

Tax Table Information - Federal

Date: February 1, 2022

Information source(s): **Internal Revenue Service**

Publication 15-T "Federal Income Tax Withholding Methods for use in 2022"
(<https://www.irs.gov/pub/irs-pdf/p15t.pdf>)

Topic No. 759 Form 940 "Employer's Annual Federal Unemployment (FUTA) Tax Return – Filing and Deposit Requirements"
(<https://www.irs.gov/taxtopics/tc759>)

Investopedia

"Maximum earnings subject to Social Security taxes"
(<https://www.investopedia.com/2021-social-security-tax-limit-5116834>)

Patriot Software Online Blog

These articles have been deemed by Marketron to present informative, concise, and easy-to-understand explanations of the Form W-4 and Federal Withholding changes that went into effect for Tax Year 2020. These are informational only, and should NOT be interpreted as an endorsement of Patriot Software, nor its products or services.

"New W-4 Form: Withholding Allowances Still Out, Plus Computational Bridge"
(<https://www.patriotsoftware.com/blog/payroll/new-w-4-form-irs-changes/>)

"Updates to the Income Tax Withholding Tables and What You Need to Know"
(<https://www.patriotsoftware.com/blog/payroll/income-tax-withholding-tables/>)

⚠ IMPORTANT: if at any time in Tax Year 2022, an existing employee, or a new employee, files a new, Form W-4, AND that employee checks the box in Step 2 of Form W-4 (choosing to use alternate withholding tables,) **the Payroll software WILL NOT be able to accommodate the proper federal withholding.**

⚠ Please see our [IMPORTANT ANNOUNCEMENT to Payroll users](#) from December 2019. For more information on Form W-4, see page 2 of the IRS' [Publication 15-T](#).

⚠ All information and data presented in the remainder of this document is accurate ONLY for employees still using Form W-4 from 2019 or earlier, or if a new Form W-4 is used in 2020 or later, AND the employee does NOT check the box in Step 2. **The Payroll software CANNOT accommodate both the "old" and "new" situations for different employees. Information and data for the "old" method is shown below.**

Free Guide for Choosing New Payroll Software

Patriot Software also offers a free guide covering some important topics to consider when choosing a new payroll system or service. This link is offered here for informational purposes only, and should NOT be interpreted as an endorsement of Patriot Software, nor its products or services.

[\(https://try.patriotsoftware.com/payroll/landing/how-to-choose-a-payroll-service/\)](https://try.patriotsoftware.com/payroll/landing/how-to-choose-a-payroll-service/)

This document lists specific changes that need to be made in your Payroll system, due to changes in withholding enacted by the federal government. (Changed values are **highlighted**.)

- **Changes for 2022 are:**
 - **Federal standard deduction withholding allowance**
 - **Wage base for Social Security (FICA)**
 - **Federal Tax Withholding Tables**
- Unchanged are:
 - Employee and Employer tax rates for Social Security (FICA)
 - Medicare tax rates and wage base
 - Wage base for Federal Unemployment (FUTA)

You may discover different, updated, or additional information through your own research. If so, the DeltaFlex Support team would greatly appreciate hearing from you.

The questions and prompts listed below are in the order that they appear within the software. Answers are supplied here only if the information was clearly provided by the information source(s) noted above.

⚠ REPEATING: All information and data presented below is accurate **ONLY** for employees still using Form W-4 from 2019 or earlier, or, if a new Form W-4 is used in 2020 or later, AND the employee does NOT check the box in Step 2.

The Payroll software CANNOT accommodate both the “old” and “new” situations for different employees. Information and data for the “old” method is shown below.

Tax Table Information for Federal Income Tax Withholding

From the Payroll System Editor, select **#8 - Other Changes to the Payroll System**.

Then select **#9 - Tax Tables**.

Next, select **#1 - Federal Table**.

Should the tax amount be rounded to the nearest dollar? **N**

Date this table was created or modified: **{Enter today's date}**

Number of deductions needed before single person can use the married tax table: **70**

Standard deduction amount for the married table: **25900**

Standard deduction amount for the single table: **12950**

Does this table have a maximum limit on the taxable gross in any 1 year? **N**

Maximum taxable gross amount for FICA (social security): **147000**

Percent FICA tax rate for Employer: **6.2**

Percent FICA tax rate for Employee: **6.2**

Maximum taxable gross amount for Medicare: **999999**

Percent Medicare tax rate for Employer: **1.45**

Percent Medicare tax rate for Employee: **1.45**

Maximum taxable gross amount for unemployment: **7000**

FEDERAL Tax Table for Employees filing MARRIED

Brk	Maximum \$ Amount	Base \$ Amount	Plus Tax %	Brk	Maximum \$ Amount	Base \$ Amount	Plus Tax %
#1	13000.00	0	0	#9			
#2	33550.00	0	10.0	#10			
#3	96550.00	2055.00	12.0	#11			
#4	191150.00	9615.00	22.0	#12			
#5	353100.00	30427.00	24.0	#13			
#6	444900.00	69295.00	32.0	#14			
#7	660850.00	98671.00	35.0	#15			
#8	999999.99	174253.50	37.0	#16			

FEDERAL Tax Table for Employees filing SINGLE (including head of household)

Brk	Maximum \$ Amount	Base \$ Amount	Plus Tax %	Brk	Maximum \$ Amount	Base \$ Amount	Plus Tax %
#1	4350.00	0	0	#9			
#2	14625.00	0	10.0	#10			
#3	46125.00	1027.50	12.0	#11			
#4	93425.00	4807.50	22.0	#12			
#5	174400.00	15213.50	24.0	#13			
#6	220300.00	34647.50	32.0	#14			
#7	544250.00	49335.50	35.0	#15			
#8	999,999.99	162718.00	37.0	#16			