2026 Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities

STANDARD Withholding Rate Schedules
(Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is **NOT** checked. Also, use these for Form W-4P from any year.)

If the Adjusted Annual Wage Amount on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is: At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Annual Wage or Payment exceeds—
A	B	C	D	E
Married Filing Jointly				
$0	$19,300	$0.00	0%	$0
$19,300	$44,100	$0.00	10%	$19,300
$44,100	$120,100	$2,480.00	12%	$44,100
$120,100	$230,700	$11,600.00	22%	$120,100
$230,700	$422,850	$35,932.00	24%	$230,700
$422,850	$531,750	$82,048.00	32%	$422,850
$531,750	$788,000	$116,896.00	35%	$531,750
$788,000		$206,583.50	37%	$788,000
Single or Married Filing Separately				
$0	$7,500	$0.00	0%	$0
$7,500	$19,900	$0.00	10%	$7,500
$19,900	$57,900	$1,240.00	12%	$19,900
$57,900	$113,200	$5,800.00	22%	$57,900
$113,200	$209,275	$17,966.00	24%	$113,200
$209,275	$263,725	$41,024.00	32%	$209,275
$263,725	$648,100	$58,448.00	35%	$263,725
$648,100		$192,979.25	37%	$648,100
Head of Household				
$0	$15,550	$0.00	0%	$0
$15,550	$33,250	$0.00	10%	$15,550
$33,250	$83,000	$1,770.00	12%	$33,250
$83,000	$121,250	$7,740.00	22%	$83,000
$121,250	$217,300	$16,155.00	24%	$121,250
$217,300	$271,750	$39,207.00	32%	$217,300
$271,750	$656,150	$56,631.00	35%	$271,750
$656,150		$191,171.00	37%	$656,150

Form W-4, Step 2, Checkbox, Withholding Rate Schedules
(Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 **IS** checked.)

If the Adjusted Annual Wage Amount on Worksheet 1A is: At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Annual Wage exceeds—
A	B	C	D	E
Married Filing Jointly				
$0	$16,100	$0.00	0%	$0
$16,100	$28,500	$0.00	10%	$16,100
$28,500	$66,500	$1,240.00	12%	$28,500
$66,500	$121,800	$5,800.00	22%	$66,500
$121,800	$217,875	$17,966.00	24%	$121,800
$217,875	$272,325	$41,024.00	32%	$217,875
$272,325	$400,450	$58,448.00	35%	$272,325
$400,450		$103,291.75	37%	$400,450
Single or Married Filing Separately				
$0	$8,050	$0.00	0%	$0
$8,050	$14,250	$0.00	10%	$8,050
$14,250	$33,250	$620.00	12%	$14,250
$33,250	$60,900	$2,900.00	22%	$33,250
$60,900	$108,938	$8,983.00	24%	$60,900
$108,938	$136,163	$20,512.00	32%	$108,938
$136,163	$328,350	$29,224.00	35%	$136,163
$328,350		$96,489.63	37%	$328,350
Head of Household				
$0	$12,075	$0.00	0%	$0
$12,075	$20,925	$0.00	10%	$12,075
$20,925	$45,800	$885.00	12%	$20,925
$45,800	$64,925	$3,870.00	22%	$45,800
$64,925	$112,950	$8,077.50	24%	$64,925
$112,950	$140,175	$19,603.50	32%	$112,950
$140,175	$332,375	$28,315.50	35%	$140,175
$332,375		$95,585.50	37%	$332,375