

FEDERAL WITHHOLDING TABLES

2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

BIWEEKLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
<b>Married Filing Jointly</b>					<b>Married Filing Jointly</b>				
\$0	\$954	\$0.00	0%	\$0	\$0	\$477	\$0.00	0%	\$0
\$954	\$1,713	\$0.00	10%	\$954	\$477	\$857	\$0.00	10%	\$477
\$1,713	\$4,040	\$75.90	12%	\$1,713	\$857	\$2,020	\$38.00	12%	\$857
\$4,040	\$7,533	\$355.14	22%	\$4,040	\$2,020	\$3,766	\$177.56	22%	\$2,020
\$7,533	\$13,515	\$1,123.60	24%	\$7,533	\$3,766	\$6,758	\$561.68	24%	\$3,766
\$13,515	\$16,904	\$2,559.28	32%	\$13,515	\$6,758	\$8,452	\$1,279.76	32%	\$6,758
\$16,904	\$24,879	\$3,643.76	35%	\$16,904	\$8,452	\$12,439	\$1,821.84	35%	\$8,452
\$24,879		\$6,435.01	37%	\$24,879	\$12,439		\$3,217.29	37%	\$12,439
<b>Single or Married Filing Separately</b>					<b>Single or Married Filing Separately</b>				
\$0	\$477	\$0.00	0%	\$0	\$0	\$238	\$0.00	0%	\$0
\$477	\$857	\$0.00	10%	\$477	\$238	\$428	\$0.00	10%	\$238
\$857	\$2,020	\$38.00	12%	\$857	\$428	\$1,010	\$19.00	12%	\$428
\$2,020	\$3,766	\$177.56	22%	\$2,020	\$1,010	\$1,883	\$88.84	22%	\$1,010
\$3,766	\$6,758	\$561.68	24%	\$3,766	\$1,883	\$3,379	\$280.90	24%	\$1,883
\$6,758	\$8,452	\$1,279.76	32%	\$6,758	\$3,379	\$4,226	\$639.94	32%	\$3,379
\$8,452	\$20,415	\$1,821.84	35%	\$8,452	\$4,226	\$10,208	\$910.98	35%	\$4,226
\$20,415		\$6,008.89	37%	\$20,415	\$10,208		\$3,004.68	37%	\$10,208
<b>Head of Household</b>					<b>Head of Household</b>				
\$0	\$717	\$0.00	0%	\$0	\$0	\$359	\$0.00	0%	\$0
\$717	\$1,260	\$0.00	10%	\$717	\$359	\$630	\$0.00	10%	\$359
\$1,260	\$2,783	\$54.30	12%	\$1,260	\$630	\$1,391	\$27.10	12%	\$630
\$2,783	\$4,006	\$237.06	22%	\$2,783	\$1,391	\$2,003	\$118.42	22%	\$1,391
\$4,006	\$6,998	\$506.12	24%	\$4,006	\$2,003	\$3,499	\$253.06	24%	\$2,003
\$6,998	\$8,692	\$1,224.20	32%	\$6,998	\$3,499	\$4,346	\$612.10	32%	\$3,499
\$8,692	\$20,656	\$1,766.28	35%	\$8,692	\$4,346	\$10,328	\$883.14	35%	\$4,346
\$20,656		\$5,953.68	37%	\$20,656	\$10,328		\$2,976.84	37%	\$10,328

OHIO STATE WITHHOLDING TABLES

Table II: Biweekly Payroll Period  
Gross Wage Minus \$25.00 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

More Than	But Not More Than	Amount To Be Withheld Is:
\$ 0	\$ 192.31	\$ - 0.516% of such amount
192.31	384.62	0.99 plus 1.032% of excess over \$ 192.31
384.62	576.92	2.97 plus 2.067% of excess over \$ 384.62
576.92	769.23	6.94 plus 2.582% of excess over \$ 576.92
769.23	1,538.46	11.91 plus 3.099% of excess over \$ 769.23
1,538.46	3,076.92	35.75 plus 3.614% of excess over \$ 1,538.46
3,076.92	3,846.15	91.35 plus 4.132% of excess over \$ 3,076.92
3,846.15	-----	123.13 plus 5.164% of excess over \$ 3,846.15

FEDERAL WITHHOLDING TABLES

2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

MONTHLY Payroll Period

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
<b>Married Filing Jointly</b>					<b>Married Filing Jointly</b>				
\$0	\$2,067	\$0.00	0%	\$0	\$0	\$1,033	\$0.00	0%	\$0
\$2,067	\$3,713	\$0.00	10%	\$2,067	\$1,033	\$1,856	\$0.00	10%	\$1,033
\$3,713	\$8,754	\$164.60	12%	\$3,713	\$1,856	\$4,377	\$82.30	12%	\$1,856
\$8,754	\$16,321	\$769.52	22%	\$8,754	\$4,377	\$8,160	\$384.82	22%	\$4,377
\$16,321	\$29,283	\$2,434.26	24%	\$16,321	\$8,160	\$14,642	\$1,217.08	24%	\$8,160
\$29,283	\$36,625	\$5,545.14	32%	\$29,283	\$14,642	\$18,313	\$2,772.76	32%	\$14,642
\$36,625	\$53,904	\$7,894.58	35%	\$36,625	\$18,313	\$26,952	\$3,947.48	35%	\$18,313
\$53,904		\$13,942.23	37%	\$53,904	\$26,952		\$6,971.13	37%	\$26,952
<b>Single or Married Filing Separately</b>					<b>Single or Married Filing Separately</b>				
\$0	\$1,033	\$0.00	0%	\$0	\$0	\$517	\$0.00	0%	\$0
\$1,033	\$1,856	\$0.00	10%	\$1,033	\$517	\$928	\$0.00	10%	\$517
\$1,856	\$4,377	\$82.30	12%	\$1,856	\$928	\$2,189	\$41.10	12%	\$928
\$4,377	\$8,160	\$384.82	22%	\$4,377	\$2,189	\$4,080	\$192.42	22%	\$2,189
\$8,160	\$14,642	\$1,217.08	24%	\$8,160	\$4,080	\$7,321	\$608.44	24%	\$4,080
\$14,642	\$18,313	\$2,772.76	32%	\$14,642	\$7,321	\$9,156	\$1,386.28	32%	\$7,321
\$18,313	\$44,233	\$3,947.48	35%	\$18,313	\$9,156	\$22,117	\$1,973.48	35%	\$9,156
\$44,233		\$13,019.48	37%	\$44,233	\$22,117		\$6,509.83	37%	\$22,117
<b>Head of Household</b>					<b>Head of Household</b>				
\$0	\$1,554	\$0.00	0%	\$0	\$0	\$777	\$0.00	0%	\$0
\$1,554	\$2,729	\$0.00	10%	\$1,554	\$777	\$1,365	\$0.00	10%	\$777
\$2,729	\$6,029	\$117.50	12%	\$2,729	\$1,365	\$3,015	\$58.80	12%	\$1,365
\$6,029	\$8,679	\$513.50	22%	\$6,029	\$3,015	\$4,340	\$256.80	22%	\$3,015
\$8,679	\$15,163	\$1,096.50	24%	\$8,679	\$4,340	\$7,581	\$548.30	24%	\$4,340
\$15,163	\$18,833	\$2,652.66	32%	\$15,163	\$7,581	\$9,417	\$1,326.14	32%	\$7,581
\$18,833	\$44,754	\$3,827.06	35%	\$18,833	\$9,417	\$22,377	\$1,913.66	35%	\$9,417
\$44,754		\$12,899.41	37%	\$44,754	\$22,377		\$6,449.66	37%	\$22,377

OHIO STATE WITHHOLDING TABLES

Table IV: Monthly Payroll Period  
Gross Wage Minus \$54.16 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

More Than	But Not More Than	Amount To Be Withheld Is:
\$ 0	\$ 416.67	\$ - 0.516% of such amount
416.67	833.33	2.15 plus 1.032% of excess over \$ 416.67
833.33	1,250.00	6.45 plus 2.067% of excess over \$ 833.33
1,250.00	1,666.67	15.06 plus 2.582% of excess over \$ 1,250.00
1,666.67	3,333.33	25.82 plus 3.099% of excess over \$ 1,666.67
3,333.33	6,666.67	77.47 plus 3.614% of excess over \$ 3,333.33
6,666.67	8,333.33	197.94 plus 4.132% of excess over \$ 6,666.67
8,333.33	-----	266.81 plus 5.164% of excess over \$ 8,333.33