

YEAR 2021 TAX RATES

and Other Employee Deductions

FEDERAL ANNUAL TAX RATES

2021 Percentage Method Tables

(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.)

If the Adjusted Annual Wage Amount is		The tentative amount to withhold is...			of the amount that exceeds	
At least...	But less than...	A	B	C	D	E
\$0	\$12,200	\$0.00	plus 0%	\$0		
\$12,200	\$32,100	\$0.00	plus 10%	\$12,200		
\$32,100	\$93,250	\$1,990.00	plus 12%	\$32,100		
\$93,250	\$184,950	\$9,328.00	plus 22%	\$93,250		
\$184,950	\$342,050	\$29,502.00	plus 24%	\$184,950		
\$342,050	\$431,050	\$67,206.00	plus 32%	\$342,050		
\$431,050	\$640,500	\$95,686.00	plus 35%	\$431,050		
\$640,500		\$168,993.50	plus 37%	\$640,500		
\$0	\$3,950	\$0.00	plus 0%	\$0		
\$3,950	\$13,900	\$0.00	plus 10%	\$3,950		
\$13,900	\$44,475	\$995.00	plus 12%	\$13,900		
\$44,475	\$90,325	\$4,664.00	plus 22%	\$44,475		
\$90,325	\$168,875	\$14,751.00	plus 24%	\$90,325		
\$168,875	\$213,375	\$33,603.00	plus 32%	\$168,875		
\$213,375	\$527,550	\$47,843.00	plus 35%	\$213,375		
\$527,550		\$157,804.25	plus 37%	\$527,550		
\$0	\$10,200	\$0.00	plus 0%	\$0		
\$10,200	\$24,400	\$0.00	plus 10%	\$10,200		
\$24,400	\$64,400	\$1,420.00	plus 12%	\$24,400		
\$64,400	\$96,550	\$6,220.00	plus 22%	\$64,400		
\$96,550	\$175,100	\$13,293.00	plus 24%	\$96,550		
\$175,100	\$219,600	\$32,145.00	plus 32%	\$175,100		
\$219,600	\$533,800	\$46,385.00	plus 35%	\$219,600		
\$533,800		\$156,355.00	plus 37%	\$533,800		

MULTIPLE JOB 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 is		The tentative amount to withhold is...			of the amount that exceeds	
At least...	But less than...	A	B	C	D	E
Married Filing Jointly						
\$0	\$12,550	\$0.00	plus 0%	\$0		
\$12,550	\$22,500	\$0.00	plus 10%	\$12,550		
\$22,500	\$53,075	\$995.00	plus 12%	\$22,500		
\$53,075	\$98,925	\$4,664.00	plus 22%	\$53,075		
\$98,925	\$177,475	\$14,751.00	plus 24%	\$98,925		
\$177,475	\$221,975	\$33,603.00	plus 32%	\$177,475		
\$221,975	\$326,700	\$47,843.00	plus 35%	\$221,975		
\$326,700		\$84,496.75	plus 37%	\$326,700		
Single or Married Filing Separately						
\$0	\$6,275	\$0.00	plus 0%	\$0		
\$6,275	\$11,250	\$0.00	plus 10%	\$6,275		
\$11,250	\$26,538	\$497.50	plus 12%	\$11,250		
\$26,538	\$49,463	\$2,332.00	plus 22%	\$26,538		
\$49,463	\$88,738	\$7,375.50	plus 24%	\$49,463		
\$88,738	\$110,988	\$16,801.50	plus 32%	\$88,738		
\$110,988	\$268,075	\$23,921.50	plus 35%	\$110,988		
\$268,075		\$78,902.13	plus 37%	\$268,075		
Head of Household						
\$0	\$9,400	\$0.00	plus 0%	\$0		
\$9,400	\$16,500	\$0.00	plus 10%	\$9,400		
\$16,500	\$36,500	\$710.00	plus 12%	\$16,500		
\$36,500	\$52,575	\$3,110.00	plus 22%	\$36,500		
\$52,575	\$91,850	\$6,646.50	plus 24%	\$52,575		
\$91,850	\$114,100	\$16,072.50	plus 32%	\$91,850		
\$114,100	\$271,200	\$23,192.50	plus 35%	\$114,100		
\$271,200		\$78,177.50	plus 37%	\$271,200		

The IRS encourages everyone to use their Tax Withholding Estimator located at <https://www.irs.gov/individuals/tax-withholding-estimator>. The tables above will be utilized in the estimator after January 1, 2021.

