

**2025 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later**  
**MONTHLY Payroll Period**

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is <b>NOT</b> checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS</b> checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
<b>Married Filing Jointly</b>					<b>Married Filing Jointly</b>				
\$0	\$2,500	\$0.00	0%	\$0	\$0	\$1,250	\$0.00	0%	\$0
\$2,500	\$4,488	\$0.00	10%	\$2,500	\$1,250	\$2,244	\$0.00	10%	\$1,250
\$4,488	\$10,579	\$198.80	12%	\$4,488	\$2,244	\$5,290	\$99.40	12%	\$2,244
\$10,579	\$19,725	\$929.72	22%	\$10,579	\$5,290	\$9,863	\$464.92	22%	\$5,290
\$19,725	\$35,383	\$2,941.84	24%	\$19,725	\$9,863	\$17,692	\$1,470.98	24%	\$9,863
\$35,383	\$44,254	\$6,699.76	32%	\$35,383	\$17,692	\$22,127	\$3,349.94	32%	\$17,692
\$44,254	\$65,133	\$9,538.48	35%	\$44,254	\$22,127	\$32,567	\$4,769.14	35%	\$22,127
\$65,133		\$16,846.13	37%	\$65,133	\$32,567		\$8,423.14	37%	\$32,567
<b>Single or Married Filing Separately</b>					<b>Single or Married Filing Separately</b>				
\$0	\$1,250	\$0.00	0%	\$0	\$0	\$625	\$0.00	0%	\$0
\$1,250	\$2,244	\$0.00	10%	\$1,250	\$625	\$1,122	\$0.00	10%	\$625
\$2,244	\$5,290	\$99.40	12%	\$2,244	\$1,122	\$2,645	\$49.70	12%	\$1,122
\$5,290	\$9,863	\$464.92	22%	\$5,290	\$2,645	\$4,931	\$232.46	22%	\$2,645
\$9,863	\$17,692	\$1,470.98	24%	\$9,863	\$4,931	\$8,846	\$735.38	24%	\$4,931
\$17,692	\$22,127	\$3,349.94	32%	\$17,692	\$8,846	\$11,064	\$1,674.98	32%	\$8,846
\$22,127	\$53,446	\$4,769.14	35%	\$22,127	\$11,064	\$26,723	\$2,384.74	35%	\$11,064
\$53,446		\$15,730.79	37%	\$53,446	\$26,723		\$7,865.39	37%	\$26,723
<b>Head of Household</b>					<b>Head of Household</b>				
\$0	\$1,875	\$0.00	0%	\$0	\$0	\$938	\$0.00	0%	\$0
\$1,875	\$3,292	\$0.00	10%	\$1,875	\$938	\$1,646	\$0.00	10%	\$938
\$3,292	\$7,279	\$141.70	12%	\$3,292	\$1,646	\$3,640	\$70.80	12%	\$1,646
\$7,279	\$10,488	\$620.14	22%	\$7,279	\$3,640	\$5,244	\$310.08	22%	\$3,640
\$10,488	\$18,317	\$1,326.12	24%	\$10,488	\$5,244	\$9,158	\$662.96	24%	\$5,244
\$18,317	\$22,750	\$3,205.08	32%	\$18,317	\$9,158	\$11,375	\$1,602.32	32%	\$9,158
\$22,750	\$54,071	\$4,623.64	35%	\$22,750	\$11,375	\$27,035	\$2,311.76	35%	\$11,375
\$54,071		\$15,585.99	37%	\$54,071	\$27,035		\$7,792.76	37%	\$27,035