4. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed the amount from the last bracket of the table (based on marital status and pay period), use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any amount of wages.

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use

Worksheet 4. Employer's Withholding Worksheet for Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

Keep for Your Records



	Table 6	Monthly	Semimonthly	Biweekly	Weekly	Daily		
		12	24	26	52	260		
Step 1.	Adjust the emplo	yee's wage an	nount					
	1a Enter the employee's total taxable wages this payroll period						1a	\$
	1b Enter the number of pay periods you have per year (see Table 6)						1b	
	1c Enter the amount from Step 4(a) of the employee's Form W-4						1c	\$
	1d Divide line 1c by the number on line 1b						1d	\$
	1e Add lines 1a and 1d						1e	\$
	1f Enter the amount from Step 4(b) of the employee's Form W-4						1f	\$
Step 2.	1g Divide line 1f by the number on line 1b						1a	\$
	1h Subtract line 1g from line 1e. If zero or less, enter -0 This is the Adjusted Wage Amount						9	\$
	2a Find the row in		•	,				
	NOT checked checked) of the amount in column A of the) or the Form Whe Percentage Notes to column A but Inhat row	I-4, Step 2, Check Method tables in the ess than the amou	box, Withholding nis section in whic nt in column B, a	Rate Schedules (in the amount on line and then enter here	if it HAS been ne 1h is at least the amount from	2a	\$
	NOT checked checked) of the the amount in column A of the 2b Enter the amount) or the Form Whe Percentage No column A but Inhat row	I-4, Step 2, Check Method tables in thess than the amou	box, Withholding his section in whic nt in column B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2a 2b	\$ \$
	NOT checked checked) of the the amount in column A of the Enter the amount and the column A of	or the Form Whe Percentage It column A but I hat row bunt from column centage from co	I-4, Step 2, Check Method tables in thess than the amou	box, Withholding his section in whic nt in column B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from		\$
	NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2	or the Form Whe Percentage Notes of Column A but In the column A but In the column from column centage from column from In the column in the c	J-4, Step 2, Check Method tables in the ess than the amou	box, Withholding nis section in which nt in column B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d	\$
	NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2 Multiply the and 2 contract line 2 contr	or the Form Whe Percentage Notes of Column A but Inherentation Column Co	J-4, Step 2, Check Method tables in thess than the amou	box, Withholding his section in which hit in column B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d 2e	\$
	NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2 Multiply the and 2 contract line 2 contr	or the Form Whe Percentage Notes of Column A but Inherentation Column Co	J-4, Step 2, Check Method tables in thess than the amou	box, Withholding his section in which hit in column B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d	\$
Step 3.	NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the account for tax of the checked of the c	or the Form Whe Percentage Notes of Column A but In at row	I-4, Step 2, Check Method tables in the ss than the amou	box, Withholding his section in which hit in column B, a hit in column	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d 2e 2f	\$
Step 3.	NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the an 2f Add lines 2b and Account for tax ce 3a Enter the amount 2d Account for tax ce 3d Enter the amount 2d Account 3d Enter the 3d Enter th	or the Form Whe Percentage Notes of Column A but Interest of Column A b	I-4, Step 2, Check Method tables in the ses than the amou	box, Withholding his section in which the in column B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d 2e 2f	\$
Step 3.	NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the account for tax column A count for tax column Account for tax column 2b Divide the amount 2b Divide the amount 2b Checked 2c Checked	or the Form Whe Percentage Notes of Column A but Interest of Column A b	J-4, Step 2, Check Method tables in the sess than the amou	box, Withholding his section in which the introdumn B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d 2e 2f	\$ \$ \$ \$
Step 3.	NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the an 2f Add lines 2b and Account for tax ce 3a Enter the amount 2d Account for tax ce 3d Enter the amount 2d Account 3d Enter the 3d Enter th	or the Form Whe Percentage Notes of Column A but Interest of Column A b	J-4, Step 2, Check Method tables in the sess than the amou	box, Withholding his section in which the introdumn B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d 2e 2f	\$ \$ \$ \$
Step 3.	NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the account for tax column A count for tax column Account for tax column 2b Divide the amount 2b Divide the amount 2b Checked 2c Checked	or the Form Whe Percentage Notes of Column A but Interest of Column A b	I-4, Step 2, Check Method tables in the sthan the amount of that row of that row of the table by the percentage by the number of part of the table by the number of part of table by	box, Withholding his section in which the introdumn B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d 2e 2f 3a 3b	\$ \$ \$ \$
·	NOT checked checked) of the the amount in column A of the 2b Enter the amount in 2c Enter the percent of the 2b Enter the amount for tax count	or the Form Whe Percentage Notes of Column A but Interest of Column A b	I-4, Step 2, Check Method tables in the sthan the amou	box, Withholding his section in which the column B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d 2e 2f 3a 3b 3c	\$ \$ \$ \$
	NOT checked checked) of the the amount in column A of the second of the the amount in column A of the second of th	or the Form Whe Percentage Notes and Percentage In column A but In the Percentage In	J-4, Step 2, Check Method tables in the sthan the amount of that row of that row of the Tentative With a soft the employee's by the number of place of the withhold of the	box, Withholding his section in which the column B, a	Rate Schedules (ich the amount on lind then enter here	if it HAS been ine 1h is at least the amount from	2b 2c 2d 2e 2f 3a 3b 3c	\$ \$ \$ \$ \$

56 Publication 15-T (2025)