

**Employee's and other Payee's Illinois Withholding Allowance Certificate and Instructions**

**Note:** These instructions are written for employees to address withholding from wages. However, this form can also be completed and submitted to a payor if an agreement was made to voluntarily withhold Illinois Income tax from other (non-wage) Illinois income.

**Who must complete Form IL-W-4?**

If you are an employee, you must complete this form so your employer can withhold the correct amount of Illinois Income Tax from your pay. The amount withheld from your pay depends, in part, on the number of allowances you claim on this form.

Even if you claimed exemption from withholding on your federal Form W-4, U.S. Employee's Withholding Allowance Certificate, because you do not expect to owe any federal income tax, you may be required to have Illinois Income Tax withheld from your pay (see Publication 130, Who is Required to Withhold Illinois Income Tax). If you are claiming exempt status from Illinois withholding, you must check the exempt status box on Form IL-W-4 and sign and date the certificate. Do not complete Lines 1 through 3.

If you are a resident of a Iowa, Kentucky, Michigan, or Wisconsin, or a military spouse, see Form W-5-NR, Employee's Statement of Nonresidence in Illinois, to determine if you are exempt.

If you are an Illinois resident who works for an employer in a non-reciprocal state but you work from home or in locations in Illinois for more than 30 working days, you may need to adjust your withholding or begin making estimated payments. For additional information, go to [tax.illinois.gov](http://tax.illinois.gov).

**Note** If you do not file a completed Form IL-W-4 with your employer, if you fail to sign the form or to include all necessary information, or if you alter the form, your employer must withhold Illinois Income Tax on the entire amount of your compensation, without allowing any exemptions.

**When must I submit this form?**

You should complete this form and give it to your employer on or before the date you start work. You must submit Form IL-W-4 when Illinois Income Tax is required to be withheld from compensation that you receive as an employee. You may file a new Form IL-W-4 any time your withholding allowances increase. If the number of your claimed allowances decreases, you **must** file a new Form IL-W-4 within 10 days. However, the death of a spouse or a dependent does not affect your withholding allowances until the next tax year.

IL-W-4 (R-05/20)

**When does my Form IL-W-4 take effect?**

If you do not already have a Form IL-W-4 on file with your employer, this form will be effective for the first payment of compensation made to you after this form is filed. If you already have a Form IL-W-4 on file with this employer, your employer may allow any change you file on this form to become effective immediately, but is not required by law to change your withholding until the first payment of compensation is made to you after the first day of the next calendar quarter (that is, January 1, April 1, July 1, or October 1) that falls at least 30 days after the date you file the change with your employer.

**Example:** If you have a baby and file a new Form IL-W-4 with your employer to claim an additional allowance for the baby, your employer may immediately change the withholding for all future payments of compensation. However, if you file the new form on September 1, your employer does not have to change your withholding until the first payment of compensation is made to you after October 1. If you file the new form on September 2, your employer does not have to change your withholding until the first payment of compensation made to you after December 31.

**How long is Form IL-W-4 valid?**

Your Form IL-W-4 remains valid until a new form you have submitted takes effect or until your employer is required by the Department to disregard it. Your employer is required to disregard your Form IL-W-4 if

- you claim total exemption from Illinois Income Tax withholding, but you have not filed a federal Form W-4 claiming total exemption, or
- the Internal Revenue Service (IRS) has instructed your employer to disregard your federal Form W-4.

**What is an "exemption"?**

An "exemption" is a dollar amount on which you do not have to pay Illinois Income Tax that you may claim on your Illinois Income tax return.

**What is an "allowance"?**

The dollar amount that is exempt from Illinois Income Tax is based on the number of allowances you claim on this form. As an employee, you receive one allowance unless you are claimed as a dependent on another person's tax return (e.g., your parents claim you as a dependent on their tax return). If you are married, you may claim additional allowances for your spouse and any dependents that you are entitled to claim for federal income tax purposes. You also will

receive additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind.

**Note:** For tax years beginning on or after January 1, 2017, the personal exemption allowance, and additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind, may **not** be claimed on your Form IL-1040 if your adjusted gross income for the taxable year exceeds \$500,000 for returns with a federal filing status of married filing jointly, or \$250,000 for all other returns. You may complete a new Form IL-W-4 to update your exemption amounts and increase your Illinois withholding.

**How do I figure the correct number of allowances?**

Complete the worksheet on the back of this page to figure the correct number of allowances you are entitled to claim. Give your completed Form IL-W-4 to your employer. Keep the worksheet for your records.

**Note** If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

**How do I avoid underpaying my tax and owing a penalty?**

You can avoid underpayment by reducing the number of allowances or requesting that your employer withhold an additional amount from your pay. Even if your withholding covers the tax you owe on your wages, if you have non-wage income that is taxable, such as interest on a bank account or dividends on an investment, you may have additional tax liability. If you owe more than \$500 tax at the end of the year, you may owe a late-payment penalty or will be required to make estimated tax payments. For additional information on penalties see Publication 103, Uniform Penalties and Interest. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to obtain a copy.

**Where do I get help?**

- Visit our website at [tax.illinois.gov](http://tax.illinois.gov)
- Call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to  
**ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19044  
SPRINGFIELD IL 62794-9044**

# Illinois Withholding Allowance Worksheet

## General Information

Use this worksheet as a guide to figure your total withholding allowances you may enter on your Form IL-W-4.

Complete Step 1.

Complete Step 2 if

- you (or your spouse) are age 65 or older or legally blind, or
- you wrote an amount on Line 4 of the Deductions Worksheet for federal Form W-4.

If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld.

## Step 1: Figure your basic personal allowances (including allowances for dependents)

Check all that apply:

- No one else can claim me as a dependent.
- I can claim my spouse as a dependent.

- 1 Enter the total number of boxes you checked. 1 \_\_\_\_\_
- 2 Enter the number of dependents (other than you or your spouse) you will claim on your tax return. 2 \_\_\_\_\_
- 3 Add Lines 1 and 2. Enter the result. This is the total number of basic personal allowances to which you are **entitled**. You are not required to claim these allowances. The number of basic personal allowances that you choose to claim will determine how much money is withheld from your pay. See Line 4 for more information. 3 \_\_\_\_\_
- 4 Enter the total number of basic personal allowances you choose to claim on this line and Line 1 of Form IL-W-4 below. This number may not exceed the amount on Line 3 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. 4 \_\_\_\_\_

## Step 2: Figure your additional allowances

Check all that apply:

- I am 65 or older.
- I am legally blind.
- My spouse is 65 or older.
- My spouse is legally blind.

- 5 Enter the total number of boxes you checked. 5 \_\_\_\_\_
- 6 Enter any amount that you reported on Line 4 of the Deductions Worksheet for federal Form W-4 plus any additional Illinois subtractions or deductions. 6 \_\_\_\_\_
- 7 Divide Line 6 by 1,000. Round to the nearest whole number. Enter the result on Line 7. 7 \_\_\_\_\_
- 8 Add Lines 5 and 7. Enter the result. This is the total number of additional allowances to which you are **entitled**. You are not required to claim these allowances. The number of additional allowances that you choose to claim will determine how much money is withheld from your pay. 8 \_\_\_\_\_
- 9 Enter the total number of additional allowances you elect to claim on Line 2 of Form IL-W-4, below. This number may not exceed the amount on Line 8 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. 9 \_\_\_\_\_

**IMPORTANT:** If you want to have additional amounts withheld from your pay, you may enter a dollar amount on Line 3 of Form IL-W-4 below. This amount will be deducted from your pay in addition to the amounts that are withheld as a result of the allowances you have claimed.

----- Cut here and give the certificate to your employer. Keep the top portion for your records. -----



Illinois Department of Revenue

## IL-W-4 Employee's Illinois Withholding Allowance Certificate

Social Security number \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

ZIP \_\_\_\_\_

Check the box if you are exempt from federal and Illinois Income Tax withholding and sign and date the certificate.

- 1 Enter the total number of basic allowances that you are claiming (Step 1, Line 4, of the worksheet). 1 \_\_\_\_\_
- 2 Enter the total number of additional allowances that you are claiming (Step 2, Line 9, of the worksheet). 2 \_\_\_\_\_
- 3 Enter the additional amount you want withheld (deducted) from each pay. 3 \_\_\_\_\_

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Your signature \_\_\_\_\_

Date \_\_\_\_\_

## Employee's Withholding Certificate

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**  
 ▶ **Give Form W-4 to your employer.**  
 ▶ **Your withholding is subject to review by the IRS.**

# 2021

<b>Step 1:</b> <b>Enter Personal Information</b>	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App), and privacy.

**Step 2: Multiple Jobs or Spouse Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3-4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ▶

**TIP:** To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

**Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

<b>Step 3:</b> <b>Claim Dependents</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):  Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____  Multiply the number of other dependents by \$500 . . . . . ▶ \$ _____  Add the amounts above and enter the total here . . . . .	<b>3</b>	\$
<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b>	\$

<b>Step 5:</b> <b>Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	▶ _____ <b>Employee's signature</b> (This form is not valid unless you sign it.)	▶ _____	<b>Date</b>

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)
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## General Instructions

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 **and** you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2021 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2022.

**Your privacy.** If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



**Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2021 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

**Step 2(b)—Multiple Jobs Worksheet** *(Keep for your records.)*



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

**Note:** If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

- 1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip to line 3** . . . . . **1** \$ \_\_\_\_\_
  
- 2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
  - a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . **2a** \$ \_\_\_\_\_
  - b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b . . . . . **2b** \$ \_\_\_\_\_
  - c Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . **2c** \$ \_\_\_\_\_
  
- 3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. . . . . **3** \_\_\_\_\_
  
- 4 **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

**Step 4(b)—Deductions Worksheet** *(Keep for your records.)*



- 1 Enter an estimate of your 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income . . . . . **1** \$ \_\_\_\_\_
  
- 2 Enter:  $\left\{ \begin{array}{l} \bullet \$25,100 \text{ if you're married filing jointly or qualifying widow(er)} \\ \bullet \$18,800 \text{ if you're head of household} \\ \bullet \$12,550 \text{ if you're single or married filing separately} \end{array} \right\}$  . . . . . **2** \$ \_\_\_\_\_
  
- 3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" . . . . . **3** \$ \_\_\_\_\_
  
- 4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information . . . . . **4** \$ \_\_\_\_\_
  
- 5 **Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 . . . . . **5** \$ \_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

**Married Filing Jointly or Qualifying Widow(er)**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$190	\$850	\$890	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,100	\$1,870	\$1,870
\$10,000 - 19,999	190	1,190	1,890	2,090	2,220	2,220	2,220	2,220	2,300	3,300	4,070	4,070
\$20,000 - 29,999	850	1,890	2,750	2,950	3,080	3,080	3,080	3,160	4,160	5,160	5,930	5,930
\$30,000 - 39,999	890	2,090	2,950	3,150	3,280	3,280	3,360	4,360	5,360	6,360	7,130	7,130
\$40,000 - 49,999	1,020	2,220	3,080	3,280	3,410	3,490	4,490	5,490	6,490	7,490	8,260	8,260
\$50,000 - 59,999	1,020	2,220	3,080	3,280	3,490	4,490	5,490	6,490	7,490	8,490	9,260	9,260
\$60,000 - 69,999	1,020	2,220	3,080	3,360	4,490	5,490	6,490	7,490	8,490	9,490	10,260	10,260
\$70,000 - 79,999	1,020	2,220	3,160	4,360	5,490	6,490	7,490	8,490	9,490	10,490	11,260	11,260
<b>\$80,000 - 99,999</b>	1,020	3,150	5,010	6,210	7,340	8,340	9,340	10,340	11,340	12,340	13,260	<b>13,460</b>
\$100,000 - 149,999	1,870	4,070	5,930	7,130	8,260	9,320	10,520	11,720	12,920	14,120	15,090	15,290
\$150,000 - 239,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,230	16,190	16,400
<b>\$240,000 - 259,999</b>	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,270	17,040	18,040
\$260,000 - 279,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,870	14,870	16,870	18,640	19,640
\$280,000 - 299,999	2,040	4,440	6,500	7,900	9,230	10,470	12,470	14,470	16,470	18,470	20,240	21,240
\$300,000 - 319,999	2,040	4,440	6,500	7,940	10,070	12,070	14,070	16,070	18,070	20,070	21,840	22,840
\$320,000 - 364,999	2,720	5,920	8,780	10,980	13,110	15,110	17,110	19,110	21,190	23,490	25,560	26,860
\$365,000 - 524,999	2,970	6,470	9,630	12,130	14,560	16,860	19,160	21,460	23,760	26,060	28,130	29,430
\$525,000 and over	3,140	6,840	10,200	12,900	15,530	18,030	20,530	23,030	25,530	28,030	30,300	31,800

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$440	\$940	\$1,020	\$1,020	\$1,410	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040	\$2,040
\$10,000 - 19,999	940	1,540	1,620	2,020	3,020	3,470	3,470	3,470	3,640	3,840	3,840	3,840
<b>\$20,000 - 29,999</b>	1,020	1,620	2,100	3,100	4,100	4,550	4,550	4,720	4,920	5,120	5,120	<b>5,120</b>
\$30,000 - 39,999	1,020	2,020	3,100	4,100	5,100	5,550	5,720	5,920	6,120	6,320	6,320	6,320
\$40,000 - 59,999	1,870	3,470	4,550	5,550	6,690	7,340	7,540	7,740	7,940	8,140	8,150	8,150
<b>\$60,000 - 79,999</b>	1,870	3,470	4,690	5,890	7,090	7,740	7,940	8,140	8,340	8,540	9,190	<b>9,990</b>
\$80,000 - 99,999	2,000	3,810	5,090	6,290	7,490	8,140	8,340	8,540	9,390	10,390	11,190	11,990
\$100,000 - 124,999	2,040	3,840	5,120	6,320	7,520	8,360	9,360	10,360	11,360	12,360	13,410	14,510
<b>\$125,000 - 149,999</b>	2,040	3,840	5,120	6,910	8,910	10,360	11,360	12,450	13,750	15,050	16,160	<b>17,260</b>
\$150,000 - 174,999	2,220	4,830	6,910	8,910	10,910	12,600	13,900	15,200	16,500	17,800	18,910	20,010
\$175,000 - 199,999	2,720	5,320	7,490	9,790	12,090	13,850	15,150	16,450	17,750	19,050	20,150	21,250
\$200,000 - 249,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$250,000 - 399,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$400,000 - 449,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,910	21,220	22,520
\$450,000 and over	3,140	6,250	8,830	11,330	13,830	15,790	17,290	18,790	20,290	21,790	23,100	24,400

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$820	\$930	\$1,020	\$1,020	\$1,020	\$1,420	\$1,870	\$1,870	\$1,910	\$2,040	\$2,040
\$10,000 - 19,999	820	1,900	2,130	2,220	2,220	2,620	3,620	4,070	4,110	4,310	4,440	4,440
\$20,000 - 29,999	930	2,130	2,360	2,450	2,850	3,850	4,850	5,340	5,540	5,740	5,870	<b>5,870</b>
\$30,000 - 39,999	1,020	2,220	2,450	2,940	3,940	4,940	5,980	6,630	6,830	7,030	7,160	7,160
\$40,000 - 59,999	1,020	2,470	3,700	4,790	5,800	7,000	8,200	8,850	9,050	9,250	9,380	9,380
<b>\$60,000 - 79,999</b>	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,850	11,050	11,250	11,520	<b>12,320</b>
\$80,000 - 99,999	1,880	4,280	5,710	7,000	8,200	9,400	10,600	11,250	11,590	12,590	13,520	14,320
\$100,000 - 124,999	2,040	4,440	5,870	7,160	8,360	9,560	11,240	12,690	13,690	14,690	15,670	16,770
<b>\$125,000 - 149,999</b>	2,040	4,440	5,870	7,240	9,240	11,240	13,240	14,690	15,890	17,190	18,420	<b>19,520</b>
\$150,000 - 174,999	2,040	4,920	7,150	9,240	11,240	13,290	15,590	17,340	18,640	19,940	21,170	22,270
\$175,000 - 199,999	2,720	5,920	8,150	10,440	12,740	15,040	17,340	19,090	20,390	21,690	22,920	24,020
\$200,000 - 249,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$250,000 - 349,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$350,000 - 449,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,900	25,200
<b>\$450,000 and over</b>	3,140	6,840	9,570	12,160	14,660	17,160	19,660	21,610	23,110	24,610	26,050	<b>27,350</b>

# Federal Tax- Married

## 2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$480	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$480	\$490	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$500	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$510	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$520	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$560	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$570	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$580	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$590	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$600	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$600	\$610	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$610	\$620	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$620	\$630	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$630	\$640	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$640	\$650	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$650	\$660	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$660	\$670	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$670	\$680	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$680	\$690	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$690	\$700	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$700	\$710	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$710	\$720	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$730	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$730	\$740	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$740	\$750	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$750	\$760	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$760	\$770	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$770	\$780	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$780	\$790	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$790	\$800	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$810	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$810	\$820	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$820	\$830	\$36	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$830	\$840	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$840	\$850	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$850	\$860	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$860	\$870	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$870	\$880	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$880	\$890	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$890	\$900	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$900	\$910	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$910	\$920	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$930	\$46	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$930	\$940	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$940	\$950	\$48	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$950	\$960	\$49	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$960	\$970	\$50	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$970	\$980	\$51	\$34	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$980	\$990	\$52	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$990	\$1,000	\$53	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,000	\$1,010	\$54	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,010	\$1,020	\$55	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,020	\$1,030	\$56	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,030	\$1,040	\$57	\$40	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,040	\$1,050	\$58	\$41	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,050	\$1,060	\$59	\$42	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,060	\$1,070	\$60	\$43	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,070	\$1,080	\$61	\$44	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,080	\$1,090	\$62	\$45	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,090	\$1,100	\$63	\$46	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,100	\$1,110	\$64	\$47	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,110	\$1,120	\$65	\$48	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,120	\$1,130	\$66	\$49	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,130	\$1,140	\$67	\$50	\$34	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,140	\$1,150	\$68	\$51	\$35	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,150	\$1,160	\$69	\$52	\$36	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$1,160	\$1,170	\$70	\$53	\$37	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,170	\$1,180	\$71	\$54	\$38	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$1,180	\$1,190	\$72	\$55	\$39	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,190	\$1,200	\$73	\$56	\$40	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$1,200	\$1,210	\$74	\$57	\$41	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,210	\$1,220	\$75	\$58	\$42	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,220	\$1,230	\$76	\$59	\$43	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$1,230	\$1,270	\$78	\$62	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0
\$1,270	\$1,310	\$83	\$66	\$49	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$1,310	\$1,350	\$88	\$70	\$53	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0
\$1,350	\$1,390	\$93	\$74	\$57	\$40	\$24	\$7	\$0	\$0	\$0	\$0	\$0
\$1,390	\$1,430	\$98	\$78	\$61	\$44	\$28	\$11	\$0	\$0	\$0	\$0	\$0
\$1,430	\$1,470	\$102	\$83	\$65	\$48	\$32	\$15	\$0	\$0	\$0	\$0	\$0
\$1,470	\$1,510	\$107	\$87	\$69	\$52	\$36	\$19	\$3	\$0	\$0	\$0	\$0
\$1,510	\$1,550	\$112	\$92	\$73	\$56	\$40	\$23	\$7	\$0	\$0	\$0	\$0
\$1,550	\$1,590	\$117	\$97	\$77	\$60	\$44	\$27	\$11	\$0	\$0	\$0	\$0
\$1,590	\$1,630	\$122	\$102	\$82	\$64	\$48	\$31	\$15	\$0	\$0	\$0	\$0
\$1,630	\$1,670	\$126	\$107	\$87	\$68	\$52	\$35	\$19	\$2	\$0	\$0	\$0
\$1,670	\$1,710	\$131	\$111	\$91	\$72	\$56	\$39	\$23	\$6	\$0	\$0	\$0
\$1,710	\$1,750	\$136	\$116	\$96	\$76	\$60	\$43	\$27	\$10	\$0	\$0	\$0
\$1,750	\$1,790	\$141	\$121	\$101	\$81	\$64	\$47	\$31	\$14	\$0	\$0	\$0
\$1,790	\$1,830	\$146	\$126	\$106	\$86	\$68	\$51	\$35	\$18	\$2	\$0	\$0
\$1,830	\$1,870	\$150	\$131	\$111	\$91	\$72	\$55	\$39	\$22	\$6	\$0	\$0
\$1,870	\$1,910	\$155	\$135	\$115	\$96	\$76	\$59	\$43	\$26	\$10	\$0	\$0
\$1,910	\$1,950	\$160	\$140	\$120	\$100	\$81	\$63	\$47	\$30	\$14	\$0	\$0
\$1,950	\$1,990	\$165	\$145	\$125	\$105	\$85	\$67	\$51	\$34	\$18	\$1	\$0
\$1,990	\$2,030	\$170	\$150	\$130	\$110	\$90	\$71	\$55	\$38	\$22	\$5	\$0
\$2,030	\$2,070	\$174	\$155	\$135	\$115	\$95	\$75	\$59	\$42	\$26	\$9	\$0
\$2,070	\$2,110	\$179	\$159	\$139	\$120	\$100	\$80	\$63	\$46	\$30	\$13	\$0
\$2,110	\$2,150	\$184	\$164	\$144	\$124	\$105	\$85	\$67	\$50	\$34	\$17	\$1
\$2,150	\$2,190	\$189	\$169	\$149	\$129	\$109	\$90	\$71	\$54	\$38	\$21	\$5
\$2,190	\$2,230	\$194	\$174	\$154	\$134	\$114	\$94	\$75	\$58	\$42	\$25	\$9



**2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$2,230	\$2,270	\$198	\$179	\$159	\$139	\$119	\$99	\$79	\$62	\$46	\$29	\$13
\$2,270	\$2,310	\$203	\$183	\$163	\$144	\$124	\$104	\$84	\$66	\$50	\$33	\$17
\$2,310	\$2,350	\$208	\$188	\$168	\$148	\$129	\$109	\$89	\$70	\$54	\$37	\$21
\$2,350	\$2,390	\$213	\$193	\$173	\$153	\$133	\$114	\$94	\$74	\$58	\$41	\$25
\$2,390	\$2,430	\$218	\$198	\$178	\$158	\$138	\$118	\$99	\$79	\$62	\$45	\$29
\$2,430	\$2,470	\$222	\$203	\$183	\$163	\$143	\$123	\$103	\$83	\$66	\$49	\$33
\$2,470	\$2,510	\$227	\$207	\$187	\$168	\$148	\$128	\$108	\$88	\$70	\$53	\$37
\$2,510	\$2,550	\$232	\$212	\$192	\$172	\$153	\$133	\$113	\$93	\$74	\$57	\$41
\$2,550	\$2,590	\$237	\$217	\$197	\$177	\$157	\$138	\$118	\$98	\$78	\$61	\$45
\$2,590	\$2,630	\$242	\$222	\$202	\$182	\$162	\$142	\$123	\$103	\$83	\$65	\$49
\$2,630	\$2,670	\$246	\$227	\$207	\$187	\$167	\$147	\$127	\$107	\$88	\$69	\$53
\$2,670	\$2,710	\$251	\$231	\$211	\$192	\$172	\$152	\$132	\$112	\$92	\$73	\$57
\$2,710	\$2,750	\$256	\$236	\$216	\$196	\$177	\$157	\$137	\$117	\$97	\$77	\$61
\$2,750	\$2,790	\$261	\$241	\$221	\$201	\$181	\$162	\$142	\$122	\$102	\$82	\$65
\$2,790	\$2,830	\$266	\$246	\$226	\$206	\$186	\$166	\$147	\$127	\$107	\$87	\$69
\$2,830	\$2,870	\$270	\$251	\$231	\$211	\$191	\$171	\$151	\$131	\$112	\$92	\$73
\$2,870	\$2,910	\$275	\$255	\$235	\$216	\$196	\$176	\$156	\$136	\$116	\$97	\$77
\$2,910	\$2,950	\$280	\$260	\$240	\$220	\$201	\$181	\$161	\$141	\$121	\$101	\$82
\$2,950	\$2,990	\$285	\$265	\$245	\$225	\$205	\$186	\$166	\$146	\$126	\$106	\$86
\$2,990	\$3,030	\$290	\$270	\$250	\$230	\$210	\$190	\$171	\$151	\$131	\$111	\$91
\$3,030	\$3,070	\$294	\$275	\$255	\$235	\$215	\$195	\$175	\$155	\$136	\$116	\$96
\$3,070	\$3,110	\$299	\$279	\$259	\$240	\$220	\$200	\$180	\$160	\$140	\$121	\$101
\$3,110	\$3,150	\$304	\$284	\$264	\$244	\$225	\$205	\$185	\$165	\$145	\$125	\$106
\$3,150	\$3,190	\$309	\$289	\$269	\$249	\$229	\$210	\$190	\$170	\$150	\$130	\$110
\$3,190	\$3,230	\$314	\$294	\$274	\$254	\$234	\$214	\$195	\$175	\$155	\$135	\$115
\$3,230	\$3,270	\$318	\$299	\$279	\$259	\$239	\$219	\$199	\$179	\$160	\$140	\$120
\$3,270	\$3,310	\$323	\$303	\$283	\$264	\$244	\$224	\$204	\$184	\$164	\$145	\$125
\$3,310	\$3,350	\$328	\$308	\$288	\$268	\$249	\$229	\$209	\$189	\$169	\$149	\$130
\$3,350	\$3,390	\$333	\$313	\$293	\$273	\$253	\$234	\$214	\$194	\$174	\$154	\$134
\$3,390	\$3,430	\$338	\$318	\$298	\$278	\$258	\$238	\$219	\$199	\$179	\$159	\$139
\$3,430	\$3,470	\$342	\$323	\$303	\$283	\$263	\$243	\$223	\$203	\$184	\$164	\$144
\$3,470	\$3,510	\$347	\$327	\$307	\$288	\$268	\$248	\$228	\$208	\$188	\$169	\$149

# Federal Tax-Single

## 2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier BIWEEKLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$155	\$165	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$165	\$175	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$175	\$185	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$185	\$195	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$195	\$205	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$205	\$215	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$215	\$225	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$225	\$235	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$235	\$245	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$245	\$255	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$255	\$265	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$265	\$275	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$275	\$285	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$285	\$295	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$295	\$305	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$305	\$315	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$315	\$325	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$325	\$335	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$335	\$345	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$345	\$355	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$355	\$365	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$365	\$375	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$375	\$385	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$395	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395	\$405	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$405	\$415	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$425	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$435	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$445	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$455	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$465	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$465	\$475	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$485	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485	\$495	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$495	\$505	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$505	\$515	\$36	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$515	\$525	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$525	\$535	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$535	\$565	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$565	\$595	\$44	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$595	\$625	\$47	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$655	\$51	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$655	\$685	\$55	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$685	\$715	\$58	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$715	\$745	\$62	\$42	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$745	\$775	\$65	\$45	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$775	\$805	\$69	\$49	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$805	\$835	\$73	\$53	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$835	\$865	\$76	\$56	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$865	\$895	\$80	\$60	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0

**2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$895	\$925	\$83	\$63	\$44	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$925	\$955	\$87	\$67	\$47	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$955	\$985	\$91	\$71	\$51	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$985	\$1,015	\$94	\$74	\$54	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0
\$1,015	\$1,045	\$98	\$78	\$58	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0
\$1,045	\$1,075	\$101	\$81	\$62	\$42	\$25	\$8	\$0	\$0	\$0	\$0	\$0
\$1,075	\$1,105	\$105	\$85	\$65	\$45	\$28	\$11	\$0	\$0	\$0	\$0	\$0
\$1,105	\$1,135	\$109	\$89	\$69	\$49	\$31	\$14	\$0	\$0	\$0	\$0	\$0
\$1,135	\$1,165	\$112	\$92	\$72	\$53	\$34	\$17	\$1	\$0	\$0	\$0	\$0
\$1,165	\$1,195	\$116	\$96	\$76	\$56	\$37	\$20	\$4	\$0	\$0	\$0	\$0
\$1,195	\$1,225	\$119	\$99	\$80	\$60	\$40	\$23	\$7	\$0	\$0	\$0	\$0
\$1,225	\$1,255	\$123	\$103	\$83	\$63	\$44	\$26	\$10	\$0	\$0	\$0	\$0
\$1,255	\$1,285	\$127	\$107	\$87	\$67	\$47	\$29	\$13	\$0	\$0	\$0	\$0
\$1,285	\$1,315	\$130	\$110	\$90	\$71	\$51	\$32	\$16	\$0	\$0	\$0	\$0
\$1,315	\$1,345	\$134	\$114	\$94	\$74	\$54	\$35	\$19	\$2	\$0	\$0	\$0
\$1,345	\$1,375	\$137	\$117	\$98	\$78	\$58	\$38	\$22	\$5	\$0	\$0	\$0
\$1,375	\$1,405	\$141	\$121	\$101	\$81	\$62	\$42	\$25	\$8	\$0	\$0	\$0
\$1,405	\$1,435	\$145	\$125	\$105	\$85	\$65	\$45	\$28	\$11	\$0	\$0	\$0
\$1,435	\$1,465	\$148	\$128	\$108	\$89	\$69	\$49	\$31	\$14	\$0	\$0	\$0
\$1,465	\$1,495	\$152	\$132	\$112	\$92	\$72	\$52	\$34	\$17	\$1	\$0	\$0
\$1,495	\$1,525	\$155	\$135	\$116	\$96	\$76	\$56	\$37	\$20	\$4	\$0	\$0
\$1,525	\$1,555	\$159	\$139	\$119	\$99	\$80	\$60	\$40	\$23	\$7	\$0	\$0
\$1,555	\$1,585	\$163	\$143	\$123	\$103	\$83	\$63	\$43	\$26	\$10	\$0	\$0
\$1,585	\$1,615	\$166	\$146	\$126	\$107	\$87	\$67	\$47	\$29	\$13	\$0	\$0
\$1,615	\$1,645	\$170	\$150	\$130	\$110	\$90	\$70	\$51	\$32	\$16	\$0	\$0
\$1,645	\$1,675	\$173	\$153	\$134	\$114	\$94	\$74	\$54	\$35	\$19	\$2	\$0
\$1,675	\$1,705	\$177	\$157	\$137	\$117	\$98	\$78	\$58	\$38	\$22	\$5	\$0
\$1,705	\$1,735	\$181	\$161	\$141	\$121	\$101	\$81	\$61	\$42	\$25	\$8	\$0
\$1,735	\$1,775	\$189	\$165	\$145	\$125	\$105	\$85	\$66	\$46	\$28	\$11	\$0
\$1,775	\$1,815	\$198	\$170	\$150	\$130	\$110	\$90	\$70	\$51	\$32	\$15	\$0
\$1,815	\$1,855	\$207	\$174	\$155	\$135	\$115	\$95	\$75	\$55	\$36	\$19	\$3
\$1,855	\$1,895	\$216	\$179	\$159	\$140	\$120	\$100	\$80	\$60	\$40	\$23	\$7
\$1,895	\$1,935	\$224	\$188	\$164	\$144	\$125	\$105	\$85	\$65	\$45	\$27	\$11
\$1,935	\$1,975	\$233	\$197	\$169	\$149	\$129	\$109	\$90	\$70	\$50	\$31	\$15
\$1,975	\$2,015	\$242	\$206	\$174	\$154	\$134	\$114	\$94	\$75	\$55	\$35	\$19
\$2,015	\$2,055	\$251	\$214	\$179	\$159	\$139	\$119	\$99	\$79	\$60	\$40	\$23
\$2,055	\$2,095	\$260	\$223	\$187	\$164	\$144	\$124	\$104	\$84	\$64	\$45	\$27
\$2,095	\$2,135	\$268	\$232	\$196	\$168	\$149	\$129	\$109	\$89	\$69	\$49	\$31
\$2,135	\$2,175	\$277	\$241	\$204	\$173	\$153	\$133	\$114	\$94	\$74	\$54	\$35
\$2,175	\$2,215	\$286	\$250	\$213	\$178	\$158	\$138	\$118	\$99	\$79	\$59	\$39
\$2,215	\$2,255	\$295	\$258	\$222	\$186	\$163	\$143	\$123	\$103	\$84	\$64	\$44
\$2,255	\$2,295	\$304	\$267	\$231	\$194	\$168	\$148	\$128	\$108	\$88	\$69	\$49
\$2,295	\$2,335	\$312	\$276	\$240	\$203	\$173	\$153	\$133	\$113	\$93	\$73	\$53
\$2,335	\$2,375	\$321	\$285	\$248	\$212	\$177	\$157	\$138	\$118	\$98	\$78	\$58
\$2,375	\$2,415	\$330	\$294	\$257	\$221	\$184	\$162	\$142	\$123	\$103	\$83	\$63
\$2,415	\$2,455	\$339	\$302	\$266	\$230	\$193	\$167	\$147	\$127	\$108	\$88	\$68
\$2,455	\$2,495	\$348	\$311	\$275	\$238	\$202	\$172	\$152	\$132	\$112	\$93	\$73
\$2,495	\$2,535	\$356	\$320	\$284	\$247	\$211	\$177	\$157	\$137	\$117	\$97	\$77
\$2,535	\$2,575	\$365	\$329	\$292	\$256	\$220	\$183	\$162	\$142	\$122	\$102	\$82
\$2,575	\$2,615	\$374	\$338	\$301	\$265	\$228	\$192	\$166	\$147	\$127	\$107	\$87
\$2,615	\$2,655	\$383	\$346	\$310	\$274	\$237	\$201	\$171	\$151	\$132	\$112	\$92

**2021 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier**  
**BIWEEKLY Payroll Period**

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$2,655	\$2,695	\$392	\$355	\$319	\$282	\$246	\$210	\$176	\$156	\$136	\$117	\$97
\$2,695	\$2,735	\$400	\$364	\$328	\$291	\$255	\$218	\$182	\$161	\$141	\$121	\$101
\$2,735	\$2,775	\$409	\$373	\$336	\$300	\$264	\$227	\$191	\$166	\$146	\$126	\$106
\$2,775	\$2,815	\$418	\$382	\$345	\$309	\$272	\$236	\$200	\$171	\$151	\$131	\$111
\$2,815	\$2,855	\$427	\$390	\$354	\$318	\$281	\$245	\$208	\$175	\$156	\$136	\$116
\$2,855	\$2,895	\$436	\$399	\$363	\$326	\$290	\$254	\$217	\$181	\$160	\$141	\$121
\$2,895	\$2,935	\$444	\$408	\$372	\$335	\$299	\$262	\$226	\$190	\$165	\$145	\$125
\$2,935	\$2,975	\$453	\$417	\$380	\$344	\$308	\$271	\$235	\$198	\$170	\$150	\$130
\$2,975	\$3,015	\$462	\$426	\$389	\$353	\$316	\$280	\$244	\$207	\$175	\$155	\$135
\$3,015	\$3,055	\$471	\$434	\$398	\$362	\$325	\$289	\$252	\$216	\$180	\$160	\$140
\$3,055	\$3,095	\$480	\$443	\$407	\$370	\$334	\$298	\$261	\$225	\$188	\$165	\$145
\$3,095	\$3,135	\$488	\$452	\$416	\$379	\$343	\$306	\$270	\$234	\$197	\$169	\$149
\$3,135	\$3,175	\$497	\$461	\$424	\$388	\$352	\$315	\$279	\$242	\$206	\$174	\$154
\$3,175	\$3,215	\$506	\$470	\$433	\$397	\$360	\$324	\$288	\$251	\$215	\$179	\$159
\$3,215	\$3,255	\$515	\$478	\$442	\$406	\$369	\$333	\$296	\$260	\$224	\$187	\$164
\$3,255	\$3,295	\$524	\$487	\$451	\$414	\$378	\$342	\$305	\$269	\$232	\$196	\$169
\$3,295	\$3,335	\$532	\$496	\$460	\$423	\$387	\$350	\$314	\$278	\$241	\$205	\$173
\$3,335	\$3,375	\$541	\$505	\$468	\$432	\$396	\$359	\$323	\$286	\$250	\$214	\$178
\$3,375	\$3,415	\$550	\$514	\$477	\$441	\$404	\$368	\$332	\$295	\$259	\$222	\$186
\$3,415	\$3,455	\$559	\$522	\$486	\$450	\$413	\$377	\$340	\$304	\$268	\$231	\$195
\$3,455	\$3,495	\$568	\$531	\$495	\$458	\$422	\$386	\$349	\$313	\$276	\$240	\$204