

2022 Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities

STANDARD Withholding Rate Schedules (Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked. Also use these for Form W-4P from any year.)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Annual Wage Amount on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is:					If the Adjusted Annual Wage Amount on Worksheet 1A is:				
At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Annual Wage or Payment exceeds—	At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Annual Wage exceeds—
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$13,000	\$0.00	0%	\$0	\$0	\$12,950	\$0.00	0%	\$0
\$13,000	\$33,550	\$0.00	10%	\$13,000	\$12,950	\$23,225	\$0.00	10%	\$12,950
\$33,550	\$96,550	\$2,055.00	12%	\$33,550	\$23,225	\$54,725	\$1,027.50	12%	\$23,225
\$96,550	\$191,150	\$9,615.00	22%	\$96,550	\$54,725	\$102,025	\$4,807.50	22%	\$54,725
\$191,150	\$353,100	\$30,427.00	24%	\$191,150	\$102,025	\$183,000	\$15,213.50	24%	\$102,025
\$353,100	\$444,900	\$69,295.00	32%	\$353,100	\$183,000	\$228,900	\$34,647.50	32%	\$183,000
\$444,900	\$660,850	\$98,671.00	35%	\$444,900	\$228,900	\$336,875	\$49,335.50	35%	\$228,900
\$660,850		\$174,253.50	37%	\$660,850	\$336,875		\$87,126.75	37%	\$336,875
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$4,350	\$0.00	0%	\$0	\$0	\$6,475	\$0.00	0%	\$0
\$4,350	\$14,625	\$0.00	10%	\$4,350	\$6,475	\$11,613	\$0.00	10%	\$6,475
\$14,625	\$46,125	\$1,027.50	12%	\$14,625	\$11,613	\$27,363	\$513.75	12%	\$11,613
\$46,125	\$93,425	\$4,807.50	22%	\$46,125	\$27,363	\$51,013	\$2,403.75	22%	\$27,363
\$93,425	\$174,400	\$15,213.50	24%	\$93,425	\$51,013	\$91,500	\$7,606.75	24%	\$51,013
\$174,400	\$220,300	\$34,647.50	32%	\$174,400	\$91,500	\$114,450	\$17,323.75	32%	\$91,500
\$220,300	\$544,250	\$49,335.50	35%	\$220,300	\$114,450	\$276,425	\$24,667.75	35%	\$114,450
\$544,250		\$162,718.00	37%	\$544,250	\$276,425		\$81,359.00	37%	\$276,425
Head of Household					Head of Household				
\$0	\$10,800	\$0.00	0%	\$0	\$0	\$9,700	\$0.00	0%	\$0
\$10,800	\$25,450	\$0.00	10%	\$10,800	\$9,700	\$17,025	\$0.00	10%	\$9,700
\$25,450	\$66,700	\$1,465.00	12%	\$25,450	\$17,025	\$37,650	\$732.50	12%	\$17,025
\$66,700	\$99,850	\$6,415.00	22%	\$66,700	\$37,650	\$54,225	\$3,207.50	22%	\$37,650
\$99,850	\$180,850	\$13,708.00	24%	\$99,850	\$54,225	\$94,725	\$6,854.00	24%	\$54,225
\$180,850	\$226,750	\$33,148.00	32%	\$180,850	\$94,725	\$117,675	\$16,574.00	32%	\$94,725
\$226,750	\$550,700	\$47,836.00	35%	\$226,750	\$117,675	\$279,650	\$23,918.00	35%	\$117,675
\$550,700		\$161,218.50	37%	\$550,700	\$279,650		\$80,609.25	37%	\$279,650

California Payroll Manual

Richard J. Simmons, Frank H. Smith

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the authors' names.

California Payroll Manual:

California Income Tax Manual (2008) Kathleen K. Wright, 2008-02 **Wage and Hour Manual for California Employers** Richard J. Simmons, 2016 *CSRS and FERS Handbook for Personnel and Payroll Offices*, 1998 **Wage and Hour Manual for California Employers and Supplement** Richard J. Simmons, Frank H. Smith, 1979 *Wage and Hour Manual for California Employers and Supplement* Richard J. Simmons, Richard G. Smith, 1979 *California School Accounting Manual*, 2005 **California School Accounting Manual** California. State Department of Education, 2005 **Monthly Catalog of United States Government Publications**, 1995-04 Monthly Catalogue, United States Public Documents, 1987-07 Franchise Opportunities Handbook, 1986 This is a directory of companies that grant franchises with detailed information for each listed franchise

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Table of Contents California Payroll Manual

1. Understanding the eBook California Payroll Manual
 - The Rise of Digital Reading California Payroll Manual
 - Advantages of eBooks Over Traditional Books
2. Identifying California Payroll Manual
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an California Payroll Manual
 - User-Friendly Interface
4. Exploring eBook Recommendations from California Payroll Manual
 - Personalized Recommendations
 - California Payroll Manual User Reviews and Ratings
 - California Payroll Manual and Bestseller Lists

5. Accessing California Payroll Manual Free and Paid eBooks
 - California Payroll Manual Public Domain eBooks
 - California Payroll Manual eBook Subscription Services
 - California Payroll Manual Budget-Friendly Options
6. Navigating California Payroll Manual eBook Formats
 - ePub, PDF, MOBI, and More
 - California Payroll Manual Compatibility with Devices
 - California Payroll Manual Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of California Payroll Manual
 - Highlighting and Note-Taking California Payroll Manual
 - Interactive Elements California Payroll Manual
8. Staying Engaged with California Payroll Manual
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers California Payroll Manual
9. Balancing eBooks and Physical Books California Payroll Manual
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection California Payroll Manual
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine California Payroll Manual
 - Setting Reading Goals California Payroll Manual
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of California Payroll Manual
 - Fact-Checking eBook Content of California Payroll Manual
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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