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tax withholding tables for 2018 reflecting changes made by the tax reform legislation enacted last month. This is the first in a series of steps that IRS will take to help ...

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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)—

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%

of excess over—

—\$71
—\$254
—\$815
—\$1,658
—\$3,100
—\$3,917
—\$9,687

(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

The Internal Revenue Service has released [Notice 1036](#), which updates the income-tax withholding tables for 2018 reflecting changes made by the tax reform legislation enacted last month. This is the first in a series of steps that IRS will take to help improve the accuracy of withholding following major changes made by the new tax law.

The new payroll withholding tables can be downloaded from the IRS website at

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will vary depending on how quickly the new tables are implemented by their employers and how often they are paid — generally weekly, biweekly or monthly.

The new withholding tables are designed to work with the Forms W-4 that workers have already filed with their employers to claim withholding allowances. This will minimize burden on taxpayers and employers. Employees do not have to do anything at this time.

“The IRS appreciates the help from the payroll community working with us on these important changes,” said Acting IRS Commissioner David Kautter. “Payroll withholding can be complicated, and the needs of taxpayers vary based on their personal financial situation. In the weeks ahead, the IRS will be providing more information to help people understand and review these changes.”

The new law makes a number of changes for 2018 that affect individual taxpayers. The new tables reflect the increase in the standard deduction, repeal of personal exemptions and changes in tax rates and brackets.

For people with simpler tax situations, the new tables are designed to produce the correct amount of tax withholding. The revisions are also aimed at avoiding over- and under-withholding of tax as much as possible.

To help people determine their withholding, the IRS is revising the withholding tax calculator on IRS.gov. The IRS anticipates this calculator should be available by the end of February. Taxpayers are encouraged to use the calculator to adjust their withholding once it is released.

The IRS is also working on revising the Form W-4. Form W-4 and the revised calculator will reflect additional changes in the new law, such as changes in available itemized deductions, increases in the child tax credit, the new dependent credit and repeal of dependent exemptions.

The calculator and new Form W-4 can be used by employees who wish to update

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will work with the business and payroll community to encourage workers to file new Forms W-4 next year and share information on changes in the new tax law that impact withholding.

Payroll

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