



Federal Income Tax Withholding Certificate

TRS228A (09-20)

1000 Red River Street
Austin, TX 78701-2698
(800) 223-8778
www.trs.texas.gov



Name _____ TRS Participant ID or Social Security Number _____

Address _____
Street Address or PO Box Number City State Zip Code

Please Complete the Following Questions

Are you a U.S. citizen? Yes No

If you are not a U.S. citizen, are you a resident alien of the U.S.? Yes No

If you are a non-U.S. citizen and a non-resident alien, TRS is required to withhold 30 percent of your benefit payment for federal income tax unless you qualify for benefits under a U.S. tax treaty. If so, you must notify TRS of your eligibility for reduced withholding or exemption from withholding and provide TRS with a completed IRS Form W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding) along with any other required documentation. The W8-BEN can be obtained on the IRS' website, www.irs.gov, or from TRS upon request.

If you answered "Yes" to either of the above questions, please select one of the following options. (If you answered "No" to both questions, then TRS withholds 30 percent automatically if no W8-BEN.)

- I do not wish to have any federal income tax withheld from my benefit. I understand that I am liable for payment of federal income tax on the taxable portion of my benefit and that I may be subject to tax penalties under the estimated tax payment rules if my payment(s) of estimated tax and withholding are not adequate.
- The allowances and marital status below are being claimed and I wish to have TRS withhold from my MONTHLY benefit the amount, if any, of federal income tax determined in accordance with the tax tables, marital status, and the allowances claimed.
- I wish to have a total of \$ _____ withheld MONTHLY if this amount is greater than would be withheld on the basis of allowances and marital status claimed and the tax tables. Otherwise, withhold in accordance with the tax tables.

If you selected 2 or 3 above, the following section must be completed.

Allowances Claimed: 1 for yourself 1 for your spouse _____ Other _____ Total allowances claimed

Marital Status: Married Single Married but withhold at a higher single rate

The Internal Revenue Service Regulation requires TRS to:

- Withhold federal income tax from your monthly benefit unless you tell us in writing that you do not want tax withheld,
- Base withholdings upon tax tables provided by the U.S. Treasury Department annually, and
- Provide you with an opportunity to change your preference selection.

Your election will remain in effect until you revoke it. You may revoke or change your election at any time. If you elect not to have withholding applied to your pension payments, or if you do not have enough federal income tax withheld from your pension, you may be responsible for payment of estimated tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient. This TRS form is a substitute for IRS Form W-4P, which can be found at www.irs.gov.

Failure to File Certificate with TRS

If you do not file a withholding preference certificate, TRS is required to assume that you are married and are claiming three allowances. Then, if your benefit is large enough to require federal income tax withholding, the amount required by the tax tables will automatically be withheld each month.

Signature _____

Date _____

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,085	\$1,125	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,125	\$1,165	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,165	\$1,205	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,205	\$1,245	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,245	\$1,285	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,285	\$1,325	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,325	\$1,365	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,365	\$1,405	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,405	\$1,445	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,445	\$1,485	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,485	\$1,525	\$42	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,525	\$1,565	\$46	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,565	\$1,605	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,605	\$1,645	\$54	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,645	\$1,685	\$58	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,685	\$1,725	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,725	\$1,765	\$66	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,765	\$1,805	\$70	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,805	\$1,845	\$74	\$38	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,845	\$1,885	\$78	\$42	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,885	\$1,925	\$82	\$46	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,925	\$1,965	\$86	\$50	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,965	\$2,005	\$90	\$54	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,005	\$2,045	\$94	\$58	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,045	\$2,085	\$98	\$62	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,085	\$2,125	\$102	\$66	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,125	\$2,165	\$106	\$70	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,165	\$2,205	\$110	\$74	\$39	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,205	\$2,245	\$114	\$78	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,245	\$2,285	\$118	\$82	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,285	\$2,325	\$122	\$86	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,325	\$2,365	\$126	\$90	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,365	\$2,405	\$130	\$94	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,405	\$2,445	\$134	\$98	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,445	\$2,485	\$138	\$102	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,485	\$2,525	\$142	\$106	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,525	\$2,565	\$146	\$110	\$75	\$39	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$2,565	\$2,605	\$150	\$114	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$2,605	\$2,645	\$154	\$118	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$2,645	\$2,685	\$158	\$122	\$87	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$2,685	\$2,725	\$162	\$126	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0
\$2,725	\$2,765	\$166	\$130	\$95	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0
\$2,765	\$2,805	\$170	\$134	\$99	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0
\$2,805	\$2,865	\$176	\$139	\$104	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$0
\$2,865	\$2,925	\$183	\$145	\$110	\$74	\$38	\$2	\$0	\$0	\$0	\$0	\$0
\$2,925	\$2,985	\$190	\$151	\$116	\$80	\$44	\$8	\$0	\$0	\$0	\$0	\$0
\$2,985	\$3,045	\$198	\$157	\$122	\$86	\$50	\$14	\$0	\$0	\$0	\$0	\$0
\$3,045	\$3,105	\$205	\$163	\$128	\$92	\$56	\$20	\$0	\$0	\$0	\$0	\$0
\$3,105	\$3,165	\$212	\$169	\$134	\$98	\$62	\$26	\$0	\$0	\$0	\$0	\$0
\$3,165	\$3,225	\$219	\$176	\$140	\$104	\$68	\$32	\$0	\$0	\$0	\$0	\$0

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$3,225	\$3,285	\$226	\$183	\$146	\$110	\$74	\$38	\$2	\$0	\$0	\$0	\$0
\$3,285	\$3,345	\$234	\$191	\$152	\$116	\$80	\$44	\$8	\$0	\$0	\$0	\$0
\$3,345	\$3,405	\$241	\$198	\$158	\$122	\$86	\$50	\$14	\$0	\$0	\$0	\$0
\$3,405	\$3,465	\$248	\$205	\$164	\$128	\$92	\$56	\$20	\$0	\$0	\$0	\$0
\$3,465	\$3,525	\$255	\$212	\$170	\$134	\$98	\$62	\$26	\$0	\$0	\$0	\$0
\$3,525	\$3,585	\$262	\$219	\$176	\$140	\$104	\$68	\$32	\$0	\$0	\$0	\$0
\$3,585	\$3,645	\$270	\$227	\$184	\$146	\$110	\$74	\$38	\$2	\$0	\$0	\$0
\$3,645	\$3,705	\$277	\$234	\$191	\$152	\$116	\$80	\$44	\$8	\$0	\$0	\$0
\$3,705	\$3,765	\$284	\$241	\$198	\$158	\$122	\$86	\$50	\$14	\$0	\$0	\$0
\$3,765	\$3,825	\$291	\$248	\$205	\$164	\$128	\$92	\$56	\$20	\$0	\$0	\$0
\$3,825	\$3,885	\$298	\$255	\$212	\$170	\$134	\$98	\$62	\$26	\$0	\$0	\$0
\$3,885	\$3,945	\$306	\$263	\$220	\$177	\$140	\$104	\$68	\$32	\$0	\$0	\$0
\$3,945	\$4,005	\$313	\$270	\$227	\$184	\$146	\$110	\$74	\$38	\$3	\$0	\$0
\$4,005	\$4,065	\$320	\$277	\$234	\$191	\$152	\$116	\$80	\$44	\$9	\$0	\$0
\$4,065	\$4,125	\$327	\$284	\$241	\$198	\$158	\$122	\$86	\$50	\$15	\$0	\$0
\$4,125	\$4,185	\$334	\$291	\$248	\$205	\$164	\$128	\$92	\$56	\$21	\$0	\$0
\$4,185	\$4,245	\$342	\$299	\$256	\$213	\$170	\$134	\$98	\$62	\$27	\$0	\$0
\$4,245	\$4,305	\$349	\$306	\$263	\$220	\$177	\$140	\$104	\$68	\$33	\$0	\$0
\$4,305	\$4,365	\$356	\$313	\$270	\$227	\$184	\$146	\$110	\$74	\$39	\$3	\$0
\$4,365	\$4,425	\$363	\$320	\$277	\$234	\$191	\$152	\$116	\$80	\$45	\$9	\$0
\$4,425	\$4,485	\$370	\$327	\$284	\$241	\$198	\$158	\$122	\$86	\$51	\$15	\$0
\$4,485	\$4,545	\$378	\$335	\$292	\$249	\$206	\$164	\$128	\$92	\$57	\$21	\$0
\$4,545	\$4,605	\$385	\$342	\$299	\$256	\$213	\$170	\$134	\$98	\$63	\$27	\$0
\$4,605	\$4,665	\$392	\$349	\$306	\$263	\$220	\$177	\$140	\$104	\$69	\$33	\$0
\$4,665	\$4,725	\$399	\$356	\$313	\$270	\$227	\$184	\$146	\$110	\$75	\$39	\$3
\$4,725	\$4,785	\$406	\$363	\$320	\$277	\$234	\$191	\$152	\$116	\$81	\$45	\$9
\$4,785	\$4,845	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$122	\$87	\$51	\$15
\$4,845	\$4,905	\$421	\$378	\$335	\$292	\$249	\$206	\$164	\$128	\$93	\$57	\$21
\$4,905	\$4,965	\$428	\$385	\$342	\$299	\$256	\$213	\$170	\$134	\$99	\$63	\$27
\$4,965	\$5,025	\$435	\$392	\$349	\$306	\$263	\$220	\$177	\$140	\$105	\$69	\$33
\$5,025	\$5,085	\$442	\$399	\$356	\$313	\$270	\$227	\$184	\$146	\$111	\$75	\$39
\$5,085	\$5,145	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$152	\$117	\$81	\$45
\$5,145	\$5,205	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$123	\$87	\$51
\$5,205	\$5,265	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$164	\$129	\$93	\$57
\$5,265	\$5,325	\$471	\$428	\$385	\$342	\$299	\$256	\$213	\$170	\$135	\$99	\$63
\$5,325	\$5,385	\$478	\$435	\$392	\$349	\$306	\$263	\$220	\$177	\$141	\$105	\$69
\$5,385	\$5,445	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$147	\$111	\$75
\$5,445	\$5,505	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$153	\$117	\$81
\$5,505	\$5,565	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$159	\$123	\$87
\$5,565	\$5,625	\$507	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$165	\$129	\$93
\$5,625	\$5,685	\$514	\$471	\$428	\$385	\$342	\$299	\$256	\$213	\$171	\$135	\$99
\$5,685	\$5,745	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178	\$141	\$105
\$5,745	\$5,805	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$147	\$111
\$5,805	\$5,865	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$153	\$117
\$5,865	\$5,925	\$543	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$159	\$123
\$5,925	\$5,985	\$550	\$507	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$165	\$129
\$5,985	\$6,045	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$171	\$135
\$6,045	\$6,105	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178	\$141
\$6,105	\$6,165	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$147
\$6,165	\$6,225	\$579	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$153
\$6,225	\$6,285	\$586	\$543	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$159

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) is		MARRIED Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$6,285	\$6,345	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207	\$165
\$6,345	\$6,405	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$171
\$6,405	\$6,465	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178
\$6,465	\$6,525	\$615	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185
\$6,525	\$6,585	\$622	\$579	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192
\$6,585	\$6,645	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243	\$200
\$6,645	\$6,705	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207
\$6,705	\$6,765	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214
\$6,765	\$6,825	\$651	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221
\$6,825	\$6,885	\$658	\$615	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228
\$6,885	\$6,945	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279	\$236
\$6,945	\$7,005	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243
\$7,005	\$7,065	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250
\$7,065	\$7,125	\$687	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257
\$7,125	\$7,185	\$694	\$651	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264
\$7,185	\$7,245	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315	\$272
\$7,245	\$7,305	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279
\$7,305	\$7,365	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286
\$7,365	\$7,425	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293
\$7,425	\$7,485	\$730	\$687	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300
\$7,485	\$7,545	\$738	\$695	\$652	\$609	\$566	\$523	\$480	\$437	\$394	\$351	\$308
\$7,545	\$7,605	\$745	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315
\$7,605	\$7,665	\$752	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322
\$7,665	\$7,725	\$759	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329
\$7,725	\$7,785	\$766	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336
\$7,785	\$7,845	\$774	\$731	\$688	\$645	\$602	\$559	\$516	\$473	\$430	\$387	\$344
\$7,845	\$7,905	\$781	\$738	\$695	\$652	\$609	\$566	\$523	\$480	\$437	\$394	\$351
\$7,905	\$7,965	\$788	\$745	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358
\$7,965	\$8,025	\$795	\$752	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365
\$8,025	\$8,085	\$803	\$759	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372
\$8,085	\$8,155	\$818	\$767	\$724	\$681	\$638	\$595	\$552	\$509	\$466	\$423	\$380
\$8,155	\$8,225	\$833	\$776	\$733	\$690	\$647	\$604	\$561	\$518	\$475	\$432	\$389

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$0	\$365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$365	\$395	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395	\$425	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$455	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$485	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485	\$515	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$515	\$545	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$545	\$575	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$575	\$605	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$605	\$635	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$635	\$665	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$665	\$695	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$695	\$725	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$725	\$755	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$755	\$785	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$785	\$815	\$44	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$815	\$845	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$845	\$875	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$875	\$905	\$53	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$905	\$935	\$56	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$935	\$965	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$965	\$995	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$995	\$1,025	\$65	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,025	\$1,055	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,055	\$1,085	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,085	\$1,115	\$74	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,115	\$1,145	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,145	\$1,175	\$80	\$44	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,175	\$1,205	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,205	\$1,235	\$86	\$50	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,235	\$1,295	\$91	\$54	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,295	\$1,355	\$98	\$60	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,355	\$1,415	\$106	\$66	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,415	\$1,475	\$113	\$72	\$37	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,475	\$1,535	\$120	\$78	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,535	\$1,595	\$127	\$84	\$49	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,595	\$1,655	\$134	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,655	\$1,715	\$142	\$99	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,715	\$1,775	\$149	\$106	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,775	\$1,835	\$156	\$113	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,835	\$1,895	\$163	\$120	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,895	\$1,955	\$170	\$127	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$1,955	\$2,015	\$178	\$135	\$92	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0
\$2,015	\$2,075	\$185	\$142	\$99	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0
\$2,075	\$2,135	\$192	\$149	\$106	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0
\$2,135	\$2,195	\$199	\$156	\$113	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0
\$2,195	\$2,255	\$206	\$163	\$120	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0
\$2,255	\$2,315	\$214	\$171	\$128	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0
\$2,315	\$2,375	\$221	\$178	\$135	\$92	\$55	\$19	\$0	\$0	\$0	\$0	\$0
\$2,375	\$2,435	\$228	\$185	\$142	\$99	\$61	\$25	\$0	\$0	\$0	\$0	\$0
\$2,435	\$2,495	\$235	\$192	\$149	\$106	\$67	\$31	\$0	\$0	\$0	\$0	\$0

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$2,495	\$2,555	\$242	\$199	\$156	\$113	\$73	\$37	\$1	\$0	\$0	\$0	\$0
\$2,555	\$2,615	\$250	\$207	\$164	\$121	\$79	\$43	\$7	\$0	\$0	\$0	\$0
\$2,615	\$2,675	\$257	\$214	\$171	\$128	\$85	\$49	\$13	\$0	\$0	\$0	\$0
\$2,675	\$2,735	\$264	\$221	\$178	\$135	\$92	\$55	\$19	\$0	\$0	\$0	\$0
\$2,735	\$2,795	\$271	\$228	\$185	\$142	\$99	\$61	\$25	\$0	\$0	\$0	\$0
\$2,795	\$2,855	\$278	\$235	\$192	\$149	\$106	\$67	\$31	\$0	\$0	\$0	\$0
\$2,855	\$2,915	\$286	\$243	\$200	\$157	\$114	\$73	\$37	\$1	\$0	\$0	\$0
\$2,915	\$2,975	\$293	\$250	\$207	\$164	\$121	\$79	\$43	\$7	\$0	\$0	\$0
\$2,975	\$3,035	\$300	\$257	\$214	\$171	\$128	\$85	\$49	\$13	\$0	\$0	\$0
\$3,035	\$3,095	\$307	\$264	\$221	\$178	\$135	\$92	\$55	\$19	\$0	\$0	\$0
\$3,095	\$3,155	\$314	\$271	\$228	\$185	\$142	\$99	\$61	\$25	\$0	\$0	\$0
\$3,155	\$3,215	\$322	\$279	\$236	\$193	\$150	\$107	\$67	\$31	\$0	\$0	\$0
\$3,215	\$3,275	\$329	\$286	\$243	\$200	\$157	\$114	\$73	\$37	\$2	\$0	\$0
\$3,275	\$3,335	\$336	\$293	\$250	\$207	\$164	\$121	\$79	\$43	\$8	\$0	\$0
\$3,335	\$3,395	\$343	\$300	\$257	\$214	\$171	\$128	\$85	\$49	\$14	\$0	\$0
\$3,395	\$3,455	\$350	\$307	\$264	\$221	\$178	\$135	\$92	\$55	\$20	\$0	\$0
\$3,455	\$3,515	\$358	\$315	\$272	\$229	\$186	\$143	\$100	\$61	\$26	\$0	\$0
\$3,515	\$3,575	\$365	\$322	\$279	\$236	\$193	\$150	\$107	\$67	\$32	\$0	\$0
\$3,575	\$3,635	\$372	\$329	\$286	\$243	\$200	\$157	\$114	\$73	\$38	\$2	\$0
\$3,635	\$3,695	\$379	\$336	\$293	\$250	\$207	\$164	\$121	\$79	\$44	\$8	\$0
\$3,695	\$3,755	\$386	\$343	\$300	\$257	\$214	\$171	\$128	\$85	\$50	\$14	\$0
\$3,755	\$3,815	\$394	\$351	\$308	\$265	\$222	\$179	\$136	\$93	\$56	\$20	\$0
\$3,815	\$3,875	\$401	\$358	\$315	\$272	\$229	\$186	\$143	\$100	\$62	\$26	\$0
\$3,875	\$3,945	\$415	\$366	\$323	\$280	\$237	\$194	\$151	\$108	\$68	\$32	\$0
\$3,945	\$4,015	\$431	\$374	\$331	\$288	\$245	\$202	\$159	\$116	\$75	\$39	\$3
\$4,015	\$4,085	\$446	\$382	\$339	\$296	\$253	\$210	\$167	\$124	\$82	\$46	\$10
\$4,085	\$4,155	\$461	\$391	\$348	\$305	\$262	\$219	\$176	\$133	\$90	\$53	\$17
\$4,155	\$4,225	\$477	\$399	\$356	\$313	\$270	\$227	\$184	\$141	\$98	\$60	\$24
\$4,225	\$4,295	\$492	\$413	\$365	\$322	\$279	\$236	\$193	\$150	\$107	\$67	\$31
\$4,295	\$4,365	\$508	\$429	\$373	\$330	\$287	\$244	\$201	\$158	\$115	\$74	\$38
\$4,365	\$4,435	\$523	\$444	\$381	\$338	\$295	\$252	\$209	\$166	\$123	\$81	\$45
\$4,435	\$4,505	\$538	\$460	\$390	\$347	\$304	\$261	\$218	\$175	\$132	\$89	\$52
\$4,505	\$4,575	\$554	\$475	\$398	\$355	\$312	\$269	\$226	\$183	\$140	\$97	\$59
\$4,575	\$4,645	\$569	\$490	\$412	\$364	\$321	\$278	\$235	\$192	\$149	\$106	\$66
\$4,645	\$4,715	\$585	\$506	\$427	\$372	\$329	\$286	\$243	\$200	\$157	\$114	\$73
\$4,715	\$4,785	\$600	\$521	\$442	\$380	\$337	\$294	\$251	\$208	\$165	\$122	\$80
\$4,785	\$4,855	\$615	\$537	\$458	\$389	\$346	\$303	\$260	\$217	\$174	\$131	\$88
\$4,855	\$4,925	\$631	\$552	\$473	\$397	\$354	\$311	\$268	\$225	\$182	\$139	\$96
\$4,925	\$4,995	\$646	\$567	\$489	\$410	\$363	\$320	\$277	\$234	\$191	\$148	\$105
\$4,995	\$5,065	\$662	\$583	\$504	\$425	\$371	\$328	\$285	\$242	\$199	\$156	\$113
\$5,065	\$5,135	\$677	\$598	\$519	\$441	\$379	\$336	\$293	\$250	\$207	\$164	\$121
\$5,135	\$5,205	\$692	\$614	\$535	\$456	\$388	\$345	\$302	\$259	\$216	\$173	\$130
\$5,205	\$5,275	\$708	\$629	\$550	\$471	\$396	\$353	\$310	\$267	\$224	\$181	\$138
\$5,275	\$5,345	\$723	\$644	\$566	\$487	\$408	\$362	\$319	\$276	\$233	\$190	\$147
\$5,345	\$5,415	\$739	\$660	\$581	\$502	\$423	\$370	\$327	\$284	\$241	\$198	\$155
\$5,415	\$5,485	\$754	\$675	\$596	\$518	\$439	\$378	\$335	\$292	\$249	\$206	\$163
\$5,485	\$5,555	\$769	\$691	\$612	\$533	\$454	\$387	\$344	\$301	\$258	\$215	\$172
\$5,555	\$5,625	\$785	\$706	\$627	\$548	\$469	\$395	\$352	\$309	\$266	\$223	\$180
\$5,625	\$5,695	\$800	\$721	\$643	\$564	\$485	\$406	\$361	\$318	\$275	\$232	\$189
\$5,695	\$5,765	\$816	\$737	\$658	\$579	\$500	\$421	\$369	\$326	\$283	\$240	\$197
\$5,765	\$5,835	\$831	\$752	\$673	\$595	\$516	\$437	\$377	\$334	\$291	\$248	\$205

2022 Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

MONTHLY Payroll Period

If the Wage Amount (line 1a) is		SINGLE Persons										
		And the number of allowances is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The Tentative Withholding Amount is:										
\$5,835	\$5,905	\$846	\$768	\$689	\$610	\$531	\$452	\$386	\$343	\$300	\$257	\$214
\$5,905	\$5,975	\$862	\$783	\$704	\$625	\$546	\$468	\$394	\$351	\$308	\$265	\$222
\$5,975	\$6,045	\$877	\$798	\$720	\$641	\$562	\$483	\$404	\$360	\$317	\$274	\$231
\$6,045	\$6,115	\$893	\$814	\$735	\$656	\$577	\$498	\$420	\$368	\$325	\$282	\$239
\$6,115	\$6,185	\$908	\$829	\$750	\$672	\$593	\$514	\$435	\$376	\$333	\$290	\$247
\$6,185	\$6,255	\$923	\$845	\$766	\$687	\$608	\$529	\$450	\$385	\$342	\$299	\$256
\$6,255	\$6,325	\$939	\$860	\$781	\$702	\$623	\$545	\$466	\$393	\$350	\$307	\$264
\$6,325	\$6,395	\$954	\$875	\$797	\$718	\$639	\$560	\$481	\$402	\$359	\$316	\$273
\$6,395	\$6,465	\$970	\$891	\$812	\$733	\$654	\$575	\$497	\$418	\$367	\$324	\$281
\$6,465	\$6,535	\$985	\$906	\$827	\$749	\$670	\$591	\$512	\$433	\$375	\$332	\$289
\$6,535	\$6,605	\$1,000	\$922	\$843	\$764	\$685	\$606	\$527	\$449	\$384	\$341	\$298
\$6,605	\$6,675	\$1,016	\$937	\$858	\$779	\$700	\$622	\$543	\$464	\$392	\$349	\$306
\$6,675	\$6,745	\$1,031	\$952	\$874	\$795	\$716	\$637	\$558	\$479	\$401	\$358	\$315
\$6,745	\$6,815	\$1,047	\$968	\$889	\$810	\$731	\$652	\$574	\$495	\$416	\$366	\$323
\$6,815	\$6,885	\$1,062	\$983	\$904	\$826	\$747	\$668	\$589	\$510	\$431	\$374	\$331
\$6,885	\$6,955	\$1,077	\$999	\$920	\$841	\$762	\$683	\$604	\$526	\$447	\$383	\$340
\$6,955	\$7,025	\$1,093	\$1,014	\$935	\$856	\$777	\$699	\$620	\$541	\$462	\$391	\$348
\$7,025	\$7,095	\$1,108	\$1,029	\$951	\$872	\$793	\$714	\$635	\$556	\$478	\$400	\$357
\$7,095	\$7,165	\$1,124	\$1,045	\$966	\$887	\$808	\$729	\$651	\$572	\$493	\$414	\$365
\$7,165	\$7,235	\$1,139	\$1,060	\$981	\$903	\$824	\$745	\$666	\$587	\$508	\$430	\$373
\$7,235	\$7,305	\$1,154	\$1,076	\$997	\$918	\$839	\$760	\$681	\$603	\$524	\$445	\$382
\$7,305	\$7,375	\$1,170	\$1,091	\$1,012	\$933	\$854	\$776	\$697	\$618	\$539	\$460	\$390
\$7,375	\$7,445	\$1,185	\$1,106	\$1,028	\$949	\$870	\$791	\$712	\$633	\$555	\$476	\$399
\$7,445	\$7,515	\$1,201	\$1,122	\$1,043	\$964	\$885	\$806	\$728	\$649	\$570	\$491	\$412
\$7,515	\$7,585	\$1,216	\$1,137	\$1,058	\$980	\$901	\$822	\$743	\$664	\$585	\$507	\$428
\$7,585	\$7,655	\$1,231	\$1,153	\$1,074	\$995	\$916	\$837	\$758	\$680	\$601	\$522	\$443
\$7,655	\$7,725	\$1,247	\$1,168	\$1,089	\$1,010	\$931	\$853	\$774	\$695	\$616	\$537	\$458
\$7,725	\$7,795	\$1,262	\$1,183	\$1,105	\$1,026	\$947	\$868	\$789	\$710	\$632	\$553	\$474