1. Percentage Method Tables for Automated Payroll Systems

If you have an automated payroll system, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for Forms W-4 for all prior, current, and future years. This method also works for any amount of wages. If the Form W-4 is from 2019 or earlier, this method works for any number of withholding allowances claimed.

Worksheet 1. Employer's Withholding Worksheet for **Percentage Method Tables for Automated Payroll Systems**

Keep for Your Records



	ole 3	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily	
		2	4	12	24	26	52	260	
Step 1.		djust the empolyee's payment amount a Enter the employee's total taxable wages this payroll period							\$
		b Enter the number of pay periods you have per year (see Table 3)							
		c Multiply the amount on line 1a by the number on line 1b							
				,				10	*
If the	empl	oyee HAS subm	itted a Form W	V-4 for 2020 or I	later, figure the A	djusted Annual	Wage Amount	as follows:	
					oyee's Form W-4				
	1e								
	1f				oyee's Form W-4				\$
	1g	If the box in Ste	p 2 of Form W	/-4 is checked,	enter -0 If the bo	ox is not checke	ed, enter \$12,90	00 if the	\$
	1h	taxpayer is married filing jointly or \$8,600 otherwise 1ç Add lines 1f and 1g 1r							<u>φ</u>
	1i				enter -0 This is t			1n	Ψ
	- 11	Wage Amount	t					1i	\$
If the	empl	oyee HAS NOT	submitted a Fo	orm W-4 for 202	20 or later, figure	the Adjusted Ar	nnual Wage An	nount as follows:	
					he employee's m				
	1k							· · · · · 1k	\$
	11	Subtract line 1k	from line 1c. I	If zero or less, e	enter -0 This is t	he Adjusted A ı	nnual	41	\$
		wage Amount							Ψ
	(lin	sed on the emplo e 3 of Form W-4	yee's Adjusted from 2019 or e	earlier); and who	Amount; filing sta	Step 2 of 2020 o	r later Form W	ater Form W-4) (-4 is checked.	or marital status
	(line	sed on the emplo e 3 of Form W-4 te. Don't use the	yee's Adjusted from 2019 or e Head of Hous	d Annual Wage earlier); and who sehold table if the	ether the box in S ne Form W-4 is fro	om 2019 or earl	r later Form W- ier.	-4 is checked.	
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