1	1
334	336	4	4	4	3	3	3	2	2	2	1	1
336	338	4	4	4	3	3	3	2	2	2	1	1
338	340	4	4	4	3	3	3	2	2	2	2	1
340	342	5	4	4	4	3	3	2	2	2	2	1
342	344	5	4	4	4	3	3	3	2	2	2	1
344	346	5	4	4	4	3	3	3	2	2	2	1
346	348	5	4	4	4	3	3	3	2	2	2	1
348	350	5	4	4	4	3	3	3	2	2	2	1
350	352	5	4	4	4	3	3	3	2	2	2	1
352	354	5	4	4	4	3	3	3	2	2	2	1
354	356	5	4	4	4	3	3	3	2	2	2	1
356	358	5	5	4	4	3	3	3	2	2	2	2
358	360	5	5	4	4	4	3	3	3	2	2	2
360	362	5	5	4	4	4	3	3	3	2	2	2
362	364	5	5	4	4	4	3	3	3	2	2	2
364	366	5	5	4	4	4	3	3	3	2	2	2
366	368	5	5	4	4	4	3	3	3	2	2	2

2023 Wage Bracket Method Tables (Forms W-4 Before 2020)												
MARRIED Person—DAILY or MISCELLANEOUS Payroll Period												
If the wages are—		And the number of withholding allowances is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
\$ 368	\$ 370	\$ 5	\$ 5	\$ 4	\$ 4	\$ 4	\$ 3	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2
370	372	5	5	4	4	4	3	3	3	2	2	2
372	374	5	5	4	4	4	3	3	3	2	2	2
374	376	5	5	5	4	4	4	3	3	3	2	2
376	378	5	5	5	4	4	4	3	3	3	2	2
378	380	5	5	5	4	4	4	3	3	3	2	2
380	382	5	5	5	4	4	4	3	3	3	2	2
382	384	5	5	5	4	4	4	3	3	3	2	2
384	386	5	5	5	4	4	4	3	3	3	2	2
386	388	5	5	5	4	4	4	3	3	3	2	2
388	390	5	5	5	4	4	4	3	3	3	2	2
390	392	6	5	5	5	4	4	4	3	3	3	2
392	394	6	5	5	5	4	4	4	3	3	3	2
394	396	6	5	5	5	4	4	4	3	3	3	2
396	398	6	5	5	5	4	4	4	3	3	3	2
398	400	6	5	5	5	4	4	4	3	3	3	2
400	402	6	5	5	5	4	4	4	3	3	3	2
402	404	6	5	5	5	4	4	4	3	3	3	2
404	406	6	5	5	5	4	4	4	3	3	3	2
406	408	6	6	5	5	5	4	4	4	3	3	2
408	410	6	6	5	5	5	4	4	4	3	3	3
410	412	6	6	5	5	5	4	4	4	3	3	3
412	414	6	6	5	5	5	4	4	4	3	3	3
414	416	6	6	5	5	5	4	4	4	3	3	3
416	418	6	6	5	5	5	4	4	4	3	3	3
418	420	6	6	5	5	5	4	4	4	3	3	3
420	422	6	6	5	5	5	4	4	4	3	3	3
422	424	6	6	6	5	5	5	4	4	3	3	3
424	426	6	6	6	5	5	5	4	4	4	3	3
426	428	6	6	6	5	5	5	4	4	4	3	3
428	430	6	6	6	5	5	5	4	4	4	3	3
430	432	6	6	6	5	5	5	4	4	4	3	3
432	434	6	6	6	5	5	5	4	4	4	3	3
434	436	7	6	6	5	5	5	4	4	4	3	3
436	438	7	6	6	5	5	5	4	4	4	3	3
438	440	7	6	6	6	5	5	4	4	4	3	3
440	442	7	6	6	6	5	5	5	4	4	4	3
442	444	7	6	6	6	5	5	5	4	4	4	3
444	446	7	6	6	6	5	5	5	4	4	4	3
446	448	7	6	6	6	5	5	5	4	4	4	3
448	450	7	6	6	6	5	5	5	4	4	4	3
450	452	7	7	6	6	5	5	5	4	4	4	3
452	454	7	7	6	6	5	5	5	4	4	4	3
454	456	7	7	6	6	5	5	5	4	4	4	3
456	458	7	7	6	6	6	5	5	5	4	4	4

Section 2 Withholding Methods For Forms W-4 For 2020 And After

If an employee has submitted a Form W-4 (Employee's Withholding Certificate for 2020 or later), or if a newly hired employee has not submitted a Form W-4, calculate the amount to withhold using the methods in this Section 2. For a newly hired employee with no Form W-4, treat as a single person for purposes of this section. The methods in this section are as follows:

- **Percentage Method (Forms W-4 for 2020 and after)**

This method is generally recommended for use by all employers, particularly those with an automated payroll system. See below.

- **Wage Bracket Method (Forms W-4 for 2020 and after)**

This method is generally useful for employers having both a manual payroll system and a small number of employees with wages below certain thresholds. See page 47.

Percentage Method (Forms W-4 for 2020 and after)

Under this method, determine the amount to withhold using the following Percentage Method Worksheet, Payroll Period Table, and Annual Percentage Method Tables. Use the table for the filing status checked on the Form W-4, Step 1(c).

Percentage Method Worksheet (Forms W-4 for 2020 and after)

1. Enter taxable wages paid to employee for pay period 1 _____
2. Enter number of pay periods for the year from Payroll Period Table 2 _____
3. Annual taxable wage amount. Multiply line 1 by line 2 3 _____
4. Calculate the annual withholding amount on the amount on line 3 using the Annual Percentage Method Table for the employee's filing status from the Form W-4, Step 1(c), and enter result 4 _____
5. Amount to withhold for pay period. Divide line 4 by line 2 5 _____

Payroll Period Table

If pay period is:	Enter on line 2 of worksheet:
Weekly	52
Biweekly	26
Semimonthly	24
Monthly	12
Quarterly	4
Semiannually	2
Daily	260

Annual Percentage Method Tables (Forms W-4 for 2020 and after)

Married Filing Jointly

If annual taxable wage on line 3 of worksheet is:

At least—	But less than—	The amount to enter on line 4 of the worksheet is:
\$ 0	\$ 13,850	\$ 0
13,850	51,225	0 + 1.10% of excess over \$ 13,850
51,225	104,125	411.13 + 2.04% of excess over 51,225
104,125	151,400	1,490.29 + 2.27% of excess over 104,125
151,400	259,525	2,563.43 + 2.64% of excess over 151,400
259,525		5,417.93 + 2.90% of excess over 259,525

Head of Household

If annual taxable wage on line 3 of worksheet is:

At least—	But less than—	The amount to enter on line 4 of the worksheet is:
\$ 0	\$ 10,400	\$ 0
10,400	70,350	0 + 1.10% of excess over \$ 10,400
70,350	165,150	659.45 + 2.04% of excess over 70,350
165,150	260,950	2,593.37 + 2.27% of excess over 165,150
260,950	501,750	4,768.03 + 2.64% of excess over 260,950
501,750		11,125.15 + 2.90% of excess over 501,750

Single

If annual taxable wage on line 3 of worksheet is:

At least—	But less than—	The amount to enter on line 4 of the worksheet is:
\$ 0	\$ 6,925	\$ 0
6,925	51,650	0 + 1.10% of excess over \$ 6,925
51,650	115,250	491.98 + 2.04% of excess over 51,650
115,250	232,900	1,789.42 + 2.27% of excess over 115,250
232,900	498,275	4,460.07 + 2.64% of excess over 232,900
498,275		11,465.97 + 2.90% of excess over 498,275

Example. An employee is paid \$700 for a weekly pay period. The employee checked the Single filing status on the Form W-4, Step 1(c). The amount to withhold is calculated as follows:

1. Taxable wages paid to employee for pay period.....	1	<u>700.00</u>
2. Number of pay periods for the year from Payroll Period Table	2	<u>52</u>
3. Annual taxable wage amount (Line 1 x Line 2)	3	<u>36,400.00</u>
4. Annual withholding on the amount on line 3 from Annual Percentage Method Table for Single filing status.....	4	<u>324.22</u>
5. Amount to withhold for pay period. Divide line 4 by line 2. Round to nearest dollar	5	<u>6.00</u>

Additional withholding. If an employee requests additional North Dakota income tax to be withheld (over the amount using the table), the employer is asked to accommodate the employee’s request, if possible. There is no special form or procedure provided for this purpose.

Supplemental wages. See page 58.

Wage Bracket Method (Forms W-4 for 2020 and after)

Under this method, determine the amount to withhold in the following steps:

Step 1: On pages 48 through 57, find the table for the applicable payroll period.

Step 2: In the wage column, find the wage line on which the employee’s wage amount for the payroll period falls.

***Note:** If an employee’s wages for the pay period exceed the last wage line in the table, do not use this method. Instead, use the Percentage Method (Forms W-4 for 2020 and after) on page 46.*

Step 3: In the column corresponding to the employee’s filing status from the Form W-4, Step 1(c), the amount to withhold is the amount shown in the table where the wage line and filing status column meet.

Additional withholding. If an employee requests additional North Dakota income tax to be withheld (over the amount using the table), the employer is asked to accommodate the employee’s request, if possible. There is no special form or procedure provided for this purpose.

Supplemental wages. See page 58.

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
WEEKLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 0	\$ 250	\$ 0	\$ 0	\$ 0	\$ 470	\$ 475	\$ 2	\$ 3	\$ 4
250	255	0	1	1	475	480	2	3	4
255	260	0	1	1	480	485	2	3	4
260	265	0	1	1	485	490	2	3	4
265	270	0	1	1	490	495	2	3	4
270	275	0	1	2	495	500	3	3	4
275	280	0	1	2	500	505	3	3	4
280	285	0	1	2	505	510	3	3	4
285	290	0	1	2	510	515	3	3	4
290	295	0	1	2	515	520	3	3	4
295	300	0	1	2	520	525	3	4	4
300	305	0	1	2	525	530	3	4	4
305	310	0	1	2	530	535	3	4	4
310	315	1	1	2	535	540	3	4	4
315	320	1	1	2	540	545	3	4	5
320	325	1	1	2	545	550	3	4	5
325	330	1	1	2	550	555	3	4	5
330	335	1	1	2	555	560	3	4	5
335	340	1	2	2	560	565	3	4	5
340	345	1	2	2	565	570	3	4	5
345	350	1	2	2	570	575	3	4	5
350	355	1	2	2	575	580	3	4	5
355	360	1	2	2	580	585	3	4	5
360	365	1	2	3	585	590	4	4	5
365	370	1	2	3	590	595	4	4	5
370	375	1	2	3	595	600	4	4	5
375	380	1	2	3	600	605	4	4	5
380	385	1	2	3	605	610	4	4	5
385	390	1	2	3	610	615	4	5	5
390	395	1	2	3	615	620	4	5	5
395	400	1	2	3	620	625	4	5	5
400	405	1	2	3	625	630	4	5	5
405	410	2	2	3	630	635	4	5	5
410	415	2	2	3	635	640	4	5	6
415	420	2	2	3	640	645	4	5	6
420	425	2	2	3	645	650	4	5	6
425	430	2	3	3	650	655	4	5	6
430	435	2	3	3	655	660	4	5	6
435	440	2	3	3	660	665	4	5	6
440	445	2	3	3	665	670	4	5	6
445	450	2	3	3	670	675	4	5	6
450	455	2	3	4	675	680	5	5	6
455	460	2	3	4	680	685	5	5	6
460	465	2	3	4	685	690	5	5	6
465	470	2	3	4	690	695	5	5	6

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
WEEKLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 695	\$ 700	\$ 5	\$ 5	\$ 6	\$ 1,250	\$ 1,265	\$ 13	\$ 12	\$ 15
700	705	5	6	6	1,265	1,280	14	12	15
705	710	5	6	6	1,280	1,295	14	12	15
710	715	5	6	6	1,295	1,310	14	12	16
715	720	5	6	6	1,310	1,325	15	12	16
720	725	5	6	6	1,325	1,340	15	12	16
725	730	5	6	7	1,340	1,355	15	13	17
730	735	5	6	7	1,355	1,370	16	13	17
735	740	5	6	7	1,370	1,385	16	13	17
740	745	5	6	7	1,385	1,400	16	13	18
745	750	5	6	7	1,400	1,415	17	14	18
750	755	5	6	7	1,415	1,430	17	14	18
755	770	5	6	7	1,430	1,445	17	14	19
770	785	6	6	7	1,445	1,460	17	15	19
785	800	6	7	7	1,460	1,475	18	15	19
800	815	6	7	7	1,475	1,490	18	15	19
815	830	6	7	8	1,490	1,505	18	16	20
830	845	6	7	8	1,505	1,520	19	16	20
845	860	6	7	8	1,520	1,535	19	16	20
860	875	7	7	8	1,535	1,550	19	17	21
875	890	7	8	8	1,550	1,565	20	17	21
890	905	7	8	8	1,565	1,580	20	17	21
905	920	7	8	9	1,580	1,595	20	17	22
920	935	7	8	9	1,595	1,610	21	18	22
935	950	7	8	9	1,610	1,625	21	18	22
950	965	8	8	9	1,625	1,640	21	18	23
965	980	8	8	9	1,640	1,655	21	19	23
980	995	8	9	9	1,655	1,670	22	19	23
995	1,010	8	9	10	1,670	1,685	22	19	23
1,010	1,025	9	9	10	1,685	1,700	22	20	24
1,025	1,040	9	9	10	1,700	1,715	23	20	24
1,040	1,055	9	9	11	1,715	1,730	23	20	24
1,055	1,070	9	9	11	1,730	1,745	23	21	25
1,070	1,085	10	10	11	1,745	1,760	24	21	25
1,085	1,100	10	10	11	1,760	1,775	24	21	25
1,100	1,115	10	10	12	1,775	1,790	24	21	26
1,115	1,130	11	10	12	1,790	1,805	24	22	26
1,130	1,145	11	10	12	1,805	1,820	25	22	26
1,145	1,160	11	10	13	1,820	1,835	25	22	26
1,160	1,175	12	11	13	1,835	1,850	25	23	27
1,175	1,190	12	11	13	1,850	1,865	26	23	27
1,190	1,205	12	11	14	1,865	1,880	26	23	27
1,205	1,220	13	11	14	1,880	1,895	26	24	28
1,220	1,235	13	11	14	1,895	1,910	27	24	28
1,235	1,250	13	11	15	1,910	1,925	27	24	28

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
BIWEEKLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 0	\$ 325	\$ 0	\$ 0	\$ 0	\$ 545	\$ 550	\$ 0	\$ 2	\$ 3
325	330	0	0	1	550	565	0	2	3
330	335	0	0	1	565	580	0	2	3
335	340	0	0	1	580	595	1	2	4
340	345	0	0	1	595	610	1	2	4
345	350	0	0	1	610	625	1	2	4
350	355	0	0	1	625	640	1	3	4
355	360	0	0	1	640	655	1	3	4
360	365	0	0	1	655	670	1	3	4
365	370	0	0	1	670	685	2	3	5
370	375	0	0	1	685	700	2	3	5
375	380	0	0	1	700	715	2	3	5
380	385	0	0	1	715	730	2	4	5
385	390	0	0	1	730	745	2	4	5
390	395	0	0	1	745	760	2	4	5
395	400	0	0	1	760	775	3	4	6
400	405	0	0	1	775	790	3	4	6
405	410	0	0	2	790	805	3	4	6
410	415	0	0	2	805	820	3	5	6
415	420	0	0	2	820	835	3	5	6
420	425	0	0	2	835	850	3	5	6
425	430	0	0	2	850	865	4	5	7
430	435	0	0	2	865	880	4	5	7
435	440	0	0	2	880	895	4	5	7
440	445	0	0	2	895	910	4	6	7
445	450	0	1	2	910	925	4	6	7
450	455	0	1	2	925	940	4	6	7
455	460	0	1	2	940	955	5	6	7
460	465	0	1	2	955	970	5	6	8
465	470	0	1	2	970	1,000	5	6	8
470	475	0	1	2	1,000	1,030	5	7	8
475	480	0	1	2	1,030	1,060	6	7	9
480	485	0	1	2	1,060	1,090	6	7	9
485	490	0	1	2	1,090	1,120	6	8	9
490	495	0	1	2	1,120	1,150	7	8	10
495	500	0	1	3	1,150	1,180	7	8	10
500	505	0	1	3	1,180	1,210	7	9	10
505	510	0	1	3	1,210	1,240	8	9	11
510	515	0	1	3	1,240	1,270	8	9	11
515	520	0	1	3	1,270	1,300	8	10	11
520	525	0	1	3	1,300	1,330	9	10	12
525	530	0	1	3	1,330	1,360	9	10	12
530	535	0	1	3	1,360	1,390	9	11	12
535	540	0	2	3	1,390	1,420	10	11	13
540	545	0	2	3	1,420	1,450	10	11	13

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
BIWEEKLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 1,450	\$ 1,480	\$ 10	\$ 12	\$ 13	\$ 2,800	\$ 2,830	\$ 33	\$ 28	\$ 36
1,480	1,510	11	12	14	2,830	2,860	34	28	36
1,510	1,540	11	12	14	2,860	2,890	34	29	37
1,540	1,570	11	13	14	2,890	2,920	35	29	38
1,570	1,600	12	13	15	2,920	2,950	35	30	38
1,600	1,630	12	13	15	2,950	2,980	36	31	39
1,630	1,660	12	14	15	2,980	3,010	37	31	39
1,660	1,690	13	14	15	3,010	3,040	37	32	40
1,690	1,720	13	14	16	3,040	3,070	38	32	41
1,720	1,750	13	15	16	3,070	3,100	39	33	41
1,750	1,780	14	15	16	3,100	3,130	39	34	42
1,780	1,810	14	15	17	3,130	3,160	40	34	43
1,810	1,840	14	16	17	3,160	3,190	40	35	43
1,840	1,870	15	16	17	3,190	3,220	41	36	44
1,870	1,900	15	16	18	3,220	3,250	42	36	44
1,900	1,930	15	17	18	3,250	3,280	42	37	45
1,930	1,960	16	17	18	3,280	3,310	43	37	46
1,960	1,990	16	17	19	3,310	3,340	43	38	46
1,990	2,020	17	18	19	3,340	3,370	44	39	47
2,020	2,050	17	18	20	3,370	3,400	45	39	47
2,050	2,080	18	18	21	3,400	3,430	45	40	48
2,080	2,110	18	19	21	3,430	3,460	46	40	49
2,110	2,140	19	19	22	3,460	3,490	47	41	49
2,140	2,170	20	19	22	3,490	3,520	47	42	50
2,170	2,200	20	20	23	3,520	3,550	48	42	51
2,200	2,230	21	20	24	3,550	3,580	48	43	51
2,230	2,260	21	20	24	3,580	3,610	49	44	52
2,260	2,290	22	21	25	3,610	3,640	50	44	52
2,290	2,320	23	21	25	3,640	3,670	50	45	53
2,320	2,350	23	21	26	3,670	3,700	51	45	54
2,350	2,380	24	22	27	3,700	3,730	51	46	54
2,380	2,410	24	22	27	3,730	3,760	52	47	55
2,410	2,440	25	22	28	3,760	3,790	53	47	55
2,440	2,470	26	23	28	3,790	3,820	53	48	56
2,470	2,500	26	23	29	3,820	3,850	54	48	57
2,500	2,530	27	23	30	3,850	3,880	54	49	57
2,530	2,560	28	24	30	3,880	3,910	55	50	58
2,560	2,590	28	24	31	3,910	3,940	56	50	58
2,590	2,620	29	24	32	3,940	3,970	56	51	59
2,620	2,650	29	25	32	3,970	4,000	57	51	60
2,650	2,680	30	25	33	4,000	4,030	58	52	60
2,680	2,710	31	25	33	4,030	4,060	58	53	61
2,710	2,740	31	26	34	4,060	4,090	59	53	62
2,740	2,770	32	26	35	4,090	4,120	60	54	62
2,770	2,800	32	27	35	4,120	4,150	60	55	63

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
SEMIMONTHLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 0	\$ 350	\$ 0	\$ 0	\$ 0	\$ 570	\$ 575	\$ 0	\$ 2	\$ 3
350	355	0	0	1	575	580	0	2	3
355	360	0	0	1	580	585	0	2	3
360	365	0	0	1	585	590	0	2	3
365	370	0	0	1	590	595	0	2	3
370	375	0	0	1	595	600	0	2	3
375	380	0	0	1	600	605	0	2	3
380	385	0	0	1	605	610	0	2	4
385	390	0	0	1	610	615	0	2	4
390	395	0	0	1	615	620	0	2	4
395	400	0	0	1	620	625	0	2	4
400	405	0	0	1	625	630	1	2	4
405	410	0	0	1	630	635	1	2	4
410	415	0	0	1	635	640	1	2	4
415	420	0	0	1	640	645	1	2	4
420	425	0	0	1	645	650	1	2	4
425	430	0	0	2	650	655	1	2	4
430	435	0	0	2	655	660	1	2	4
435	440	0	0	2	660	665	1	3	4
440	445	0	0	2	665	670	1	3	4
445	450	0	0	2	670	675	1	3	4
450	455	0	0	2	675	680	1	3	4
455	460	0	0	2	680	685	1	3	4
460	465	0	0	2	685	690	1	3	4
465	470	0	0	2	690	695	1	3	4
470	475	0	0	2	695	700	1	3	4
475	480	0	0	2	700	705	1	3	5
480	485	0	1	2	705	710	1	3	5
485	490	0	1	2	710	715	1	3	5
490	495	0	1	2	715	720	2	3	5
495	500	0	1	2	720	725	2	3	5
500	505	0	1	2	725	730	2	3	5
505	510	0	1	2	730	735	2	3	5
510	515	0	1	2	735	740	2	3	5
515	520	0	1	3	740	745	2	3	5
520	525	0	1	3	745	750	2	3	5
525	530	0	1	3	750	765	2	4	5
530	535	0	1	3	765	780	2	4	5
535	540	0	1	3	780	795	2	4	5
540	545	0	1	3	795	810	2	4	6
545	550	0	1	3	810	825	3	4	6
550	555	0	1	3	825	840	3	4	6
555	560	0	1	3	840	855	3	5	6
560	565	0	1	3	855	870	3	5	6
565	570	0	1	3	870	885	3	5	6

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
SEMIMONTHLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 885	\$ 900	\$ 3	\$ 5	\$ 7	\$ 2,220	\$ 2,250	\$ 19	\$ 20	\$ 22
900	930	4	5	7	2,250	2,280	20	20	23
930	960	4	6	7	2,280	2,310	20	20	23
960	990	4	6	8	2,310	2,340	21	21	24
990	1,020	5	6	8	2,340	2,370	22	21	25
1,020	1,050	5	7	8	2,370	2,400	22	21	25
1,050	1,080	5	7	9	2,400	2,430	23	22	26
1,080	1,110	6	7	9	2,430	2,460	23	22	26
1,110	1,140	6	8	9	2,460	2,490	24	22	27
1,140	1,170	6	8	10	2,490	2,520	25	23	28
1,170	1,200	7	8	10	2,520	2,550	25	23	28
1,200	1,230	7	9	10	2,550	2,580	26	23	29
1,230	1,260	7	9	11	2,580	2,610	27	24	30
1,260	1,290	8	9	11	2,610	2,640	27	24	30
1,290	1,320	8	10	11	2,640	2,670	28	24	31
1,320	1,350	8	10	12	2,670	2,700	28	25	31
1,350	1,380	9	10	12	2,700	2,730	29	25	32
1,380	1,410	9	11	12	2,730	2,760	30	25	33
1,410	1,440	9	11	13	2,760	2,790	30	26	33
1,440	1,470	10	11	13	2,790	2,820	31	26	34
1,470	1,500	10	12	13	2,820	2,850	31	26	34
1,500	1,530	10	12	13	2,850	2,880	32	27	35
1,530	1,560	11	12	14	2,880	2,910	33	27	36
1,560	1,590	11	13	14	2,910	2,940	33	27	36
1,590	1,620	11	13	14	2,940	2,970	34	28	37
1,620	1,650	12	13	15	2,970	3,000	34	29	37
1,650	1,680	12	14	15	3,000	3,030	35	29	38
1,680	1,710	12	14	15	3,030	3,060	36	30	39
1,710	1,740	13	14	16	3,060	3,090	36	30	39
1,740	1,770	13	15	16	3,090	3,120	37	31	40
1,770	1,800	13	15	16	3,120	3,150	38	32	41
1,800	1,830	14	15	17	3,150	3,180	38	32	41
1,830	1,860	14	16	17	3,180	3,210	39	33	42
1,860	1,890	14	16	17	3,210	3,240	39	33	42
1,890	1,920	15	16	18	3,240	3,270	40	34	43
1,920	1,950	15	17	18	3,270	3,300	41	35	44
1,950	1,980	15	17	18	3,300	3,330	41	35	44
1,980	2,010	16	17	19	3,330	3,360	42	36	45
2,010	2,040	16	18	19	3,360	3,390	42	37	45
2,040	2,070	16	18	19	3,390	3,420	43	37	46
2,070	2,100	17	18	20	3,420	3,450	44	38	47
2,100	2,130	17	18	20	3,450	3,480	44	38	47
2,130	2,160	17	19	20	3,480	3,510	45	39	48
2,160	2,190	18	19	21	3,510	3,540	45	40	49
2,190	2,220	19	19	22	3,540	3,570	46	40	49

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
MONTHLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 0	\$ 625	\$ 0	\$ 0	\$ 0	\$ 1,935	\$ 1,975	\$ 9	\$ 12	\$ 15
625	645	0	0	1	1,975	2,015	9	12	16
645	665	0	0	1	2,015	2,055	10	13	16
665	685	0	0	1	2,055	2,095	10	13	16
685	705	0	0	1	2,095	2,135	11	14	17
705	735	0	0	2	2,135	2,175	11	14	17
735	765	0	0	2	2,175	2,215	11	15	18
765	795	0	0	2	2,215	2,255	12	15	18
795	825	0	0	3	2,255	2,295	12	15	19
825	855	0	0	3	2,295	2,335	13	16	19
855	885	0	0	3	2,335	2,375	13	16	20
885	915	0	0	4	2,375	2,415	14	17	20
915	945	0	1	4	2,415	2,455	14	17	20
945	975	0	1	4	2,455	2,495	15	18	21
975	1,005	0	1	5	2,495	2,535	15	18	21
1,005	1,035	0	2	5	2,535	2,575	15	19	22
1,035	1,065	0	2	5	2,575	2,615	16	19	22
1,065	1,095	0	2	6	2,615	2,655	16	19	23
1,095	1,125	0	3	6	2,655	2,695	17	20	23
1,125	1,155	0	3	6	2,695	2,735	17	20	24
1,155	1,185	0	3	7	2,735	2,775	18	21	24
1,185	1,215	1	4	7	2,775	2,815	18	21	24
1,215	1,245	1	4	7	2,815	2,855	18	22	25
1,245	1,275	1	4	8	2,855	2,895	19	22	25
1,275	1,305	1	5	8	2,895	2,935	19	23	26
1,305	1,335	2	5	8	2,935	2,975	20	23	26
1,335	1,365	2	5	9	2,975	3,015	20	23	27
1,365	1,395	2	6	9	3,015	3,055	21	24	27
1,395	1,425	3	6	9	3,055	3,095	21	24	27
1,425	1,455	3	6	9	3,095	3,135	22	25	28
1,455	1,485	3	7	10	3,135	3,175	22	25	28
1,485	1,515	4	7	10	3,175	3,215	22	26	29
1,515	1,545	4	7	10	3,215	3,255	23	26	29
1,545	1,575	4	8	11	3,255	3,295	23	26	30
1,575	1,605	5	8	11	3,295	3,335	24	27	30
1,605	1,635	5	8	11	3,335	3,375	24	27	31
1,635	1,665	5	9	12	3,375	3,415	25	28	31
1,665	1,695	6	9	12	3,415	3,455	25	28	31
1,695	1,725	6	9	12	3,455	3,495	26	29	32
1,725	1,755	6	10	13	3,495	3,535	26	29	32
1,755	1,785	7	10	13	3,535	3,575	26	30	33
1,785	1,815	7	10	13	3,575	3,615	27	30	33
1,815	1,855	7	11	14	3,615	3,655	27	30	34
1,855	1,895	8	11	14	3,655	3,695	28	31	34
1,895	1,935	8	12	15	3,695	3,735	28	31	35

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
MONTHLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 3,735	\$ 3,775	\$ 29	\$ 32	\$ 35	\$ 6,295	\$ 6,355	\$ 76	\$ 64	\$ 82
3,775	3,815	29	32	35	6,355	6,415	77	66	83
3,815	3,855	29	33	36	6,415	6,475	79	67	85
3,855	3,895	30	33	36	6,475	6,535	80	68	86
3,895	3,935	30	34	37	6,535	6,595	81	69	87
3,935	3,975	31	34	37	6,595	6,655	82	71	88
3,975	4,015	31	34	38	6,655	6,715	84	72	90
4,015	4,075	32	35	38	6,715	6,775	85	73	91
4,075	4,135	32	36	39	6,775	6,835	86	74	92
4,135	4,195	33	36	39	6,835	6,895	87	75	93
4,195	4,255	34	37	40	6,895	6,955	88	77	94
4,255	4,315	35	38	41	6,955	7,015	90	78	96
4,315	4,375	36	38	42	7,015	7,075	91	79	97
4,375	4,435	37	39	43	7,075	7,135	92	80	98
4,435	4,495	38	40	44	7,135	7,195	93	82	99
4,495	4,555	39	40	46	7,195	7,255	95	83	101
4,555	4,615	41	41	47	7,255	7,315	96	84	102
4,615	4,675	42	42	48	7,315	7,375	97	85	103
4,675	4,735	43	42	49	7,375	7,435	98	86	104
4,735	4,795	44	43	50	7,435	7,495	99	88	105
4,795	4,855	46	44	52	7,495	7,555	101	89	107
4,855	4,915	47	44	53	7,555	7,615	102	90	108
4,915	4,975	48	45	54	7,615	7,675	103	91	109
4,975	5,035	49	46	55	7,675	7,735	104	93	110
5,035	5,095	51	46	57	7,735	7,795	106	94	112
5,095	5,155	52	47	58	7,795	7,855	107	95	113
5,155	5,215	53	48	59	7,855	7,915	108	96	114
5,215	5,275	54	48	60	7,915	7,975	109	97	115
5,275	5,335	55	49	61	7,975	8,035	110	99	116
5,335	5,395	57	49	63	8,035	8,095	112	100	118
5,395	5,455	58	50	64	8,095	8,155	113	101	119
5,455	5,515	59	51	65	8,155	8,215	114	102	120
5,515	5,575	60	51	66	8,215	8,275	115	104	121
5,575	5,635	62	52	68	8,275	8,335	117	105	123
5,635	5,695	63	53	69	8,335	8,395	118	106	124
5,695	5,755	64	53	70	8,395	8,455	119	107	125
5,755	5,815	65	54	71	8,455	8,515	120	108	126
5,815	5,875	66	55	72	8,515	8,575	121	110	128
5,875	5,935	68	56	74	8,575	8,635	123	111	129
5,935	5,995	69	57	75	8,635	8,695	124	112	130
5,995	6,055	70	58	76	8,695	8,755	125	113	131
6,055	6,115	71	59	77	8,755	8,815	127	115	132
6,115	6,175	73	61	79	8,815	8,875	128	116	134
6,175	6,235	74	62	80	8,875	8,935	129	117	135
6,235	6,295	75	63	81	8,935	8,995	131	118	136

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
DAILY or MISCELLANEOUS Payroll Period									
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single
At least	But less than				At least	But less than			
		The amount to withhold is:					The amount to withhold is:		
\$ 0	\$ 125	\$ 0	\$ 0	\$ 0	\$ 213	\$ 215	\$ 2	\$ 2	\$ 2
125	127	1	1	1	215	217	2	2	2
127	129	1	1	1	217	219	2	2	2
129	131	1	1	1	219	221	2	2	2
131	133	1	1	1	221	223	2	2	2
133	135	1	1	1	223	225	2	2	2
135	137	1	1	1	225	227	2	2	2
137	139	1	1	1	227	229	2	2	2
139	141	1	1	1	229	231	2	2	3
141	143	1	1	1	231	233	2	2	3
143	145	1	1	1	233	235	2	2	3
145	147	1	1	1	235	237	2	2	3
147	149	1	1	1	237	239	2	2	3
149	151	1	1	1	239	241	2	2	3
151	153	1	1	1	241	243	2	2	3
153	155	1	1	1	243	245	3	2	3
155	157	1	1	1	245	247	3	2	3
157	159	1	1	1	247	249	3	2	3
159	161	1	1	1	249	251	3	2	3
161	163	1	1	1	251	253	3	2	3
163	165	1	1	2	253	255	3	2	3
165	167	1	1	2	255	257	3	2	3
167	169	1	1	2	257	259	3	2	3
169	171	1	1	2	259	261	3	2	3
171	173	1	1	2	261	263	3	2	3
173	175	1	1	2	263	265	3	2	3
175	177	1	1	2	265	267	3	2	3
177	179	1	2	2	267	269	3	3	3
179	181	1	2	2	269	271	3	3	3
181	183	1	2	2	271	273	3	3	3
183	185	1	2	2	273	275	3	3	3
185	187	1	2	2	275	277	3	3	3
187	189	1	2	2	277	279	3	3	4
189	191	2	2	2	279	281	3	3	4
191	193	2	2	2	281	283	3	3	4
193	195	2	2	2	283	285	3	3	4
195	197	2	2	2	285	287	3	3	4
197	199	2	2	2	287	289	3	3	4
199	201	2	2	2	289	291	3	3	4
201	203	2	2	2	291	293	4	3	4
203	205	2	2	2	293	295	4	3	4
205	207	2	2	2	295	297	4	3	4
207	209	2	2	2	297	299	4	3	4
209	211	2	2	2	299	301	4	3	4
211	213	2	2	2	301	303	4	3	4

2023 Wage Bracket Method Tables (Forms W-4 for 2020 and After)										
DAILY or MISCELLANEOUS Payroll Period										
If the wages are—		Married Filing Jointly	Head of Household	Single	If the wages are—		Married Filing Jointly	Head of Household	Single	
At least	But less than				At least	But less than				
		The amount to withhold is:					The amount to withhold is:			
\$ 303	\$ 305	\$ 4	\$ 3	\$ 4	\$ 393	\$ 395	\$ 6	\$ 5	\$ 6	
305	307	4	3	4	395	397	6	5	6	
307	309	4	3	4	397	399	6	5	6	
309	311	4	3	4	399	401	6	5	6	
311	313	4	3	4	401	403	6	5	6	
313	315	4	3	4	403	405	6	5	6	
315	317	4	3	4	405	407	6	5	6	
317	319	4	4	4	407	409	6	5	6	
319	321	4	4	4	409	411	6	5	6	
321	323	4	4	4	411	413	6	5	6	
323	325	4	4	4	413	415	6	5	6	
325	327	4	4	4	415	417	6	6	6	
327	329	4	4	5	417	419	6	6	6	
329	331	4	4	5	419	421	6	6	6	
331	333	4	4	5	421	423	6	6	6	
333	335	4	4	5	423	425	6	6	6	
335	337	4	4	5	425	427	6	6	7	
337	339	4	4	5	427	429	6	6	7	
339	341	4	4	5	429	431	6	6	7	
341	343	5	4	5	431	433	6	6	7	
343	345	5	4	5	433	435	6	6	7	
345	347	5	4	5	435	437	7	6	7	
347	349	5	4	5	437	439	7	6	7	
349	351	5	4	5	439	441	7	6	7	
351	353	5	4	5	441	443	7	6	7	
353	355	5	4	5	443	445	7	6	7	
355	357	5	4	5	445	447	7	6	7	
357	359	5	4	5	447	449	7	6	7	
359	361	5	4	5	449	451	7	6	7	
361	363	5	4	5	451	453	7	6	7	
363	365	5	4	5	453	455	7	6	7	
365	367	5	4	5	455	457	7	6	7	
367	369	5	5	5	457	459	7	6	7	
369	371	5	5	5						
371	373	5	5	5						
373	375	5	5	5						
375	377	5	5	6						
377	379	5	5	6						
379	381	5	5	6						
381	383	5	5	6						
383	385	5	5	6						
385	387	5	5	6						
387	389	5	5	6						
389	391	6	5	6						
391	393	6	5	6						

Section 3 Supplemental Wages

Wages that are treated as supplemental wages for federal income tax withholding purposes are treated as supplemental wages for North Dakota income tax withholding purposes. They include, but are not limited to, bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay, and taxable fringe benefits.

Calculating the amount of North Dakota income tax to withhold from supplemental wages is similar to the method used for federal income tax withholding purposes, which depends on whether the supplemental wages are separately paid or separately identified from regular wages.

Supplemental wages not separately paid or identified

If supplemental wages are combined with regular wages in a single payment and are not separately identified, calculate the amount to withhold from the payment in the usual manner using one of the regular withholding methods prescribed in this booklet.

Supplemental wages separately paid or identified

If supplemental wages are paid separately from a regular wage payment, or the supplemental wages and regular wages are combined into one payment but separately identified, calculate the amount to withhold from the supplemental wages under one of the following options:

Option 1

Multiply the supplemental wages by 1.84% (.0184).

Option 2

If supplemental wages are to be paid at the same time as a regular wage payment, add the supplemental wages to the regular wages. Or, if supplemental wages are to be paid separately from a regular wage payment, add the supplemental wages to the amount of regular wages paid (or to be paid) for the most recent payroll period. Then do the following:

1. Calculate the withholding amount on the combined amount of supplemental and regular wages using either the Percentage Method or the Wage Bracket Method in either Section 1 (Forms W-4 Before 2020) or Section 2 (Forms W-4 For 2020 And After), whichever applies.
2. Subtract the amount of income tax withheld (or to be withheld) from the regular wage payment from the withholding amount calculated on the combined amount. The result is the amount to withhold from the supplemental wages.

Example 1. The employer has on file a Form W-4 from before 2020 on which the employee checked the single marital status and claims one withholding allowance. The employee's regular salary, paid on the 1st day of each month, is \$3,000. Under the Wage Bracket Method in Section 1 (Forms W-4 Before 2020), \$23 is withheld from her July 1 paycheck. On July 15, the employer pays her a bonus of \$1,000. Under Option 1, the amount to withhold from the bonus payment is \$18.40 ($\$1,000 \times 1.84\%$).

Example 2. Assume the same facts in Example 1, except that Option 2 is used to calculate the withholding from the bonus payment. Add the \$1,000 bonus payment to the regular monthly salary of \$3,000, for a combined amount of \$4,000. Under the Wage Bracket Method in Section 1 (Forms W-4 Before 2020), the withholding amount on the combined amount is \$34. From this amount, subtract \$23 (the withholding amount on the \$3,000 monthly salary). Under Option 2, the amount to withhold from the bonus payment is \$11 ($\$34 - \23).