

2020 Federal Withholding Computation—Quick Tax Method With Forms W-4 From 2019 or Earlier ^{1, 2}

Use this worksheet instead of the withholding tables from Pub. 15-T to compute federal withholding for an employee.

Note: This method is based on the 2020 percentage method for manual payroll systems from IRS Pub 15-T. This worksheet and the following tables are for use in 2020 withholding computations with Forms W-4 from 2019 or earlier. For withholding with the redesigned Form W-4 for 2020, employers can use the IRS Income Tax Withholding Assistant at www.irs.gov/ITWA.

- 1) Enter total wage for this pay period..... 1) _____
- 2) Enter number from table at top right..... 2) _____
- 3) Multiply line 2 by number of withholding allowances claimed on Form W-4..... 3) _____
- 4) Subtract line 3 from line 1..... 4) _____
- 5) Tax to be withheld (use tables below to compute tax based on amount from line 4)..... 5) _____

<i>If pay period is:</i>	<i>Enter on line 2:</i>
Weekly.....	\$ 83.00
Every other week.....	\$ 165.00
Twice per month.....	\$ 179.00

Example: Assume Julie is single and claims two allowances on her Form W-4. She is paid weekly. Her gross wage per week is \$900.

Federal withholding is computed:

- 1) Gross wage 1) \$ 900.00
- 2) Enter amount from the table above 2) \$ 83.00
- 3) Multiply by number of Form W-4 allowances (\$83.00 × 2)..... 3) \$ 166.00
- 4) Subtract line 3 from line 1..... 4) \$ 734.00
- 5) Enter tax using the table below 5) \$ 75.52

Weekly Pay Period

<i>Single (including HOH):</i>						<i>Married:</i>					
Amount from line 4	x	%	minus	\$	= Enter on line 5	Amount from line 4	x	%	minus	\$	= Enter on line 5
\$ 0 to \$ 73	x	0%	minus	\$ 0.00	= Tax	\$ 0 to \$ 229	x	0%	minus	\$ 0.00	= Tax
74 to 263	x	10%	minus	7.30	= Tax	230 to 609	x	10%	minus	22.90	= Tax
264 to 845	x	12%	minus	12.56	= Tax	610 to 1,772	x	12%	minus	35.08	= Tax
846 to 1,718	x	22%	minus	97.06	= Tax	1,773 to 3,518	x	22%	minus	212.28	= Tax
1,719 to 3,213	x	24%	minus	131.42	= Tax	3,519 to 6,510	x	24%	minus	282.64	= Tax
3,214 to 4,061	x	32%	minus	388.46	= Tax	6,511 to 8,204	x	32%	minus	803.44	= Tax
4,062 to 10,042	x	35%	minus	510.29	= Tax	8,205 to 12,191	x	35%	minus	1,049.56	= Tax
10,043 and over	x	37%	minus	711.13	= Tax	12,192 and over	x	37%	minus	1,293.38	= Tax

Every Other Week Pay Period (Biweekly)

<i>Single (including HOH):</i>						<i>Married:</i>					
Amount from line 4	x	%	minus	\$	= Enter on line 5	Amount from line 4	x	%	minus	\$	= Enter on line 5
\$ 0 to \$ 146	x	0%	minus	\$ 0.00	= Tax	\$ 0 to \$ 458	x	0%	minus	\$ 0.00	= Tax
147 to 526	x	10%	minus	14.60	= Tax	459 to 1,217	x	10%	minus	45.80	= Tax
527 to 1,689	x	12%	minus	25.12	= Tax	1,218 to 3,544	x	12%	minus	70.14	= Tax
1,690 to 3,436	x	22%	minus	194.02	= Tax	3,345 to 7,037	x	22%	minus	424.54	= Tax
3,437 to 6,427	x	24%	minus	262.74	= Tax	7,038 to 13,019	x	24%	minus	565.28	= Tax
6,428 to 8,121	x	32%	minus	776.90	= Tax	13,020 to 16,408	x	32%	minus	1,606.80	= Tax
8,122 to 20,085	x	35%	minus	1,020.53	= Tax	16,409 to 24,383	x	35%	minus	2,099.04	= Tax
20,086 and over	x	37%	minus	1,422.23	= Tax	24,384 and over	x	37%	minus	2,586.70	= Tax

Twice Per Month Pay Period (Semimonthly)

<i>Single (including HOH):</i>						<i>Married:</i>					
Amount from line 4	x	%	minus	\$	= Enter on line 5	Amount from line 4	x	%	minus	\$	= Enter on line 5
\$ 0 to \$ 158	x	0%	minus	\$ 0.00	= Tax	\$ 0 to \$ 496	x	0%	minus	\$ 0.00	= Tax
159 to 570	x	10%	minus	15.80	= Tax	497 to 1,319	x	10%	minus	49.60	= Tax
571 to 1,830	x	12%	minus	27.20	= Tax	1,320 to 3,840	x	12%	minus	75.98	= Tax
1,831 to 3,722	x	22%	minus	210.20	= Tax	3,841 to 7,623	x	22%	minus	459.98	= Tax
3,723 to 6,963	x	24%	minus	284.64	= Tax	7,624 to 14,104	x	24%	minus	612.44	= Tax
6,964 to 8,798	x	32%	minus	841.68	= Tax	14,105 to 17,775	x	32%	minus	1,740.76	= Tax
8,799 to 21,758	x	35%	minus	1,105.62	= Tax	17,776 to 26,415	x	35%	minus	2,274.01	= Tax
21,759 and over	x	37%	minus	1,540.78	= Tax	24,416 and over	x	37%	minus	2,802.31	= Tax

Notes:

¹ See Page I-1 of the *Small Business Quickfinder® Handbook* or Page 23-1 of the *Premium Quickfinder® Handbook*. The IRS tables needed to compute 2020 federal tax withholding were not available at the time these publications were printed.

² See Pub. 15-T for special withholding procedures to use when paying wages to nonresident alien employees.