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people in households with two or more jobs, who have children or dependents, who itemize ...

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**Percentage Method Tables for Income Tax Withholding
(For Wages Paid in 2018)**

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$71		\$0		Not over \$222		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$71	—\$254	\$0.00 plus 10%	—\$71	\$222	—\$588	\$0.00 plus 10%	—\$222
\$254	—\$815	\$18.30 plus 12%	—\$254	\$588	—\$1,711	\$36.60 plus 12%	—\$588
\$815	—\$1,658	\$85.62 plus 22%	—\$815	\$1,711	—\$3,395	\$171.36 plus 22%	—\$1,711
\$1,658	—\$3,100	\$271.08 plus 24%	—\$1,658	\$3,395	—\$6,280	\$541.84 plus 24%	—\$3,395
\$3,100	—\$3,917	\$617.16 plus 32%	—\$3,100	\$6,280	—\$7,914	\$1,234.24 plus 32%	—\$6,280
\$3,917	—\$9,687	\$878.60 plus 35%	—\$3,917	\$7,914	—\$11,761	\$1,757.12 plus 35%	—\$7,914
\$9,687		\$2,898.10 plus 37%	—\$9,687	\$11,761		\$3,103.57 plus 37%	—\$11,761

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—		(b) MARRIED person—	
If the amount of wages (after subtracting withholding allowances) is:		If the amount of wages (after subtracting withholding allowances) is:	
Not over \$142		Not over \$444	
The amount of income tax to withhold is:		The amount of income tax to withhold is:	
\$0		\$0	

American taxpayers who have regular income should perform a “paycheck checkup” to check if they are having the right amount of tax withholding following recent tax-law changes.

The IRS says the new tax law changes make it especially important for specific groups of taxpayers to visit the [Withholding Calculator](#) on IRS.gov. This includes people in households with two or more jobs, who have children or dependents, who itemize their taxes, or who have high incomes or complex tax situations.

“It’s important every year for people to review if they’re having the right amount of

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The centerpiece of the effort is the updated Withholding Calculator on IRS.gov.

The new tax law could affect how much tax someone should have their employer withhold from their paycheck. Using the Withholding Calculator can help prevent employees from having too little or too much tax withheld.

Having too little tax withheld can mean an unexpected tax bill or potentially a penalty at tax time in 2019. And with the average refund topping \$2,800, some taxpayers might prefer to have less tax withheld up front and receive more in their paychecks.

Taxpayers can use the Withholding Calculator to estimate their 2018 income tax. The Withholding Calculator compares that estimate to the taxpayer’s current tax withholding and can help them decide if they need to change their withholding by submitting a new W-4 form to their employer. When using the calculator, it’s helpful to have a completed 2017 tax return available.

Special alert for key groups to check withholding

The IRS always recommends employees check their withholding at the beginning of each year or when their personal circumstances change to make sure they’re having the right amount of tax withheld from their paychecks.

Following the recent tax law changes, it’s especially important for certain people to use the Withholding Calculator on IRS.gov to check if they are having the right amount of withholding.

Among the groups, in particular, who should check their withholding are people who:

- Belong to a two-income family.

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withholding and tax situation,” Kautter said. “Taking this step will help avoid surprises next year at tax time.”

The new law increased the standard deduction, removed personal exemptions, increased the child tax credit, limited or discontinued certain deductions, and changed the tax rates and brackets.

Withholding calculator helps with Form W-4; submit to employer as soon as possible

Taxpayers can use the results from the Withholding Calculator to help determine if they should complete a new [Form W-4](#), Employee's Withholding Allowance Certificate, and, if so, what information to put on it. Employees will submit the completed Form W-4 form to their employer.

When changes in personal circumstances reduce withholding allowances they are entitled to claim—including divorce, starting a second job, or a child no longer being a dependent—employees have 10 days to submit a new Form W-4 to their employer claiming the proper number of withholding allowances.

Employees who need to adjust their withholding should do so as quickly as possible so there's more time for tax withholding to take place evenly during the rest of the year. Waiting until later in the year means there are fewer pay periods to make the tax changes – which could have bigger consequences for each paycheck.

To use the Withholding Calculator, taxpayers should have their 2017 tax returns and most recent paystubs ready. Having a completed 2017 tax return can help taxpayers work with the Withholding Calculator to help determine their proper withholding for 2018 and avoid issues when they file next year.

Taxpayers should remember that the tax law changes generally don't affect 2017

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