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limiting or discontinuing certain deductions and changing the tax rates and brackets.

May. 15, 2018

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2018)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$71 \$0

Over—	But not over—	
\$71	—\$254	\$0.00 plus 10%
\$254	—\$815	\$18.30 plus 12%
\$815	—\$1,658	\$85.62 plus 22%
\$1,658	—\$3,100	\$271.08 plus 24%
\$3,100	—\$3,917	\$617.16 plus 32%
\$3,917	—\$9,687	\$878.60 plus 35%
\$9,687		\$2,898.10 plus 37%

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$222 \$0

Over—	But not over—		of excess over—
\$222	—\$588	\$0.00 plus 10%	—\$222
\$588	—\$1,711	\$36.60 plus 12%	—\$588
\$1,711	—\$3,395	\$171.36 plus 22%	—\$1,711
\$3,395	—\$6,280	\$541.84 plus 24%	—\$3,395
\$6,280	—\$7,914	\$1,234.24 plus 32%	—\$6,280
\$7,914	—\$11,761	\$1,757.12 plus 35%	—\$7,914
\$11,761		\$3,103.57 plus 37%	—\$11,761

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$142 \$0

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$444 \$0

Americans who work seasonal jobs or are employed part of the year need to perform a “paycheck checkup.” This is even more important this year, with the recent changes to tax law, that will affect most U.S. workers’ tax obligations.

A good place to start is the online IRS [Withholding Calculator](#).

The Tax Cuts and Jobs Act made changes to the tax law, including increasing the standard deduction, eliminating personal exemptions, increasing the child tax credit, limiting or discontinuing certain deductions and changing the tax rates and

brackets. These changes do not affect 2017 tax returns due earlier this year, but they

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The calculator asks about the dates of a taxpayer's employment and accounts for a part-year employee's shorter employment rather than assuming that their weekly tax withholding amount would be applied to a full year. The calculator makes recommendations for part-year employees accordingly. If a taxpayer has more than one part-year job, the Withholding Calculator can account for this as well. In contrast, the Form W-4 worksheets do not distinguish between part-year jobs and full-year jobs.

Using the Withholding Calculator

Taxpayers should have a completed 2017 tax return available when using the Withholding Calculator to help determine their proper withholding for 2018 and avoid issues when they file their returns in early 2019. Taxpayers also need their most recent paystub before using the Withholding Calculator.

Calculator results depend on the accuracy of information entered. If a taxpayer's personal circumstances change during the year, they should return to the calculator to check whether their withholding should be adjusted. For taxpayers who work for only part of the year, it's best to do a "paycheck checkup" early in their employment period so their tax withholding is most accurate from the start.

The Withholding Calculator does not request personally-identifiable information, such as name, Social Security number, address or bank account numbers. The IRS does not save or record the information entered on the calculator. As always, taxpayers should watch out for tax scams, especially via email or phone and be especially alert to cybercriminals impersonating the IRS. The IRS does not send emails related to the calculator or the information entered.

Adjusting Withholding

If the calculator results indicate a change in withholding amount, the employee

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The IRS encourages taxpayers to review additional details about withholding by visiting [IRS.gov](https://www.irs.gov).

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