North Dakota Office of State Tax Commissioner

INCOME TAX

WITHHOLDING RATES & INSTRUCTIONS

For wages paid in 2026

NORTH DAKOTA

Office of State Tax Commissioner

Contents

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 2026 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 45.
- **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 57.

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 6.

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	Amount of One Withholding Allowance
Weekly	$ 97.00
Biweekly	$194.00
Semimonthly	$210.00
Monthly	$420.00
Quarterly	$1,268.00
Semiannually	$2,525.00
Annually	$5,050.00
Daily or Miscellaneous	$19.00

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 $1,800 for a weekly pay period. The amount to withhold is calculated as follows:

1. Wage payment	$1,800.00
2. One withholding allowance—Weekly	$97.00
3. Number of allowances from Form W-4	2
4. Total allowance amount (Line 2 x Line 3)	(194.00)
5. Net wage for table purposes (Line 1 - Line 4)	$1,606.00
6. Amount from Table 1, Single Person, rounded to nearest whole dollar amount	$10.00

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 57.

2026 Percentage Method Tables (Forms W-4 Before 2020)

Table 1- Weekly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Over-	But not over-					of excess over-
Not over	$1,108	$0				
$1,108	$4,970			1.95%	-	$1,108
$4,970	--	$75.31	plus	2.50%	-	$4,970

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Over-	But not over-					of excess over-
Not over	$1,106	$0				
$1,106	$3,241			1.95%	-	$1,106
$3,241	--	$41.63	plus	2.50%	-	$3,241

Table 2- Biweekly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Over-	But not over-					of excess over-
Not over	$2,216	$0				
$2,216	$9,940			1.95%	-	$2,216
$9,940	--	$150.62	plus	2.50%	-	$9,940

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Over-	But not over-					of excess over-
Not over	$2,212	$0				
$2,212	$6,482			1.95%	-	$2,212
$6,482	--	$83.27	plus	2.50%	-	$6,482

Table 3- Semimonthly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Over-	But not over-					of excess over-
Not over	$2,401	$0				
$2,401	$10,769			1.95%	-	$2,401
$10,769	--	$163.18	plus	2.50%	-	$10,769

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Over-	But not over-					of excess over-
Not over	$2,396	$0				
$2,396	$7,022			1.95%	-	$2,396
$7,022	--	$90.21	plus	2.50%	-	$7,022

Table 4- Monthly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Over-	But not over-					of excess over-
Not over	$4,802	$0				
$4,802	$21,538			1.95%	-	$4,802
$21,538	--	$326.35	plus	2.50%	-	$21,538

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Over-	But not over-					of excess over-
Not over	$4,792	$0				
$4,792	$14,044			1.95%	-	$4,792
$14,044	--	$180.41	plus	2.50%	-	$14,044

2026 Percentage Method Tables (Forms W-4 Before 2020)

Table 5- Quarterly Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Not over	$14,406	$0				
Over-	But not over-					of excess over-
$14,406	$64,613			1.95%	-	$14,406
$64,613	--	$979.04	plus	2.50%	-	$64,613

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Not over	$14,375	$0				
Over-	But not over-					of excess over-
$14,375	$42,131			1.95%	-	$14,375
$42,131	--	$541.24	plus	2.50%	-	$42,131

Table 6- Semiannual Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Not over	$28,813	$0				
Over-	But not over-					of excess over-
$28,813	$129,225			1.95%	-	$28,813
$129,225	--	$1,958.03	plus	2.50%	-	$129,225

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Not over	$28,750	$0				
Over-	But not over-					of excess over-
$28,750	$84,263			1.95%	-	$28,750
$84,263	--	$1,082.50	plus	2.50%	-	$84,263

Table 7- Annual Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Not over-	$ 57,625	$0				
Over-	But not over-					of excess over-
$57,625	$258,450			1.95%	-	$57,625
$258,450	--	$3,916.09	plus	2.50%	-	$258,450

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is: / The amount of income tax to withhold is:

Not over-	$ 57,500	$0				
Over-	But not over-					of excess over-
$57,500	$168,525			1.95%	-	$57,500
$168,525	--	$2,164.99	plus	2.50%	-	$168,525

Table 8- Daily or Miscellaneous Payroll Period

(a) SINGLE person (including head of household)-

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	$222.00	$0				
Over-	But not over-					of excess over-
$222	$994			1.95%	-	$222
$994	--	$15.05	plus	2.50%	-	$994

(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:

Not over	$221.00	$0				
Over-	But not over-					of excess over-
$221	$648			1.95%	-	$221
$648	--	$8.33	plus	2.50%	-	$648

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 44, 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 57.

2026 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	$ 1,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
1,000	1,025	0	0	0	0	0	0	0	0	0	0	0
1,025	1,050	0	0	0	0	0	0	0	0	0	0	0
1,050	1,075	0	0	0	0	0	0	0	0	0	0	0
1,075	1,100	0	0	0	0	0	0	0	0	0	0	0
1,100	1,125	0	0	0	0	0	0	0	0	0	0	0
1,125	1,150	1	0	0	0	0	0	0	0	0	0	0
1,150	1,175	1	0	0	0	0	0	0	0	0	0	0
1,175	1,200	2	0	0	0	0	0	0	0	0	0	0
1,200	1,225	2	0	0	0	0	0	0	0	0	0	0
1,225	1,250	3	1	0	0	0	0	0	0	0	0	0
1,250	1,275	3	1	0	0	0	0	0	0	0	0	0
1,275	1,300	3	2	0	0	0	0	0	0	0	0	0
1,300	1,325	4	2	1	0	0	0	0	0	0	0	0
1,325	1,350	4	3	1	0	0	0	0	0	0	0	0
1,350	1,375	5	3	2	0	0	0	0	0	0	0	0
1,375	1,400	5	4	2	1	0	0	0	0	0	0	0
1,400	1,425	6	4	3	1	0	0	0	0	0	0	0
1,425	1,450	6	5	3	2	0	0	0	0	0	0	0
1,450	1,475	7	5	4	2	0	0	0	0	0	0	0
1,475	1,500	7	6	4	3	1	0	0	0	0	0	0
1,500	1,525	8	6	5	3	1	0	0	0	0	0	0
1,525	1,550	8	7	5	4	2	0	0	0	0	0	0
1,550	1,575	9	7	6	4	2	1	0	0	0	0	0
1,575	1,600	9	8	6	5	3	1	0	0	0	0	0
1,600	1,625	10	8	7	5	3	2	0	0	0	0	0
1,625	1,650	10	9	7	5	4	2	1	0	0	0	0
1,650	1,675	11	9	8	6	4	3	1	0	0	0	0
1,675	1,700	11	10	8	6	5	3	2	0	0	0	0
1,700	1,725	12	10	9	7	5	4	2	0	0	0	0
1,725	1,750	12	11	9	7	6	4	3	1	0	0	0
1,750	1,775	13	11	10	8	6	5	3	1	0	0	0
1,775	1,800	13	12	10	8	7	5	4	2	0	0	0
1,800	1,825	14	12	11	9	7	6	4	2	1	0	0
1,825	1,850	14	13	11	9	8	6	5	3	1	0	0
1,850	1,875	15	13	11	10	8	7	5	3	2	0	0
1,875	1,900	15	14	12	10	9	7	6	4	2	1	0
1,900	1,925	16	14	12	11	9	8	6	4	3	1	0
1,925	1,950	16	15	13	11	10	8	6	5	3	2	0
1,950	1,975	17	15	13	12	10	9	7	5	4	2	1
1,975	2,000	17	16	14	12	11	9	7	6	4	3	1
2,000	2,025	18	16	14	13	11	10	8	6	5	3	2
2,025	2,050	18	17	15	13	12	10	8	7	5	4	2
2,050	2,075	19	17	15	14	12	11	9	7	6	4	2
2,075	2,100	19	17	16	14	13	11	9	8	6	5	3

2026 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:										
$ 2,100	$ 2,125	$ 20	$ 18	$ 16	$ 15	$ 13	$ 12	$ 10	$ 8	$ 7	$ 5	$ 3
2,125	2,150	20	18	17	15	14	12	10	9	7	6	4
2,150	2,175	21	19	17	16	14	12	11	9	8	6	4
2,175	2,200	21	19	18	16	15	13	11	10	8	7	5
2,200	2,225	22	20	18	17	15	13	12	10	9	7	5
2,225	2,250	22	20	19	17	16	14	12	11	9	8	6
2,250	2,275	23	21	19	18	16	14	13	11	10	8	6
2,275	2,300	23	21	20	18	17	15	13	12	10	8	7
2,300	2,325	23	22	20	19	17	15	14	12	11	9	7
2,325	2,350	24	22	21	19	18	16	14	13	11	9	8
2,350	2,375	24	23	21	20	18	16	15	13	12	10	8
2,375	2,400	25	23	22	20	18	17	15	14	12	10	9
2,400	2,425	25	24	22	21	19	17	16	14	13	11	9
2,425	2,450	26	24	23	21	19	18	16	15	13	11	10
2,450	2,475	26	25	23	22	20	18	17	15	14	12	10
2,475	2,500	27	25	24	22	20	19	17	16	14	12	11
2,500	2,525	27	26	24	23	21	19	18	16	14	13	11
2,525	2,550	28	26	25	23	21	20	18	17	15	13	12
2,550	2,575	28	27	25	24	22	20	19	17	15	14	12
2,575	2,600	29	27	26	24	22	21	19	18	16	14	13
2,600	2,625	29	28	26	24	23	21	20	18	16	15	13
2,625	2,650	30	28	27	25	23	22	20	19	17	15	14
2,650	2,675	30	29	27	25	24	22	21	19	17	16	14
2,675	2,700	31	29	28	26	24	23	21	20	18	16	15
2,700	2,725	31	30	28	26	25	23	22	20	18	17	15
2,725	2,750	32	30	29	27	25	24	22	20	19	17	16
2,750	2,775	32	31	29	27	26	24	23	21	19	18	16
2,775	2,800	33	31	30	28	26	25	23	21	20	18	17
2,800	2,825	33	32	30	28	27	25	24	22	20	19	17
2,825	2,850	34	32	30	29	27	26	24	22	21	19	18
2,850	2,875	34	33	31	29	28	26	25	23	21	20	18
2,875	2,900	35	33	31	30	28	27	25	23	22	20	19
2,900	2,925	35	34	32	30	29	27	26	24	22	21	19
2,925	2,950	36	34	32	31	29	28	26	24	23	21	20
2,950	2,975	36	35	33	31	30	28	26	25	23	22	20
2,975	3,000	37	35	33	32	30	29	27	25	24	22	21
3,000	3,025	37	36	34	32	31	29	27	26	24	23	21
3,025	3,050	38	36	34	33	31	30	28	26	25	23	21
3,050	3,075	38	36	35	33	32	30	28	27	25	24	22
3,075	3,100	39	37	35	34	32	31	29	27	26	24	22
3,100	3,125	39	37	36	34	33	31	29	28	26	25	23
3,125	3,150	40	38	36	35	33	32	30	28	27	25	23
3,150	3,175	40	38	37	35	34	32	30	29	27	26	24
3,175	3,200	41	39	37	36	34	32	31	29	28	26	24
3,200	3,225	41	39	38	36	35	33	31	30	28	27	25

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 3,225	$ 3,250	$ 42	$ 40	$ 38	$ 37	$ 35	$ 33	$ 32	$ 30	$ 29	$ 27	$ 25
3,250	3,275	42	40	39	37	36	34	32	31	29	27	26
3,275	3,300	42	41	39	38	36	34	33	31	30	28	26
3,300	3,325	43	41	40	38	37	35	33	32	30	28	27
3,325	3,350	43	42	40	39	37	35	34	32	31	29	27
3,350	3,375	44	42	41	39	38	36	34	33	31	29	28
3,375	3,400	44	43	41	40	38	36	35	33	32	30	28
3,400	3,425	45	43	42	40	38	37	35	34	32	30	29
3,425	3,450	45	44	42	41	39	37	36	34	33	31	29
3,450	3,475	46	44	43	41	39	38	36	35	33	31	30
3,475	3,500	46	45	43	42	40	38	37	35	33	32	30
3,500	3,525	47	45	44	42	40	39	37	36	34	32	31
3,525	3,550	47	46	44	43	41	39	38	36	34	33	31
3,550	3,575	48	46	45	43	41	40	38	37	35	33	32
3,575	3,600	48	47	45	44	42	40	39	37	35	34	32
3,600	3,625	49	47	46	44	42	41	39	38	36	34	33
3,625	3,650	49	48	46	44	43	41	40	38	36	35	33
3,650	3,675	50	48	47	45	43	42	40	39	37	35	34
3,675	3,700	50	49	47	45	44	42	41	39	37	36	34
3,700	3,725	51	49	48	46	44	43	41	39	38	36	35
3,725	3,750	51	50	48	46	45	43	42	40	38	37	35
3,750	3,775	52	50	49	47	45	44	42	40	39	37	36
3,775	3,800	52	51	49	47	46	44	43	41	39	38	36
3,800	3,825	53	51	50	48	46	45	43	41	40	38	37
3,825	3,850	53	52	50	48	47	45	44	42	40	39	37
3,850	3,875	54	52	50	49	47	46	44	42	41	39	38
3,875	3,900	54	53	51	49	48	46	45	43	41	40	38
3,900	3,925	55	53	51	50	48	47	45	43	42	40	39
3,925	3,950	55	54	52	50	49	47	45	44	42	41	39
3,950	3,975	56	54	52	51	49	48	46	44	43	41	40
3,975	4,000	56	55	53	51	50	48	46	45	43	42	40
4,000	4,025	57	55	53	52	50	49	47	45	44	42	41
4,025	4,050	57	56	54	52	51	49	47	46	44	43	41
4,050	4,075	58	56	54	53	51	50	48	46	45	43	41
4,075	4,100	58	56	55	53	52	50	48	47	45	44	42
4,100	4,125	59	57	55	54	52	51	49	47	46	44	42
4,125	4,150	59	57	56	54	53	51	49	48	46	45	43
4,150	4,175	60	58	56	55	53	51	50	48	47	45	43
4,175	4,200	60	58	57	55	54	52	50	49	47	46	44
4,200	4,225	61	59	57	56	54	52	51	49	48	46	44
4,225	4,250	61	59	58	56	55	53	51	50	48	47	45
4,250	4,275	62	60	58	57	55	53	52	50	49	47	45
4,275	4,300	62	60	59	57	56	54	52	51	49	47	46
4,300	4,325	62	61	59	58	56	54	53	51	50	48	46
4,325	4,350	63	61	60	58	57	55	53	52	50	48	47

2026 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:										
$ 4,350	**$ 4,375**	$ 63	$ 62	$ 60	$ 59	$ 57	$ 55	$ 54	$ 52	$ 51	$ 49	$ 47
4,375	**4,400**	64	62	61	59	57	56	54	53	51	49	48
4,400	**4,425**	64	63	61	60	58	56	55	53	52	50	48
4,425	**4,450**	65	63	62	60	58	57	55	54	52	50	49
4,450	**4,475**	65	64	62	61	59	57	56	54	53	51	49
4,475	**4,500**	66	64	63	61	59	58	56	55	53	51	50
4,500	**4,525**	66	65	63	62	60	58	57	55	53	52	50
4,525	**4,550**	67	65	64	62	60	59	57	56	54	52	51
4,550	**4,575**	67	66	64	63	61	59	58	56	54	53	51
4,575	**4,600**	68	66	65	63	61	60	58	57	55	53	52
4,600	**4,625**	68	67	65	63	62	60	59	57	55	54	52
4,625	**4,650**	69	67	66	64	62	61	59	58	56	54	53
4,650	**4,675**	69	68	66	64	63	61	60	58	56	55	53
4,675	**4,700**	70	68	67	65	63	62	60	59	57	55	54
4,700	**4,725**	70	69	67	65	64	62	61	59	57	56	54
4,725	**4,750**	71	69	68	66	64	63	61	59	58	56	55
4,750	**4,775**	71	70	68	66	65	63	62	60	58	57	55
4,775	**4,800**	72	70	69	67	65	64	62	60	59	57	56
4,800	**4,825**	72	71	69	67	66	64	63	61	59	58	56
4,825	**4,850**	73	71	69	68	66	65	63	61	60	58	57
4,850	**4,875**	73	72	70	68	67	65	64	62	60	59	57
4,875	**4,900**	74	72	70	69	67	66	64	62	61	59	58
4,900	**4,925**	74	73	71	69	68	66	65	63	61	60	58
4,925	**4,950**	75	73	71	70	68	67	65	63	62	60	59
4,950	**4,975**	75	74	72	70	69	67	65	64	62	61	59

2026 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	$ 1,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
1,000	1,025	0	0	0	0	0	0	0	0	0	0	0
1,025	1,050	0	0	0	0	0	0	0	0	0	0	0
1,050	1,075	0	0	0	0	0	0	0	0	0	0	0
1,075	1,100	0	0	0	0	0	0	0	0	0	0	0
1,100	1,125	0	0	0	0	0	0	0	0	0	0	0
1,125	1,150	1	0	0	0	0	0	0	0	0	0	0
1,150	1,175	1	0	0	0	0	0	0	0	0	0	0
1,175	1,200	2	0	0	0	0	0	0	0	0	0	0
1,200	1,225	2	0	0	0	0	0	0	0	0	0	0
1,225	1,250	3	1	0	0	0	0	0	0	0	0	0
1,250	1,275	3	1	0	0	0	0	0	0	0	0	0
1,275	1,300	4	2	0	0	0	0	0	0	0	0	0
1,300	1,325	4	2	1	0	0	0	0	0	0	0	0
1,325	1,350	5	3	1	0	0	0	0	0	0	0	0
1,350	1,375	5	3	2	0	0	0	0	0	0	0	0
1,375	1,400	5	4	2	1	0	0	0	0	0	0	0
1,400	1,425	6	4	3	1	0	0	0	0	0	0	0
1,425	1,450	6	5	3	2	0	0	0	0	0	0	0
1,450	1,475	7	5	4	2	1	0	0	0	0	0	0
1,475	1,500	7	6	4	3	1	0	0	0	0	0	0
1,500	1,525	8	6	5	3	1	0	0	0	0	0	0
1,525	1,550	8	7	5	4	2	0	0	0	0	0	0
1,550	1,575	9	7	6	4	2	1	0	0	0	0	0
1,575	1,600	9	8	6	5	3	1	0	0	0	0	0
1,600	1,625	10	8	7	5	3	2	0	0	0	0	0
1,625	1,650	10	9	7	6	4	2	1	0	0	0	0
1,650	1,675	11	9	8	6	4	3	1	0	0	0	0
1,675	1,700	11	10	8	7	5	3	2	0	0	0	0
1,700	1,725	12	10	9	7	5	4	2	1	0	0	0
1,725	1,750	12	11	9	7	6	4	3	1	0	0	0
1,750	1,775	13	11	10	8	6	5	3	2	0	0	0
1,775	1,800	13	12	10	8	7	5	4	2	0	0	0
1,800	1,825	14	12	11	9	7	6	4	2	1	0	0
1,825	1,850	14	13	11	9	8	6	5	3	1	0	0
1,850	1,875	15	13	12	10	8	7	5	3	2	0	0
1,875	1,900	15	14	12	10	9	7	6	4	2	1	0
1,900	1,925	16	14	13	11	9	8	6	4	3	1	0
1,925	1,950	16	15	13	11	10	8	7	5	3	2	0
1,950	1,975	17	15	13	12	10	9	7	5	4	2	1
1,975	2,000	17	16	14	12	11	9	8	6	4	3	1
2,000	2,025	18	16	14	13	11	10	8	6	5	3	2
2,025	2,050	18	17	15	13	12	10	8	7	5	4	2
2,050	2,075	19	17	15	14	12	11	9	7	6	4	3
2,075	2,100	19	18	16	14	13	11	9	8	6	5	3

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 2,100	$ 2,125	$ 20	$ 18	$ 16	$ 15	$ 13	$ 12	$ 10	$ 8	$ 7	$ 5	$ 4
2,125	2,150	20	19	17	15	14	12	10	9	7	6	4
2,150	2,175	21	19	17	16	14	13	11	9	8	6	4
2,175	2,200	21	19	18	16	15	13	11	10	8	7	5
2,200	2,225	22	20	18	17	15	14	12	10	9	7	5
2,225	2,250	22	20	19	17	16	14	12	11	9	8	6
2,250	2,275	23	21	19	18	16	14	13	11	10	8	6
2,275	2,300	23	21	20	18	17	15	13	12	10	9	7
2,300	2,325	24	22	20	19	17	15	14	12	11	9	7
2,325	2,350	24	22	21	19	18	16	14	13	11	10	8
2,350	2,375	25	23	21	20	18	16	15	13	12	10	8
2,375	2,400	25	23	22	20	19	17	15	14	12	10	9
2,400	2,425	25	24	22	21	19	17	16	14	13	11	9
2,425	2,450	26	24	23	21	20	18	16	15	13	11	10
2,450	2,475	26	25	23	22	20	18	17	15	14	12	10
2,475	2,500	27	25	24	22	20	19	17	16	14	12	11
2,500	2,525	27	26	24	23	21	19	18	16	15	13	11
2,525	2,550	28	26	25	23	21	20	18	17	15	13	12
2,550	2,575	28	27	25	24	22	20	19	17	16	14	12
2,575	2,600	29	27	26	24	22	21	19	18	16	14	13
2,600	2,625	29	28	26	25	23	21	20	18	16	15	13
2,625	2,650	30	28	27	25	23	22	20	19	17	15	14
2,650	2,675	30	29	27	26	24	22	21	19	17	16	14
2,675	2,700	31	29	28	26	24	23	21	20	18	16	15
2,700	2,725	31	30	28	26	25	23	22	20	18	17	15
2,725	2,750	32	30	29	27	25	24	22	21	19	17	16
2,750	2,775	32	31	29	27	26	24	23	21	19	18	16
2,775	2,800	33	31	30	28	26	25	23	22	20	18	17
2,800	2,825	33	32	30	28	27	25	24	22	20	19	17
2,825	2,850	34	32	31	29	27	26	24	22	21	19	18
2,850	2,875	34	33	31	29	28	26	25	23	21	20	18
2,875	2,900	35	33	32	30	28	27	25	23	22	20	19
2,900	2,925	35	34	32	30	29	27	26	24	22	21	19
2,925	2,950	36	34	32	31	29	28	26	24	23	21	20
2,950	2,975	36	35	33	31	30	28	27	25	23	22	20
2,975	3,000	37	35	33	32	30	29	27	25	24	22	21
3,000	3,025	37	36	34	32	31	29	28	26	24	23	21
3,025	3,050	38	36	34	33	31	30	28	26	25	23	22
3,050	3,075	38	37	35	33	32	30	28	27	25	24	22
3,075	3,100	39	37	35	34	32	31	29	27	26	24	23
3,100	3,125	39	38	36	34	33	31	29	28	26	25	23
3,125	3,150	40	38	36	35	33	32	30	28	27	25	23
3,150	3,175	40	38	37	35	34	32	30	29	27	26	24
3,175	3,200	41	39	37	36	34	33	31	29	28	26	24
3,200	3,225	41	39	38	36	35	33	31	30	28	27	25

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 0	$ 2,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2,000	2,025	0	0	0	0	0	0	0	0	0	0	0
2,025	2,050	0	0	0	0	0	0	0	0	0	0	0
2,050	2,075	0	0	0	0	0	0	0	0	0	0	0
2,075	2,100	0	0	0	0	0	0	0	0	0	0	0
2,100	2,125	0	0	0	0	0	0	0	0	0	0	0
2,125	2,150	0	0	0	0	0	0	0	0	0	0	0
2,150	2,175	0	0	0	0	0	0	0	0	0	0	0
2,175	2,200	0	0	0	0	0	0	0	0	0	0	0
2,200	2,225	0	0	0	0	0	0	0	0	0	0	0
2,225	2,250	0	0	0	0	0	0	0	0	0	0	0
2,250	2,275	1	0	0	0	0	0	0	0	0	0	0
2,275	2,300	1	0	0	0	0	0	0	0	0	0	0
2,300	2,325	2	0	0	0	0	0	0	0	0	0	0
2,325	2,350	2	0	0	0	0	0	0	0	0	0	0
2,350	2,375	3	0	0	0	0	0	0	0	0	0	0
2,375	2,400	3	0	0	0	0	0	0	0	0	0	0
2,400	2,425	4	1	0	0	0	0	0	0	0	0	0
2,425	2,450	4	1	0	0	0	0	0	0	0	0	0
2,450	2,475	5	2	0	0	0	0	0	0	0	0	0
2,475	2,500	5	2	0	0	0	0	0	0	0	0	0
2,500	2,525	6	3	0	0	0	0	0	0	0	0	0
2,525	2,550	6	3	0	0	0	0	0	0	0	0	0
2,550	2,575	7	4	0	0	0	0	0	0	0	0	0
2,575	2,600	7	4	1	0	0	0	0	0	0	0	0
2,600	2,625	8	5	1	0	0	0	0	0	0	0	0
2,625	2,650	8	5	2	0	0	0	0	0	0	0	0
2,650	2,675	9	5	2	0	0	0	0	0	0	0	0
2,675	2,700	9	6	3	0	0	0	0	0	0	0	0
2,700	2,725	10	6	3	0	0	0	0	0	0	0	0
2,725	2,750	10	7	4	0	0	0	0	0	0	0	0
2,750	2,775	11	7	4	1	0	0	0	0	0	0	0
2,775	2,800	11	8	5	1	0	0	0	0	0	0	0
2,800	2,825	12	8	5	2	0	0	0	0	0	0	0
2,825	2,850	12	9	6	2	0	0	0	0	0	0	0
2,850	2,875	13	9	6	3	0	0	0	0	0	0	0
2,875	2,900	13	10	7	3	0	0	0	0	0	0	0
2,900	2,925	14	10	7	4	1	0	0	0	0	0	0
2,925	2,950	14	11	8	4	1	0	0	0	0	0	0
2,950	2,975	15	11	8	5	2	0	0	0	0	0	0
2,975	3,000	15	12	9	5	2	0	0	0	0	0	0
3,000	3,025	16	12	9	6	3	0	0	0	0	0	0
3,025	3,050	16	13	10	6	3	0	0	0	0	0	0
3,050	3,075	17	13	10	7	4	0	0	0	0	0	0
3,075	3,100	17	14	11	7	4	1	0	0	0	0	0

2026 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:										
$ 3,100	$ 3,125	$ 17	$ 14	$ 11	$ 8	$ 5	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0
3,125	3,150	18	15	12	8	5	2	0	0	0	0	0
3,150	3,175	18	15	12	9	6	2	0	0	0	0	0
3,175	3,200	19	16	12	9	6	3	0	0	0	0	0
3,200	3,225	19	16	13	10	7	3	0	0	0	0	0
3,225	3,250	20	17	13	10	7	4	1	0	0	0	0
3,250	3,275	20	17	14	11	8	4	1	0	0	0	0
3,275	3,300	21	18	14	11	8	5	2	0	0	0	0
3,300	3,325	21	18	15	12	8	5	2	0	0	0	0
3,325	3,350	22	19	15	12	9	6	3	0	0	0	0
3,350	3,375	22	19	16	13	9	6	3	0	0	0	0
3,375	3,400	23	20	16	13	10	7	3	0	0	0	0
3,400	3,425	23	20	17	14	10	7	4	1	0	0	0
3,425	3,450	24	21	17	14	11	8	4	1	0	0	0
3,450	3,475	24	21	18	15	11	8	5	2	0	0	0
3,475	3,500	25	22	18	15	12	9	5	2	0	0	0
3,500	3,525	25	22	19	16	12	9	6	3	0	0	0
3,525	3,550	26	23	19	16	13	10	6	3	0	0	0
3,550	3,575	26	23	20	17	13	10	7	4	0	0	0
3,575	3,600	27	24	20	17	14	11	7	4	1	0	0
3,600	3,625	27	24	21	18	14	11	8	5	1	0	0
3,625	3,650	28	24	21	18	15	12	8	5	2	0	0
3,650	3,675	28	25	22	19	15	12	9	6	2	0	0
3,675	3,700	29	25	22	19	16	13	9	6	3	0	0
3,700	3,725	29	26	23	20	16	13	10	7	3	0	0
3,725	3,750	30	26	23	20	17	14	10	7	4	1	0
3,750	3,775	30	27	24	20	17	14	11	8	4	1	0
3,775	3,800	31	27	24	21	18	15	11	8	5	2	0
3,800	3,825	31	28	25	21	18	15	12	9	5	2	0
3,825	3,850	32	28	25	22	19	15	12	9	6	3	0
3,850	3,875	32	29	26	22	19	16	13	10	6	3	0
3,875	3,900	33	29	26	23	20	16	13	10	7	4	0
3,900	3,925	33	30	27	23	20	17	14	11	7	4	1
3,925	3,950	34	30	27	24	21	17	14	11	8	5	1
3,950	3,975	34	31	28	24	21	18	15	11	8	5	2
3,975	4,000	35	31	28	25	22	18	15	12	9	6	2
4,000	4,025	35	32	29	25	22	19	16	12	9	6	3
4,025	4,050	36	32	29	26	23	19	16	13	10	6	3
4,050	4,075	36	33	30	26	23	20	17	13	10	7	4
4,075	4,100	36	33	30	27	24	20	17	14	11	7	4
4,100	4,125	37	34	31	27	24	21	18	14	11	8	5
4,125	4,150	37	34	31	28	25	21	18	15	12	8	5
4,150	4,175	38	35	32	28	25	22	19	15	12	9	6
4,175	4,200	38	35	32	29	26	22	19	16	13	9	6
4,200	4,225	39	36	32	29	26	23	20	16	13	10	7

2026	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	**an**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		The amount to withhold is:										
$ 4,225	**$ 4,250**	$ 39	$ 36	$ 33	$ 30	$ 27	$ 23	$ 20	$ 17	$ 14	$ 10	$ 7
4,250	**4,275**	40	37	33	30	27	24	21	17	14	11	8
4,275	**4,300**	40	37	34	31	27	24	21	18	15	11	8
4,300	**4,325**	41	38	34	31	28	25	22	18	15	12	9
4,325	**4,350**	41	38	35	32	28	25	22	19	16	12	9
4,350	**4,375**	42	39	35	32	29	26	23	19	16	13	10
4,375	**4,400**	42	39	36	33	29	26	23	20	17	13	10
4,400	**4,425**	43	40	36	33	30	27	23	20	17	14	11
4,425	**4,450**	43	40	37	34	30	27	24	21	18	14	11
4,450	**4,475**	44	41	37	34	31	28	24	21	18	15	12
4,475	**4,500**	44	41	38	35	31	28	25	22	18	15	12
4,500	**4,525**	45	42	38	35	32	29	25	22	19	16	13
4,525	**4,550**	45	42	39	36	32	29	26	23	19	16	13
4,550	**4,575**	46	43	39	36	33	30	26	23	20	17	14
4,575	**4,600**	46	43	40	37	33	30	27	24	20	17	14
4,600	**4,625**	47	44	40	37	34	31	27	24	21	18	14
4,625	**4,650**	47	44	41	38	34	31	28	25	21	18	15
4,650	**4,675**	48	44	41	38	35	32	28	25	22	19	15
4,675	**4,700**	48	45	42	39	35	32	29	26	22	19	16
4,700	**4,725**	49	45	42	39	36	33	29	26	23	20	16
4,725	**4,750**	49	46	43	39	36	33	30	27	23	20	17
4,750	**4,775**	50	46	43	40	37	34	30	27	24	21	17
4,775	**4,800**	50	47	44	40	37	34	31	28	24	21	18
4,800	**4,825**	51	47	44	41	38	35	31	28	25	22	18
4,825	**4,850**	51	48	45	41	38	35	32	29	25	22	19
4,850	**4,875**	52	48	45	42	39	35	32	29	26	23	19
4,875	**4,900**	52	49	46	42	39	36	33	30	26	23	20
4,900	**4,925**	53	49	46	43	40	36	33	30	27	24	20
4,925	**4,950**	53	50	47	43	40	37	34	30	27	24	21
4,950	**4,975**	54	50	47	44	41	37	34	31	28	25	21
4,975	**5,000**	54	51	48	44	41	38	35	31	28	25	22
5,000	**5,025**	55	51	48	45	42	38	35	32	29	26	22
5,025	**5,050**	55	52	49	45	42	39	36	32	29	26	23
5,050	**5,075**	56	52	49	46	43	39	36	33	30	26	23
5,075	**5,100**	56	53	50	46	43	40	37	33	30	27	24
5,100	**5,125**	56	53	50	47	44	40	37	34	31	27	24
5,125	**5,150**	57	54	51	47	44	41	38	34	31	28	25
5,150	**5,175**	57	54	51	48	45	41	38	35	32	28	25
5,175	**5,200**	58	55	51	48	45	42	39	35	32	29	26
5,200	**5,225**	58	55	52	49	46	42	39	36	33	29	26
5,225	**5,250**	59	56	52	49	46	43	40	36	33	30	27
5,250	**5,275**	59	56	53	50	47	43	40	37	34	30	27
5,275	**5,300**	60	57	53	50	47	44	41	37	34	31	28
5,300	**5,325**	60	57	54	51	47	44	41	38	35	31	28
5,325	**5,350**	61	58	54	51	48	45	42	38	35	32	29

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 5,350	$ 5,375	$ 61	$ 58	$ 55	$ 52	$ 48	$ 45	$ 42	$ 39	$ 36	$ 32	$ 29
5,375	5,400	62	59	55	52	49	46	42	39	36	33	30
5,400	5,425	62	59	56	53	49	46	43	40	37	33	30
5,425	5,450	63	60	56	53	50	47	43	40	37	34	31
5,450	5,475	63	60	57	54	50	47	44	41	38	34	31
5,475	5,500	64	61	57	54	51	48	44	41	38	35	32
5,500	5,525	64	61	58	55	51	48	45	42	38	35	32
5,525	5,550	65	62	58	55	52	49	45	42	39	36	33
5,550	5,575	65	62	59	56	52	49	46	43	39	36	33
5,575	5,600	66	63	59	56	53	50	46	43	40	37	33
5,600	5,625	66	63	60	57	53	50	47	44	40	37	34
5,625	5,650	67	63	60	57	54	51	47	44	41	38	34
5,650	5,675	67	64	61	58	54	51	48	45	41	38	35
5,675	5,700	68	64	61	58	55	52	48	45	42	39	35
5,700	5,725	68	65	62	59	55	52	49	46	42	39	36
5,725	5,750	69	65	62	59	56	53	49	46	43	40	36
5,750	5,775	69	66	63	59	56	53	50	47	43	40	37
5,775	5,800	70	66	63	60	57	54	50	47	44	41	37
5,800	5,825	70	67	64	60	57	54	51	48	44	41	38
5,825	5,850	71	67	64	61	58	54	51	48	45	42	38
5,850	5,875	71	68	65	61	58	55	52	49	45	42	39
5,875	5,900	72	68	65	62	59	55	52	49	46	43	39
5,900	5,925	72	69	66	62	59	56	53	50	46	43	40
5,925	5,950	73	69	66	63	60	56	53	50	47	44	40
5,950	5,975	73	70	67	63	60	57	54	50	47	44	41
5,975	6,000	74	70	67	64	61	57	54	51	48	45	41
6,000	6,025	74	71	68	64	61	58	55	51	48	45	42
6,025	6,050	75	71	68	65	62	58	55	52	49	45	42
6,050	6,075	75	72	69	65	62	59	56	52	49	46	43
6,075	6,100	75	72	69	66	63	59	56	53	50	46	43
6,100	6,125	76	73	70	66	63	60	57	53	50	47	44
6,125	6,150	76	73	70	67	64	60	57	54	51	47	44
6,150	6,175	77	74	71	67	64	61	58	54	51	48	45
6,175	6,200	77	74	71	68	65	61	58	55	52	48	45
6,200	6,225	78	75	71	68	65	62	59	55	52	49	46
6,225	6,250	78	75	72	69	66	62	59	56	53	49	46
6,250	6,275	79	76	72	69	66	63	60	56	53	50	47
6,275	6,300	79	76	73	70	66	63	60	57	54	50	47
6,300	6,325	80	77	73	70	67	64	61	57	54	51	48
6,325	6,350	80	77	74	71	67	64	61	58	55	51	48
6,350	6,375	81	78	74	71	68	65	62	58	55	52	49
6,375	6,400	81	78	75	72	68	65	62	59	56	52	49
6,400	6,425	82	79	75	72	69	66	62	59	56	53	50
6,425	6,450	82	79	76	73	69	66	63	60	57	53	50
6,450	6,475	83	80	76	73	70	67	63	60	57	54	51

2026 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	$ 2,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2,000	2,025	0	0	0	0	0	0	0	0	0	0	0
2,025	2,050	0	0	0	0	0	0	0	0	0	0	0
2,050	2,075	0	0	0	0	0	0	0	0	0	0	0
2,075	2,100	0	0	0	0	0	0	0	0	0	0	0
2,100	2,125	0	0	0	0	0	0	0	0	0	0	0
2,125	2,150	0	0	0	0	0	0	0	0	0	0	0
2,150	2,175	0	0	0	0	0	0	0	0	0	0	0
2,175	2,200	0	0	0	0	0	0	0	0	0	0	0
2,200	2,225	0	0	0	0	0	0	0	0	0	0	0
2,225	2,250	1	0	0	0	0	0	0	0	0	0	0
2,250	2,275	1	0	0	0	0	0	0	0	0	0	0
2,275	2,300	1	0	0	0	0	0	0	0	0	0	0
2,300	2,325	2	0	0	0	0	0	0	0	0	0	0
2,325	2,350	2	0	0	0	0	0	0	0	0	0	0
2,350	2,375	3	0	0	0	0	0	0	0	0	0	0
2,375	2,400	3	0	0	0	0	0	0	0	0	0	0
2,400	2,425	4	1	0	0	0	0	0	0	0	0	0
2,425	2,450	4	1	0	0	0	0	0	0	0	0	0
2,450	2,475	5	2	0	0	0	0	0	0	0	0	0
2,475	2,500	5	2	0	0	0	0	0	0	0	0	0
2,500	2,525	6	3	0	0	0	0	0	0	0	0	0
2,525	2,550	6	3	0	0	0	0	0	0	0	0	0
2,550	2,575	7	4	0	0	0	0	0	0	0	0	0
2,575	2,600	7	4	1	0	0	0	0	0	0	0	0
2,600	2,625	8	5	1	0	0	0	0	0	0	0	0
2,625	2,650	8	5	2	0	0	0	0	0	0	0	0
2,650	2,675	9	6	2	0	0	0	0	0	0	0	0
2,675	2,700	9	6	3	0	0	0	0	0	0	0	0
2,700	2,725	10	7	3	0	0	0	0	0	0	0	0
2,725	2,750	10	7	4	1	0	0	0	0	0	0	0
2,750	2,775	11	8	4	1	0	0	0	0	0	0	0
2,775	2,800	11	8	5	2	0	0	0	0	0	0	0
2,800	2,825	12	8	5	2	0	0	0	0	0	0	0
2,825	2,850	12	9	6	3	0	0	0	0	0	0	0
2,850	2,875	13	9	6	3	0	0	0	0	0	0	0
2,875	2,900	13	10	7	4	0	0	0	0	0	0	0
2,900	2,925	14	10	7	4	1	0	0	0	0	0	0
2,925	2,950	14	11	8	4	1	0	0	0	0	0	0
2,950	2,975	15	11	8	5	2	0	0	0	0	0	0
2,975	3,000	15	12	9	5	2	0	0	0	0	0	0
3,000	3,025	16	12	9	6	3	0	0	0	0	0	0
3,025	3,050	16	13	10	6	3	0	0	0	0	0	0
3,050	3,075	17	13	10	7	4	0	0	0	0	0	0
3,075	3,100	17	14	11	7	4	1	0	0	0	0	0

2026	**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:										
$ 3,100	**$ 3,125**	$ 18	$ 14	$ 11	$ 8	$ 5	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0
3,125	**3,150**	18	15	12	8	5	2	0	0	0	0	0
3,150	**3,175**	19	15	12	9	6	2	0	0	0	0	0
3,175	**3,200**	19	16	13	9	6	3	0	0	0	0	0
3,200	**3,225**	20	16	13	10	7	3	0	0	0	0	0
3,225	**3,250**	20	17	14	10	7	4	1	0	0	0	0
3,250	**3,275**	20	17	14	11	8	4	1	0	0	0	0
3,275	**3,300**	21	18	15	11	8	5	2	0	0	0	0
3,300	**3,325**	21	18	15	12	9	5	2	0	0	0	0
3,325	**3,350**	22	19	16	12	9	6	3	0	0	0	0
3,350	**3,375**	22	19	16	13	10	6	3	0	0	0	0
3,375	**3,400**	23	20	16	13	10	7	4	0	0	0	0
3,400	**3,425**	23	20	17	14	11	7	4	1	0	0	0
3,425	**3,450**	24	21	17	14	11	8	5	1	0	0	0
3,450	**3,475**	24	21	18	15	11	8	5	2	0	0	0
3,475	**3,500**	25	22	18	15	12	9	6	2	0	0	0
3,500	**3,525**	25	22	19	16	12	9	6	3	0	0	0
3,525	**3,550**	26	23	19	16	13	10	7	3	0	0	0
3,550	**3,575**	26	23	20	17	13	10	7	4	1	0	0
3,575	**3,600**	27	24	20	17	14	11	7	4	1	0	0
3,600	**3,625**	27	24	21	18	14	11	8	5	2	0	0
3,625	**3,650**	28	25	21	18	15	12	8	5	2	0	0
3,650	**3,675**	28	25	22	19	15	12	9	6	2	0	0
3,675	**3,700**	29	26	22	19	16	13	9	6	3	0	0
3,700	**3,725**	29	26	23	20	16	13	10	7	3	0	0
3,725	**3,750**	30	27	23	20	17	14	10	7	4	1	0
3,750	**3,775**	30	27	24	21	17	14	11	8	4	1	0
3,775	**3,800**	31	28	24	21	18	15	11	8	5	2	0
3,800	**3,825**	31	28	25	22	18	15	12	9	5	2	0
3,825	**3,850**	32	28	25	22	19	16	12	9	6	3	0
3,850	**3,875**	32	29	26	23	19	16	13	10	6	3	0
3,875	**3,900**	33	29	26	23	20	17	13	10	7	4	0
3,900	**3,925**	33	30	27	23	20	17	14	11	7	4	1
3,925	**3,950**	34	30	27	24	21	18	14	11	8	5	1
3,950	**3,975**	34	31	28	24	21	18	15	12	8	5	2
3,975	**4,000**	35	31	28	25	22	19	15	12	9	6	2
4,000	**4,025**	35	32	29	25	22	19	16	13	9	6	3
4,025	**4,050**	36	32	29	26	23	19	16	13	10	7	3
4,050	**4,075**	36	33	30	26	23	20	17	14	10	7	4
4,075	**4,100**	37	33	30	27	24	20	17	14	11	8	4
4,100	**4,125**	37	34	31	27	24	21	18	14	11	8	5
4,125	**4,150**	38	34	31	28	25	21	18	15	12	9	5
4,150	**4,175**	38	35	32	28	25	22	19	15	12	9	6
4,175	**4,200**	39	35	32	29	26	22	19	16	13	10	6
4,200	**4,225**	39	36	33	29	26	23	20	16	13	10	7

2026 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:										
$ 4,225	$ 4,250	$ 40	$ 36	$ 33	$ 30	$ 27	$ 23	$ 20	$ 17	$ 14	$ 10	$ 7
4,250	4,275	40	37	34	30	27	24	21	17	14	11	8
4,275	4,300	40	37	34	31	28	24	21	18	15	11	8
4,300	4,325	41	38	35	31	28	25	22	18	15	12	9
4,325	4,350	41	38	35	32	29	25	22	19	16	12	9
4,350	4,375	42	39	35	32	29	26	23	19	16	13	10
4,375	4,400	42	39	36	33	30	26	23	20	17	13	10
4,400	4,425	43	40	36	33	30	27	24	20	17	14	11
4,425	4,450	43	40	37	34	31	27	24	21	18	14	11
4,450	4,475	44	41	37	34	31	28	25	21	18	15	12
4,475	4,500	44	41	38	35	31	28	25	22	19	15	12
4,500	4,525	45	42	38	35	32	29	26	22	19	16	13
4,525	4,550	45	42	39	36	32	29	26	23	20	16	13
4,550	4,575	46	43	39	36	33	30	26	23	20	17	14
4,575	4,600	46	43	40	37	33	30	27	24	21	17	14
4,600	4,625	47	44	40	37	34	31	27	24	21	18	15
4,625	4,650	47	44	41	38	34	31	28	25	22	18	15
4,650	4,675	48	45	41	38	35	32	28	25	22	19	16
4,675	4,700	48	45	42	39	35	32	29	26	22	19	16
4,700	4,725	49	46	42	39	36	33	29	26	23	20	17
4,725	4,750	49	46	43	40	36	33	30	27	23	20	17
4,750	4,775	50	47	43	40	37	34	30	27	24	21	17
4,775	4,800	50	47	44	41	37	34	31	28	24	21	18
4,800	4,825	51	47	44	41	38	35	31	28	25	22	18
4,825	4,850	51	48	45	42	38	35	32	29	25	22	19
4,850	4,875	52	48	45	42	39	36	32	29	26	23	19
4,875	4,900	52	49	46	43	39	36	33	30	26	23	20
4,900	4,925	53	49	46	43	40	37	33	30	27	24	20
4,925	4,950	53	50	47	43	40	37	34	31	27	24	21
4,950	4,975	54	50	47	44	41	38	34	31	28	25	21
4,975	5,000	54	51	48	44	41	38	35	32	28	25	22
5,000	5,025	55	51	48	45	42	38	35	32	29	26	22
5,025	5,050	55	52	49	45	42	39	36	33	29	26	23
5,050	5,075	56	52	49	46	43	39	36	33	30	27	23
5,075	5,100	56	53	50	46	43	40	37	34	30	27	24
5,100	5,125	57	53	50	47	44	40	37	34	31	28	24
5,125	5,150	57	54	51	47	44	41	38	34	31	28	25
5,150	5,175	58	54	51	48	45	41	38	35	32	29	25
5,175	5,200	58	55	52	48	45	42	39	35	32	29	26
5,200	5,225	59	55	52	49	46	42	39	36	33	29	26
5,225	5,250	59	56	53	49	46	43	40	36	33	30	27
5,250	5,275	59	56	53	50	47	43	40	37	34	30	27
5,275	5,300	60	57	54	50	47	44	41	37	34	31	28
5,300	5,325	60	57	54	51	48	44	41	38	35	31	28
5,325	5,350	61	58	55	51	48	45	42	38	35	32	29

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 5,350	$ 5,375	$ 61	$ 58	$ 55	$ 52	$ 49	$ 45	$ 42	$ 39	$ 36	$ 32	$ 29
5,375	5,400	62	59	55	52	49	46	43	39	36	33	30
5,400	5,425	62	59	56	53	50	46	43	40	37	33	30
5,425	5,450	63	60	56	53	50	47	44	40	37	34	31
5,450	5,475	63	60	57	54	50	47	44	41	38	34	31
5,475	5,500	64	61	57	54	51	48	45	41	38	35	32
5,500	5,525	64	61	58	55	51	48	45	42	39	35	32
5,525	5,550	65	62	58	55	52	49	46	42	39	36	33
5,550	5,575	65	62	59	56	52	49	46	43	40	36	33
5,575	5,600	66	63	59	56	53	50	46	43	40	37	34
5,600	5,625	66	63	60	57	53	50	47	44	41	37	34
5,625	5,650	67	64	60	57	54	51	47	44	41	38	35
5,650	5,675	67	64	61	58	54	51	48	45	41	38	35
5,675	5,700	68	65	61	58	55	52	48	45	42	39	36
5,700	5,725	68	65	62	59	55	52	49	46	42	39	36
5,725	5,750	69	66	62	59	56	53	49	46	43	40	37
5,750	5,775	69	66	63	60	56	53	50	47	43	40	37
5,775	5,800	70	67	63	60	57	54	50	47	44	41	37
5,800	5,825	70	67	64	61	57	54	51	48	44	41	38
5,825	5,850	71	67	64	61	58	55	51	48	45	42	38
5,850	5,875	71	68	65	62	58	55	52	49	45	42	39
5,875	5,900	72	68	65	62	59	56	52	49	46	43	39
5,900	5,925	72	69	66	62	59	56	53	50	46	43	40
5,925	5,950	73	69	66	63	60	57	53	50	47	44	40
5,950	5,975	73	70	67	63	60	57	54	51	47	44	41
5,975	6,000	74	70	67	64	61	58	54	51	48	45	41
6,000	6,025	74	71	68	64	61	58	55	52	48	45	42
6,025	6,050	75	71	68	65	62	58	55	52	49	46	42
6,050	6,075	75	72	69	65	62	59	56	53	49	46	43
6,075	6,100	76	72	69	66	63	59	56	53	50	47	43
6,100	6,125	76	73	70	66	63	60	57	53	50	47	44
6,125	6,150	77	73	70	67	64	60	57	54	51	48	44
6,150	6,175	77	74	71	67	64	61	58	54	51	48	45
6,175	6,200	78	74	71	68	65	61	58	55	52	49	45
6,200	6,225	78	75	72	68	65	62	59	55	52	49	46
6,225	6,250	79	75	72	69	66	62	59	56	53	49	46
6,250	6,275	79	76	73	69	66	63	60	56	53	50	47
6,275	6,300	79	76	73	70	67	63	60	57	54	50	47
6,300	6,325	80	77	74	70	67	64	61	57	54	51	48
6,325	6,350	80	77	74	71	68	64	61	58	55	51	48
6,350	6,375	81	78	74	71	68	65	62	58	55	52	49
6,375	6,400	81	78	75	72	69	65	62	59	56	52	49
6,400	6,425	82	79	75	72	69	66	63	59	56	53	50
6,425	6,450	82	79	76	73	70	66	63	60	57	53	50
6,450	6,475	83	80	76	73	70	67	64	60	57	54	51

2026	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	$ 2,300	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2,300	2,325	0	0	0	0	0	0	0	0	0	0	0
2,325	2,350	0	0	0	0	0	0	0	0	0	0	0
2,350	2,375	0	0	0	0	0	0	0	0	0	0	0
2,375	2,400	0	0	0	0	0	0	0	0	0	0	0
2,400	2,425	0	0	0	0	0	0	0	0	0	0	0
2,425	2,450	1	0	0	0	0	0	0	0	0	0	0
2,450	2,475	1	0	0	0	0	0	0	0	0	0	0
2,475	2,500	2	0	0	0	0	0	0	0	0	0	0
2,500	2,525	2	0	0	0	0	0	0	0	0	0	0
2,525	2,550	3	0	0	0	0	0	0	0	0	0	0
2,550	2,575	3	0	0	0	0	0	0	0	0	0	0
2,575	2,600	4	0	0	0	0	0	0	0	0	0	0
2,600	2,625	4	1	0	0	0	0	0	0	0	0	0
2,625	2,650	5	1	0	0	0	0	0	0	0	0	0
2,650	2,675	5	2	0	0	0	0	0	0	0	0	0
2,675	2,700	6	2	0	0	0	0	0	0	0	0	0
2,700	2,725	6	3	0	0	0	0	0	0	0	0	0
2,725	2,750	7	3	0	0	0	0	0	0	0	0	0
2,750	2,775	7	4	0	0	0	0	0	0	0	0	0
2,775	2,800	8	4	1	0	0	0	0	0	0	0	0
2,800	2,825	8	5	1	0	0	0	0	0	0	0	0
2,825	2,850	9	5	2	0	0	0	0	0	0	0	0
2,850	2,875	9	6	2	0	0	0	0	0	0	0	0
2,875	2,900	9	6	2	0	0	0	0	0	0	0	0
2,900	2,925	10	6	3	0	0	0	0	0	0	0	0
2,925	2,950	10	7	3	0	0	0	0	0	0	0	0
2,950	2,975	11	7	4	0	0	0	0	0	0	0	0
2,975	3,000	11	8	4	1	0	0	0	0	0	0	0
3,000	3,025	12	8	5	1	0	0	0	0	0	0	0
3,025	3,050	12	9	5	2	0	0	0	0	0	0	0
3,050	3,075	13	9	6	2	0	0	0	0	0	0	0
3,075	3,100	13	10	6	3	0	0	0	0	0	0	0
3,100	3,125	14	10	7	3	0	0	0	0	0	0	0
3,125	3,150	14	11	7	4	0	0	0	0	0	0	0
3,150	3,175	15	11	8	4	1	0	0	0	0	0	0
3,175	3,200	15	12	8	5	1	0	0	0	0	0	0
3,200	3,225	16	12	9	5	2	0	0	0	0	0	0
3,225	3,250	16	13	9	6	2	0	0	0	0	0	0
3,250	3,275	17	13	10	6	3	0	0	0	0	0	0
3,275	3,300	17	14	10	7	3	0	0	0	0	0	0
3,300	3,325	18	14	11	7	4	0	0	0	0	0	0
3,325	3,350	18	15	11	8	4	1	0	0	0	0	0
3,350	3,375	19	15	12	8	5	1	0	0	0	0	0
3,375	3,400	19	16	12	9	5	2	0	0	0	0	0

2026 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:										
$ 3,400	$ 3,425	$ 20	$ 16	$ 13	$ 9	$ 6	$ 2	$ 0	$ 0	$ 0	$ 0	$ 0
3,425	3,450	20	17	13	10	6	3	0	0	0	0	0
3,450	3,475	21	17	14	10	7	3	0	0	0	0	0
3,475	3,500	21	18	14	11	7	4	0	0	0	0	0
3,500	3,525	22	18	15	11	8	4	1	0	0	0	0
3,525	3,550	22	19	15	12	8	5	1	0	0	0	0
3,550	3,575	23	19	16	12	9	5	2	0	0	0	0
3,575	3,600	23	20	16	13	9	6	2	0	0	0	0
3,600	3,625	24	20	17	13	10	6	3	0	0	0	0
3,625	3,650	24	21	17	14	10	7	3	0	0	0	0
3,650	3,675	25	21	18	14	11	7	4	0	0	0	0
3,675	3,700	25	22	18	15	11	8	4	1	0	0	0
3,700	3,725	26	22	19	15	12	8	5	1	0	0	0
3,725	3,750	26	23	19	16	12	9	5	2	0	0	0
3,750	3,775	27	23	20	16	13	9	6	2	0	0	0
3,775	3,800	27	24	20	17	13	10	6	3	0	0	0
3,800	3,825	28	24	21	17	14	10	7	3	0	0	0
3,825	3,850	28	25	21	18	14	11	7	4	0	0	0
3,850	3,875	28	25	22	18	15	11	8	4	1	0	0
3,875	3,900	29	25	22	19	15	12	8	5	1	0	0
3,900	3,925	29	26	22	19	15	12	9	5	2	0	0
3,925	3,950	30	26	23	19	16	12	9	6	2	0	0
3,950	3,975	30	27	23	20	16	13	9	6	2	0	0
3,975	4,000	31	27	24	20	17	13	10	6	3	0	0
4,000	4,025	31	28	24	21	17	14	10	7	3	0	0
4,025	4,050	32	28	25	21	18	14	11	7	4	0	0
4,050	4,075	32	29	25	22	18	15	11	8	4	1	0
4,075	4,100	33	29	26	22	19	15	12	8	5	1	0
4,100	4,125	33	30	26	23	19	16	12	9	5	2	0
4,125	4,150	34	30	27	23	20	16	13	9	6	2	0
4,150	4,175	34	31	27	24	20	17	13	10	6	3	0
4,175	4,200	35	31	28	24	21	17	14	10	7	3	0
4,200	4,225	35	32	28	25	21	18	14	11	7	4	0
4,225	4,250	36	32	29	25	22	18	15	11	8	4	1
4,250	4,275	36	33	29	26	22	19	15	12	8	5	1
4,275	4,300	37	33	30	26	23	19	16	12	9	5	2
4,300	4,325	37	34	30	27	23	20	16	13	9	6	2
4,325	4,350	38	34	31	27	24	20	17	13	10	6	3
4,350	4,375	38	35	31	28	24	21	17	14	10	7	3
4,375	4,400	39	35	32	28	25	21	18	14	11	7	4
4,400	4,425	39	36	32	29	25	22	18	15	11	8	4
4,425	4,450	40	36	33	29	26	22	19	15	12	8	5
4,450	4,475	40	37	33	30	26	23	19	16	12	9	5
4,475	4,500	41	37	34	30	27	23	20	16	13	9	6
4,500	4,525	41	38	34	31	27	24	20	17	13	10	6

2026 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:										
$ 4,525	$ 4,550	$ 42	$ 38	$ 35	$ 31	$ 28	$ 24	$ 21	$ 17	$ 14	$ 10	$ 7
4,550	4,575	42	39	35	32	28	25	21	18	14	11	7
4,575	4,600	43	39	36	32	29	25	22	18	15	11	8
4,600	4,625	43	40	36	33	29	26	22	19	15	12	8
4,625	4,650	44	40	37	33	30	26	23	19	16	12	9
4,650	4,675	44	41	37	34	30	27	23	20	16	13	9
4,675	4,700	45	41	38	34	31	27	24	20	17	13	10
4,700	4,725	45	42	38	35	31	28	24	21	17	14	10
4,725	4,750	46	42	39	35	32	28	25	21	18	14	11
4,750	4,775	46	43	39	36	32	29	25	22	18	15	11
4,775	4,800	47	43	40	36	33	29	26	22	19	15	12
4,800	4,825	47	44	40	37	33	30	26	23	19	16	12
4,825	4,850	48	44	41	37	34	30	27	23	20	16	13
4,850	4,875	48	45	41	38	34	31	27	24	20	17	13
4,875	4,900	48	45	41	38	35	31	28	24	21	17	14
4,900	4,925	49	45	42	38	35	32	28	25	21	18	14
4,925	4,950	49	46	42	39	35	32	28	25	22	18	15
4,950	4,975	50	46	43	39	36	32	29	25	22	19	15
4,975	5,000	50	47	43	40	36	33	29	26	22	19	15
5,000	5,025	51	47	44	40	37	33	30	26	23	19	16
5,025	5,050	51	48	44	41	37	34	30	27	23	20	16
5,050	5,075	52	48	45	41	38	34	31	27	24	20	17
5,075	5,100	52	49	45	42	38	35	31	28	24	21	17
5,100	5,125	53	49	46	42	39	35	32	28	25	21	18
5,125	5,150	53	50	46	43	39	36	32	29	25	22	18
5,150	5,175	54	50	47	43	40	36	33	29	26	22	19
5,175	5,200	54	51	47	44	40	37	33	30	26	23	19
5,200	5,225	55	51	48	44	41	37	34	30	27	23	20
5,225	5,250	55	52	48	45	41	38	34	31	27	24	20
5,250	5,275	56	52	49	45	42	38	35	31	28	24	21
5,275	5,300	56	53	49	46	42	39	35	32	28	25	21
5,300	5,325	57	53	50	46	43	39	36	32	29	25	22
5,325	5,350	57	54	50	47	43	40	36	33	29	26	22
5,350	5,375	58	54	51	47	44	40	37	33	30	26	23
5,375	5,400	58	55	51	48	44	41	37	34	30	27	23
5,400	5,425	59	55	52	48	45	41	38	34	31	27	24
5,425	5,450	59	56	52	49	45	42	38	35	31	28	24
5,450	5,475	60	56	53	49	46	42	39	35	32	28	25
5,475	5,500	60	57	53	50	46	43	39	36	32	29	25
5,500	5,525	61	57	54	50	47	43	40	36	33	29	26
5,525	5,550	61	58	54	51	47	44	40	37	33	30	26
5,550	5,575	62	58	55	51	48	44	41	37	34	30	27
5,575	5,600	62	59	55	52	48	45	41	38	34	31	27
5,600	5,625	63	59	56	52	49	45	42	38	35	31	28
5,625	5,650	63	60	56	53	49	46	42	39	35	32	28

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 5,650	$ 5,675	$ 64	$ 60	$ 57	$ 53	$ 50	$ 46	$ 43	$ 39	$ 36	$ 32	$ 29
5,675	5,700	64	61	57	54	50	47	43	40	36	33	29
5,700	5,725	65	61	58	54	51	47	44	40	37	33	30
5,725	5,750	65	62	58	55	51	48	44	41	37	34	30
5,750	5,775	66	62	59	55	52	48	45	41	38	34	31
5,775	5,800	66	63	59	56	52	49	45	42	38	35	31
5,800	5,825	67	63	60	56	53	49	46	42	39	35	32
5,825	5,850	67	64	60	57	53	50	46	43	39	36	32
5,850	5,875	67	64	61	57	54	50	47	43	40	36	33
5,875	5,900	68	64	61	58	54	51	47	44	40	37	33
5,900	5,925	68	65	61	58	54	51	48	44	41	37	34
5,925	5,950	69	65	62	58	55	51	48	45	41	38	34
5,950	5,975	69	66	62	59	55	52	48	45	41	38	35
5,975	6,000	70	66	63	59	56	52	49	45	42	38	35
6,000	6,025	70	67	63	60	56	53	49	46	42	39	35
6,025	6,050	71	67	64	60	57	53	50	46	43	39	36
6,050	6,075	71	68	64	61	57	54	50	47	43	40	36
6,075	6,100	72	68	65	61	58	54	51	47	44	40	37
6,100	6,125	72	69	65	62	58	55	51	48	44	41	37
6,125	6,150	73	69	66	62	59	55	52	48	45	41	38
6,150	6,175	73	70	66	63	59	56	52	49	45	42	38
6,175	6,200	74	70	67	63	60	56	53	49	46	42	39
6,200	6,225	74	71	67	64	60	57	53	50	46	43	39
6,225	6,250	75	71	68	64	61	57	54	50	47	43	40
6,250	6,275	75	72	68	65	61	58	54	51	47	44	40
6,275	6,300	76	72	69	65	62	58	55	51	48	44	41
6,300	6,325	76	73	69	66	62	59	55	52	48	45	41
6,325	6,350	77	73	70	66	63	59	56	52	49	45	42
6,350	6,375	77	74	70	67	63	60	56	53	49	46	42
6,375	6,400	78	74	71	67	64	60	57	53	50	46	43
6,400	6,425	78	75	71	68	64	61	57	54	50	47	43
6,425	6,450	79	75	72	68	65	61	58	54	51	47	44
6,450	6,475	79	76	72	69	65	62	58	55	51	48	44
6,475	6,500	80	76	73	69	66	62	59	55	52	48	45
6,500	6,525	80	77	73	70	66	63	59	56	52	49	45
6,525	6,550	81	77	74	70	67	63	60	56	53	49	46
6,550	6,575	81	78	74	71	67	64	60	57	53	50	46
6,575	6,600	82	78	75	71	68	64	61	57	54	50	47
6,600	6,625	82	79	75	72	68	65	61	58	54	51	47
6,625	6,650	83	79	76	72	69	65	62	58	55	51	48
6,650	6,675	83	80	76	73	69	66	62	59	55	52	48
6,675	6,700	84	80	77	73	70	66	63	59	56	52	49
6,700	6,725	84	81	77	74	70	67	63	60	56	53	49
6,725	6,750	85	81	78	74	71	67	64	60	57	53	50
6,750	6,775	85	82	78	75	71	68	64	61	57	54	50

2026	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	$ 2,300	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2,300	2,325	0	0	0	0	0	0	0	0	0	0	0
2,325	2,350	0	0	0	0	0	0	0	0	0	0	0
2,350	2,375	0	0	0	0	0	0	0	0	0	0	0
2,375	2,400	0	0	0	0	0	0	0	0	0	0	0
2,400	2,425	0	0	0	0	0	0	0	0	0	0	0
2,425	2,450	1	0	0	0	0	0	0	0	0	0	0
2,450	2,475	1	0	0	0	0	0	0	0	0	0	0
2,475	2,500	2	0	0	0	0	0	0	0	0	0	0
2,500	2,525	2	0	0	0	0	0	0	0	0	0	0
2,525	2,550	3	0	0	0	0	0	0	0	0	0	0
2,550	2,575	3	0	0	0	0	0	0	0	0	0	0
2,575	2,600	4	0	0	0	0	0	0	0	0	0	0
2,600	2,625	4	1	0	0	0	0	0	0	0	0	0
2,625	2,650	5	1	0	0	0	0	0	0	0	0	0
2,650	2,675	5	2	0	0	0	0	0	0	0	0	0
2,675	2,700	6	2	0	0	0	0	0	0	0	0	0
2,700	2,725	6	3	0	0	0	0	0	0	0	0	0
2,725	2,750	7	3	0	0	0	0	0	0	0	0	0
2,750	2,775	7	4	0	0	0	0	0	0	0	0	0
2,775	2,800	8	4	1	0	0	0	0	0	0	0	0
2,800	2,825	8	5	1	0	0	0	0	0	0	0	0
2,825	2,850	9	5	2	0	0	0	0	0	0	0	0
2,850	2,875	9	6	2	0	0	0	0	0	0	0	0
2,875	2,900	10	6	3	0	0	0	0	0	0	0	0
2,900	2,925	10	7	3	0	0	0	0	0	0	0	0
2,925	2,950	11	7	4	0	0	0	0	0	0	0	0
2,950	2,975	11	8	4	1	0	0	0	0	0	0	0
2,975	3,000	12	8	5	1	0	0	0	0	0	0	0
3,000	3,025	12	9	5	2	0	0	0	0	0	0	0
3,025	3,050	13	9	6	2	0	0	0	0	0	0	0
3,050	3,075	13	10	6	3	0	0	0	0	0	0	0
3,075	3,100	13	10	7	3	0	0	0	0	0	0	0
3,100	3,125	14	10	7	3	0	0	0	0	0	0	0
3,125	3,150	14	11	7	4	0	0	0	0	0	0	0
3,150	3,175	15	11	8	4	1	0	0	0	0	0	0
3,175	3,200	15	12	8	5	1	0	0	0	0	0	0
3,200	3,225	16	12	9	5	2	0	0	0	0	0	0
3,225	3,250	16	13	9	6	2	0	0	0	0	0	0
3,250	3,275	17	13	10	6	3	0	0	0	0	0	0
3,275	3,300	17	14	10	7	3	0	0	0	0	0	0
3,300	3,325	18	14	11	7	4	0	0	0	0	0	0
3,325	3,350	18	15	11	8	4	1	0	0	0	0	0
3,350	3,375	19	15	12	8	5	1	0	0	0	0	0
3,375	3,400	19	16	12	9	5	2	0	0	0	0	0

2026 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:										
$ 3,400	$ 3,425	$ 20	$ 16	$ 13	$ 9	$ 6	$ 2	$ 0	$ 0	$ 0	$ 0	$ 0
3,425	3,450	20	17	13	10	6	3	0	0	0	0	0
3,450	3,475	21	17	14	10	7	3	0	0	0	0	0
3,475	3,500	21	18	14	11	7	4	0	0	0	0	0
3,500	3,525	22	18	15	11	8	4	1	0	0	0	0
3,525	3,550	22	19	15	12	8	5	1	0	0	0	0
3,550	3,575	23	19	16	12	9	5	2	0	0	0	0
3,575	3,600	23	20	16	13	9	6	2	0	0	0	0
3,600	3,625	24	20	17	13	10	6	3	0	0	0	0
3,625	3,650	24	21	17	14	10	7	3	0	0	0	0
3,650	3,675	25	21	18	14	11	7	4	0	0	0	0
3,675	3,700	25	22	18	15	11	8	4	1	0	0	0
3,700	3,725	26	22	19	15	12	8	5	1	0	0	0
3,725	3,750	26	23	19	16	12	9	5	2	0	0	0
3,750	3,775	27	23	20	16	13	9	6	2	0	0	0
3,775	3,800	27	24	20	17	13	10	6	3	0	0	0
3,800	3,825	28	24	21	17	14	10	7	3	0	0	0
3,825	3,850	28	25	21	18	14	11	7	4	0	0	0
3,850	3,875	29	25	22	18	15	11	8	4	1	0	0
3,875	3,900	29	26	22	19	15	12	8	5	1	0	0
3,900	3,925	30	26	23	19	16	12	9	5	2	0	0
3,925	3,950	30	27	23	20	16	13	9	6	2	0	0
3,950	3,975	31	27	24	20	17	13	10	6	3	0	0
3,975	4,000	31	28	24	21	17	14	10	7	3	0	0
4,000	4,025	32	28	25	21	18	14	11	7	4	0	0
4,025	4,050	32	29	25	22	18	15	11	8	4	1	0
4,050	4,075	33	29	26	22	19	15	12	8	5	1	0
4,075	4,100	33	29	26	23	19	16	12	9	5	2	0
4,100	4,125	33	30	26	23	20	16	13	9	6	2	0
4,125	4,150	34	30	27	23	20	16	13	10	6	3	0
4,150	4,175	34	31	27	24	20	17	13	10	7	3	0
4,175	4,200	35	31	28	24	21	17	14	10	7	3	0
4,200	4,225	35	32	28	25	21	18	14	11	7	4	0
4,225	4,250	36	32	29	25	22	18	15	11	8	4	1
4,250	4,275	36	33	29	26	22	19	15	12	8	5	1
4,275	4,300	37	33	30	26	23	19	16	12	9	5	2
4,300	4,325	37	34	30	27	23	20	16	13	9	6	2
4,325	4,350	38	34	31	27	24	20	17	13	10	6	3
4,350	4,375	38	35	31	28	24	21	17	14	10	7	3
4,375	4,400	39	35	32	28	25	21	18	14	11	7	4
4,400	4,425	39	36	32	29	25	22	18	15	11	8	4
4,425	4,450	40	36	33	29	26	22	19	15	12	8	5
4,450	4,475	40	37	33	30	26	23	19	16	12	9	5
4,475	4,500	41	37	34	30	27	23	20	16	13	9	6
4,500	4,525	41	38	34	31	27	24	20	17	13	10	6

2026	**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:										
$ 4,525	**$ 4,550**	$ 42	$ 38	$ 35	$ 31	$ 28	$ 24	$ 21	$ 17	$ 14	$ 10	$ 7
4,550	**4,575**	42	39	35	32	28	25	21	18	14	11	7
4,575	**4,600**	43	39	36	32	29	25	22	18	15	11	8
4,600	**4,625**	43	40	36	33	29	26	22	19	15	12	8
4,625	**4,650**	44	40	37	33	30	26	23	19	16	12	9
4,650	**4,675**	44	41	37	34	30	27	23	20	16	13	9
4,675	**4,700**	45	41	38	34	31	27	24	20	17	13	10
4,700	**4,725**	45	42	38	35	31	28	24	21	17	14	10
4,725	**4,750**	46	42	39	35	32	28	25	21	18	14	11
4,750	**4,775**	46	43	39	36	32	29	25	22	18	15	11
4,775	**4,800**	47	43	40	36	33	29	26	22	19	15	12
4,800	**4,825**	47	44	40	37	33	30	26	23	19	16	12
4,825	**4,850**	48	44	41	37	34	30	27	23	20	16	13
4,850	**4,875**	48	45	41	38	34	31	27	24	20	17	13
4,875	**4,900**	49	45	42	38	35	31	28	24	21	17	14
4,900	**4,925**	49	46	42	39	35	32	28	25	21	18	14
4,925	**4,950**	50	46	43	39	36	32	29	25	22	18	15
4,950	**4,975**	50	47	43	40	36	33	29	26	22	19	15
4,975	**5,000**	51	47	44	40	37	33	30	26	23	19	16
5,000	**5,025**	51	48	44	41	37	34	30	27	23	20	16
5,025	**5,050**	52	48	45	41	38	34	31	27	24	20	17
5,050	**5,075**	52	49	45	42	38	35	31	28	24	21	17
5,075	**5,100**	52	49	46	42	39	35	32	28	25	21	18
5,100	**5,125**	53	49	46	42	39	36	32	29	25	22	18
5,125	**5,150**	53	50	46	43	39	36	33	29	26	22	19
5,150	**5,175**	54	50	47	43	40	36	33	29	26	23	19
5,175	**5,200**	54	51	47	44	40	37	33	30	26	23	20
5,200	**5,225**	55	51	48	44	41	37	34	30	27	23	20
5,225	**5,250**	55	52	48	45	41	38	34	31	27	24	20
5,250	**5,275**	56	52	49	45	42	38	35	31	28	24	21
5,275	**5,300**	56	53	49	46	42	39	35	32	28	25	21
5,300	**5,325**	57	53	50	46	43	39	36	32	29	25	22
5,325	**5,350**	57	54	50	47	43	40	36	33	29	26	22
5,350	**5,375**	58	54	51	47	44	40	37	33	30	26	23
5,375	**5,400**	58	55	51	48	44	41	37	34	30	27	23
5,400	**5,425**	59	55	52	48	45	41	38	34	31	27	24
5,425	**5,450**	59	56	52	49	45	42	38	35	31	28	24
5,450	**5,475**	60	56	53	49	46	42	39	35	32	28	25
5,475	**5,500**	60	57	53	50	46	43	39	36	32	29	25
5,500	**5,525**	61	57	54	50	47	43	40	36	33	29	26
5,525	**5,550**	61	58	54	51	47	44	40	37	33	30	26
5,550	**5,575**	62	58	55	51	48	44	41	37	34	30	27
5,575	**5,600**	62	59	55	52	48	45	41	38	34	31	27
5,600	**5,625**	63	59	56	52	49	45	42	38	35	31	28
5,625	**5,650**	63	60	56	53	49	46	42	39	35	32	28

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 5,650	$ 5,675	$ 64	$ 60	$ 57	$ 53	$ 50	$ 46	$ 43	$ 39	$ 36	$ 32	$ 29
5,675	5,700	64	61	57	54	50	47	43	40	36	33	29
5,700	5,725	65	61	58	54	51	47	44	40	37	33	30
5,725	5,750	65	62	58	55	51	48	44	41	37	34	30
5,750	5,775	66	62	59	55	52	48	45	41	38	34	31
5,775	5,800	66	63	59	56	52	49	45	42	38	35	31
5,800	5,825	67	63	60	56	53	49	46	42	39	35	32
5,825	5,850	67	64	60	57	53	50	46	43	39	36	32
5,850	5,875	68	64	61	57	54	50	47	43	40	36	33
5,875	5,900	68	65	61	58	54	51	47	44	40	37	33
5,900	5,925	69	65	62	58	55	51	48	44	41	37	34
5,925	5,950	69	66	62	59	55	52	48	45	41	38	34
5,950	5,975	70	66	63	59	56	52	49	45	42	38	35
5,975	6,000	70	67	63	60	56	53	49	46	42	39	35
6,000	6,025	71	67	64	60	57	53	50	46	43	39	36
6,025	6,050	71	68	64	61	57	54	50	47	43	40	36
6,050	6,075	72	68	65	61	58	54	51	47	44	40	37
6,075	6,100	72	68	65	62	58	55	51	48	44	41	37
6,100	6,125	72	69	65	62	59	55	52	48	45	41	38
6,125	6,150	73	69	66	62	59	55	52	49	45	42	38
6,150	6,175	73	70	66	63	59	56	52	49	46	42	39
6,175	6,200	74	70	67	63	60	56	53	49	46	42	39
6,200	6,225	74	71	67	64	60	57	53	50	46	43	39
6,225	6,250	75	71	68	64	61	57	54	50	47	43	40
6,250	6,275	75	72	68	65	61	58	54	51	47	44	40
6,275	6,300	76	72	69	65	62	58	55	51	48	44	41
6,300	6,325	76	73	69	66	62	59	55	52	48	45	41
6,325	6,350	77	73	70	66	63	59	56	52	49	45	42
6,350	6,375	77	74	70	67	63	60	56	53	49	46	42
6,375	6,400	78	74	71	67	64	60	57	53	50	46	43
6,400	6,425	78	75	71	68	64	61	57	54	50	47	43
6,425	6,450	79	75	72	68	65	61	58	54	51	47	44
6,450	6,475	79	76	72	69	65	62	58	55	51	48	44
6,475	6,500	80	76	73	69	66	62	59	55	52	48	45
6,500	6,525	80	77	73	70	66	63	59	56	52	49	45
6,525	6,550	81	77	74	70	67	63	60	56	53	49	46
6,550	6,575	81	78	74	71	67	64	60	57	53	50	46
6,575	6,600	82	78	75	71	68	64	61	57	54	50	47
6,600	6,625	82	79	75	72	68	65	61	58	54	51	47
6,625	6,650	83	79	76	72	69	65	62	58	55	51	48
6,650	6,675	83	80	76	73	69	66	62	59	55	52	48
6,675	6,700	84	80	77	73	70	66	63	59	56	52	49
6,700	6,725	84	81	77	74	70	67	63	60	56	53	49
6,725	6,750	85	81	78	74	71	67	64	60	57	53	50
6,750	6,775	85	82	78	75	71	68	64	61	57	54	50

2026 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	**$ 4,500**	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
4,500	**4,550**	0	0	0	0	0	0	0	0	0	0	0
4,550	**4,600**	0	0	0	0	0	0	0	0	0	0	0
4,600	**4,650**	0	0	0	0	0	0	0	0	0	0	0
4,650	**4,700**	0	0	0	0	0	0	0	0	0	0	0
4,700	**4,750**	0	0	0	0	0	0	0	0	0	0	0
4,750	**4,800**	0	0	0	0	0	0	0	0	0	0	0
4,800	**4,850**	0	0	0	0	0	0	0	0	0	0	0
4,850	**4,900**	1	0	0	0	0	0	0	0	0	0	0
4,900	**4,950**	2	0	0	0	0	0	0	0	0	0	0
4,950	**5,000**	3	0	0	0	0	0	0	0	0	0	0
5,000	**5,050**	4	0	0	0	0	0	0	0	0	0	0
5,050	**5,100**	5	0	0	0	0	0	0	0	0	0	0
5,100	**5,150**	6	0	0	0	0	0	0	0	0	0	0
5,150	**5,200**	7	0	0	0	0	0	0	0	0	0	0
5,200	**5,250**	8	1	0	0	0	0	0	0	0	0	0
5,250	**5,300**	9	2	0	0	0	0	0	0	0	0	0
5,300	**5,350**	10	3	0	0	0	0	0	0	0	0	0
5,350	**5,400**	11	4	0	0	0	0	0	0	0	0	0
5,400	**5,450**	12	5	0	0	0	0	0	0	0	0	0
5,450	**5,500**	13	6	0	0	0	0	0	0	0	0	0
5,500	**5,550**	14	7	0	0	0	0	0	0	0	0	0
5,550	**5,600**	15	8	1	0	0	0	0	0	0	0	0
5,600	**5,650**	16	9	2	0	0	0	0	0	0	0	0
5,650	**5,700**	17	10	3	0	0	0	0	0	0	0	0
5,700	**5,750**	18	11	4	0	0	0	0	0	0	0	0
5,750	**5,800**	19	12	5	0	0	0	0	0	0	0	0
5,800	**5,850**	20	13	6	0	0	0	0	0	0	0	0
5,850	**5,900**	21	14	7	0	0	0	0	0	0	0	0
5,900	**5,950**	22	15	8	1	0	0	0	0	0	0	0
5,950	**6,000**	23	16	9	2	0	0	0	0	0	0	0
6,000	**6,050**	24	17	10	3	0	0	0	0	0	0	0
6,050	**6,100**	25	18	11	4	0	0	0	0	0	0	0
6,100	**6,150**	26	19	12	5	0	0	0	0	0	0	0
6,150	**6,200**	27	20	13	6	0	0	0	0	0	0	0
6,200	**6,250**	28	21	14	7	0	0	0	0	0	0	0
6,250	**6,300**	29	22	15	8	1	0	0	0	0	0	0
6,300	**6,350**	30	23	16	9	2	0	0	0	0	0	0
6,350	**6,400**	31	24	17	10	3	0	0	0	0	0	0
6,400	**6,450**	32	25	18	11	4	0	0	0	0	0	0
6,450	**6,500**	33	26	19	12	5	0	0	0	0	0	0
6,500	**6,550**	34	27	20	13	6	0	0	0	0	0	0
6,550	**6,600**	35	28	21	14	7	0	0	0	0	0	0
6,600	**6,650**	36	29	22	15	8	1	0	0	0	0	0
6,650	**6,700**	37	30	23	16	9	2	0	0	0	0	0

2026 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:										
$ 6,700	$ 6,750	$ 37	$ 31	$ 24	$ 17	$ 10	$ 3	$ 0	$ 0	$ 0	$ 0	$ 0
6,750	6,800	38	31	24	18	11	4	0	0	0	0	0
6,800	6,850	39	32	25	18	11	5	0	0	0	0	0
6,850	6,900	40	33	26	19	12	5	0	0	0	0	0
6,900	6,950	41	34	27	20	13	6	0	0	0	0	0
6,950	7,000	42	35	28	21	14	7	0	0	0	0	0
7,000	7,050	43	36	29	22	15	8	1	0	0	0	0
7,050	7,100	44	37	30	23	16	9	2	0	0	0	0
7,100	7,150	45	38	31	24	17	10	3	0	0	0	0
7,150	7,200	46	39	32	25	18	11	4	0	0	0	0
7,200	7,250	47	40	33	26	19	12	5	0	0	0	0
7,250	7,300	48	41	34	27	20	13	6	0	0	0	0
7,300	7,350	49	42	35	28	21	14	7	0	0	0	0
7,350	7,400	50	43	36	29	22	15	8	1	0	0	0
7,400	7,450	51	44	37	30	23	16	9	2	0	0	0
7,450	7,500	52	45	38	31	24	17	10	3	0	0	0
7,500	7,550	53	46	39	32	25	18	11	4	0	0	0
7,550	7,600	54	47	40	33	26	19	12	5	0	0	0
7,600	7,650	55	48	41	34	27	20	13	6	0	0	0
7,650	7,700	56	49	42	35	28	21	14	7	0	0	0
7,700	7,750	57	50	43	36	29	22	15	8	1	0	0
7,750	7,800	58	51	44	37	30	23	16	9	2	0	0
7,800	7,850	59	52	45	38	31	24	17	10	3	0	0
7,850	7,900	60	53	46	39	32	25	18	11	4	0	0
7,900	7,950	61	54	47	40	33	26	19	12	5	0	0
7,950	8,000	62	55	48	41	34	27	20	13	6	0	0
8,000	8,050	63	56	49	42	35	28	21	14	7	0	0
8,050	8,100	64	57	50	43	36	29	22	15	8	1	0
8,100	8,150	65	58	51	44	37	30	23	16	9	2	0
8,150	8,200	66	59	52	45	38	31	24	17	10	3	0
8,200	8,250	67	60	53	46	39	32	25	18	11	4	0
8,250	8,300	68	61	54	47	40	33	26	19	12	5	0
8,300	8,350	69	62	55	48	41	34	27	20	13	6	0
8,350	8,400	70	63	56	49	42	35	28	21	14	7	0
8,400	8,450	71	64	57	50	43	36	29	22	15	8	1
8,450	8,500	72	65	58	51	44	37	30	23	16	9	2
8,500	8,550	73	66	59	52	45	38	31	24	17	10	3
8,550	8,600	74	67	60	53	46	39	32	25	18	11	4
8,600	8,650	75	68	61	54	47	40	33	26	19	12	5
8,650	8,700	76	69	62	55	48	41	34	27	20	13	6
8,700	8,750	76	70	63	56	49	42	35	28	21	14	7
8,750	8,800	77	70	63	57	50	43	36	29	22	15	8
8,800	8,850	78	71	64	57	50	44	37	30	23	16	9
8,850	8,900	79	72	65	58	51	44	37	31	24	17	10
8,900	8,950	80	73	66	59	52	45	38	31	24	18	11

2026 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:										
$ 8,950	$ 9,000	$ 81	$ 74	$ 67	$ 60	$ 53	$ 46	$ 39	$ 32	$ 25	$ 18	$ 11
9,000	9,050	82	75	68	61	54	47	40	33	26	19	12
9,050	9,100	83	76	69	62	55	48	41	34	27	20	13
9,100	9,150	84	77	70	63	56	49	42	35	28	21	14
9,150	9,200	85	78	71	64	57	50	43	36	29	22	15
9,200	9,250	86	79	72	65	58	51	44	37	30	23	16
9,250	9,300	87	80	73	66	59	52	45	38	31	24	17
9,300	9,350	88	81	74	67	60	53	46	39	32	25	18
9,350	9,400	89	82	75	68	61	54	47	40	33	26	19
9,400	9,450	90	83	76	69	62	55	48	41	34	27	20
9,450	9,500	91	84	77	70	63	56	49	42	35	28	21
9,500	9,550	92	85	78	71	64	57	50	43	36	29	22
9,550	9,600	93	86	79	72	65	58	51	44	37	30	23
9,600	9,650	94	87	80	73	66	59	52	45	38	31	24
9,650	9,700	95	88	81	74	67	60	53	46	39	32	25
9,700	9,750	96	89	82	75	68	61	54	47	40	33	26
9,750	9,800	97	90	83	76	69	62	55	48	41	34	27
9,800	9,850	98	91	84	77	70	63	56	49	42	35	28
9,850	9,900	99	92	85	78	71	64	57	50	43	36	29
9,900	9,950	100	93	86	79	72	65	58	51	44	37	30
9,950	10,000	101	94	87	80	73	66	59	52	45	38	31
10,000	10,050	102	95	88	81	74	67	60	53	46	39	32
10,050	10,100	103	96	89	82	75	68	61	54	47	40	33
10,100	10,150	104	97	90	83	76	69	62	55	48	41	34
10,150	10,200	105	98	91	84	77	70	63	56	49	42	35
10,200	10,250	106	99	92	85	78	71	64	57	50	43	36
10,250	10,300	107	100	93	86	79	72	65	58	51	44	37
10,300	10,350	108	101	94	87	80	73	66	59	52	45	38
10,350	10,400	109	102	95	88	81	74	67	60	53	46	39
10,400	10,450	110	103	96	89	82	75	68	61	54	47	40
10,450	10,500	111	104	97	90	83	76	69	62	55	48	41
10,500	10,550	112	105	98	91	84	77	70	63	56	49	42
10,550	10,600	113	106	99	92	85	78	71	64	57	50	43
10,600	10,650	114	107	100	93	86	79	72	65	58	51	44
10,650	10,700	115	108	101	94	87	80	73	66	59	52	45
10,700	10,750	115	109	102	95	88	81	74	67	60	53	46
10,750	10,800	116	109	102	96	89	82	75	68	61	54	47
10,800	10,850	117	110	103	96	89	83	76	69	62	55	48
10,850	10,900	118	111	104	97	90	83	76	70	63	56	49
10,900	10,950	119	112	105	98	91	84	77	70	63	57	50
10,950	11,000	120	113	106	99	92	85	78	71	64	57	50
11,000	11,050	121	114	107	100	93	86	79	72	65	58	51
11,050	11,100	122	115	108	101	94	87	80	73	66	59	52
11,100	11,150	123	116	109	102	95	88	81	74	67	60	53
11,150	11,200	124	117	110	103	96	89	82	75	68	61	54

2026	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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 11,200	$ 11,250	$ 125	$ 118	$ 111	$ 104	$ 97	$ 90	$ 83	$ 76	$ 69	$ 62	$ 55
11,250	11,300	126	119	112	105	98	91	84	77	70	63	56
11,300	11,350	127	120	113	106	99	92	85	78	71	64	57
11,350	11,400	128	121	114	107	100	93	86	79	72	65	58
11,400	11,450	129	122	115	108	101	94	87	80	73	66	59
11,450	11,500	130	123	116	109	102	95	88	81	74	67	60
11,500	11,550	131	124	117	110	103	96	89	82	75	68	61
11,550	11,600	132	125	118	111	104	97	90	83	76	69	62
11,600	11,650	133	126	119	112	105	98	91	84	77	70	63
11,650	11,700	134	127	120	113	106	99	92	85	78	71	64
11,700	11,750	135	128	121	114	107	100	93	86	79	72	65
11,750	11,800	136	129	122	115	108	101	94	87	80	73	66
11,800	11,850	137	130	123	116	109	102	95	88	81	74	67
11,850	11,900	138	131	124	117	110	103	96	89	82	75	68
11,900	11,950	139	132	125	118	111	104	97	90	83	76	69
11,950	12,000	140	133	126	119	112	105	98	91	84	77	70
12,000	12,050	141	134	127	120	113	106	99	92	85	78	71
12,050	12,100	142	135	128	121	114	107	100	93	86	79	72
12,100	12,150	143	136	129	122	115	108	101	94	87	80	73
12,150	12,200	144	137	130	123	116	109	102	95	88	81	74
12,200	12,250	145	138	131	124	117	110	103	96	89	82	75
12,250	12,300	146	139	132	125	118	111	104	97	90	83	76
12,300	12,350	147	140	133	126	119	112	105	98	91	84	77
12,350	12,400	148	141	134	127	120	113	106	99	92	85	78
12,400	12,450	149	142	135	128	121	114	107	100	93	86	79
12,450	12,500	150	143	136	129	122	115	108	101	94	87	80
12,500	12,550	151	144	137	130	123	116	109	102	95	88	81
12,550	12,600	152	145	138	131	124	117	110	103	96	89	82
12,600	12,650	153	146	139	132	125	118	111	104	97	90	83
12,650	12,700	154	147	140	133	126	119	112	105	98	91	84
12,700	12,750	154	148	141	134	127	120	113	106	99	92	85
12,750	12,800	155	148	141	135	128	121	114	107	100	93	86
12,800	12,850	156	149	142	135	128	122	115	108	101	94	87
12,850	12,900	157	150	143	136	129	122	115	109	102	95	88
12,900	12,950	158	151	144	137	130	123	116	109	102	96	89
12,950	13,000	159	152	145	138	131	124	117	110	103	96	89
13,000	13,050	160	153	146	139	132	125	118	111	104	97	90
13,050	13,100	161	154	147	140	133	126	119	112	105	98	91
13,100	13,150	162	155	148	141	134	127	120	113	106	99	92
13,150	13,200	163	156	149	142	135	128	121	114	107	100	93
13,200	13,250	164	157	150	143	136	129	122	115	108	101	94
13,250	13,300	165	158	151	144	137	130	123	116	109	102	95
13,300	13,350	166	159	152	145	138	131	124	117	110	103	96
13,350	13,400	167	160	153	146	139	132	125	118	111	104	97
13,400	13,450	168	161	154	147	140	133	126	119	112	105	98

2026 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	$ 4,500	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
4,500	4,550	0	0	0	0	0	0	0	0	0	0	0
4,550	4,600	0	0	0	0	0	0	0	0	0	0	0
4,600	4,650	0	0	0	0	0	0	0	0	0	0	0
4,650	4,700	0	0	0	0	0	0	0	0	0	0	0
4,700	4,750	0	0	0	0	0	0	0	0	0	0	0
4,750	4,800	0	0	0	0	0	0	0	0	0	0	0
4,800	4,850	1	0	0	0	0	0	0	0	0	0	0
4,850	4,900	2	0	0	0	0	0	0	0	0	0	0
4,900	4,950	3	0	0	0	0	0	0	0	0	0	0
4,950	5,000	4	0	0	0	0	0	0	0	0	0	0
5,000	5,050	5	0	0	0	0	0	0	0	0	0	0
5,050	5,100	6	0	0	0	0	0	0	0	0	0	0
5,100	5,150	7	0	0	0	0	0	0	0	0	0	0
5,150	5,200	7	0	0	0	0	0	0	0	0	0	0
5,200	5,250	8	1	0	0	0	0	0	0	0	0	0
5,250	5,300	9	2	0	0	0	0	0	0	0	0	0
5,300	5,350	10	3	0	0	0	0	0	0	0	0	0
5,350	5,400	11	4	0	0	0	0	0	0	0	0	0
5,400	5,450	12	5	0	0	0	0	0	0	0	0	0
5,450	5,500	13	6	0	0	0	0	0	0	0	0	0
5,500	5,550	14	7	0	0	0	0	0	0	0	0	0
5,550	5,600	15	8	1	0	0	0	0	0	0	0	0
5,600	5,650	16	9	2	0	0	0	0	0	0	0	0
5,650	5,700	17	10	3	0	0	0	0	0	0	0	0
5,700	5,750	18	11	4	0	0	0	0	0	0	0	0
5,750	5,800	19	12	5	0	0	0	0	0	0	0	0
5,800	5,850	20	13	6	0	0	0	0	0	0	0	0
5,850	5,900	21	14	7	0	0	0	0	0	0	0	0
5,900	5,950	22	15	8	1	0	0	0	0	0	0	0
5,950	6,000	23	16	9	2	0	0	0	0	0	0	0
6,000	6,050	24	17	10	3	0	0	0	0	0	0	0
6,050	6,100	25	18	11	4	0	0	0	0	0	0	0
6,100	6,150	26	19	12	5	0	0	0	0	0	0	0
6,150	6,200	27	20	13	6	0	0	0	0	0	0	0
6,200	6,250	28	21	14	7	0	0	0	0	0	0	0
6,250	6,300	29	22	15	8	1	0	0	0	0	0	0
6,300	6,350	30	23	16	9	2	0	0	0	0	0	0
6,350	6,400	31	24	17	10	3	0	0	0	0	0	0
6,400	6,450	32	25	18	11	4	0	0	0	0	0	0
6,450	6,500	33	26	19	12	5	0	0	0	0	0	0
6,500	6,550	34	27	20	13	6	0	0	0	0	0	0
6,550	6,600	35	28	21	14	7	0	0	0	0	0	0
6,600	6,650	36	29	22	15	8	1	0	0	0	0	0
6,650	6,700	37	30	23	16	9	2	0	0	0	0	0

2026 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:										
$ 6,700	**$ 6,750**	$ 38	$ 31	$ 24	$ 17	$ 10	$ 3	$ 0	$ 0	$ 0	$ 0	$ 0
6,750	**6,800**	39	32	25	18	11	4	0	0	0	0	0
6,800	**6,850**	40	33	26	19	12	5	0	0	0	0	0
6,850	**6,900**	41	34	27	20	13	6	0	0	0	0	0
6,900	**6,950**	42	35	28	21	14	7	0	0	0	0	0
6,950	**7,000**	43	36	29	22	15	8	1	0	0	0	0
7,000	**7,050**	44	37	30	23	16	9	2	0	0	0	0
7,050	**7,100**	45	38	31	24	17	10	3	0	0	0	0
7,100	**7,150**	46	39	32	25	18	11	4	0	0	0	0
7,150	**7,200**	46	39	33	26	19	12	5	0	0	0	0
7,200	**7,250**	47	40	33	26	20	13	6	0	0	0	0
7,250	**7,300**	48	41	34	27	20	13	7	0	0	0	0
7,300	**7,350**	49	42	35	28	21	14	7	0	0	0	0
7,350	**7,400**	50	43	36	29	22	15	8	1	0	0	0
7,400	**7,450**	51	44	37	30	23	16	9	2	0	0	0
7,450	**7,500**	52	45	38	31	24	17	10	3	0	0	0
7,500	**7,550**	53	46	39	32	25	18	11	4	0	0	0
7,550	**7,600**	54	47	40	33	26	19	12	5	0	0	0
7,600	**7,650**	55	48	41	34	27	20	13	6	0	0	0
7,650	**7,700**	56	49	42	35	28	21	14	7	0	0	0
7,700	**7,750**	57	50	43	36	29	22	15	8	1	0	0
7,750	**7,800**	58	51	44	37	30	23	16	9	2	0	0
7,800	**7,850**	59	52	45	38	31	24	17	10	3	0	0
7,850	**7,900**	60	53	46	39	32	25	18	11	4	0	0
7,900	**7,950**	61	54	47	40	33	26	19	12	5	0	0
7,950	**8,000**	62	55	48	41	34	27	20	13	6	0	0
8,000	**8,050**	63	56	49	42	35	28	21	14	7	0	0
8,050	**8,100**	64	57	50	43	36	29	22	15	8	1	0
8,100	**8,150**	65	58	51	44	37	30	23	16	9	2	0
8,150	**8,200**	66	59	52	45	38	31	24	17	10	3	0
8,200	**8,250**	67	60	53	46	39	32	25	18	11	4	0
8,250	**8,300**	68	61	54	47	40	33	26	19	12	5	0
8,300	**8,350**	69	62	55	48	41	34	27	20	13	6	0
8,350	**8,400**	70	63	56	49	42	35	28	21	14	7	0
8,400	**8,450**	71	64	57	50	43	36	29	22	15	8	1
8,450	**8,500**	72	65	58	51	44	37	30	23	16	9	2
8,500	**8,550**	73	66	59	52	45	38	31	24	17	10	3
8,550	**8,600**	74	67	60	53	46	39	32	25	18	11	4
8,600	**8,650**	75	68	61	54	47	40	33	26	19	12	5
8,650	**8,700**	76	69	62	55	48	41	34	27	20	13	6
8,700	**8,750**	77	70	63	56	49	42	35	28	21	14	7
8,750	**8,800**	78	71	64	57	50	43	36	29	22	15	8
8,800	**8,850**	79	72	65	58	51	44	37	30	23	16	9
8,850	**8,900**	80	73	66	59	52	45	38	31	24	17	10
8,900	**8,950**	81	74	67	60	53	46	39	32	25	18	11

2026 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:										
$ 8,950	$ 9,000	$ 82	$ 75	$ 68	$ 61	$ 54	$ 47	$ 40	$ 33	$ 26	$ 19	$ 12
9,000	9,050	83	76	69	62	55	48	41	34	27	20	13
9,050	9,100	84	77	70	63	56	49	42	35	28	21	14
9,100	9,150	85	78	71	64	57	50	43	36	29	22	15
9,150	9,200	85	78	72	65	58	51	44	37	30	23	16
9,200	9,250	86	79	72	65	59	52	45	38	31	24	17
9,250	9,300	87	80	73	66	59	52	46	39	32	25	18
9,300	9,350	88	81	74	67	60	53	46	39	33	26	19
9,350	9,400	89	82	75	68	61	54	47	40	33	26	20
9,400	9,450	90	83	76	69	62	55	48	41	34	27	20
9,450	9,500	91	84	77	70	63	56	49	42	35	28	21
9,500	9,550	92	85	78	71	64	57	50	43	36	29	22
9,550	9,600	93	86	79	72	65	58	51	44	37	30	23
9,600	9,650	94	87	80	73	66	59	52	45	38	31	24
9,650	9,700	95	88	81	74	67	60	53	46	39	32	25
9,700	9,750	96	89	82	75	68	61	54	47	40	33	26
9,750	9,800	97	90	83	76	69	62	55	48	41	34	27
9,800	9,850	98	91	84	77	70	63	56	49	42	35	28
9,850	9,900	99	92	85	78	71	64	57	50	43	36	29
9,900	9,950	100	93	86	79	72	65	58	51	44	37	30
9,950	10,000	101	94	87	80	73	66	59	52	45	38	31
10,000	10,050	102	95	88	81	74	67	60	53	46	39	32
10,050	10,100	103	96	89	82	75	68	61	54	47	40	33
10,100	10,150	104	97	90	83	76	69	62	55	48	41	34
10,150	10,200	105	98	91	84	77	70	63	56	49	42	35
10,200	10,250	106	99	92	85	78	71	64	57	50	43	36
10,250	10,300	107	100	93	86	79	72	65	58	51	44	37
10,300	10,350	108	101	94	87	80	73	66	59	52	45	38
10,350	10,400	109	102	95	88	81	74	67	60	53	46	39
10,400	10,450	110	103	96	89	82	75	68	61	54	47	40
10,450	10,500	111	104	97	90	83	76	69	62	55	48	41
10,500	10,550	112	105	98	91	84	77	70	63	56	49	42
10,550	10,600	113	106	99	92	85	78	71	64	57	50	43
10,600	10,650	114	107	100	93	86	79	72	65	58	51	44
10,650	10,700	115	108	101	94	87	80	73	66	59	52	45
10,700	10,750	116	109	102	95	88	81	74	67	60	53	46
10,750	10,800	117	110	103	96	89	82	75	68	61	54	47
10,800	10,850	118	111	104	97	90	83	76	69	62	55	48
10,850	10,900	119	112	105	98	91	84	77	70	63	56	49
10,900	10,950	120	113	106	99	92	85	78	71	64	57	50
10,950	11,000	121	114	107	100	93	86	79	72	65	58	51
11,000	11,050	122	115	108	101	94	87	80	73	66	59	52
11,050	11,100	123	116	109	102	95	88	81	74	67	60	53
11,100	11,150	124	117	110	103	96	89	82	75	68	61	54
11,150	11,200	124	117	111	104	97	90	83	76	69	62	55

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 11,200	$ 11,250	$ 125	$ 118	$ 111	$ 104	$ 98	$ 91	$ 84	$ 77	$ 70	$ 63	$ 56
11,250	11,300	126	119	112	105	98	91	85	78	71	64	57
11,300	11,350	127	120	113	106	99	92	85	78	72	65	58
11,350	11,400	128	121	114	107	100	93	86	79	72	65	59
11,400	11,450	129	122	115	108	101	94	87	80	73	66	59
11,450	11,500	130	123	116	109	102	95	88	81	74	67	60
11,500	11,550	131	124	117	110	103	96	89	82	75	68	61
11,550	11,600	132	125	118	111	104	97	90	83	76	69	62
11,600	11,650	133	126	119	112	105	98	91	84	77	70	63
11,650	11,700	134	127	120	113	106	99	92	85	78	71	64
11,700	11,750	135	128	121	114	107	100	93	86	79	72	65
11,750	11,800	136	129	122	115	108	101	94	87	80	73	66
11,800	11,850	137	130	123	116	109	102	95	88	81	74	67
11,850	11,900	138	131	124	117	110	103	96	89	82	75	68
11,900	11,950	139	132	125	118	111	104	97	90	83	76	69
11,950	12,000	140	133	126	119	112	105	98	91	84	77	70
12,000	12,050	141	134	127	120	113	106	99	92	85	78	71
12,050	12,100	142	135	128	121	114	107	100	93	86	79	72
12,100	12,150	143	136	129	122	115	108	101	94	87	80	73
12,150	12,200	144	137	130	123	116	109	102	95	88	81	74
12,200	12,250	145	138	131	124	117	110	103	96	89	82	75
12,250	12,300	146	139	132	125	118	111	104	97	90	83	76
12,300	12,350	147	140	133	126	119	112	105	98	91	84	77
12,350	12,400	148	141	134	127	120	113	106	99	92	85	78
12,400	12,450	149	142	135	128	121	114	107	100	93	86	79
12,450	12,500	150	143	136	129	122	115	108	101	94	87	80
12,500	12,550	151	144	137	130	123	116	109	102	95	88	81
12,550	12,600	152	145	138	131	124	117	110	103	96	89	82
12,600	12,650	153	146	139	132	125	118	111	104	97	90	83
12,650	12,700	154	147	140	133	126	119	112	105	98	91	84
12,700	12,750	155	148	141	134	127	120	113	106	99	92	85
12,750	12,800	156	149	142	135	128	121	114	107	100	93	86
12,800	12,850	157	150	143	136	129	122	115	108	101	94	87
12,850	12,900	158	151	144	137	130	123	116	109	102	95	88
12,900	12,950	159	152	145	138	131	124	117	110	103	96	89
12,950	13,000	160	153	146	139	132	125	118	111	104	97	90
13,000	13,050	161	154	147	140	133	126	119	112	105	98	91
13,050	13,100	162	155	148	141	134	127	120	113	106	99	92
13,100	13,150	163	156	149	142	135	128	121	114	107	100	93
13,150	13,200	163	156	150	143	136	129	122	115	108	101	94
13,200	13,250	164	157	150	143	137	130	123	116	109	102	95
13,250	13,300	165	158	151	144	137	130	124	117	110	103	96
13,300	13,350	166	159	152	145	138	131	124	117	111	104	97
13,350	13,400	167	160	153	146	139	132	125	118	111	104	98
13,400	13,450	168	161	154	147	140	133	126	119	112	105	98

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 0	$ 200	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
200	202	0	0	0	0	0	0	0	0	0	0	0
202	204	0	0	0	0	0	0	0	0	0	0	0
204	206	0	0	0	0	0	0	0	0	0	0	0
206	208	0	0	0	0	0	0	0	0	0	0	0
208	210	0	0	0	0	0	0	0	0	0	0	0
210	212	0	0	0	0	0	0	0	0	0	0	0
212	214	0	0	0	0	0	0	0	0	0	0	0
214	216	0	0	0	0	0	0	0	0	0	0	0
216	218	0	0	0	0	0	0	0	0	0	0	0
218	220	0	0	0	0	0	0	0	0	0	0	0
220	222	0	0	0	0	0	0	0	0	0	0	0
222	224	0	0	0	0	0	0	0	0	0	0	0
224	226	0	0	0	0	0	0	0	0	0	0	0
226	228	0	0	0	0	0	0	0	0	0	0	0
228	230	0	0	0	0	0	0	0	0	0	0	0
230	232	0	0	0	0	0	0	0	0	0	0	0
232	234	0	0	0	0	0	0	0	0	0	0	0
234	236	0	0	0	0	0	0	0	0	0	0	0
236	238	0	0	0	0	0	0	0	0	0	0	0
238	240	0	0	0	0	0	0	0	0	0	0	0
240	242	0	0	0	0	0	0	0	0	0	0	0
242	244	0	0	0	0	0	0	0	0	0	0	0
244	246	0	0	0	0	0	0	0	0	0	0	0
246	248	0	0	0	0	0	0	0	0	0	0	0
248	250	1	0	0	0	0	0	0	0	0	0	0
250	252	1	0	0	0	0	0	0	0	0	0	0
252	254	1	0	0	0	0	0	0	0	0	0	0
254	256	1	0	0	0	0	0	0	0	0	0	0
256	258	1	0	0	0	0	0	0	0	0	0	0
258	260	1	0	0	0	0	0	0	0	0	0	0
260	262	1	0	0	0	0	0	0	0	0	0	0
262	264	1	0	0	0	0	0	0	0	0	0	0
264	266	1	1	0	0	0	0	0	0	0	0	0
266	268	1	1	0	0	0	0	0	0	0	0	0
268	270	1	1	0	0	0	0	0	0	0	0	0
270	272	1	1	0	0	0	0	0	0	0	0	0
272	274	1	1	0	0	0	0	0	0	0	0	0
274	276	1	1	0	0	0	0	0	0	0	0	0
276	278	1	1	0	0	0	0	0	0	0	0	0
278	280	1	1	0	0	0	0	0	0	0	0	0
280	282	1	1	1	0	0	0	0	0	0	0	0
282	284	1	1	1	0	0	0	0	0	0	0	0
284	286	1	1	1	0	0	0	0	0	0	0	0
286	288	1	1	1	0	0	0	0	0	0	0	0

2026 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:										
$ 288	$ 290	$ 1	$ 1	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
290	292	1	1	1	0	0	0	0	0	0	0	0
292	294	1	1	1	0	0	0	0	0	0	0	0
294	296	1	1	1	0	0	0	0	0	0	0	0
296	298	1	1	1	1	0	0	0	0	0	0	0
298	300	2	1	1	1	0	0	0	0	0	0	0
300	302	2	1	1	1	0	0	0	0	0	0	0
302	304	2	1	1	1	0	0	0	0	0	0	0
304	306	2	1	1	1	0	0	0	0	0	0	0
306	308	2	1	1	1	0	0	0	0	0	0	0
308	310	2	1	1	1	0	0	0	0	0	0	0
310	312	2	1	1	1	0	0	0	0	0	0	0
312	314	2	1	1	1	0	0	0	0	0	0	0
314	316	2	1	1	1	1	0	0	0	0	0	0
316	318	2	2	1	1	1	0	0	0	0	0	0
318	320	2	2	1	1	1	0	0	0	0	0	0
320	322	2	2	1	1	1	0	0	0	0	0	0
322	324	2	2	1	1	1	0	0	0	0	0	0
324	326	2	2	1	1	1	0	0	0	0	0	0
326	328	2	2	1	1	1	0	0	0	0	0	0
328	330	2	2	1	1	1	0	0	0	0	0	0
330	332	2	2	1	1	1	1	0	0	0	0	0
332	334	2	2	2	1	1	1	0	0	0	0	0
334	336	2	2	2	1	1	1	0	0	0	0	0
336	338	2	2	2	1	1	1	0	0	0	0	0
338	340	2	2	2	1	1	1	0	0	0	0	0
340	342	2	2	2	1	1	1	0	0	0	0	0
342	344	2	2	2	1	1	1	0	0	0	0	0
344	346	2	2	2	1	1	1	0	0	0	0	0
346	348	2	2	2	1	1	1	1	0	0	0	0
348	350	2	2	2	2	1	1	1	0	0	0	0
350	352	3	2	2	2	1	1	1	0	0	0	0
352	354	3	2	2	2	1	1	1	0	0	0	0
354	356	3	2	2	2	1	1	1	0	0	0	0
356	358	3	2	2	2	1	1	1	0	0	0	0
358	360	3	2	2	2	1	1	1	0	0	0	0
360	362	3	2	2	2	1	1	1	0	0	0	0
362	364	3	2	2	2	1	1	1	0	0	0	0
364	366	3	2	2	2	2	1	1	1	0	0	0
366	368	3	3	2	2	2	1	1	1	0	0	0
368	370	3	3	2	2	2	1	1	1	0	0	0
370	372	3	3	2	2	2	1	1	1	0	0	0
372	374	3	3	2	2	2	1	1	1	0	0	0
374	376	3	3	2	2	2	1	1	1	0	0	0
376	378	3	3	2	2	2	1	1	1	0	0	0

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 378	$ 380	$ 3	$ 3	$ 2	$ 2	$ 2	$ 1	$ 1	$ 1	$ 0	$ 0	$ 0
380	382	3	3	2	2	2	1	1	1	1	0	0
382	384	3	3	3	2	2	2	1	1	1	0	0
384	386	3	3	3	2	2	2	1	1	1	0	0
386	388	3	3	3	2	2	2	1	1	1	0	0
388	390	3	3	3	2	2	2	1	1	1	0	0
390	392	3	3	3	2	2	2	1	1	1	0	0
392	394	3	3	3	2	2	2	1	1	1	0	0
394	396	3	3	3	2	2	2	1	1	1	0	0
396	398	3	3	3	2	2	2	1	1	1	1	0
398	400	3	3	3	2	2	2	2	1	1	1	0
400	402	3	3	3	3	2	2	2	1	1	1	0
402	404	4	3	3	3	2	2	2	1	1	1	0
404	406	4	3	3	3	2	2	2	1	1	1	0
406	408	4	3	3	3	2	2	2	1	1	1	0
408	410	4	3	3	3	2	2	2	1	1	1	0
410	412	4	3	3	3	2	2	2	1	1	1	0
412	414	4	3	3	3	2	2	2	1	1	1	1
414	416	4	3	3	3	2	2	2	2	1	1	1
416	418	4	3	3	3	3	2	2	2	1	1	1
418	420	4	4	3	3	3	2	2	2	1	1	1
420	422	4	4	3	3	3	2	2	2	1	1	1
422	424	4	4	3	3	3	2	2	2	1	1	1
424	426	4	4	3	3	3	2	2	2	1	1	1
426	428	4	4	3	3	3	2	2	2	1	1	1
428	430	4	4	3	3	3	2	2	2	1	1	1
430	432	4	4	3	3	3	2	2	2	2	1	1
432	434	4	4	3	3	3	3	2	2	2	1	1
434	436	4	4	4	3	3	3	2	2	2	1	1
436	438	4	4	4	3	3	3	2	2	2	1	1
438	440	4	4	4	3	3	3	2	2	2	1	1
440	442	4	4	4	3	3	3	2	2	2	1	1
442	444	4	4	4	3	3	3	2	2	2	1	1
444	446	4	4	4	3	3	3	2	2	2	1	1
446	448	4	4	4	3	3	3	2	2	2	1	1
448	450	4	4	4	3	3	3	2	2	2	2	1
450	452	4	4	4	4	3	3	3	2	2	2	1
452	454	5	4	4	4	3	3	3	2	2	2	1
454	456	5	4	4	4	3	3	3	2	2	2	1
456	458	5	4	4	4	3	3	3	2	2	2	1
458	460	5	4	4	4	3	3	3	2	2	2	1
460	462	5	4	4	4	3	3	3	2	2	2	1
462	464	5	4	4	4	3	3	3	2	2	2	1
464	466	5	4	4	4	3	3	3	2	2	2	2
466	468	5	4	4	4	3	3	3	3	2	2	2

2026	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:										
$ 468	$ 470	$ 5	$ 5	$ 4	$ 4	$ 4	$ 3	$ 3	$ 3	$ 2	$ 2	$ 2
470	472	5	5	4	4	4	3	3	3	2	2	2
472	474	5	5	4	4	4	3	3	3	2	2	2
474	476	5	5	4	4	4	3	3	3	2	2	2
476	478	5	5	4	4	4	3	3	3	2	2	2
478	480	5	5	4	4	4	3	3	3	2	2	2
480	482	5	5	4	4	4	3	3	3	2	2	2
482	484	5	5	4	4	4	3	3	3	3	2	2
484	486	5	5	4	4	4	4	3	3	3	2	2
486	488	5	5	5	4	4	4	3	3	3	2	2
488	490	5	5	5	4	4	4	3	3	3	2	2
490	492	5	5	5	4	4	4	3	3	3	2	2
492	494	5	5	5	4	4	4	3	3	3	2	2
494	496	5	5	5	4	4	4	3	3	3	2	2
496	498	5	5	5	4	4	4	3	3	3	2	2
498	500	5	5	5	4	4	4	3	3	3	3	2
500	502	5	5	5	4	4	4	4	3	3	3	2
502	504	5	5	5	5	4	4	4	3	3	3	2
504	506	6	5	5	5	4	4	4	3	3	3	2
506	508	6	5	5	5	4	4	4	3	3	3	2
508	510	6	5	5	5	4	4	4	3	3	3	2
510	512	6	5	5	5	4	4	4	3	3	3	2
512	514	6	5	5	5	4	4	4	3	3	3	2
514	516	6	5	5	5	4	4	4	3	3	3	2
516	518	6	5	5	5	4	4	4	4	3	3	3
518	520	6	5	5	5	5	4	4	4	3	3	3
520	522	6	6	5	5	5	4	4	4	3	3	3
522	524	6	6	5	5	5	4	4	4	3	3	3
524	526	6	6	5	5	5	4	4	4	3	3	3
526	528	6	6	5	5	5	4	4	4	3	3	3
528	530	6	6	5	5	5	4	4	4	3	3	3
530	532	6	6	5	5	5	4	4	4	3	3	3
532	534	6	6	5	5	5	4	4	4	3	3	3
534	536	6	6	5	5	5	4	4	4	4	3	3
536	538	6	6	6	5	5	5	4	4	4	3	3
538	540	6	6	6	5	5	5	4	4	4	3	3
540	542	6	6	6	5	5	5	4	4	4	3	3
542	544	6	6	6	5	5	5	4	4	4	3	3
544	546	6	6	6	5	5	5	4	4	4	3	3
546	548	6	6	6	5	5	5	4	4	4	3	3
548	550	6	6	6	5	5	5	4	4	4	3	3
550	552	6	6	6	5	5	5	4	4	4	4	3
552	554	6	6	6	5	5	5	5	4	4	4	3
554	556	7	6	6	6	5	5	5	4	4	4	3
556	558	7	6	6	6	5	5	5	4	4	4	3

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 0	$ 200	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
200	202	0	0	0	0	0	0	0	0	0	0	0
202	204	0	0	0	0	0	0	0	0	0	0	0
204	206	0	0	0	0	0	0	0	0	0	0	0
206	208	0	0	0	0	0	0	0	0	0	0	0
208	210	0	0	0	0	0	0	0	0	0	0	0
210	212	0	0	0	0	0	0	0	0	0	0	0
212	214	0	0	0	0	0	0	0	0	0	0	0
214	216	0	0	0	0	0	0	0	0	0	0	0
216	218	0	0	0	0	0	0	0	0	0	0	0
218	220	0	0	0	0	0	0	0	0	0	0	0
220	222	0	0	0	0	0	0	0	0	0	0	0
222	224	0	0	0	0	0	0	0	0	0	0	0
224	226	0	0	0	0	0	0	0	0	0	0	0
226	228	0	0	0	0	0	0	0	0	0	0	0
228	230	0	0	0	0	0	0	0	0	0	0	0
230	232	0	0	0	0	0	0	0	0	0	0	0
232	234	0	0	0	0	0	0	0	0	0	0	0
234	236	0	0	0	0	0	0	0	0	0	0	0
236	238	0	0	0	0	0	0	0	0	0	0	0
238	240	0	0	0	0	0	0	0	0	0	0	0
240	242	0	0	0	0	0	0	0	0	0	0	0
242	244	0	0	0	0	0	0	0	0	0	0	0
244	246	0	0	0	0	0	0	0	0	0	0	0
246	248	1	0	0	0	0	0	0	0	0	0	0
248	250	1	0	0	0	0	0	0	0	0	0	0
250	252	1	0	0	0	0	0	0	0	0	0	0
252	254	1	0	0	0	0	0	0	0	0	0	0
254	256	1	0	0	0	0	0	0	0	0	0	0
256	258	1	0	0	0	0	0	0	0	0	0	0
258	260	1	0	0	0	0	0	0	0	0	0	0
260	262	1	0	0	0	0	0	0	0	0	0	0
262	264	1	0	0	0	0	0	0	0	0	0	0
264	266	1	1	0	0	0	0	0	0	0	0	0
266	268	1	1	0	0	0	0	0	0	0	0	0
268	270	1	1	0	0	0	0	0	0	0	0	0
270	272	1	1	0	0	0	0	0	0	0	0	0
272	274	1	1	0	0	0	0	0	0	0	0	0
274	276	1	1	0	0	0	0	0	0	0	0	0
276	278	1	1	0	0	0	0	0	0	0	0	0
278	280	1	1	0	0	0	0	0	0	0	0	0
280	282	1	1	1	0	0	0	0	0	0	0	0
282	284	1	1	1	0	0	0	0	0	0	0	0
284	286	1	1	1	0	0	0	0	0	0	0	0
286	288	1	1	1	0	0	0	0	0	0	0	0

2026 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:										
$ 288	$ 290	$ 1	$ 1	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
290	292	1	1	1	0	0	0	0	0	0	0	0
292	294	1	1	1	0	0	0	0	0	0	0	0
294	296	1	1	1	0	0	0	0	0	0	0	0
296	298	1	1	1	1	0	0	0	0	0	0	0
298	300	2	1	1	1	0	0	0	0	0	0	0
300	302	2	1	1	1	0	0	0	0	0	0	0
302	304	2	1	1	1	0	0	0	0	0	0	0
304	306	2	1	1	1	0	0	0	0	0	0	0
306	308	2	1	1	1	0	0	0	0	0	0	0
308	310	2	1	1	1	0	0	0	0	0	0	0
310	312	2	1	1	1	0	0	0	0	0	0	0
312	314	2	1	1	1	1	0	0	0	0	0	0
314	316	2	2	1	1	1	0	0	0	0	0	0
316	318	2	2	1	1	1	0	0	0	0	0	0
318	320	2	2	1	1	1	0	0	0	0	0	0
320	322	2	2	1	1	1	0	0	0	0	0	0
322	324	2	2	1	1	1	0	0	0	0	0	0
324	326	2	2	1	1	1	0	0	0	0	0	0
326	328	2	2	1	1	1	0	0	0	0	0	0
328	330	2	2	1	1	1	0	0	0	0	0	0
330	332	2	2	1	1	1	1	0	0	0	0	0
332	334	2	2	2	1	1	1	0	0	0	0	0
334	336	2	2	2	1	1	1	0	0	0	0	0
336	338	2	2	2	1	1	1	0	0	0	0	0
338	340	2	2	2	1	1	1	0	0	0	0	0
340	342	2	2	2	1	1	1	0	0	0	0	0
342	344	2	2	2	1	1	1	0	0	0	0	0
344	346	2	2	2	1	1	1	0	0	0	0	0
346	348	2	2	2	1	1	1	1	0	0	0	0
348	350	2	2	2	2	1	1	1	0	0	0	0
350	352	3	2	2	2	1	1	1	0	0	0	0
352	354	3	2	2	2	1	1	1	0	0	0	0
354	356	3	2	2	2	1	1	1	0	0	0	0
356	358	3	2	2	2	1	1	1	0	0	0	0
358	360	3	2	2	2	1	1	1	0	0	0	0
360	362	3	2	2	2	1	1	1	0	0	0	0
362	364	3	2	2	2	1	1	1	1	0	0	0
364	366	3	2	2	2	2	1	1	1	0	0	0
366	368	3	3	2	2	2	1	1	1	0	0	0
368	370	3	3	2	2	2	1	1	1	0	0	0
370	372	3	3	2	2	2	1	1	1	0	0	0
372	374	3	3	2	2	2	1	1	1	0	0	0
374	376	3	3	2	2	2	1	1	1	0	0	0
376	378	3	3	2	2	2	1	1	1	0	0	0

2026 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	an	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold is:										
$ 378	$ 380	$ 3	$ 3	$ 2	$ 2	$ 2	$ 1	$ 1	$ 1	$ 0	$ 0	$ 0
380	382	3	3	2	2	2	2	1	1	1	0	0
382	384	3	3	3	2	2	2	1	1	1	0	0
384	386	3	3	3	2	2	2	1	1	1	0	0
386	388	3	3	3	2	2	2	1	1	1	0	0
388	390	3	3	3	2	2	2	1	1	1	0	0
390	392	3	3	3	2	2	2	1	1	1	0	0
392	394	3	3	3	2	2	2	1	1	1	0	0
394	396	3	3	3	2	2	2	1	1	1	0	0
396	398	3	3	3	2	2	2	1	1	1	1	0
398	400	3	3	3	3	2	2	2	1	1	1	0
400	402	4	3	3	3	2	2	2	1	1	1	0
402	404	4	3	3	3	2	2	2	1	1	1	0
404	406	4	3	3	3	2	2	2	1	1	1	0
406	408	4	3	3	3	2	2	2	1	1	1	0
408	410	4	3	3	3	2	2	2	1	1	1	0
410	412	4	3	3	3	2	2	2	1	1	1	0
412	414	4	3	3	3	2	2	2	1	1	1	1
414	416	4	3	3	3	2	2	2	2	1	1	1
416	418	4	3	3	3	3	2	2	2	1	1	1
418	420	4	4	3	3	3	2	2	2	1	1	1
420	422	4	4	3	3	3	2	2	2	1	1	1
422	424	4	4	3	3	3	2	2	2	1	1	1
424	426	4	4	3	3	3	2	2	2	1	1	1
426	428	4	4	3	3	3	2	2	2	1	1	1
428	430	4	4	3	3	3	2	2	2	1	1	1
430	432	4	4	3	3	3	2	2	2	2	1	1
432	434	4	4	3	3	3	3	2	2	2	1	1
434	436	4	4	4	3	3	3	2	2	2	1	1
436	438	4	4	4	3	3	3	2	2	2	1	1
438	440	4	4	4	3	3	3	2	2	2	1	1
440	442	4	4	4	3	3	3	2	2	2	1	1
442	444	4	4	4	3	3	3	2	2	2	1	1
444	446	4	4	4	3	3	3	2	2	2	1	1
446	448	4	4	4	3	3	3	2	2	2	2	1
448	450	4	4	4	3	3	3	3	2	2	2	1
450	452	4	4	4	4	3	3	3	2	2	2	1
452	454	5	4	4	4	3	3	3	2	2	2	1
454	456	5	4	4	4	3	3	3	2	2	2	1
456	458	5	4	4	4	3	3	3	2	2	2	1
458	460	5	4	4	4	3	3	3	2	2	2	1
460	462	5	4	4	4	3	3	3	2	2	2	1
462	464	5	4	4	4	3	3	3	2	2	2	1
464	466	5	4	4	4	3	3	3	2	2	2	2
466	468	5	4	4	4	4	3	3	3	2	2	2

2026 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:										
$ 468	$ 470	$ 5	$ 5	$ 4	$ 4	$ 4	$ 3	$ 3	$ 3	$ 2	$ 2	$ 2
470	472	5	5	4	4	4	3	3	3	2	2	2
472	474	5	5	4	4	4	3	3	3	2	2	2
474	476	5	5	4	4	4	3	3	3	2	2	2
476	478	5	5	4	4	4	3	3	3	2	2	2
478	480	5	5	4	4	4	3	3	3	2	2	2
480	482	5	5	4	4	4	3	3	3	2	2	2
482	484	5	5	4	4	4	3	3	3	3	2	2
484	486	5	5	5	4	4	4	3	3	3	2	2
486	488	5	5	5	4	4	4	3	3	3	2	2
488	490	5	5	5	4	4	4	3	3	3	2	2
490	492	5	5	5	4	4	4	3	3	3	2	2
492	494	5	5	5	4	4	4	3	3	3	2	2
494	496	5	5	5	4	4	4	3	3	3	2	2
496	498	5	5	5	4	4	4	3	3	3	2	2
498	500	5	5	5	4	4	4	3	3	3	3	2
500	502	5	5	5	4	4	4	4	3	3	3	2
502	504	5	5	5	5	4	4	4	3	3	3	2
504	506	6	5	5	5	4	4	4	3	3	3	2
506	508	6	5	5	5	4	4	4	3	3	3	2
508	510	6	5	5	5	4	4	4	3	3	3	2
510	512	6	5	5	5	4	4	4	3	3	3	2
512	514	6	5	5	5	4	4	4	3	3	3	2
514	516	6	5	5	5	4	4	4	3	3	3	3
516	518	6	5	5	5	4	4	4	4	3	3	3
518	520	6	5	5	5	5	4	4	4	3	3	3
520	522	6	6	5	5	5	4	4	4	3	3	3
522	524	6	6	5	5	5	4	4	4	3	3	3
524	526	6	6	5	5	5	4	4	4	3	3	3
526	528	6	6	5	5	5	4	4	4	3	3	3
528	530	6	6	5	5	5	4	4	4	3	3	3
530	532	6	6	5	5	5	4	4	4	3	3	3
532	534	6	6	5	5	5	4	4	4	4	3	3
534	536	6	6	5	5	5	5	4	4	4	3	3
536	538	6	6	6	5	5	5	4	4	4	3	3
538	540	6	6	6	5	5	5	4	4	4	3	3
540	542	6	6	6	5	5	5	4	4	4	3	3
542	544	6	6	6	5	5	5	4	4	4	3	3
544	546	6	6	6	5	5	5	4	4	4	3	3
546	548	6	6	6	5	5	5	4	4	4	3	3
548	550	6	6	6	5	5	5	4	4	4	3	3
550	552	6	6	6	5	5	5	4	4	4	4	3
552	554	6	6	6	6	5	5	5	4	4	4	3
554	556	7	6	6	6	5	5	5	4	4	4	3
556	558	7	6	6	6	5	5	5	4	4	4	3

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 46.

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	$ 57,500	$ 0
57,500	168,525	0 + 1.95% of amount over $ 57,500
168,525		2,164.99 + 2.50% of amount over 168,525

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	$ 78,475	$ 0
78,475	289,675	0 + 1.95% of amount over $ 78,475
289,675		4,118.40 + 2.50% of amount over 289,675

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	$ 57,625	$ 0
57,625	258 ,450	0 + 1.95% of amount over $ 57,625
258,450................		3,916.09 + 2.50% of amount over 258,450

Example. An employee is paid $1,800.00 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 1,800.00
2. Number of pay periods for the year from Payroll Period Table 2 52
3. Annual taxable wage amount (Line 1 x Line 2) 3 93,600.00
4. Annual withholding on the amount on line 3 from Annual Percentage Method Table for Single filing status 4 734.00
5. Amount to withhold for pay period. Divide line 4 by line 2. Round to nearest dollar 5 14.00

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 57.

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 45 through 56, 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 57.

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)									
WEEKLY Payroll Period									
If the wages are—		Married Filing Jointly	Head of House-hold	Single	If the wages are—		Married Filing Jointly	Head of House-hold	Single
At least	But less than	The amount to withhold is:			At least	But less than	The amount to withhold is:		
$ 0	$ 1,000	$ 0	$ 0	$ 0	$ 2,100	$ 2,125	$ 20	$ 12	$ 20
1,000	1,025	0	0	0	2,125	2,150	20	12	20
1,025	1,050	0	0	0	2,150	2,175	21	13	21
1,050	1,075	0	0	0	2,175	2,200	21	13	21
1,075	1,100	0	0	0	2,200	2,225	22	14	22
1,100	1,125	0	0	0	2,225	2,250	22	14	22
1,125	1,150	1	0	1	2,250	2,275	23	15	23
1,150	1,175	1	0	1	2,275	2,300	23	15	23
1,175	1,200	2	0	2	2,300	2,325	24	16	23
1,200	1,225	2	0	2	2,325	2,350	24	16	24
1,225	1,250	3	0	3	2,350	2,375	25	17	24
1,250	1,275	3	0	3	2,375	2,400	25	17	25
1,275	1,300	4	0	3	2,400	2,425	25	18	25
1,300	1,325	4	0	4	2,425	2,450	26	18	26
1,325	1,350	5	0	4	2,450	2,475	26	19	26
1,350	1,375	5	0	5	2,475	2,500	27	19	27
1,375	1,400	5	0	5	2,500	2,525	27	20	27
1,400	1,425	6	0	6	2,525	2,550	28	20	28
1,425	1,450	6	0	6	2,550	2,575	28	21	28
1,450	1,475	7	0	7	2,575	2,600	29	21	29
1,475	1,500	7	0	7	2,600	2,625	29	22	29
1,500	1,525	8	0	8	2,625	2,650	30	22	30
1,525	1,550	8	1	8	2,650	2,675	30	22	30
1,550	1,575	9	1	9	2,675	2,700	31	23	31
1,575	1,600	9	2	9	2,700	2,725	31	23	31
1,600	1,625	10	2	10	2,725	2,750	32	24	32
1,625	1,650	10	3	10	2,750	2,775	32	24	32
1,650	1,675	11	3	11	2,775	2,800	33	25	33
1,675	1,700	11	3	11	2,800	2,825	33	25	33
1,700	1,725	12	4	12	2,825	2,850	34	26	34
1,725	1,750	12	4	12	2,850	2,875	34	26	34
1,750	1,775	13	5	13	2,875	2,900	35	27	35
1,775	1,800	13	5	13	2,900	2,925	35	27	35
1,800	1,825	14	6	14	2,925	2,950	36	28	36
1,825	1,850	14	6	14	2,950	2,975	36	28	36
1,850	1,875	15	7	15	2,975	3,000	37	29	37
1,875	1,900	15	7	15	3,000	3,025	37	29	37
1,900	1,925	16	8	16	3,025	3,050	38	30	38
1,925	1,950	16	8	16	3,050	3,075	38	30	38
1,950	1,975	17	9	17	3,075	3,100	39	31	39
1,975	2,000	17	9	17	3,100	3,125	39	31	39
2,000	2,025	18	10	18	3,125	3,150	40	32	40
2,025	2,050	18	10	18	3,150	3,175	40	32	40
2,050	2,075	19	11	19	3,175	3,200	41	33	41
2,075	2,100	19	11	19	3,200	3,225	41	33	41

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)

WEEKLY Payroll Period

If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single	If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single
		The amount to withhold is:					The amount to withhold is:		
$ 3,225	$ 3,250	$ 42	$ 34	$ 42	$ 4,350	$ 4,375	$ 70	$ 56	$ 63
3,250	3,275	42	34	42	4,375	4,400	70	56	64
3,275	3,300	43	35	42	4,400	4,425	71	57	64
3,300	3,325	43	35	43	4,425	4,450	72	57	65
3,325	3,350	44	36	43	4,450	4,475	72	58	65
3,350	3,375	45	36	44	4,475	4,500	73	58	66
3,375	3,400	45	37	44	4,500	4,525	73	59	66
3,400	3,425	46	37	45	4,525	4,550	74	59	67
3,425	3,450	47	38	45	4,550	4,575	75	60	67
3,450	3,475	47	38	46	4,575	4,600	75	60	68
3,475	3,500	48	39	46	4,600	4,625	76	61	68
3,500	3,525	48	39	47	4,625	4,650	77	61	69
3,525	3,550	49	40	47	4,650	4,675	77	61	69
3,550	3,575	50	40	48	4,675	4,700	78	62	70
3,575	3,600	50	41	48	4,700	4,725	78	62	70
3,600	3,625	51	41	49	4,725	4,750	79	63	71
3,625	3,650	52	42	49	4,750	4,775	80	63	71
3,650	3,675	52	42	50	4,775	4,800	80	64	72
3,675	3,700	53	42	50	4,800	4,825	81	64	72
3,700	3,725	53	43	51	4,825	4,850	82	65	73
3,725	3,750	54	43	51	4,850	4,875	82	65	73
3,750	3,775	55	44	52	4,875	4,900	83	66	74
3,775	3,800	55	44	52	4,900	4,925	83	66	74
3,800	3,825	56	45	53	4,925	4,950	84	67	75
3,825	3,850	57	45	53	4,950	4,975	85	67	75
3,850	3,875	57	46	54	4,975	5,000	85	68	76
3,875	3,900	58	46	54	5,000	5,025	86	68	76
3,900	3,925	58	47	55	5,025	5,050	87	69	77
3,925	3,950	59	47	55	5,050	5,075	87	69	78
3,950	3,975	60	48	56	5,075	5,100	88	70	78
3,975	4,000	60	48	56	5,100	5,125	88	70	79
4,000	4,025	61	49	57	5,125	5,150	89	71	79
4,025	4,050	62	49	57	5,150	5,175	90	71	80
4,050	4,075	62	50	58	5,175	5,200	90	72	81
4,075	4,100	63	50	58	5,200	5,225	91	72	81
4,100	4,125	63	51	59	5,225	5,250	92	73	82
4,125	4,150	64	51	59	5,250	5,275	92	73	83
4,150	4,175	65	52	60	5,275	5,300	93	74	83
4,175	4,200	65	52	60	5,300	5,325	93	74	84
4,200	4,225	66	53	61	5,325	5,350	94	75	84
4,225	4,250	67	53	61	5,350	5,375	95	75	85
4,250	4,275	67	54	62	5,375	5,400	95	76	86
4,275	4,300	68	54	62	5,400	5,425	96	76	86
4,300	4,325	68	55	62	5,425	5,450	97	77	87
4,325	4,350	69	55	63	5,450	5,475	97	77	88

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)

BIWEEKLY Payroll Period

If the wages are— At least	But less than	Married Filing Jointly	Head of House-hold	Single	If the wages are— At least	But less than	Married Filing Jointly	Head of House-hold	Single
		The amount to withhold is:					The amount to withhold is:		
$ 0	$ 2,000	$ 0	$ 0	$ 0	$ 3,100	$ 3,125	$ 18	$ 2	$ 17
2,000	2,025	0	0	0	3,125	3,150	18	2	18
2,025	2,050	0	0	0	3,150	3,175	19	3	18
2,050	2,075	0	0	0	3,175	3,200	19	3	19
2,075	2,100	0	0	0	3,200	3,225	20	4	19
2,100	2,125	0	0	0	3,225	3,250	20	4	20
2,125	2,150	0	0	0	3,250	3,275	20	5	20
2,150	2,175	0	0	0	3,275	3,300	21	5	21
2,175	2,200	0	0	0	3,300	3,325	21	6	21
2,200	2,225	0	0	0	3,325	3,350	22	6	22
2,225	2,250	1	0	0	3,350	3,375	22	7	22
2,250	2,275	1	0	1	3,375	3,400	23	7	23
2,275	2,300	1	0	1	3,400	3,425	23	8	23
2,300	2,325	2	0	2	3,425	3,450	24	8	24
2,325	2,350	2	0	2	3,450	3,475	24	9	24
2,350	2,375	3	0	3	3,475	3,500	25	9	25
2,375	2,400	3	0	3	3,500	3,525	25	10	25
2,400	2,425	4	0	4	3,525	3,550	26	10	26
2,425	2,450	4	0	4	3,550	3,575	26	11	26
2,450	2,475	5	0	5	3,575	3,600	27	11	27
2,475	2,500	5	0	5	3,600	3,625	27	12	27
2,500	2,525	6	0	6	3,625	3,650	28	12	28
2,525	2,550	6	0	6	3,650	3,675	28	13	28
2,550	2,575	7	0	7	3,675	3,700	29	13	29
2,575	2,600	7	0	7	3,700	3,725	29	14	29
2,600	2,625	8	0	8	3,725	3,750	30	14	30
2,625	2,650	8	0	8	3,750	3,775	30	15	30
2,650	2,675	9	0	9	3,775	3,800	31	15	31
2,675	2,700	9	0	9	3,800	3,825	31	15	31
2,700	2,725	10	0	10	3,825	3,850	32	16	32
2,725	2,750	10	0	10	3,850	3,875	32	16	32
2,750	2,775	11	0	11	3,875	3,900	33	17	33
2,775	2,800	11	0	11	3,900	3,925	33	17	33
2,800	2,825	12	0	12	3,925	3,950	34	18	34
2,825	2,850	12	0	12	3,950	3,975	34	18	34
2,850	2,875	13	0	13	3,975	4,000	35	19	35
2,875	2,900	13	0	13	4,000	4,025	35	19	35
2,900	2,925	14	0	14	4,025	4,050	36	20	36
2,925	2,950	14	0	14	4,050	4,075	36	20	36
2,950	2,975	15	0	15	4,075	4,100	37	21	36
2,975	3,000	15	0	15	4,100	4,125	37	21	37
3,000	3,025	16	0	16	4,125	4,150	38	22	37
3,025	3,050	16	0	16	4,150	4,175	38	22	38
3,050	3,075	17	1	17	4,175	4,200	39	23	38
3,075	3,100	17	1	17	4,200	4,225	39	23	39

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)

BIWEEKLY Payroll Period

If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single	If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single
		The amount to withhold is:					The amount to withhold is:		
$ 4,225	$ 4,250	$ 40	$ 24	$ 39	$ 5,350	$ 5,375	$ 61	$ 46	$ 61
4,250	4,275	40	24	40	5,375	5,400	62	46	62
4,275	4,300	40	25	40	5,400	5,425	62	47	62
4,300	4,325	41	25	41	5,425	5,450	63	47	63
4,325	4,350	41	26	41	5,450	5,475	63	48	63
4,350	4,375	42	26	42	5,475	5,500	64	48	64
4,375	4,400	42	27	42	5,500	5,525	64	49	64
4,400	4,425	43	27	43	5,525	5,550	65	49	65
4,425	4,450	43	28	43	5,550	5,575	65	50	65
4,450	4,475	44	28	44	5,575	5,600	66	50	66
4,475	4,500	44	29	44	5,600	5,625	66	51	66
4,500	4,525	45	29	45	5,625	5,650	67	51	67
4,525	4,550	45	30	45	5,650	5,675	67	52	67
4,550	4,575	46	30	46	5,675	5,700	68	52	68
4,575	4,600	46	31	46	5,700	5,725	68	53	68
4,600	4,625	47	31	47	5,725	5,750	69	53	69
4,625	4,650	47	32	47	5,750	5,775	69	54	69
4,650	4,675	48	32	48	5,775	5,800	70	54	70
4,675	4,700	48	33	48	5,800	5,825	70	54	70
4,700	4,725	49	33	49	5,825	5,850	71	55	71
4,725	4,750	49	34	49	5,850	5,875	71	55	71
4,750	4,775	50	34	50	5,875	5,900	72	56	72
4,775	4,800	50	35	50	5,900	5,925	72	56	72
4,800	4,825	51	35	51	5,925	5,950	73	57	73
4,825	4,850	51	35	51	5,950	5,975	73	57	73
4,850	4,875	52	36	52	5,975	6,000	74	58	74
4,875	4,900	52	36	52	6,000	6,025	74	58	74
4,900	4,925	53	37	53	6,025	6,050	75	59	75
4,925	4,950	53	37	53	6,050	6,075	75	59	75
4,950	4,975	54	38	54	6,075	6,100	76	60	75
4,975	5,000	54	38	54	6,100	6,125	76	60	76
5,000	5,025	55	39	55	6,125	6,150	77	61	76
5,025	5,050	55	39	55	6,150	6,175	77	61	77
5,050	5,075	56	40	56	6,175	6,200	78	62	77
5,075	5,100	56	40	56	6,200	6,225	78	62	78
5,100	5,125	57	41	56	6,225	6,250	79	63	78
5,125	5,150	57	41	57	6,250	6,275	79	63	79
5,150	5,175	58	42	57	6,275	6,300	79	64	79
5,175	5,200	58	42	58	6,300	6,325	80	64	80
5,200	5,225	59	43	58	6,325	6,350	80	65	80
5,225	5,250	59	43	59	6,350	6,375	81	65	81
5,250	5,275	59	44	59	6,375	6,400	81	66	81
5,275	5,300	60	44	60	6,400	6,425	82	66	82
5,300	5,325	60	45	60	6,425	6,450	82	67	82
5,325	5,350	61	45	61	6,450	6,475	83	67	83

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)

SEMIMONTHLY Payroll Period

If the wages are— At least	But less than	Married Filing Jointly	Head of House-hold	Single	If the wages are— At least	But less than	Married Filing Jointly	Head of House-hold	Single
		The amount to withhold is:					The amount to withhold is:		
$ 0	$ 2,200	$ 0	$ 0	$ 0	$ 3,300	$ 3,325	$ 18	$ 1	$ 18
2,200	2,225	0	0	0	3,325	3,350	18	1	18
2,225	2,250	0	0	0	3,350	3,375	19	2	19
2,250	2,275	0	0	0	3,375	3,400	19	2	19
2,275	2,300	0	0	0	3,400	3,425	20	3	20
2,300	2,325	0	0	0	3,425	3,450	20	3	20
2,325	2,350	0	0	0	3,450	3,475	21	4	21
2,350	2,375	0	0	0	3,475	3,500	21	4	21
2,375	2,400	0	0	0	3,500	3,525	22	5	22
2,400	2,425	0	0	0	3,525	3,550	22	5	22
2,425	2,450	1	0	1	3,550	3,575	23	6	23
2,450	2,475	1	0	1	3,575	3,600	23	6	23
2,475	2,500	2	0	2	3,600	3,625	24	7	24
2,500	2,525	2	0	2	3,625	3,650	24	7	24
2,525	2,550	3	0	3	3,650	3,675	25	8	25
2,550	2,575	3	0	3	3,675	3,700	25	8	25
2,575	2,600	4	0	4	3,700	3,725	26	9	26
2,600	2,625	4	0	4	3,725	3,750	26	9	26
2,625	2,650	5	0	5	3,750	3,775	27	10	27
2,650	2,675	5	0	5	3,775	3,800	27	10	27
2,675	2,700	6	0	6	3,800	3,825	28	11	28
2,700	2,725	6	0	6	3,825	3,850	28	11	28
2,725	2,750	7	0	7	3,850	3,875	29	12	28
2,750	2,775	7	0	7	3,875	3,900	29	12	29
2,775	2,800	8	0	8	3,900	3,925	30	13	29
2,800	2,825	8	0	8	3,925	3,950	30	13	30
2,825	2,850	9	0	9	3,950	3,975	31	14	30
2,850	2,875	9	0	9	3,975	4,000	31	14	31
2,875	2,900	10	0	9	4,000	4,025	32	14	31
2,900	2,925	10	0	10	4,025	4,050	32	15	32
2,925	2,950	11	0	10	4,050	4,075	33	15	32
2,950	2,975	11	0	11	4,075	4,100	33	16	33
2,975	3,000	12	0	11	4,100	4,125	33	16	33
3,000	3,025	12	0	12	4,125	4,150	34	17	34
3,025	3,050	13	0	12	4,150	4,175	34	17	34
3,050	3,075	13	0	13	4,175	4,200	35	18	35
3,075	3,100	13	0	13	4,200	4,225	35	18	35
3,100	3,125	14	0	14	4,225	4,250	36	19	36
3,125	3,150	14	0	14	4,250	4,275	36	19	36
3,150	3,175	15	0	15	4,275	4,300	37	20	37
3,175	3,200	15	0	15	4,300	4,325	37	20	37
3,200	3,225	16	0	16	4,325	4,350	38	21	38
3,225	3,250	16	0	16	4,350	4,375	38	21	38
3,250	3,275	17	0	17	4,375	4,400	39	22	39
3,275	3,300	17	0	17	4,400	4,425	39	22	39

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)

SEMIMONTHLY Payroll Period

If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single	If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single
		The amount to withhold is:					The amount to withhold is:		
$ 4,425	$ 4,450	$ 40	$ 23	$ 40	$ 5,550	$ 5,575	$ 62	$ 45	$ 62
4,450	4,475	40	23	40	5,575	5,600	62	45	62
4,475	4,500	41	24	41	5,600	5,625	63	46	63
4,500	4,525	41	24	41	5,625	5,650	63	46	63
4,525	4,550	42	25	42	5,650	5,675	64	47	64
4,550	4,575	42	25	42	5,675	5,700	64	47	64
4,575	4,600	43	26	43	5,700	5,725	65	48	65
4,600	4,625	43	26	43	5,725	5,750	65	48	65
4,625	4,650	44	27	44	5,750	5,775	66	49	66
4,650	4,675	44	27	44	5,775	5,800	66	49	66
4,675	4,700	45	28	45	5,800	5,825	67	50	67
4,700	4,725	45	28	45	5,825	5,850	67	50	67
4,725	4,750	46	29	46	5,850	5,875	68	51	67
4,750	4,775	46	29	46	5,875	5,900	68	51	68
4,775	4,800	47	30	47	5,900	5,925	69	52	68
4,800	4,825	47	30	47	5,925	5,950	69	52	69
4,825	4,850	48	31	48	5,950	5,975	70	53	69
4,850	4,875	48	31	48	5,975	6,000	70	53	70
4,875	4,900	49	32	48	6,000	6,025	71	53	70
4,900	4,925	49	32	49	6,025	6,050	71	54	71
4,925	4,950	50	33	49	6,050	6,075	72	54	71
4,950	4,975	50	33	50	6,075	6,100	72	55	72
4,975	5,000	51	33	50	6,100	6,125	72	55	72
5,000	5,025	51	34	51	6,125	6,150	73	56	73
5,025	5,050	52	34	51	6,150	6,175	73	56	73
5,050	5,075	52	35	52	6,175	6,200	74	57	74
5,075	5,100	52	35	52	6,200	6,225	74	57	74
5,100	5,125	53	36	53	6,225	6,250	75	58	75
5,125	5,150	53	36	53	6,250	6,275	75	58	75
5,150	5,175	54	37	54	6,275	6,300	76	59	76
5,175	5,200	54	37	54	6,300	6,325	76	59	76
5,200	5,225	55	38	55	6,325	6,350	77	60	77
5,225	5,250	55	38	55	6,350	6,375	77	60	77
5,250	5,275	56	39	56	6,375	6,400	78	61	78
5,275	5,300	56	39	56	6,400	6,425	78	61	78
5,300	5,325	57	40	57	6,425	6,450	79	62	79
5,325	5,350	57	40	57	6,450	6,475	79	62	79
5,350	5,375	58	41	58	6,475	6,500	80	63	80
5,375	5,400	58	41	58	6,500	6,525	80	63	80
5,400	5,425	59	42	59	6,525	6,550	81	64	81
5,425	5,450	59	42	59	6,550	6,575	81	64	81
5,450	5,475	60	43	60	6,575	6,600	82	65	82
5,475	5,500	60	43	60	6,600	6,625	82	65	82
5,500	5,525	61	44	61	6,625	6,650	83	66	83
5,525	5,550	61	44	61	6,650	6,675	83	66	83

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)

MONTHLY Payroll Period

If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single
		The amount to withhold is:		
$ 0	$ 4,300	$ 0	$ 0	$ 0
4,300	4,350	0	0	0
4,350	4,400	0	0	0
4,400	4,450	0	0	0
4,450	4,500	0	0	0
4,500	4,550	0	0	0
4,550	4,600	0	0	0
4,600	4,650	0	0	0
4,650	4,700	0	0	0
4,700	4,750	0	0	0
4,750	4,800	0	0	0
4,800	4,850	1	0	0
4,850	4,900	2	0	1
4,900	4,950	3	0	2
4,950	5,000	4	0	3
5,000	5,050	5	0	4
5,050	5,100	6	0	5
5,100	5,150	7	0	6
5,150	5,200	7	0	7
5,200	5,250	8	0	8
5,250	5,300	9	0	9
5,300	5,350	10	0	10
5,350	5,400	11	0	11
5,400	5,450	12	0	12
5,450	5,500	13	0	13
5,500	5,550	14	0	14
5,550	5,600	15	0	15
5,600	5,650	16	0	16
5,650	5,700	17	0	17
5,700	5,750	18	0	18
5,750	5,800	19	0	19
5,800	5,850	20	0	20
5,850	5,900	21	0	21
5,900	5,950	22	0	22
5,950	6,000	23	0	23
6,000	6,050	24	0	24
6,050	6,100	25	0	25
6,100	6,150	26	0	26
6,150	6,200	27	0	27
6,200	6,250	28	0	28
6,250	6,300	29	0	29
6,300	6,350	30	0	30
6,350	6,400	31	0	31
6,400	6,450	32	0	32
6,450	6,500	33	0	33
$ 6,500	$ 6,550	$ 34	$ 0	$ 34
6,550	6,600	35	1	35
6,600	6,650	36	2	36
6,650	6,700	37	3	37
6,700	6,750	38	4	37
6,750	6,800	39	5	38
6,800	6,850	40	6	39
6,850	6,900	41	7	40
6,900	6,950	42	8	41
6,950	7,000	43	8	42
7,000	7,050	44	9	43
7,050	7,100	45	10	44
7,100	7,150	46	11	45
7,150	7,200	46	12	46
7,200	7,250	47	13	47
7,250	7,300	48	14	48
7,300	7,350	49	15	49
7,350	7,400	50	16	50
7,400	7,450	51	17	51
7,450	7,500	52	18	52
7,500	7,550	53	19	53
7,550	7,600	54	20	54
7,600	7,650	55	21	55
7,650	7,700	56	22	56
7,700	7,750	57	23	57
7,750	7,800	58	24	58
7,800	7,850	59	25	59
7,850	7,900	60	26	60
7,900	7,950	61	27	61
7,950	8,000	62	28	62
8,000	8,050	63	29	63
8,050	8,100	64	30	64
8,100	8,150	65	31	65
8,150	8,200	66	32	66
8,200	8,250	67	33	67
8,250	8,300	68	34	68
8,300	8,350	69	35	69
8,350	8,400	70	36	70
8,400	8,450	71	37	71
8,450	8,500	72	38	72
8,500	8,550	73	39	73
8,550	8,600	74	40	74
8,600	8,650	75	41	75
8,650	8,700	76	42	76
8,700	8,750	77	43	76

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)

MONTHLY Payroll Period

If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single
		The amount to withhold is:		
$ 8,750	$ 8,800	$ 78	$ 44	$ 77
8,800	8,850	79	45	78
8,850	8,900	80	46	79
8,900	8,950	81	47	80
8,950	9,000	82	47	81
9,000	9,050	83	48	82
9,050	9,100	84	49	83
9,100	9,150	85	50	84
9,150	9,200	85	51	85
9,200	9,250	86	52	86
9,250	9,300	87	53	87
9,300	9,350	88	54	88
9,350	9,400	89	55	89
9,400	9,450	90	56	90
9,450	9,500	91	57	91
9,500	9,550	92	58	92
9,550	9,600	93	59	93
9,600	9,650	94	60	94
9,650	9,700	95	61	95
9,700	9,750	96	62	96
9,750	9,800	97	63	97
9,800	9,850	98	64	98
9,850	9,900	99	65	99
9,900	9,950	100	66	100
9,950	10,000	101	67	101
10,000	10,050	102	68	102
10,050	10,100	103	69	103
10,100	10,150	104	70	104
10,150	10,200	105	71	105
10,200	10,250	106	72	106
10,250	10,300	107	73	107
10,300	10,350	108	74	108
10,350	10,400	109	75	109
10,400	10,450	110	76	110
10,450	10,500	111	77	111
10,500	10,550	112	78	112
10,550	10,600	113	79	113
10,600	10,650	114	80	114
10,650	10,700	115	81	115
10,700	10,750	116	82	115
10,750	10,800	117	83	116
10,800	10,850	118	84	117
10,850	10,900	119	85	118
10,900	10,950	120	86	119
10,950	11,000	121	86	120
$ 11,000	$ 11,050	$ 122	$ 87	$ 121
11,050	11,100	123	88	122
11,100	11,150	124	89	123
11,150	11,200	124	90	124
11,200	11,250	125	91	125
11,250	11,300	126	92	126
11,300	11,350	127	93	127
11,350	11,400	128	94	128
11,400	11,450	129	95	129
11,450	11,500	130	96	130
11,500	11,550	131	97	131
11,550	11,600	132	98	132
11,600	11,650	133	99	133
11,650	11,700	134	100	134
11,700	11,750	135	101	135
11,750	11,800	136	102	136
11,800	11,850	137	103	137
11,850	11,900	138	104	138
11,900	11,950	139	105	139
11,950	12,000	140	106	140
12,000	12,050	141	107	141
12,050	12,100	142	108	142
12,100	12,150	143	109	143
12,150	12,200	144	110	144
12,200	12,250	145	111	145
12,250	12,300	146	112	146
12,300	12,350	147	113	147
12,350	12,400	148	114	148
12,400	12,450	149	115	149
12,450	12,500	150	116	150
12,500	12,550	151	117	151
12,550	12,600	152	118	152
12,600	12,650	153	119	153
12,650	12,700	154	120	154
12,700	12,750	155	121	154
12,750	12,800	156	122	155
12,800	12,850	157	123	156
12,850	12,900	158	124	157
12,900	12,950	159	125	158
12,950	13,000	160	125	159
13,000	13,050	161	126	160
13,050	13,100	162	127	161
13,100	13,150	163	128	162
13,150	13,200	163	129	163
13,200	13,250	164	130	164

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)

DAILY or MISCELLANEOUS Payroll Period

If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single	If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single
		The amount to withhold is:					The amount to withhold is:		
$ 0	$ 200	$ 0	$ 0	$ 0	$ 288	$ 290	$ 1	$ 0	$ 1
200	202	0	0	0	290	292	1	0	1
202	204	0	0	0	292	294	1	0	1
204	206	0	0	0	294	296	1	0	1
206	208	0	0	0	296	298	1	0	1
208	210	0	0	0	298	300	2	0	2
210	212	0	0	0	300	302	2	0	2
212	214	0	0	0	302	304	2	0	2
214	216	0	0	0	304	306	2	0	2
216	218	0	0	0	306	308	2	0	2
218	220	0	0	0	308	310	2	0	2
220	222	0	0	0	310	312	2	0	2
222	224	0	0	0	312	314	2	0	2
224	226	0	0	0	314	316	2	0	2
226	228	0	0	0	316	318	2	0	2
228	230	0	0	0	318	320	2	0	2
230	232	0	0	0	320	322	2	0	2
232	234	0	0	0	322	324	2	0	2
234	236	0	0	0	324	326	2	0	2
236	238	0	0	0	326	328	2	0	2
238	240	0	0	0	328	330	2	1	2
240	242	0	0	0	330	332	2	1	2
242	244	0	0	0	332	334	2	1	2
244	246	0	0	0	334	336	2	1	2
246	248	1	0	0	336	338	2	1	2
248	250	1	0	1	338	340	2	1	2
250	252	1	0	1	340	342	2	1	2
252	254	1	0	1	342	344	2	1	2
254	256	1	0	1	344	346	2	1	2
256	258	1	0	1	346	348	2	1	2
258	260	1	0	1	348	350	2	1	2
260	262	1	0	1	350	352	3	1	3
262	264	1	0	1	352	354	3	1	3
264	266	1	0	1	354	356	3	1	3
266	268	1	0	1	356	358	3	1	3
268	270	1	0	1	358	360	3	1	3
270	272	1	0	1	360	362	3	1	3
272	274	1	0	1	362	364	3	1	3
274	276	1	0	1	364	366	3	1	3
276	278	1	0	1	366	368	3	1	3
278	280	1	0	1	368	370	3	1	3
280	282	1	0	1	370	372	3	1	3
282	284	1	0	1	372	374	3	1	3
284	286	1	0	1	374	376	3	1	3
286	288	1	0	1	376	378	3	1	3

2026 Wage Bracket Method Tables (Forms W-4 for 2020 and After)

DAILY or MISCELLANEOUS Payroll Period

If the wages are— At least	But less than	Married Filing Jointly	Head of Household	Single
		The amount to withhold is:		
$ 378	$ 380	$ 3	$ 2	$ 3
380	382	3	2	3
382	384	3	2	3
384	386	3	2	3
386	388	3	2	3
388	390	3	2	3
390	392	3	2	3
392	394	3	2	3
394	396	3	2	3
396	398	3	2	3
398	400	3	2	3
400	402	4	2	3
402	404	4	2	4
404	406	4	2	4
406	408	4	2	4
408	410	4	2	4
410	412	4	2	4
412	414	4	2	4
414	416	4	2	4
416	418	4	2	4
418	420	4	2	4
420	422	4	2	4
422	424	4	2	4
424	426	4	2	4
426	428	4	2	4
428	430	4	2	4
430	432	4	3	4
432	434	4	3	4
434	436	4	3	4
436	438	4	3	4
438	440	4	3	4
440	442	4	3	4
442	444	4	3	4
444	446	4	3	4
446	448	4	3	4
448	450	4	3	4
450	452	4	3	4
452	454	5	3	5
454	456	5	3	5
456	458	5	3	5
458	460	5	3	5
460	462	5	3	5
462	464	5	3	5
464	466	5	3	5
466	468	5	3	5
$ 468	$ 470	$ 5	$ 3	$ 5
470	472	5	3	5
472	474	5	3	5
474	476	5	3	5
476	478	5	3	5
478	480	5	3	5
480	482	5	3	5
482	484	5	4	5
484	486	5	4	5
486	488	5	4	5
488	490	5	4	5
490	492	5	4	5
492	494	5	4	5
494	496	5	4	5
496	498	5	4	5
498	500	5	4	5
500	502	5	4	5
502	504	5	4	5
504	506	6	4	6
506	508	6	4	6
508	510	6	4	6
510	512	6	4	6
512	514	6	4	6
514	516	6	4	6
516	518	6	4	6
518	520	6	4	6
520	522	6	4	6
522	524	6	4	6
524	526	6	4	6
526	528	6	4	6
528	530	6	4	6
530	532	6	4	6
532	534	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 1.50% (.0150).

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 $5,500. Under the Wage Bracket Method in Section 1 (Forms W-4 Before 2020), $12 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 $15.00 ($1,000 x 1.50%).

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 $5,500, for a combined amount of $6,500. Under the Wage Bracket Method in Section 1 (Forms W-4 Before 2020), the withholding amount on the combined amount is $32. From this amount, subtract $12 (the withholding amount on the $5,500 monthly salary). Under Option 2, the amount to withhold from the bonus payment is $20 ($32-$12)