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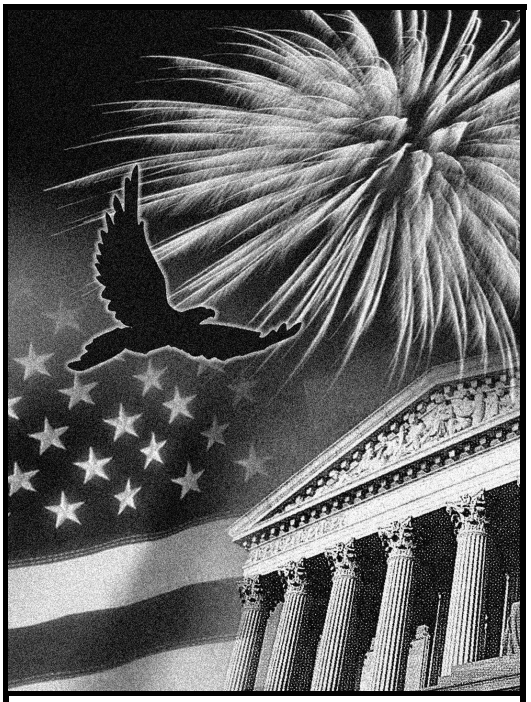
(Circular A), Agricultural Employer's Tax Guide

(Including 2010 Wage Withholding and Advance Earned Income Credit Payment Tables)

For use in **2010**



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Jan 13, 2010

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What's New

COBRA premium assistance credit extended. The credit for COBRA premium assistance payments has been extended. It now applies to premiums paid for employees terminated before March 1, 2010, and to premiums paid for 15 months. See *COBRA premium assistance credit* on page 5 for more information.

If you previously viewed or downloaded Publication 51 before January 15, 2010, or received a printed copy of of this publication dated December 10, 2009, please visit:
http://www.irs.gov/formspubs/article/0,,id=218228,00.html

Verifying social security numbers. The Social Security Administration (SSA) no longer manually verifies social security numbers (SSNs) over the telephone. SSA now offers an automated telephone service, Telephone Number Employer Verification (TNEV), that lets employers and authorized reporting agents verify up to 10 employee names and SSNs. For more information, see *Verification of social security numbers* in section 1.

New procedure for withholding income taxes on wages of nonresident alien employees for 2010. The procedures for withholding income taxes on wages of nonresident alien employees have been updated to reflect the Making Work Pay credit that was enacted by the American Recovery and Reinvestment Act of 2009 (ARRA). See *Withholding adjustment for nonresident aliens* in section 9 of Publication 15 (Circular E), Employer's Tax Guide.

Social security and Medicare tax for 2010. Do not withhold social security tax after an employee reaches $106,800 in social security wages. There is no limit on the amount of wages subject to Medicare tax. Social security and Medicare taxes apply to the wages of household workers you pay $1,700 or more in cash.

Additional withholding on pensions for 2010. An optional procedure was developed for those making pension payments subject to withholding. The procedure is an approximate offset for the withholding reduction made to the withholding tables to reflect the Making Work Pay credit. Eligibility for the credit requires earned income, which does not include pension payments. For more information, see Publication 15 (Circular E).

Reminders

Additional employment tax information. Visit the IRS website at *www.irs.gov/businesses* and select the "Employment Taxes" link for a list of employment tax topics. For employment tax information by telephone, call 1-800-829-4933; or call IRS TeleTax at 1-800-829-4477 for recorded information by topic.

Disregarded entities and qualified subchapter S subsidiaries (QSubs). The IRS has published final Regulations section 301.7701-2(c)(2)(iv) under which QSubs and eligible single-owner disregarded entities are treated as separate entities for employment tax purposes. For more information, see Publication 15 (Circular E).

Differential wage payments. Qualified differential wage payments made to former employees serving in the Armed Forces after 2008 are subject to income tax withholding but not social security, Medicare, or Federal Unemployment Tax Act (FUTA) taxes. For more information, see Publication 15 (Circular E).

Change of address. If you changed your business mailing address or business location, notify the IRS by filing Form 8822, Change of Address. For information on how to change your address for deposit coupons, see *Making deposits with FTD coupons* in section 7.

Electronic payment. Now, more than ever before, businesses can enjoy the benefits of paying their taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make it easier.

Spend less time and worry on taxes and more time running your business. Use Electronic Federal Tax Payment System (EFTPS) to your benefit.

For EFTPS, visit *www.eftps.gov* or call EFTPS Customer Service at 1-800-555-4477 (business) or 1-800-316-6541 (individual).

Use the electronic options available from IRS and make filing and paying taxes easier. For more information, see Publication 966, The Secure Way to Pay Your Federal Taxes.

Credit and debit card payments. You can use your American Express® Card, Discover® Card, MasterCard® card, Visa® card, or debit card to pay the balance due shown on Form 943. To pay by credit or debit card, call the toll-free number or visit the website of any service provider listed below. You will be charged a convenience fee for this service. You can find out the amount of the fee by calling below or visiting the website.

Federal tax deposits cannot be paid by credit or debit cards. For more information, see Publication 3611, Electronic Payments.

- Official Payments Corporation
  1-888-UPAY-TAX™ (1-888-872-9829)
  1-877-754-4413 (Customer Service)
  www.officialpayments.com
- RBS WorldPay, Inc.
  1-888-9-PAY-TAX™ (1-888-972-9829)
  1-877-517-4881 (Customer Service)
  www.payUSAtax.com
- Link2Gov Corporation
  1-888-PAY-1040™ (1-888-729-1040)
  1-888-658-5465 (Customer Service)
  www.PAY1040.com

When you hire a new employee. Ask each new employee to complete the 2010 Form W-4, Employee's Withholding Allowance Certificate, or its Spanish version, Formulario W-4(SP), Certificado de Exención de Retenciones del Empleado. Also, ask the employee to show you his or her social security card so that you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a duplicate or corrected card. If the employee does not have a card, have the employee apply for one on Form SS-5, Application for a Social Security Card. See section 1 for more information.

Eligibility for employment. You must verify that each new employee is legally eligible to work in the United States. This includes completing the U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. You can get the form from USCIS offices or by calling 1-800-870-3676. Contact the USCIS at 1-800-375-5283, or visit the USCIS website at *www.uscis.gov* for more information.

New hire reporting. You are required to report any new employee to a designated state new-hire registry. Many states accept a copy of Form W-4 with employer information added. Call the Office of Child Support Enforcement at 202-401-9267 (not toll free), or visit its website at *www.acf.hhs.gov/programs/cse/newhire* for more information.

Forms in Spanish. You can provide Formulario W-4(SP) in place of Form W-4, Employee's Withholding Allowance Certificate, to your Spanish-speaking employees. For more information, see Publicación 17(SP), El Impuesto Federal sobre los Ingresos (Para Personas Físicas). You may also provide Formulario W-5(SP), Certificado del Pago por Adelantado del Crédito por Ingreso del Trabajo, in place of Form W-5, Earned Income Credit Advance Payment Certificate.

For nonemployees, Formulario W-9(SP), Solicitud y Certificación del Número de Identificación del Contribuyente, may be used in place of Form W-9, Request for Taxpayer Identification Number and Certification.

References in this publication to Form W-4, Form W-5, or Form W-9 also apply to their equivalent Spanish translations—Formulario W-4(SP), Formulario W-5(SP), or Formulario W-9(SP).

Information returns. You may be required to file information returns to report certain types of payments made during the year. For example, you must file Form 1099-MISC, Miscellaneous Income, to report payments of $600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business. For details about filing Forms 1099 and for information about required electronic filing, see the 2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G) for general information and the separate, specific instructions for each information return that you file (for example, 2010 Instructions for Form 1099-MISC). Do not use Forms 1099 to report wages or other compensation that you paid to employees; report these amounts on Form W-2.

See the separate Instructions for Forms W-2 and W-3 for details about filing Forms W-2 and for information about required electronic filing. If you file 250 or more Forms W-2, you must file them electronically. SSA will not accept Forms W-2 and W-3 filed on any magnetic media.

Information reporting call site. The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call 1-866-455-7438 (toll free) or 304-263-8700 (not toll free). Hearing-impaired individuals may use the TTY/TDD service at 304-267-3367 (not toll free). The call site can also be reached by email at *mccirp@irs.gov*.

Private delivery services. You can use certain private delivery services designated by the IRS to send tax returns and payments. The list includes only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

Your private delivery service can tell you how to get written proof of the mailing date.

CAUTION *Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

Web-based application for an employer identification number (EIN). You can apply for an employer identification number (EIN) online by visiting the IRS website at *www.irs.gov/smallbiz* and selecting "Employer ID Numbers (EINs)."

When a crew leader furnishes workers to you. Record the crew leader's name, address, and EIN. See sections 2, 10, and 11.

Contacting your Taxpayer Advocate. The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service – Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), or ask an IRS employee to complete it on your behalf. For more information, go to *www.irs.gov/advocate*.

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs

and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Calendar

The following are important dates and responsibilities. See section 7 for information about depositing taxes reported on Forms 941, 943, 944, and 945. Also see Publication 509, Tax Calendars.

TIP *If any date shown below falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. A statewide legal holiday delays a filing due date only if the IRS office where you are required to file is located in that state. For any due date, you will meet the "file" or "furnish" requirement if the form is properly addressed and mailed First-Class or sent by an IRS-designated delivery service by the due date. See* Private delivery services*, earlier.*

By January 31

- File Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, with the Internal Revenue Service. See section 8 for more information on Form 943. If you deposited all Form 943 taxes when due, you have 10 additional calendar days to file.
- Furnish each employee with a completed Form W-2, Wage and Tax Statement.
- Furnish each recipient to whom you paid $600 or more in nonemployee compensation with a completed Form 1099 (for example, Form 1099-MISC, Miscellaneous Income).
- File Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. See section 10 for more information on FUTA. But if you deposited all the FUTA tax when due, you have 10 additional calendar days to file.
- File Form 945, Annual Return of Withheld Federal Income Tax, to report any nonpayroll federal income tax withheld.

By February 15

Ask for a new Form W-4 or Formulario W-4(SP) from each employee who claimed exemption from federal income tax withholding last year.

On February 16

Begin withholding federal income tax for any employee who previously claimed exemption from federal income tax withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold as if he or she is single, with zero withholding allowances. The Form W-4 previously given to you claiming exemption is now expired. See section 5 for more information. However, if you have an earlier Form W-4 for this employee that is valid, withhold based on the earlier Form W-4.

By February 28

- **File paper Forms 1099 and 1096.** File Copy A of all paper Forms 1099 with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the IRS. For electronically filed returns, see *By March 31* below.
- **File paper Forms W-2 and W-3.** File Copy A of all paper Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements, with the Social Security Administration (SSA). For electronically filed returns, see *By March 31* next.

By March 31

File electronic Forms W-2 and 1099. File electronic Forms W-2 with the SSA and Forms 1099 with the IRS. For more information on reporting Form W-2 information to the SSA electronically, visit the SSA's Employer W-2 Filing Instructions & Information webpage at *www.socialsecurity.gov/employer*.

By April 30, July 31, October 31, and January 31

Deposit FUTA taxes. Deposit FUTA tax if the undeposited amount is over $500.

Before December 1

Remind employees to submit a new Form W-4 if their withholding allowances have changed or will change for the next year.

On December 31

Form W-5, Earned Income Credit Advance Payment Certificate, expires. Eligible employees who want to receive advance payments of the earned income credit for the next year must give you a new Form W-5.

Introduction

This publication is for employers of agricultural workers (farmworkers). It contains information that you may need to comply with the laws for agricultural labor (farmwork) relating to social security and Medicare taxes, FUTA tax, and withheld federal income tax (employment taxes). Agricultural employers report social security and Medicare taxes and withheld federal income tax on Form 943 and report FUTA tax on Form 940.

If you have nonfarm employees, see Publication 15 (Circular E), Employer's Tax Guide. If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, see Publication 80 (Circular SS). Publication 15-A, Employer's Supplemental Tax Guide, contains more employment-related information, including information about sick pay and pension income. Publication 15-B, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of noncash compensation.

Telephone help. You can call the IRS toll free with your employment tax questions at 1-800-829-4933.

Help for people with disabilities. Telephone help is available using TTY/TDD equipment. You can call 1-800-829-4059 (toll free) with any question or to order forms and publications. See your tax package for the hours of operation.

COBRA premium assistance credit. The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) provides certain former employees, retirees, spouses, former spouses, and dependent children the right to temporary continuation of health coverage at group rates. COBRA generally covers multiemployer health plans and health plans maintained by private-sector employers (other than churches) with 20 or more full and part-time employees. Parallel requirements apply to these plans under the Employee Retirement Income Security Act of 1974 (ERISA). Under the Public Health Service Act, COBRA requirements apply also to health plans covering state or local government employees. Similar requirements apply under the Federal Employees Health Benefits Program and under some state laws. For the premium assistance (or subsidy) discussed below, these requirements are all referred to as COBRA requirements.

The American Recovery and Reinvestment Act of 2009 (ARRA) allows a credit against "payroll taxes" (referred to in this publication as "employment taxes") for providing COBRA premium assistance to assistance eligible individuals. For periods of COBRA continuation coverage beginning after February 16, 2009, a group health plan must treat an assistance eligible individual as having paid the required COBRA continuation coverage premium if the individual elects COBRA coverage and pays 35% of the amount of the premium.

An assistance eligible individual is a qualified beneficiary of an employer's group health plan who is eligible for COBRA continuation coverage during the period beginning September 1, 2008, and ending December 31, 2009, due to the involuntarily termination from employment of a covered employee during the period and elects continuation COBRA coverage. The assistance for the coverage can last up to 9 months. The Department of Defense Appropriations Act of 2010 (DDAA) extended the end of the eligibilty period from December 31, 2009, to February 28, 2010. DDAA also extended the period of assistance from 9 months to 15 months.

Administrators of the group health plans (or other entities) that provide or administer COBRA continuation coverage must provide notice to assistance eligible individuals of the COBRA premium assistance. Any individual who became a COBRA premium assistance eligible individual on or after October 31, 2009, must be sent a notice about the extended provisions of DDAA.

The 65% of the premium not paid by the assistance eligible individual is reimbursed to the employer maintaining the group health plan. The reimbursement is made through a credit against the employer's employment tax liabilities. The employer takes the credit on line 13a of Form 943 once the 35% of the premium is paid by or on behalf of the assistance eligible individual. The credit is treated as a deposit made on the first day of the return period. In the case of a multiemployer plan, the credit is claimed by the plan, rather than the employer. In the case of an insured plan subject to state law continuation coverage requirements, the credit is claimed by the insurance company, rather than the employer.

Anyone claiming the credit for COBRA premium assistance payments must maintain the following information to support their claim, including the following.

- Information on the receipt of the assistance eligible individuals' 35% share of the premium including dates and amounts.
- In the case of an insurance plan, a copy of invoice or other supporting statement from the insurance carrier and proof of timely payment of the full premium to the insurance carrier required under COBRA.
- In the case of a self-insured plan, proof of the premium amount and proof of the coverage provided to the assistance eligible individuals.
- Attestation of involuntary termination, including the date of the involuntary termination for each covered employee whose involuntary termination is the basis for eligibility for the subsidy.
- Proof of each assistance eligible individual's eligibility for COBRA coverage and the election of COBRA coverage.
- A record of the SSNs of all covered employees, the amount of the subsidy reimbursed with respect to each covered employee, and whether the subsidy was for one individual or two or more individuals.

For more information, visit the IRS website at *www.irs.gov* and enter keywords *COBRA Health Insurance Continuation Premium Subsidy*.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service
Business Forms and Publications Branch
SE:W:CAR:MP:T:B
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at **taxforms@irs.gov*. (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. See *Quick and Easy Access to IRS Tax Help and Tax Products* at the end

of this publication. You can order your 2009 and 2010 employment tax and information return forms, instructions, and publications online at *www.irs.gov/businesses*. Select "Online Ordering for Information Returns and Employer Returns." You can also visit *www.irs.gov/formspubs* to download other forms and publications.

Instead of ordering paper Forms W-2 and W-3, consider filing them electronically using the Social Security Administration's (SSA) free e-file service. Visit SSA's Employer W-2 Filing Instructions & Information website at *www.socialsecurity.gov/employer*, select "Electronically File Your W-2s," and provide registration information. You will be able to create and file "fill-in" versions of Forms W-2 with SSA and can print out completed copies of Forms W-2 for filing with state and local governments, distribution to your employees, and for your records. Form W-3 will be created for you based on your Forms W-2.

Tax questions. If you have a tax question, check the information available on *www.irs.gov* or call 1-800-829-4933 (businesses) or 1-800-829-1040 (individuals). We cannot answer tax questions sent the address provided earlier for comments and suggestions.

Useful Items

You may want to see:

Publication

- ❑ **15** (Circular E), Employer's Tax Guide
- ❑ **15-A** Employer's Supplemental Tax Guide
- ❑ **15-B** Employer's Tax Guide to Fringe Benefits
- ❑ **225** Farmer's Tax Guide
- ❑ **535** Business Expenses
- ❑ **583** Starting a Business and Keeping Records
- ❑ **1635** Understanding Your EIN

1. Taxpayer Identification Numbers

If you are required to withhold any federal income, social security, or Medicare taxes, you will need an employer identification number (EIN) for yourself. Also, you will need the social security number (SSN) of each employee and the name of each employee as shown on the employee's social security card.

Employer identification number (EIN). An employer identification number (EIN) is a nine-digit number that the IRS issues. The digits are arranged as follows: 00-0000000. It is used to identify the tax accounts of employers and certain others who have no employees. Use your EIN on all of the items that you send to the IRS and SSA.

If you do not have an EIN, you may apply for one online. Go to the IRS website at *www.irs.gov*. Click on the tab for businesses and go to "Employer ID Numbers." Click on "Apply for an EIN online" and then "APPLY ONLINE NOW." You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4 to the IRS. Do not use a social security number (SSN) in place of an EIN.

If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied for it in the space shown for the number. If you took over another employer's business, do not use that employer's EIN.

See *Depositing without an EIN* in section 7 if you must make a tax deposit and you do not have an EIN.

You should have only one EIN. If you have more than one, and are not sure which one to use, call the toll-free Business and Specialty Tax Line at 1-800-829-4933 (TTY/TDD users can call 1-800-829-4059). Provide the EINs that you have, the name and address to which each number was assigned, and the address of your principal place of business. The IRS will tell you which EIN to use.

For more information, see Publication 1635, Understanding Your EIN, or Publication 583, Starting a Business and Keeping Records.

When you receive your EIN. If you are a new employer that indicated a federal tax obligation when requesting an EIN, you will be pre-enrolled in the Electronic Federal Tax Payment System (EFTPS). You will receive information in your Employer Identification Number (EIN) Package about Express Enrollment and an additional mailing containing your EFTPS personal identification number (PIN) and instructions for activating your PIN. Call the toll-free number located in your "How to Activate Your Enrollment" brochure to activate your enrollment and begin making your employment tax deposits. Be sure to tell your payroll provider about your EFTPS enrollment. Consider using EFTPS to make your other federal tax payments electronically as well. You should activate your EFTPS enrollment now even if you plan to deposit using FTD coupons (Form 8109) because it may take 5 to 6 weeks to receive the coupons and you may be required to make a deposit while waiting for them.

Social security number (SSN). An employee's social security number (SSN) consists of nine digits arranged as follows: 000-00-0000. You must obtain each employee's name and SSN as shown on the employee's social security card because you must enter them on Form W-2. You may, but are not required to, photocopy the social security card if the employee provides it. If you do not show the employee's correct name and SSN on Form W-2, you may owe a penalty unless you have reasonable cause. See Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs.

Applying for a social security card. Any employee without a social security card can get one by completing Form SS-5, Application for a Social Security Card, and submitting the necessary documentation to SSA. You can get Form SS-5 at SSA offices, by calling 1-800-772-1213, or from the SSA website at *www.socialsecurity.gov/online/ss-5.html*. The employee must complete and sign Form SS-5; it cannot be filed by the employer. You may be asked to supply a letter to

accompany Form SS-5 if the employee has exceeded his or her yearly or lifetime limit for the number of replacement cards allowed.

Applying for a social security number. If you file Form W-2 on paper and your employee has applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. If you are filing electronically, enter all zeros (000-00-0000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the SSA to show the employee's SSN. Furnish Copies B, C, and 2 of Form W-2c to the employee. Up to five Forms W-2c per Form W-3c, Transmittal of Corrected Wage and Tax Statements, may be created and submitted to the SSA over the Internet. For more information, visit SSA's Employer W-2 Filing Instructions & Information webpage at *www.socialsecurity.gov/employer*. Advise your employee to correct the SSN on his or her original Form W-2.

Correctly record the employee's name. Record the name and number of each employee as they are shown on the employee's social security card. If the employee's name is not correct as shown on the card (for example, because of marriage or divorce), the employee should request a corrected card from the SSA. Continue to report the employee's wages under the old name until he or she shows you an updated social security card with the new name.

If SSA issues the employee a replacement card after a name change, or a new card with a different social security number after a change in alien work status, file a Form W-2c to correct the name/SSN reported on the most recently filed Form W-2. It is not necessary to correct other years if the previous name and SSN were used for years before the most recent Form W-2.

IRS individual taxpayer identification numbers (ITINs) for aliens. Do not accept an individual taxpayer identification number (ITIN) in place of an SSN for either employee identification or for work. An ITIN is issued for use by resident and nonresident aliens who need identification for tax purposes, but who are not eligible for U.S. employment. The ITIN is a nine-digit number formatted like an SSN (for example, NNN-NN-NNNN). However, it begins with the number "9" and has either a "7" or "8" as the fourth digit (for example, 9NN-7N-NNNN or 9NN-8N-NNNN).

CAUTION *An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN. If the individual is currently eligible to work in the United States, instruct the individual to apply for an SSN and follow the instructions under* Applying for a social security number*, earlier. Do not use an ITIN in place of an SSN on Form W-2.*

Verification of social security numbers. The Social Security Administration (SSA) provides several ways for employers and authorized reporting agents to verify employee social security numbers (SSNs). These services may be used for wage reporting purposes only.

- **Internet.** Use the Social Security Number Verification Service (SSNVS) to instantly verify up to 10 employee names and SSNs at a time, or submit an electronic file of up to 250,000 names and SSNs for an overnight response. Go to *www.socialsecurity.gov/employer/ssnv.htm*.
- **Telephone.** Use the new Telephone Number Employer Verification (TNEV) service to verify up to 10 employee names and SSNs using SSA's automated telephone response system. TNEV is available 24 hours a day, 7 days a week, by calling the SSA National 800 Number (1-800-772-1213) or Employer Reporting Service Center (1-800-772-6270).
- **Paper.** Verify up to 300 names and SSNs by submitting a paper request. For information, see Appendix A in the Social Security Number Verification Service (SSNVS) Handbook at *www.socialsecurity.gov/employer/ssnvshandbk/appendix.htm*.

Registering for SSNVS and TNEV. You must register online and receive authorization from your employer to use SSNVS or TNEV. You cannot register through TNEV. To register, visit SSA's website at *www.socialsecurity.gov/employer* and click on the *Business Services Online* link. Follow the registration instructions to obtain a user identification (ID) and password. You will need to provide the following information about yourself and your company.

- Name.
- Social security number.
- Date of birth.
- Type of employer.
- Employer identification number (EIN).
- Company name, address, and telephone number.
- Email address.

When you have completed the online registration process, SSA will mail a one-time activation code to your employer. You must enter the activation code online to use SSNVS or TNEV.

2. Who Are Employees?

Generally, employees are defined either under common law or under statutes for certain situations.

Employee status under common law. Generally, a worker who performs services for you is your employee if you have the right to control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right to control the details of how the services are performed. Get Publication 15-A for more information on how to determine whether an individual providing services is an independent contractor or an employee.

You are responsible for withholding and paying employment taxes for your employees. You are also required to file employment tax returns. These requirements do not apply to amounts that you pay to independent contractors. The rules discussed in this publication apply only to workers who are your employees.

In general, you are an employer of farmworkers if your employees:

- Raise or harvest agricultural or horticultural products on your farm (including the raising and feeding of livestock);
- Work in connection with the operation, management, conservation, improvement, or maintenance of your farm and its tools and equipment;
- Provide services relating to salvaging timber, or clearing land of brush and other debris, left by a hurricane (also known as hurricane labor);
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity (for a group of up to 20 unincorporated operators, all of the commodity); or
- Do work for you related to cotton ginning, turpentine, gum resin products, or the operation and maintenance of irrigation facilities.

For this purpose, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, as well as plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

Farmwork does not include reselling activities that do not involve any substantial activity of raising agricultural or horticultural commodities, such as a retail store or a greenhouse used primarily for display or storage.

The table on page 25, *How Do Employment Taxes Apply to Farmwork*, distinguishes between farm and nonfarm activities, and also addresses rules that apply in special situations.

Crew Leaders

If you are a crew leader, you are an employer of farmworkers. A crew leader is a person who furnishes and pays (either on his or her own behalf or on behalf of the farm operator) workers to do farmwork for the farm operator. If there is no written agreement between you and the farm operator stating that you are his or her employee and if you pay the workers (either for yourself or for the farm operator), then you are a crew leader. For FUTA tax rules, see section 10.

Husband-Wife Business

If you and your spouse jointly own and operate a farm or nonfarm business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. See Publication 541, Partnerships, for more details. The partnership is considered the employer of any employees, and is liable for any employment taxes due on wages paid to its employees.

Exception—Qualified joint venture. If you and your spouse materially participate (see *Material participation* on page F-2 of the Instructions for Schedule F) as the only members of a jointly owned and operated business, and you file a joint Form 1040, you can make a joint election to be taxed as a qualified joint venture instead of a partnership. Spouses electing qualified joint venture status are treated as sole proprietors for federal tax purposes. Either of the sole proprietor spouses may report and pay the employment taxes due on wages paid to the employees, using the EIN of that spouse's sole proprietorship.

Exception—Community income. If you and your spouse wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S. possession, you can treat the business either as a sole proprietorship (of the spouse who carried on the business) or a partnership. You may still make an election to be taxed as a qualified joint venture instead of a partnership. See *Exception—Qualified joint venture* above.

3. Taxable Wages

Cash wages that you pay to employees for farmwork are generally subject to social security and Medicare taxes. If the wages are subject to social security and Medicare taxes, they are also subject to federal income tax withholding. You may also be liable for FUTA tax, which is not withheld by you or paid by the employee. FUTA tax is discussed in section 10. Cash wages include checks, money orders, etc. Do not count as cash wages the value of food, lodging, and other noncash items.

For more information on what payments are considered taxable wages, see Publication 15 (Circular E).

Commodity wages. Commodity wages are not cash and are not subject to social security and Medicare taxes or federal income tax withholding. However, noncash payments, including commodity wages, are treated as cash wages (see above) if the substance of the transaction is a cash payment. These noncash payments are subject to social security and Medicare taxes and federal income tax withholding.

Family members. Generally, the wages that you pay to family members who are your employees are subject to social security and Medicare taxes, federal income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table, *How Do Employment Taxes Apply to Farmwork*, on page 25.

Household employees. The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than $1,700 in 2010.

Social security and Medicare taxes do not apply to cash wages for housework in your private home if it was done by your spouse or your child under age 21. Nor do the taxes apply to housework done by your parent unless:

- You have a child living in your home who is under age 18 or has a physical or mental condition that requires care by an adult for at least 4 continuous weeks in a calendar quarter, and
- You are a widow or widower, or divorced and not remarried, or have a spouse in the home who, because of a physical or mental condition, cannot care for your child for at least 4 continuous weeks in the quarter.

For more information, see Publication 926, Household Employer's Tax Guide.

Wages for household work may not be a deductible farm expense. See Publication 225, Farmer's Tax Guide.

Share farmers and alien workers. You do not have to withhold or pay social security and Medicare taxes on amounts paid to share farmers under share-farming arrangements or on wages paid to alien workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (that is, "H-2(A)" visa workers).

4. Social Security and Medicare Taxes

Generally, you must withhold social security and Medicare taxes on all cash wage payments that you make to your employees.

The $150 Test or the $2,500 Test

All cash wages that you pay to an employee during the year for farmwork are subject to social security and Medicare taxes and federal income tax withholding if either of the two tests below is met.

- You pay cash wages to an employee of $150 or more in a year for farmwork (count all cash wages paid on a time, piecework, or other basis). The $150 test applies separately to each farmworker that you employ. If you employ a family of workers, each member is treated separately. Do not count wages paid by other employers.
- The total that you pay for farmwork (cash and noncash) to all your employees is $2,500 or more during the year.

Exceptions. The $150 and $2,500 tests do not apply to wages that you pay to a farmworker who receives less than $150 in annual cash wages and the wages are not subject to social security and Medicare taxes, or federal income tax withholding, even if you pay $2,500 or more in that year to all of your farmworkers if the farmworker:

- Is employed in agriculture as a hand-harvest laborer,
- Is paid piece rates in an operation that is usually paid on a piece-rate basis in the region of employment,
- Commutes daily from his or her permanent home to the farm, and
- Had been employed in agriculture less than 13 weeks in the preceding calendar year.

Amounts that you pay to these seasonal farmworkers, however, count toward the $2,500-or-more test to determine whether wages that you pay to other farmworkers are subject to social security and Medicare taxes.

Social Security and Medicare Tax Withholding

For wages paid in 2010 the social security tax rate is 6.2%, for both the employee and employer, on the first $106,800 paid to each employee. You must withhold at this rate from each employee and pay a matching amount.

The Medicare tax rate is 1.45% each for the employer and the employee on all wages. You must withhold at this rate from each employee and pay a matching amount.

Social security and Medicare taxes apply to most payments of sick pay, including payments made by third parties such as insurance companies. For details, see Publication 15-A.

Employee share paid by employer. If you would rather pay a household or agricultural employee's share of the social security and Medicare taxes without withholding them from his or her wages, you may do so. If you do not withhold the taxes, however, you must still pay them. Any **employee** social security and Medicare taxes that you pay is additional income to the employee. Include it in the employee's Form W-2, box 1, but do not count it as social security and Medicare wages and do not include it in boxes 3 and 5. Also, do not count the additional income as wages for FUTA tax purposes. Different rules apply to employer payments of social security and Medicare taxes for non-household and non-agricultural employees. See section 7 of Publication 15-A.

Withholding social security and Medicare taxes on nonresident alien employees. In general, if you pay wages to nonresident alien employees, you must withhold social security and Medicare taxes as you would for a U.S. citizen or resident alien. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule.

Religious exemption. An exemption from social security and Medicare taxes is available to members of a recognized religious sect opposed to public insurance. This exemption is available only if both the employee and the employer are members of the sect.

For more information, see Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

5. Federal Income Tax Withholding

Farmers and crew leaders must withhold federal income tax from the wages of farmworkers if the wages are subject to social security and Medicare taxes. The amount to withhold is figured on gross wages before taking out social security and Medicare taxes, union dues, insurance, etc. You may use one of several methods to determine the amount of federal income tax withholding. They are discussed in section 13.

Form W-4. To know how much federal income tax to withhold from employees' wages, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Encourage your employees to file an updated Form W-4 for 2010, especially if they owed taxes or received a large refund when filing their 2009 tax return. Advise your employees to visit the IRS website at *www.irs.gov/individuals* and select the "IRS Withholding Calculator" link for help in determining how many withholding allowances to claim on their Form W-4. Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances.

Forms in Spanish. You can provide Formulario W-4(SP) in place of Form W-4 to your Spanish-speaking employees. For more information, see Publicación 17(SP).

Effective date of Form W-4. A Form W-4 remains in effect until the employee gives you a new one. When you receive a new Form W-4, do not adjust withholding for pay periods before the effective date of the new form. Do not adjust withholding retroactively. For exceptions, see *Exemption from federal income tax withholding*, *IRS review of requested Forms W-4*, and *Invalid Forms W-4*, later. If an employee gives you a replacement Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date when you received the replacement Form W-4.

CAUTION *A Form W-4 that makes a change for the next calendar year will not take effect in the current calendar year.*

Completing Form W-4. The amount of federal income tax withholding is based on marital status and withholding allowances. Your employees may not base their withholding amounts on a fixed dollar amount or percentage. However, the employee may specify a dollar amount to be withheld in addition to the amount of withholding based on filing status and withholding allowances claimed on Form W-4.

Employees may claim fewer withholding allowances than they are entitled to claim. They may do this to ensure that they have enough withholding or to offset other sources of taxable income that are not subject to withholding.

Publication 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Publication 505 and Publication 919, How Do I Adjust My Tax Withholding, for your employees.

Do not accept any withholding or estimated tax payments from your employees in addition to withholding based on their Form W-4. If an employee wants additional withholding, he or she should submit a new Form W-4 and, if necessary, pay estimated tax by filing Form 1040-ES, Estimated Tax for Individuals.

Exemption from federal income tax withholding. Generally, an employee may claim exemption from federal income tax withholding because he or she had no federal income tax liability last year and expects none this year. See the Form W-4 instructions for more information. However, the wages are still subject to social security and Medicare taxes.

A Form W-4 claiming exemption from withholding is valid for only one calendar year. To continue to be exempt from withholding in the next year, an employee must give you a new Form W-4 by February 15 of that year. If the employee does not give you a new Form W-4, withhold tax as if the employee is single with zero withholding allowances or withhold based on the last valid Form W-4 you have for the employee.

Withholding income taxes on the wages of nonresident alien employees. In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities for exceptions to this general rule.

Withholding adjustment for nonresident alien employees. To reflect the Making Work Pay credit that was enacted by ARRA, a new procedure applies for figuring the amount of income tax to withhold from wages of nonresident alien employees performing services within the United States for wages paid in 2010. This procedure requires a new chart and new tables to be used with the withholding tables to determine the amount to withhold from the wages of the nonresident alien employee. See *Withholding adjustment for nonresident aliens* in section 9 of Publication 15 (Circular E).

Nonresident alien employee's Form W-4. When completing Forms W-4, nonresident aliens are required to:

- Not claim exemption from income tax withholding;
- Request withholding as if they are single, regardless of their actual marital status;
- Claim only one allowance (if the nonresident alien is a resident of Canada, Mexico, or Korea, he or she may claim more than one allowance); and

- Write "Nonresident Alien" or "NRA" above the dotted line on line 6 of Form W-4.

If you maintain an electronic Form W-4 system, you should provide a field for nonresident alien employees to enter nonresident alien status in lieu of writing "Nonresident Alien" or "NRA" above the dotted line on line 6.

TIP *Nonresident alien employees are no longer required to request additional withholding in the box for line 6 on Form W-4. However, a nonresident alien employee may request additional withholding at his or her option.*

Form 8233. If a nonresident alien employee claims a tax treaty exemption from withholding, the employee must submit Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, with respect to the income exempt under the treaty, instead of Form W-4. See Publication 515 for details.

IRS review of requested Forms W-4. In the past, you had to routinely send the IRS any Form W-4 claiming complete exemption from withholding if $200 or more in weekly wages was expected or claiming more than 10 allowances. Employers no longer have to submit these Forms W-4 to the IRS. However, Forms W-4 are still subject to review. When we refer to Form W-4, the same rules apply to Formulario W-4(SP), its Spanish translation.

You may receive a notice from the IRS requiring you to submit copies of Forms W-4. Send the requested copy or copies of Form W-4 to the IRS at the address provided and in the manner directed by the notice. You may also be directed to make available for inspection by an IRS employee certain Forms W-4. The notice you receive from the IRS may relate to one or more of your named employees. IRS may also require you to submit copies of Form W-4 to the IRS as directed by a revenue procedure or notice published in the Internal Revenue Bulletin.

After submitting a copy of the requested Form W-4 to the IRS, continue to withhold federal income tax based on that Form W-4 if it is valid (see *Invalid Forms W-4*, later). However, the IRS may later notify you in writing that the employee is not entitled to claim a complete exemption from withholding or more than the maximum number of withholding allowances specified by the IRS in the written notice. The notice will also specify the applicable marital status for purposes of calculating the required amount of withholding. You are to withhold federal income tax based on the effective date shown on the notice using the maximum number of withholding allowances and marital status specified in the notice (commonly referred to as a "lock-in letter").

Initial lock-in letter. The IRS uses information reported on Form W-2 to identify employees with withholding compliance problems. In some cases, where a serious under-withholding problem is found to exist for a particular employee, the IRS may issue a lock-in letter to the employer specifying the maximum number of withholding allowances and marital status permitted for a specific employee. If the employee is employed by you as of the date of the notice, you must furnish the notice to the employee within 10 business days of receipt. You may follow any reasonable business practice to furnish the copy of the notice to the employee.

Implementation of lock-in letter. When you receive the notice specifying the maximum number of withholding allowances and marital status permitted, you may not withhold immediately on the basis of the notice. You must begin withholding tax on the basis of the notice for any wages paid after the date specified in the notice. The delay between your receipt of the notice and the date to begin the withholding on the basis of the notice permits the employee to contact the IRS.

Seasonal employees and employees not currently performing services. If you receive a notice for an employee who is not currently performing services for you, you are still required to furnish the notice to the employee and withhold based on the notice if any of the following apply.

- You are paying wages for the employee's prior services and the wages are subject to income tax withholding on or after the date specified in the notice.
- You reasonably expect the employee to resume services within 12 months of the date of the notice.
- The employee is on a bona fide leave of absence that does not exceed 12 months or the employee has a right to reemployment after the leave of absence.

Termination and re-hire of employees. If you are required to furnish and withhold based on the notice and the employment relationship is terminated after the date of the notice, you must continue to withhold based on the notice if you continue to pay any wages subject to income tax withholding. You must also withhold based on the notice or modification notice (see *Modification notice* next) if the employee resumes the employment relationship with you within 12 months after the termination of the employment relationship.

Modification notice. After issuing the notice specifying the maximum number of withholding allowances and marital status permitted, the IRS may issue a subsequent notice (modification notice) that modifies the original notice. The modification notice may change the marital status and/or the number of withholding allowances permitted. You must withhold federal income tax based on effective date specified in the modification notice.

Employee provides you a new Form W-4 after IRS notice. After the IRS issues a notice or modification notice, if the employee provides you with a new Form W-4 claiming complete exemption from withholding or claims a marital status, a number of withholding allowances, and any additional withholding that results in less withholding than would result under the IRS notice or modification notice, you must disregard the new Form W-4. You are

required to withhold on the basis of the notice or modification notice unless the IRS subsequently notifies you to withhold based on the new Form W-4. If the employee wants to put a new Form W-4 into effect that results in less withholding than required, the employee must contact the IRS.

If, after you receive an IRS notice or modification notice, your employee provides you with a new Form W-4 that does not claim exemption from federal income tax withholding and claims a marital status, a number of withholding allowances, and any additional withholding that results in more withholding than would result under the notice or modification notice, you must withhold tax on the basis of that new Form W-4. Otherwise, disregard any subsequent Forms W-4 provided by the employee and withhold based on the IRS notice or modification notice.

Substitute Forms W-4. You are encouraged to have your employees use the official version of Form W-4 to claim withholding allowances or exemption from withholding. Call the IRS at 1-800-829-3676 or visit the IRS website at *www.irs.gov* to obtain copies of Form W-4.

You may use a substitute version of Form W-4 to meet your business needs. However, your substitute Form W-4 must contain language that is identical to the official Form W-4 and your form must meet all current IRS rules for substitute forms. At the time that you provide your substitute form to the employee, you must provide him or her with all tables, instructions, and worksheets from the current Form W-4.

You are **prohibited** from accepting a substitute Form W-4 developed by an employee, and the employee submitting such form will be treated as failing to furnish a Form W-4. However, continue to use any valid Forms W-4 developed by your employees that you accepted before October 11, 2007.

Invalid Forms W-4. Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies that the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false. An employee who submits a false Form W-4 may be subject to a $500 penalty. You may treat a Form W-4 as invalid if the employee wrote "exempt" on line 7 and also entered a number on line 5 or an amount on line 6.

When you get an invalid Form W-4, do not use it to figure federal income tax withholding. Tell the employee that it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee was single and claiming no withholding allowances. However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

For additional information about these rules, see Treasury Decision 9337, 2007-35 I.R.B. 455, available at *www.irs.gov/irb/2007-35_IRB/ar10.html*.

Amounts exempt from levy on wages, salary, and other income. If you receive a Notice of Levy on Wages, Salary, and Other Income— Forms 668-W(ACS), 668-W(c)(DO), or 668-W(ICS)), you must withhold amounts as described in the instructions for these forms. Publication 1494 (2010), Tables for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income— Forms 668-W(ACS), 668-W(c)(DO), and 668-W(ICS), shows the exempt amount. If a levy issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding.

- Wage bracket tables. See page 23 for directions on how to use the tables.
- Percentage method. See page 23 for directions on how to use the percentage method.
- Alternative formula tables for percentage method withholding. See Publication 15-A.
- Wage bracket percentage method withholding tables. See Publication 15-A.
- Other alternative methods. See Publication 15-A.

Employers with automated payroll systems will find the two alternative formula tables and the two alternative wage bracket percentage method tables in Publication 15-A useful.

If an employee wants additional federal tax withheld, have the employee show the extra amount on Form W-4.

Supplemental wages. Supplemental wages are compensation paid to an employee in addition to the employee's regular wages. They include, but are not limited to, bonuses, commissions, overtime pay, accumulated sick leave, severance pay, awards, prizes, back pay and retroactive pay increases for current employees, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan.

If you pay supplemental wages with regular wages but do not specify the amount of each, withhold federal income tax as if the total was a single payment for a regular payroll period.

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the federal income tax withholding method depends partly on whether you withhold federal income tax from your employee's regular wages.

1. If you withheld federal income tax from an employee's regular wages in the current or immediately preceding calendar year, you can use one of the following methods for the supplemental wages.

   a. Withhold a flat 25% (no other percentage allowed).

b. If the supplemental wages are paid concurrently with regular wages, add the supplemental wages to the concurrently paid regular wages. If there are no concurrently paid regular wages, add the supplemental wages to alternatively, either the regular wages paid or to be paid for the current payroll period or the regular wages paid for the preceding payroll period. Figure the income tax withholding as if the total of the regular wages and supplemental wages is a single payment. Subtract the tax withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there were other payments of supplemental wages paid during the payroll period made before the current payment of supplemental wages, aggregate all the payments of supplemental wages paid during the payroll period with the regular wages paid during the payroll period, calculate the tax on the total, subtract the tax already withheld from the regular wages and previous supplemental wage payments, and withhold the remaining tax from the current payment of supplement wages.

2. If you did not withhold federal income tax from the employee's regular wages in the current or immediately preceding calendar year, use method 1-b above. This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.

CAUTION *Separate rules apply to any supplemental wages exceeding $1,000,000 that you pay to an individual during the year. See section 7 in Publication 15 (Circular E) for details.*

Regardless of the method that you use to withhold federal income tax on supplemental wages, they are generally subject to social security, Medicare, and FUTA taxes.

6. Advance Earned Income Credit (EIC) Payment

An employee who expects to be eligible for the earned income credit (EIC) and who expects to have a qualifying child is entitled to receive EIC payments with his or her pay during the year. To get these payments, the employee must give you a properly completed Form W-5 (or Formulario W-5(SP), its Spanish translation) using either the paper form or the approved electronic format. You are required to make advance EIC payments to employees who give you a properly completed Form W-5; except that you are not required to make these payments to farmworkers paid on a daily basis.

Certain employees who do not have a qualifying child may be able to claim the EIC on their tax return. However, they cannot get advance EIC payments.

For 2010, the advance payment can be as much as $1,830. The tables that begin on page 48 reflect that limit.

Form W-5. Form W-5 explains the eligibility requirements for receiving advance EIC payments. On Form W-5, an employee states that he or she expects to be eligible to claim the EIC and shows whether he or she has another Form W-5 in effect with any other current employer.

You must include advance EIC payments with the wages that you pay to eligible employees who give you a signed and completed Form W-5. Form W-5 is effective for the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the employee gives you the form. It remains in effect until the end of the year or until the employee revokes it or gives you a new one. Employees must give you a new Form W-5 each year.

An employee may have only one Form W-5 in effect with a current employer at one time. If an employee is married and his or her spouse also works, each spouse should file a separate Form W-5.

For more information, see Form W-5 or Publication 15 (Circular E).

How to figure the advance EIC payment. Figure the amount of advance EIC to include in the employee's pay by using either the wage bracket or percentage method tables that begin on page 48. There are separate tables for employees whose spouses have a Form W-5 in effect.

CAUTION *During 2010, if you pay an employee total wages of at least $35,535 ($40,545 if married filing jointly) you must stop making advance EIC payments to that employee for the rest of the year.*

Paying the advance EIC to employees. Advance EIC payments are not subject to withholding of income, social security, or Medicare taxes. An advance EIC payment does not change the amount of income, social security, or Medicare taxes that you withhold from the employee's wages. You add the advance EIC payment to the employee's net pay for the pay period. At the end of the year, you show the total advance EIC payments in box 9 on Form W-2. Do not include this amount as wages in box 1.

Employer's returns. Show the total payments that you made to employees on the advance EIC line (line 10) of your Form 943. Subtract this amount from your total taxes on line 9. See the Instructions for Form 943. Reduce the amounts reported on line 17 of Form 943 or on Form 943-A, Agricultural Employer's Record of Federal Tax Liability, by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld federal income tax and employee and employer social security and Medicare taxes. Advance EIC payments are treated as deposits of these taxes on the day that you pay wages (including the advance EIC payment) to your employees. The payments are treated as deposits of these taxes in the following order: first to the amount of federal income tax withholding, then to withheld employee social security and Medicare taxes, and last, to the employer's share of social security and Medicare taxes. For more information, see Publication 15 (Circular E).

Required Notice to Employees

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on Form W-4 about the EIC, you are encouraged to notify any employees whose wages for 2009 were less than $43,279 ($48,279 if married filing jointly) that they may be eligible to claim the credit for 2009. This is because eligible employees may get a refund of the amount of EIC that is more than the tax that they owe.

You will meet the notification requirement if you issue to the employee Form W-2 with the EIC notice on the back of Copy B, or a substitute Form W-2 with the same statement. You may also meet the requirement by providing Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC), or your own statement that contains the same wording.

If a substitute Form W-2 is given to the employee on time but does not have the required statement, you must notify the employee within 1 week of the date that the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date that Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 8, 2010.

7. Depositing Taxes

Generally, you must deposit both the employer and employee shares of social security and Medicare taxes and federal income tax withheld (minus any advance earned income credit payments). You must deposit by using the Electronic Federal Tax Payment System (EFTPS) or by mailing or delivering a check, money order, or cash with Form 8109, Federal Tax Deposit Coupon, to an authorized financial institution that is an authorized depositary for federal taxes. However, some employers must only deposit using EFTPS. See *How To Deposit* on page 16.

TIP *The credit against employment taxes for COBRA premium assistance payments you take on the 2009 Form 943 is treated as a deposit of taxes on the first day of your return period. See* COBRA premium assistance credit *on page 5 for more information.*

Payment with return. You may make payments with Forms 943 or 945 instead of depositing if one of the following applies.

- You report less than a $2,500 tax liability for the year (line 11 of Form 943 or line 3 of Form 945) and you pay in full with a return that is filed on time. However, if you are unsure that you will report less than $2,500, deposit under the rules explained in this section so that you will not be subject to failure-to-deposit penalties.
- You are a monthly schedule depositor and make a payment in accordance with the *Accuracy of Deposits Rule* discussed later. This payment may be $2,500 or more.

CAUTION *Only monthly schedule depositors, defined later, are allowed to make an Accuracy of Deposits Rule payment with the return. Semiweekly schedule depositors must timely deposit the amount. See* Accuracy of Deposits Rule *and* How To Deposit*, later in this section.*

When To Deposit

CAUTION *If you employ both farm and nonfarm workers, do not combine the taxes reportable on Forms 941 or 944 with Form 943 to decide whether to make a deposit. See* Employers of Both Farm and Nonfarm Workers *on page 19.*

The rules for determining when to deposit Form 943 taxes are discussed below. See section 10 for the separate rules that apply to FUTA tax. Under these rules, you are classified as either a monthly schedule depositor or a semiweekly schedule depositor.

The terms “monthly schedule depositor” and “semiweekly schedule depositor” do not refer to how often your business pays its employees or how often you are required to make deposits. The terms identify which set of rules you must follow when you incur a tax liability.

The deposit schedule that you must use for a calendar year is determined from the total taxes (not reduced by any advance EIC payments) reported on your Form 943 (line 9) for the lookback period, discussed next.

- If you reported $50,000 or less of Form 943 taxes for the lookback period, you are a monthly schedule depositor.
- If you reported more than $50,000 of Form 943 taxes for the lookback period, you are a semiweekly schedule depositor.

Lookback period. The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2010 is 2008.

Example of deposit schedule based on lookback period. Rose Co. reported taxes on Form 943 as follows.

2008 — $48,000

2009 — $60,000

Rose Co. is a monthly schedule depositor for 2010 because its taxes for the lookback period ($48,000 for calendar year 2008) were not more than $50,000. However, for 2011, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period ($60,000 for calendar year 2009) exceeded $50,000.

Adjustments to lookback period taxes. To determine your taxes for the lookback period, use only the tax that you reported on the original return (Form 943, line 9). Do not include adjustments shown on Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund.

Example of adjustments. An employer originally reported total tax of $45,000 for the lookback period in 2008. The employer discovered during March 2010 that the tax during the lookback period was understated by $10,000 and corrected this error by filing Form 943-X. The total tax reported in the lookback period is still $45,000. The $10,000 adjustment is also not treated as part of the 2010 taxes.

Deposit period. The term "deposit period" refers to the period during which tax liabilities are accumulated for each required deposit due date. For monthly schedule depositors, the deposit period is a calendar month. The deposit periods for semiweekly schedule depositors are Wednesday through Friday and Saturday through Tuesday.

Monthly Deposit Schedule

If the total tax reported on line 9 of Form 943 for the lookback period is $50,000 or less, you are a monthly schedule depositor for the current year. You must deposit Form 943 taxes on payments made during a calendar month by the 15th day of the following month.

Monthly schedule example. Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. It paid wages during August 2010, but did not pay any wages during September. Red Co. must deposit the combined tax liabilities for the August paydays by September 15. Red Co. does not have a deposit requirement for September (that is, due by October 15) because no wages were paid in September; therefore, it did not have a tax liability for September.

New employers. For agricultural employers, your tax liability for any year in the lookback period before the date you started or acquired your business is considered to be zero. Therefore, you are a monthly schedule depositor for the first and second calendar years of your agricultural business (but see the *$100,000 Next-Day Deposit Rule*, later).

Semiweekly Deposit Schedule

You are a semiweekly schedule depositor for a calendar year if the total taxes on line 9 of Form 943 during your lookback period were more than $50,000. Under the semiweekly deposit schedule, deposit Form 943 taxes for payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit amounts accumulated for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday.

Semiweekly depositors are not required to deposit twice a week if their payments were in the same semiweekly period unless the *$100,000 Next-Day Deposit Rule* (discussed later) applies. For example, if you made a payment on both Wednesday and Friday and incurred taxes of $10,000 for each pay date, deposit the $20,000 by the following Wednesday. If you made no additional payments on Saturday through Tuesday, no deposit is due on Friday.

CAUTION *Semiweekly schedule depositors must complete Form 943-A and submit it with Form 943.*

Semiweekly Deposit Schedule

IF the payday falls on a...	THEN deposit taxes by the following...
Wednesday, Thursday, and/or Friday	Wednesday
Saturday, Sunday, Monday, and/or Tuesday	Friday

Semiweekly schedule example. Green, Inc., a semiweekly schedule depositor, pays wages on the last day of each month. Green, Inc., will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green, Inc.'s tax liability for the April 30, 2010 (Friday), wage payment must be deposited by May 5, 2010 (Wednesday).

Semiweekly deposit period spanning two quarters. If you have more than one pay date during a semiweekly period and the pay dates fall in different calendar quarters, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Wednesday, September 29, 2010 (third quarter), and another pay date on Friday, October 1, 2010 (fourth quarter), two separate deposits will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Wednesday, October 6, 2010 (three banking days from the end of the semiweekly deposit period).

Deposits on Banking Days Only

If a deposit is required to be made on a day that is not a banking day, the deposit is considered on time if it is made by the next banking day. In addition to federal and state bank holidays, Saturdays and Sundays are treated as nonbanking days. For example, if a deposit is required to be made on Friday, but Friday is not a banking day, the deposit is considered timely if it is made by the following Monday (if Monday is a banking day).

Semiweekly schedule depositors will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have 1 additional banking day to deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is

not a banking day, the deposit normally due on Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

$100,000 Next-Day Deposit Rule

If you accumulate $100,000 or more of Form 943 taxes (that is, taxes reported on line 11) on any day during a deposit period, you must deposit the tax by the close of the next banking day, whether you are a monthly or a semiweekly schedule depositor.

For purposes of the $100,000 rule, do not continue accumulating a tax liability after the end of a deposit period. For example, if a semiweekly schedule depositor has accumulated a liability of $95,000 on a Tuesday (of a Saturday-through-Tuesday deposit period) and accumulated a $10,000 liability on Wednesday, the $100,000 next-day deposit rule does not apply because the $10,000 is accumulated in the next deposit period. Thus, $95,000 must be deposited on Friday and $10,000 must be deposited on the following Wednesday.

In addition, once you accumulate at least $100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Fir Co. is a semiweekly schedule depositor. On Monday, Fir Co. accumulates taxes of $110,000 and must deposit this amount on Tuesday, the next banking day. On Tuesday, Fir Co. accumulates additional taxes of $30,000. Because the $30,000 is not added to the previous $110,000 and is less than $100,000, Fir Co. does not have to deposit the $30,000 until Friday (following the semiweekly deposit schedule).

CAUTION *If you are a monthly schedule depositor and you accumulate a $100,000 tax liability on any day, you become a semiweekly schedule depositor on the next day and remain so for the remainder of the calendar year and for the following calendar year.*

Example of the $100,000 next-day deposit rule. Elm, Inc., started business on April 2, 2010. Because Elm, Inc., is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm, Inc., is a monthly schedule depositor. On April 9, Elm, Inc., paid wages for the first time and accumulated taxes of $50,000. On April 16 (Friday), Elm, Inc., paid wages and accumulated taxes of $60,000, for a total of $110,000. Because Elm, Inc., accumulated $110,000 on April 16, it must deposit $110,000 by April 19 (Monday), the next banking day.

Accuracy of Deposits Rule

You are required to deposit 100% of your tax liability on or before the deposit due date. However, penalties will not be applied for depositing less than 100% if both of the following conditions are met.

1. Any deposit shortfall does not exceed the greater of $100 or 2% of the amount of taxes otherwise required to be deposited.
2. The deposit shortfall is paid or deposited by the shortfall makeup date as described below.

Makeup Date for Deposit Shortfall:

- ***Monthly Schedule Depositor*—**Deposit the shortfall or pay it with your return by the due date of your Form 943. You may pay the shortfall with your Form 943 even if the amount is $2,500 or more.
- ***Semiweekly Schedule Depositor*—**Deposit by the earlier of (a) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred, or (b) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2010, the shortfall makeup date is March 17, 2010 (Wednesday).

How To Deposit

The two methods of depositing employment taxes are discussed below. See *Payment with return* on page 14 for exceptions explaining when taxes may be paid with the tax return instead of being deposited.

Electronic deposit requirement (EFTPS). You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2010 if:

- Your total deposits of such taxes in 2008 were more than $200,000, or
- You were required to use EFTPS in 2009.

If you are required to use EFTPS and use Form 8109 instead, you may be subject to a 10% failure-to-deposit penalty. EFTPS is a free service provided by the Department of Treasury. If you are not required to use EFTPS, you may participate voluntarily. To get more information or to enroll in EFTPS, call 1-800-555-4477 (business) or 1-800-316-6541 (individual). You can also visit the EFTPS website at *www.eftps.gov*.

New employers that have a federal tax obligation will be pre-enrolled in EFTPS. Call the toll-free number located in your Employer Identification Number (EIN) Package to activate your enrollment and begin making your tax deposit payments. See *When you receive your EIN* on page 6 for more information.

Depositing on time. For deposits made by EFTPS to be on time, you must initiate the transaction at least one business day before the date that the deposit is due.

Deposit record. For your records, an Electronic Funds Transfer (EFT) Trace Number will be provided with each successful payment. The number can be used as a receipt or to trace the payment.

Same day payment option. If you fail to initiate a deposit transaction on EFTPS at least 1 business day before the date a deposit is due, you can still make your

deposit on time by using the Federal Reserve-Electronic Tax Application (FR-ETA). If you ever need the same-day payment method, you will need to make arrangements with your financial institution ahead of time. FR-ETA allows you to initiate the transaction and have the funds transferred from your financial institution on the same day. Enrollment in EFTPS automatically enrolls you in FR-ETA. Instructions for using FR-ETA are included in your EFTPS enrollment package. Business taxpayers can use FR-ETA even if not enrolled, but may need help to have their financial institution use the proper format for making the payment. The guidelines for financial institutions for making payments using FR-ETA can be found at *www.frbservices.org/files/serviceofferings/pdf/Sameday.pdf*.

Making deposits with FTD coupons. If you are not making deposits by EFTPS, use Form 8109 to make the deposits at an authorized financial institution.

For new employers, if you would like to receive a Federal Tax Deposit (FTD) coupon booklet, call 1-800-829-4933. Allow 5 to 6 weeks for delivery. Consider activating your enrollment in EFTPS **now** so that you can make timely deposits of employment taxes while waiting for requested FTD coupons.

The IRS will keep track of the number of FTD coupons that you use and will automatically send you additional coupons when you need them. If you do not receive your resupply of FTD coupons, call 1-800-829-4933. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on Form 8109-C, FTD Address Change, which is in the FTD coupon book. Filing Form 8109-C will not change your address of record; it will change only the address where the FTD coupons are mailed. The FTD coupons will be preprinted with your name, address, and EIN. They have entry spaces for indicating the type of tax and the tax period for which the deposit is made.

It is very important to clearly mark the correct type of tax and tax period on each FTD coupon. This information is used by the IRS to credit your account.

If you have branch offices depositing taxes, give them FTD coupons and complete instructions so that they can deposit the taxes when due.

Please use only your FTD coupons. If you use anyone else's FTD coupon, you may be subject to a failure-to-deposit penalty. This is because your account will be underpaid by the amount of the deposit credited to the other person's account. See *Deposit Penalties*, later, for penalty amounts.

How to deposit with a FTD coupon. Mail or deliver each FTD coupon and a single payment covering the taxes to be deposited to an authorized depositary. An authorized depositary is a financial institution (for example, a commercial bank) that is authorized to accept federal tax deposits. Follow the instructions in the FTD coupon book. Make your check or money order payable to the depositary. To help ensure proper crediting of your account, include your EIN, the type of tax (for example, Form 943), and the tax period to which the payment applies on your check or money order.

Authorized depositaries must accept cash, a postal money order drawn to the order of the depositary, or a check or draft drawn on and to the order of the depositary. You may deposit taxes with a check drawn on another financial institution only if the depositary is willing to accept that form of payment. Be sure that the financial institution where you make deposits is an authorized depositary. Deposits made at an unauthorized institution may be subject to the failure-to-deposit penalty.

If you prefer, you may mail your coupon and payment to:

Financial Agent
Federal Tax Deposit Processing
P.O. Box 970030
St. Louis, MO 63197.

Make your check or money order payable to "Financial Agent."

The Financial Agent cannot process foreign checks. If you send a check written on a foreign bank to pay a federal tax deposit, you generally will be charged a deposit penalty and will receive a bill in the mail. A foreign bank is a financial institution that is not incorporated under the laws of the United States, any U.S. state, any U.S. possession, or the District of Columbia.

You may enroll in the Electronic Federal Tax Payment System (EFTPS), which will allow you to make electronic payments at no charge to you. Instructions for enrollment are available at *www.eftps.gov*.

You may also make the payments by wire transfer, through EFTPS, without being enrolled. A same day payment is initiated by your financial institution and can be used by businesses for making EFTPS tax payments. Please check with your financial institution regarding availability, deadlines, and costs. Generally, your bank will charge you a fee for payments made this way.

Depositing on time. The IRS determines if deposits are on time by the date that they are received by an authorized depositary. To be considered timely, the funds must be available to the depositary on the deposit due date before the institution's daily cutoff deadline. Contact your local depositary for information concerning check clearance and cutoff schedules. However, a deposit received by the authorized depositary after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States in a properly addressed, postage prepaid envelope at least 2 days before the due date.

CAUTION *If you are required to deposit any taxes more than once a month, any deposit of $20,000 or more must be received by the authorized depositary by its due date to be timely. See section 7502(e)(3) for more information.*

Depositing without an EIN. If you have applied for an EIN but have not received it and you must make a deposit, make the deposit with the IRS. Do not make the deposit at an authorized depositary. Make your check or money order payable to the "United States Treasury" and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Send

your deposit with an explanation to your local IRS office or the office where you file Form 943 or Form 945. The addresses are provided in the separate instructions for Forms 943 and 945 and are also available on the IRS website at www.irs.gov. Do not use Form 8109-B, Federal Tax Deposit Coupon, in this situation.

Depositing without Form 8109. If you do not have a preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. You may get this form by calling 1-800-829-4933. Be sure to have your EIN ready when you call. You will not be able to obtain Form 8109-B by calling 1-800-TAX-FORM.

Use Form 8109-B to make deposits only if:

- You are a new employer and you have been assigned an EIN, but you have not received your initial supply of Forms 8109; or
- You have not received your resupply of preprinted Forms 8109.

Deposit record. For your records, a stub is provided with each FTD coupon in the coupon book. The FTD coupon itself will not be returned. It is used to credit your account. Your cancelled check, bank receipt, or money order receipt is your deposit record.

Deposit Penalties

Penalties may apply if you do not make required deposits on time, if you make deposits for less than the required amount, or if you do not use EFTPS when required. The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. IRS may also waive deposit penalties if you inadvertently fail to deposit in the first quarter that a deposit is due, or the first quarter during which your frequency of deposits changed, if you timely filed your employment tax return.

For amounts not properly deposited or not deposited on time, the penalty rates are shown next.

Penalty	Charged for...
2%	Deposits made 1 to 5 days late.
5%	Deposits made 6 to 15 days late.
10%	Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
10%	Deposits made at an unauthorized financial institution, paid directly to the IRS, or paid with your tax return. But see *Depositing without an EIN*, earlier, and *Payment with return* on page 14 for exceptions.
10%	Amounts subject to electronic deposit requirements but not deposited using EFTPS.
15%	Amounts still unpaid more than 10 days after the date of the first notice that the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

Late deposit penalty amounts are determined using calendar days, starting from the due date of the liability.

Order in which deposits are applied. Deposits generally are applied to the most recent tax liability within the year. If you receive a failure-to-deposit penalty notice, you may designate how your deposits are to be applied in order to minimize the amount of the penalty, if you do so within 90 days of the date of the notice. Follow the instructions on the penalty notice that you received. For examples on how the IRS will apply deposits and more information on designating deposits, see Revenue Procedure 2001-58. You can find Revenue Procedure 2001-58 on page 579 of Internal Revenue Bulletin 2001-50 at www.irs.gov/pub/irs-irbs/irb01-50.pdf.

Example. Cedar, Inc., is required to make a deposit of $1,000 on June 15 and $1,500 on July 15. It does not make the deposit on June 15. On July 15, Cedar, Inc., deposits $2,000. Under the deposits rule, which applies deposits to the most recent tax liability, $1,500 of the deposit is applied to the July 15 deposit and the remaining $500 is applied to the June deposit. Accordingly, $500 of the June 15 liability remains undeposited. The penalty on this underdeposit will apply as explained above.

Trust fund recovery penalty. If federal income, social security, and Medicare taxes that must be withheld are not withheld or are not deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is the full amount of the unpaid trust fund tax. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business.

The trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes, and who acted willfully in not doing so.

A **responsible person** can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, a volunteer director/trustee, or an employee of

a sole proprietorship. A responsible person also may include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

Willfully means voluntarily, consciously, and intentionally. A responsible person acts willfully if the person knows that the required actions are not taking place.

"Averaged" failure-to-deposit penalty. IRS may assess an "averaged" failure-to-deposit penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete line 17 of Form 943 when your tax liability (line 11) shown on Form 943 was $2,500 or more. IRS may also assess this penalty of 2% to 10% if you are a semiweekly schedule depositor and your tax liability (line 11) shown on Form 943 was $2,500 or more and you did any of the following.

- Completed line 17 of Form 943 instead of Form 943-A.
- Failed to attach a properly completed Form 943-A.
- Completed Form 943-A incorrectly, for example, by entering tax deposits instead of tax liabilities in the numbered spaces.

IRS figures the penalty by allocating your total tax liability on line 11 of Form 943 equally throughout the tax period. Your deposits and payments may not be counted as timely because IRS does not know the actual dates of your tax liabilities.

You can avoid the penalty by reviewing your return before filing it. Follow these steps before filing your Form 943.

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on line 17 of Form 943.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A in the lines that represent the dates you paid your employees.
- Verify that your total liability shown on line 17 of Form 943 or on line M of Form 943-A equals your tax liability shown on line 11 of Form 943.
- Do not show negative amounts on line 17 of Form 943 or Form 943-A. If a prior period adjustment results in a decrease in your tax liability, reduce your liability for the day you discovered the error by the tax decrease resulting from the error, but not below zero. Apply any remaining decrease to subsequent liabilities.
- For prior period errors discovered after December 31, 2008, **do not** adjust your tax liabilities reported on line 17 of Form 943 or on Form 943-A.

Employers of Both Farm and Nonfarm Workers

If you employ both farm and nonfarm workers, you must treat employment taxes for the farmworkers (Form 943 taxes) separately from employment taxes for the nonfarm workers (Form 941 and 944 taxes). Form 943 taxes and Form 941/944 taxes are not combined for purposes of applying any of the deposit schedule rules.

If a deposit is due, deposit the Form 941/944 taxes and the Form 943 taxes with separate FTD coupons, or by making separate EFTPS deposits. For example, if you are a monthly schedule depositor for both Forms 941/944 and 943 taxes and your tax liability at the end of June is $1,500 reportable on Form 941/944 and $1,200 reportable on Form 943, deposit both amounts by July 15. Use one FTD coupon to deposit the $1,500 of Form 941/944 taxes and another FTD coupon to deposit the $1,200 of Form 943 taxes.

8. Form 943

You must file Form 943 for each calendar year beginning with the first year that you pay $2,500 or more for farmwork or you employ a farmworker who meets the $150 test explained in section 4. Do not report these wages on Form 941 or Form 944.

After you file your first return, each year the IRS will send you a Form 943 preaddressed with your name, address, and EIN. If you do not receive the preaddressed form, request a blank form from the IRS. If you use a blank form, show your name and EIN exactly as they appeared on previous returns.

Household employees. If you file Form 943 and pay wages to household workers, you may include the wages and taxes of these workers on Form 943. If you choose not to report these wages and taxes on Form 943, report the wages of these workers separately on Schedule H (Form 1040), Household Employment Taxes. You must have an EIN to file Schedule H (Form 1040). See section 1 for details. If you report the wages on Form 943, include the taxes when you figure deposit requirements or make deposits. If you include household employee wages and taxes on Schedule H (Form 1040), do not include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See Publication 926 for more information about household workers.

If household employee wages and taxes are included on Form 943, you must also include FUTA tax for the employees on Form 940. See section 10 for more information.

Penalties. For each month or part of a month that a return is not filed when required (disregarding any extensions of the filing deadline), there is a failure-to-file penalty of 5% of the unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month that the tax is paid late (disregarding any extensions of the payment deadline), there is a failure-to-pay penalty

of 0.5% per month of the amount of tax. For individual filers only, the failure-to-pay penalty is reduced from 0.5% per month to 0.25% per month if an installment agreement is in effect. You must have filed your return on or before the due date of the return to qualify for the reduced penalty. The maximum amount of the failure-to-pay penalty is also 25% of the tax due. If both penalties apply in any month, the failure-to-file penalty is reduced by the amount of the failure-to-pay penalty. The penalties will not be charged if you have reasonable cause for failing to file or pay. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

Note. In addition to any penalties, interest accrues from the due date of the tax on any unpaid balance.

If federal income, social security, or Medicare taxes that must be withheld are not withheld or are not paid, you may be personally liable for the trust fund recovery penalty. See *Trust fund recovery penalty* in section 7.

Use of a reporting agent or other third-party payroll service provider does not relieve an employer of the responsibility to ensure that tax returns are filed and all taxes are paid or deposited correctly and on time.

9. Reporting Adjustments on Form 943

There are two types of adjustments: current year adjustments and prior year adjustments to correct errors. See the Instructions for Form 943 and the Instructions for Form 943-X for more information on how to report these adjustments.

Current Year Adjustments

In certain cases, amounts reported as social security and Medicare taxes on lines 3 and 5 of Form 943 must be adjusted to arrive at your correct tax liability. The most common situation involves differences in cents totals due to rounding. Other situations when current year adjustments may be necessary include third-party sick pay, group-term life insurance for former employees, and the uncollected employee share of social security and Medicare taxes on tips. See Publication 15 (Circular E) for more information on these adjustments.

If you withhold an incorrect amount of federal income tax from an employee, you may adjust the amount withheld in later pay periods during the **same year** to compensate for the error.

Prior Year Adjustments

If you discover an error on a previously filed Form 943 **after December 31, 2008,** make the correction using Form 943-X. (Do not use Form 941c.) For errors discovered prior to January 1, 2009, see *Prior Year Adjustments (Errors Discovered Before January 1, 2009)* in the 2009 Publication 51 (Circular A). File a separate Form 943-X for each prior year you are correcting. File Form 943-X separately. **Do not** attach Form 943-X to your current period Form 943. You must explain your error on Form 943-X, indicate when the error was discovered, and provide the applicable certifications.

When you discover that you underreported tax on a previously filed return, you must file Form 943-X no later than the due date of the return for the period during which you discovered the error. Pay the amount you owe when you file. For example, you discover on June 15, 2010, that you underreported $10,000 of social security and Medicare wages on your 2009 Form 943. You owe $1,530 on the 2009 Form 943. To qualify for an interest-free adjustment, you must file Form 943-X by January 31, 2011, and pay $1,530 when you file. For more information, see the Instructions for Form 943-X or visit the IRS website at *www.irs.gov* and enter keywords *Correcting Employment Taxes*.

Form 843. Do not use Form 843, Claim for Refund and Request for Abatement, to request a refund or abatement of overreported social security or Medicare taxes. Instead, request your refund or abatement of taxes on Form 943-X. However, use Form 843 when requesting a refund or abatement of assessed interest or penalties.

Federal income tax withholding adjustments. You cannot adjust the amount reported as federal income tax withheld for a prior year return, even if you withheld the wrong amount. However, you may adjust prior year federal income tax withholding to correct an **administrative error**. An administrative error occurs if the amount you entered on Form 943 is not the amount that you actually withheld. Examples include mathematical or transposition errors. In these cases, you should adjust the return to show the amount actually withheld.

The administrative error adjustment corrects only the amount reported on Form 943 to agree with the actual amount withheld from wages in that year.

You may also need to correct Forms W-2 for the prior year (if they do not show the actual withholding) by filing Form W-2c and Form W-3c. Forms W-2c may be created and submitted to SSA over the Internet. For more information, visit SSA's Employer W-2 Filing Instructions & Information webpage at *www.socialsecurity.gov/employer*.

Social security and Medicare tax adjustments. Correct prior year social security and Medicare tax errors by making an adjustment on Form 943-X.

If you withheld no tax or less than the correct amount, you may correct the mistake by withholding the tax from a later payment to the same employee.

If you withheld employee tax when no tax is due or if you withheld more than the correct amount, you must repay or reimburse the employee.

Collecting underwithheld taxes from employees. If you withheld no federal income, social security, or Medicare taxes or less than the correct amount from an employee's wages, you can make it up from future pay to that employee. But you are the one who owes the underpayment. Reimbursement is a matter for settlement between you and the employee. Underwithheld federal income tax

must be recovered from the employee on or before the last day of the calendar year.

Refunding amounts incorrectly withheld from employees. If you withheld more than the correct amount of federal income, social security, or Medicare taxes from wages paid, give the employee any excess. The excess federal income tax withholding must be reimbursed to the employee before the end of the calendar year. Keep in your records the employee's written receipt showing the date and amount of the repayment. If you do not have a receipt, you must report and pay each excess amount when you file Form 943 for the year in which you withheld too much tax.

Filing corrections to Forms W-2 and W-3. When adjustments are made to correct social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also may need to file Forms W-2c and Form W-3c. Forms W-2c may be created and submitted to SSA over the Internet. For more information, visit SSA's Employer W-2 Filing Instructions & Information webpage at *www.socialsecurity.gov/employer*.

For additional information about the new procedure for adjusting employment taxes, get the Instructions for Form 943-X or visit the IRS website at *www.irs.gov* and enter keywords *Correcting Employment Taxes*. Also see Treasury Decision 9405, 2008-32 I.R.B. 293, available at *http://www.irs.gov/irb/2008-32_IRB/ar13.html*.

Note. Continue to make current period adjustments for fractions of cents, sick pay, tips, and group-term life insurance on your Form 943.

10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. A list of state unemployment agencies, including web addresses and phone numbers, is available in the Instructions for Form 940. Only the employer pays FUTA tax; it is not withheld from the employees' wages. For more information, see the Instructions for Form 940.

For 2010, you must file Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, if you:

- Paid cash wages of $20,000 or more to farmworkers in any calendar quarter in 2009 or 2010, or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2009 or 20 or more different weeks in 2010.

To determine whether you meet either test above, you must count wages paid to aliens admitted on a temporary basis to the United States to perform farmwork, also known as "H-2(A)" visa workers. However, wages paid to "H-2(A)" visa workers are not subject to the FUTA tax.

Generally, farmworkers supplied by a **crew leader** are considered employees of the farm operator for purposes of the FUTA tax unless (a) the crew leader is registered under the Migrant and Seasonal Agricultural Worker Protection Act, or (b) substantially all of the workers supplied by the crew leader operate or maintain tractors, harvesting or crop-dusting machines, or other machines provided by the crew leader. Therefore, if (a) or (b) applies, the farmworkers are generally employees of the crew leader.

You must deposit FUTA tax with an authorized financial institution. If you are subject to the electronic deposit requirements, you must use EFTPS. See section 7 for more information on deposits. The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See *Deposit rules for FUTA tax*, later.

FUTA tax rate. For 2009 and 2010, the FUTA tax rate is 6.2% on the first $7,000 of cash wages you pay to each employee. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax that you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full 5.4% credit. Therefore, your net FUTA tax rate may be as low as 0.8% (.008). FUTA tax applies, however, even if you are exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Form 940 takes state credits into account.

Successor employer. If you have acquired a business from someone else, you may be able to claim a special credit as a successor employer. See the Instructions for Form 940.

Deposit rules for FUTA tax. Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .008 times the amount of wages paid to each employee during the quarter. This amount may need to be adjusted, however, depending on your entitlement to the credit for state unemployment contributions. See the Instructions for Form 940. When an employee's wages reach $7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than $500, deposit the FUTA tax with an authorized financial institution, or by using EFTPS as explained in section 7, by the last day of the month following the end of the quarter. If the amount is $500 or less, you do not have to deposit it, but you must add it to the amount of tax for the next quarter to determine whether a deposit is required for that quarter. To help ensure proper crediting to your account, write your EIN, "Form 940," and the tax period the deposit applies to on your check or money order.

If your liability for the fourth quarter (plus any undeposited amount from any earlier quarter) is over $500, deposit the entire amount by the due date of Form 940 (January 31). If it is $500 or less, you can make a deposit, pay the tax with a major credit card, debit card, or pay the tax with a check or money order with your Form 940 by January 31. Federal tax deposits cannot be paid by credit or debit cards.

Filing Form 940. By January 31, file Form 940. If you make deposits on time in full payment of the tax due for the year, you have 10 additional days to file.

Once you have filed a Form 940, you will receive a preaddressed form near the end of each calendar year. If you do not receive a form, request one by calling 1-800-829-4933 in time to receive it and file when due. Alternatively, you may download a copy of Form 940 and Instructions for Form 940 from the IRS website at *www.irs.gov*.

11. Records You Should Keep

Every employer subject to employment taxes must keep all related records available for inspection for at least 4 years after the due date for the return period to which the records relate, or the date the taxes are paid, whichever is later. You may keep the records in whatever form you choose.

Keep a record of the following information.

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, annuity, and pension payments.
- Fair market value and dates of all noncash payments.
- Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Dates and amounts of tax deposits that you made and acknowledgment numbers for deposits made by EFTPS.
- Fringe benefits provided, including substantiation.

Keep copies of the following documents.

- Forms W-4 (Formulario W-4(SP)), W-4P, and W-4S.
- Forms W-5 (Formulario W-5(SP)).
- Forms W-2, including employee copies of any Forms W-2 that were returned to you as undeliverable.
- Returns that you filed.

If a **crew leader** furnished you with farmworkers, you must keep a record of the name, permanent mailing address, and EIN of the crew leader. If the crew leader has no permanent mailing address, record his or her present address.

12. Reconciling Wage Reporting Forms

When there are discrepancies between amounts reported on Form 943 filed with the IRS and Forms W-2 and W-3 filed with the SSA, the IRS must contact you to resolve the discrepancies.

To help reduce discrepancies:

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943;
2. Report social security and Medicare wages and taxes separately on Forms W-2, W-3, and 943;
3. Report social security taxes on Form W-2 in the box for social security tax withheld (box 4), not as social security wages;
4. Report Medicare taxes on Form W-2 in the box for Medicare tax withheld (box 6), not as Medicare wages;
5. Make sure that social security wages for each employee do not exceed the annual social security wage base; and
6. Do not report noncash wages that are not subject to social security or Medicare taxes as social security or Medicare wages.

To reduce the discrepancies between amounts reported on Forms W-2, W-3, and 943:

1. Be sure that the amounts on Form W-3 are the total amounts from Forms W-2, excluding any amounts from Forms W-2 that were marked void, and
2. Reconcile Form W-3 with your Form 943 by comparing amounts reported for the following items.

- Federal income tax withholding, social security wages, and Medicare wages.
- Social security and Medicare taxes. The amounts shown on Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.
- Advance earned income credit (EIC).

Amounts reported on Forms W-2, W-3, and 943 may not match for valid reasons. If they do not match, you should determine that the reasons are valid. Keep your reconciliation so that you will have a record of why amounts did not match in case there are inquiries from the IRS or the SSA.

13. Federal Income Tax Withholding Methods

There are several methods to figure federal income tax withholding for employees. The most common are the wage bracket method and the percentage method.

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 28 through 47) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of federal income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described later. Be sure to reduce wages by the amount of total withholding allowances (shown in the table below) before using the percentage method tables on pages 26 and 27.

Adjusting wage bracket withholding for employees claiming over 10 withholding allowances. To adapt the wage bracket tables for employees who are claiming over 10 allowances, follow these steps.

1. Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. The allowance values are in the *Percentage Method—2010 Amount for One Withholding Allowance* table below.
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method above. You can also use the other methods described below.

Percentage Method

If you do not want to use the wage bracket tables on pages 28 through 47 to figure how much federal income tax to withhold, you can use the percentage method based on the table on this page and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

Use these steps to figure the federal income tax to withhold under the percentage method.

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on page 26 or 27.

Percentage Method—2010 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	$ 70.19
Biweekly	140.38
Semimonthly	152.08
Monthly	304.17
Quarterly	912.50
Semiannually	1,825.00
Annually	3,650.00
Daily or Miscellaneous (each day of the payroll period)	14.04

Example. An unmarried employee is paid $600 weekly. This employee has a Form W-4 in effect claiming two withholding allowances. Using the percentage method, figure the federal income tax withholding as follows:

1.	Total wage payment		$600.00
2.	One allowance	$70.19	
3.	Allowances claimed on Form W-4	2	
4.	Multiply line 2 by line 3		$140.38
5.	Amount subject to withholding (subtract line 4 from line 1)		$459.62
6.	Tax to be withheld on $459.62 from Table 1—single person, page 26		$ 47.34

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To figure the federal income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

Annual income tax withholding. Figure the federal income tax to withhold on annual wages under the *Percentage Method* for an annual payroll period. Then prorate the tax back to the payroll period.

Example. A married person claims four withholding allowances. She is paid $1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of $52,000. Subtract $14,600 (the value of four withholding allowances annually) for a balance of $37,400. Using column (b) of *Table 7—Annual Payroll Period* on page 27, the annual federal income tax withholding is $3,010.00. Divide the annual amount by 52. The weekly federal income tax to withhold is $57.88.

Alternative Methods of Federal Income Tax Withholding

Rather than the *Percentage Method* or *Wage Bracket Method* described earlier, you can use an alternative method to withhold federal income tax. Section 9 of Publication 15-A describes these alternative methods.

Rounding. If you use the percentage method or alternative methods for federal income tax withholding, you may round the tax for the pay period to the nearest dollar. The wage bracket tables are already rounded for you.

If rounding is used, it must be used consistently. Round withheld federal tax amounts to the nearest whole dollar by (a) dropping amounts under 50 cents, and (b) increasing amounts from 50 to 99 cents to the next higher dollar. For example, $2.30 becomes $2, and $2.80 becomes $3.

14. Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the *Wage Bracket Method* or the *Percentage Method* as explained later. With either method, the number of withholding allowances that an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4. See section 6 for an explanation of the advance EIC.

Wage Bracket Method

If you use the wage bracket tables on pages 50 through 56, figure the advance EIC payment as follows.

Find the employee's gross wages before any deductions using the appropriate table. There are different tables for (a) single or head of household, (b) married without spouse filing certificate, and (c) married with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Percentage Method

If you do not want to use the wage bracket tables to figure how much to include in an employee's wages for the advance EIC payment, you can use the percentage computation based on the appropriate rate table.

Find the employee's gross wages before any deductions in the appropriate table on page 48 or 49. There are different tables for (a) single or head of household, (b) married without spouse filing certificate, and (c) married with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Rounding. The wage bracket tables for advance EIC payments have been rounded to whole dollar amounts.

If you use the percentage method for advance EIC payments, the payments may be rounded to the nearest dollar. The rules for rounding discussed in section 13 also apply to advance EIC payments.

15. How Do Employment Taxes Apply to Farmwork?

Type of employment	Income Tax Withholding, Social Security, and Medicare	Federal Unemployment Tax
Farm Employment Includes: 1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife. 2. Work on a farm if major farm duties are in management or maintenance, etc., of farm tools or equipment or salvaging timber, or clearing brush or other debris, left by hurricane. 3. Work in connection with the production and harvesting of turpentine and other oleoresinous products. 4. Cotton ginning. 5. Operating or maintenance of ditches, reservoirs, canals, or waterways used only for supplying or storing water for farming purposes and not owned or operated for profit. 6. Processing, packaging, etc., any commodity in its unmanufactured state if employed by farm operator who produced over half of commodity processed or by group of up to 20 unincorporated farm operators if they produced all the commodity. 7. Hatching poultry on a farm.* 8. Production or harvesting of maple syrup.	Taxable if $150 test or $2,500 test is met. See section 4.	Taxable if either test in section 10 is met.
Farm Employment Does Not Include: 1. Handling or processing commodities after delivery to terminal market for commercial canning or freezing. 2. Operating or maintenance of ditches, canals, reservoirs or waterways not meeting tests in (5) above. 3. Processing, packaging, delivering, etc., any commodity in its unmanufactured state if group of farm operators do not meet the tests in (6) above. 4. Household employment.	Taxable under general employment rules. Farm rules do not apply.	Taxable under general FUTA rules. Farm rules do not apply.
Special Employment Situations: 1. Services not in the course of employer's trade or business on farm operated for profit (cash payments only).	Taxable if $150 test or $2,500 test is met (see section 4), unless performed by parent employed by child.	Taxable only if $50 or more is paid in a quarter and employee works on 24 or more different days in current or prior quarter.
2. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor ("H-2(A)" workers).	Exempt.	Exempt.
3. Family employment.	Exempt for employer's child under age 18, but counted for $150 test or $2,500 test. Taxable for spouse of employer.	Exempt if services performed by employer's parent or spouse or by employer's child under age 21.
*Hatching poultry off the farm is not considered farmwork for income tax withholding, social security, and Medicare. It is considered farmwork for federal unemployment tax.		

Tables for Percentage Method of Withholding

(For Wages Paid in 2010)

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 $116 . . . . . $0

Over—	But not over—		of excess over—
$116	—$200	. . .10%	—$116
$200	—$693	. . .$8.40 plus 15%	—$200
$693	—$1,302	. . .$82.35 plus 25%	—$693
$1,302	—$1,624	. . .$234.60 plus 27%	—$1,302
$1,624	—$1,687	. . .$321.54 plus 30%	—$1,624
$1,687	—$3,344	. . .$340.44 plus 28%	—$1,687
$3,344	—$7,225	. . .$804.40 plus 33%	—$3,344
$7,225	. . . . .	.$2,085.13 plus 35%	—$7,225

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: | The amount of income tax to withhold is:

Not over $264 . . . . . $0

Over—	But not over—		of excess over—
$264	—$471	. . . 10%	—$264
$471	—$1,457	. . . $20.70 plus 15%	—$471
$1,457	—$1,809	. . . $168.60 plus 25%	—$1,457
$1,809	—$2,386	. . . $256.60 plus 27%	—$1,809
$2,386	—$2,789	. . . $412.39 plus 25%	—$2,386
$2,789	—$4,173	. . . $513.14 plus 28%	—$2,789
$4,173	—$7,335	. . . $900.66 plus 33%	—$4,173
$7,335	. . . . .	. . . $1,944.12 plus 35%	—$7,335

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 $233 . . . . . $0

Over—	But not over—		of excess over—
$233	—$401	. . .10%	—$233
$401	—$1,387	. . .$16.80 plus 15%	—$401
$1,387	—$2,604	. . .$164.70 plus 25%	—$1,387
$2,604	—$3,248	. . .$468.95 plus 27%	—$2,604
$3,248	—$3,373	. . .$642.83 plus 30%	—$3,248
$3,373	—$6,688	. . .$680.33 plus 28%	—$3,373
$6,688	—$14,450	. . .$1,608.53 plus 33%	—$6,688
$14,450	. . . . .	.$4,169.99 plus 35%	—$14,450

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: | The amount of income tax to withhold is:

Not over $529 . . . . . $0

Over—	But not over—		of excess over—
$529	—$942	. . . 10%	—$529
$942	—$2,913	. . . $41.30 plus 15%	—$942
$2,913	—$3,617	. . . $336.95 plus 25%	—$2,913
$3,617	—$4,771	. . . $512.95 plus 27%	—$3,617
$4,771	—$5,579	. . . $824.53 plus 25%	—$4,771
$5,579	—$8,346	. . . $1,026.53 plus 28%	—$5,579
$8,346	—$14,669	. . . $1,801.29 plus 33%	—$8,346
$14,669	. . . . .	. . . $3,887.88 plus 35%	—$14,669

TABLE 3—SEMIMONTHLY 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 $252 . . . . . $0

Over—	But not over—		of excess over—
$252	—$434	. . .10%	—$252
$434	—$1,502	. . .$18.20 plus 15%	—$434
$1,502	—$2,821	. . .$178.40 plus 25%	—$1,502
$2,821	—$3,519	. . .$508.15 plus 27%	—$2,821
$3,519	—$3,654	. . .$696.61 plus 30%	—$3,519
$3,654	—$7,246	. . .$737.11 plus 28%	—$3,654
$7,246	—$15,654	. . .$1,742.87 plus 33%	—$7,246
$15,654	. . . . .	. . .$4,517.51 plus 35%	—$15,654

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: | The amount of income tax to withhold is:

Not over $573 . . . . . $0

Over—	But not over—		of excess over—
$573	—$1,021	. . . 10%	—$573
$1,021	—$3,156	. . . $44.80 plus 15%	—$1,021
$3,156	—$3,919	. . . $365.05 plus 25%	—$3,156
$3,919	—$5,169	. . . $555.80 plus 27%	—$3,919
$5,169	—$6,044	. . . $893.30 plus 25%	—$5,169
$6,044	—$9,042	. . . $1,112.05 plus 28%	—$6,044
$9,042	—$15,892	. . . $1,951.49 plus 33%	—$9,042
$15,892	. . . . .	. . . $4,211.99 plus 35%	—$15,892

TABLE 4—MONTHLY 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 $504 . . . . . $0

Over—	But not over—		of excess over—
$504	—$869	. . .10%	—$504
$869	—$3,004	. . .$36.50 plus 15%	—$869
$3,004	—$5,642	. . .$356.75 plus 25%	—$3,004
$5,642	—$7,038	. . .$1,016.25 plus 27%	—$5,642
$7,038	—$7,308	. . .$1,393.17 plus 30%	—$7,038
$7,308	—$14,492	. . .$1,474.17 plus 28%	—$7,308
$14,492	—$31,308	. . .$3,485.69 plus 33%	—$14,492
$31,308	. . . . .	.$9,034.97 plus 35%	—$31,308

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: | The amount of income tax to withhold is:

Not over $1,146 . . . . . $0

Over—	But not over—		of excess over—
$1,146	—$2,042	. . . 10%	—$1,146
$2,042	—$6,313	. . . $89.60 plus 15%	—$2,042
$6,313	—$7,838	. . . $730.25 plus 25%	—$6,313
$7,838	—$10,338	. . . $1,111.50 plus 27%	—$7,838
$10,338	—$12,088	. . . $1,786.50 plus 25%	—$10,338
$12,088	—$18,083	. . . $2,224.00 plus 28%	—$12,088
$18,083	—$31,783	. . . $3,902.60 plus 33%	—$18,083
$31,783	. . . . .	. . . $8,423.60 plus 35%	—$31,783

Tables for Percentage Method of Withholding (continued)

(For Wages Paid in 2010)

TABLE 5—QUARTERLY 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 $1,513 . . . . . $0

Over—	But not over—		of excess over—
$1,513	—$2,606	. . .10%	—$1,513
$2,606	—$9,013	. . .$109.30 plus 15%	—$2,606
$9,013	—$16,925	. . .$1,070.35 plus 25%	—$9,013
$16,925	—$21,113	. . .$3,048.35 plus 27%	—$16,925
$21,113	—$21,925	. . .$4,179.11 plus 30%	—$21,113
$21,925	—$43,475	. . .$4,422.71 plus 28%	—$21,925
$43,475	—$93,925	. . .$10,456.71 plus 33%	—$43,475
$93,925		.$27,105.21 plus 35%	—$93,925

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: | The amount of income tax to withhold is:

Not over $3,438 . . . . . $0

Over—	But not over—		of excess over—
$3,438	—$6,125	. . . 10%	—$3,438
$6,125	—$18,938	. . . $268.70 plus 15%	—$6,125
$18,938	—$23,513	. . . $2,190.65 plus 25%	—$18,938
$23,513	—$31,013	. . . $3,334.40 plus 27%	—$23,513
$31,013	—$36,263	. . . $5,359.40 plus 25%	—$31,013
$36,263	—$54,250	. . . $6,671.90 plus 28%	—$36,263
$54,250	—$95,350	. . . $11,708.26 plus 33%	—$54,250
$95,350		. $25,271.26 plus 35%	—$95,350

TABLE 6—SEMIANNUAL 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 $3,025 . . . . . $0

Over—	But not over—		of excess over—
$3,025	—$5,213	. . .10%	—$3,025
$5,213	—$18,025	. . .$218.80 plus 15%	—$5,213
$18,025	—$33,850	. . .$2,140.60 plus 25%	—$18,025
$33,850	—$42,225	. . .$6,096.85 plus 27%	—$33,850
$42,225	—$43,850	. . .$8,358.10 plus 30%	—$42,225
$43,850	—$86,950	. . .$8,845.60 plus 28%	—$43,850
$86,950	—$187,850	. . .$20,913.60 plus 33%	—$86,950
$187,850		.$54,210.60 plus 35%	—$187,850

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: | The amount of income tax to withhold is:

Not over $6,875 . . . . . $0

Over—	But not over—		of excess over—
$6,875	—$12,250	. . . 10%	—$6,875
$12,250	—$37,875	. . . $537.50 plus 15%	—$12,250
$37,875	—$47,025	. . . $4,381.25 plus 25%	—$37,875
$47,025	—$62,025	. . . $6,668.75 plus 27%	—$47,025
$62,025	—$72,525	. . . $10,718.75 plus 25%	—$62,025
$72,525	—$108,500	. . . $13,343.75 plus 28%	—$72,525
$108,500	—$190,700	. . . $23,416.75 plus 33%	—$108,500
$190,700		. $50,542.75 plus 35%	—$190,700

TABLE 7—ANNUAL 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 $6,050 . . . . . $0

Over—	But not over—		of excess over—
$6,050	—$10,425	. . .10%	—$6,050
$10,425	—$36,050	. . .$437.50 plus 15%	—$10,425
$36,050	—$67,700	. . .$4,281.25 plus 25%	—$36,050
$67,700	—$84,450	. . .$12,193.75 plus 27%	—$67,700
$84,450	—$87,700	. . .$16,716.25 plus 30%	—$84,450
$87,700	—$173,900	. . .$17,691.25 plus 28%	—$87,700
$173,900	—$375,700	. . .$41,827.25 plus 33%	—$173,900
$375,700		.$108,421.25 plus 35%	—$375,700

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: | The amount of income tax to withhold is:

Not over $13,750 . . . . . $0

Over—	But not over—		of excess over—
$13,750	—$24,500	. . . 10%	—$13,750
$24,500	—$75,750	. . . $1,075.00 plus 15%	—$24,500
$75,750	—$94,050	. . . $8,762.50 plus 25%	—$75,750
$94,050	—$124,050	. . . $13,337.50 plus 27%	—$94,050
$124,050	—$145,050	. . . $21,437.50 plus 25%	—$124,050
$145,050	—$217,000	. . . $26,687.50 plus 28%	—$145,050
$217,000	—$381,400	. . . $46,833.50 plus 33%	—$217,000
$381,400		. $101,085.50 plus 35%	—$381,400

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: | The amount of income tax to withhold per day is:

Not over $23.30 . . . . . $0

Over—	But not over—		of excess over—
$23.30	—$40.10	. . .10%	—$23.30
$40.10	—$138.70	. . .$1.68 plus 15%	—$40.10
$138.70	—$260.40	. . .$16.47 plus 25%	—$138.70
$260.40	—$324.80	. . .$46.90 plus 27%	—$260.40
$324.80	—$337.30	. . .$64.29 plus 30%	—$324.80
$337.30	—$668.80	. . .$68.04 plus 28%	—$337.30
$668.80	—$1,445.00	. . .$160.86 plus 33%	—$668.80
$1,445.00		.$417.01 plus 35%	—$1,445.00

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: | The amount of income tax to withhold per day is:

Not over $52.90 . . . . . $0

Over—	But not over—		of excess over—
$52.90	—$94.20	. . . 10%	—$52.90
$94.20	—$291.30	. . . $4.13 plus 15%	—$94.20
$291.30	—$361.70	. . . $33.70 plus 25%	—$291.30
$361.70	—$477.10	. . . $51.30 plus 27%	—$361.70
$477.10	—$557.90	. . . $82.46 plus 25%	—$477.10
$557.90	—$834.60	. . . $102.66 plus 28%	—$557.90
$834.60	—$1,466.90	. . . $180.14 plus 33%	—$834.60
$1,466.90		. $388.80 plus 35%	—$1,466.90

SINGLE Persons—**WEEKLY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$120**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
120	**125**	1	0	0	0	0	0	0	0	0	0	0
125	**130**	1	0	0	0	0	0	0	0	0	0	0
130	**135**	2	0	0	0	0	0	0	0	0	0	0
135	**140**	2	0	0	0	0	0	0	0	0	0	0
140	**145**	3	0	0	0	0	0	0	0	0	0	0
145	**150**	3	0	0	0	0	0	0	0	0	0	0
150	**155**	4	0	0	0	0	0	0	0	0	0	0
155	**160**	4	0	0	0	0	0	0	0	0	0	0
160	**165**	5	0	0	0	0	0	0	0	0	0	0
165	**170**	5	0	0	0	0	0	0	0	0	0	0
170	**175**	6	0	0	0	0	0	0	0	0	0	0
175	**180**	6	0	0	0	0	0	0	0	0	0	0
180	**185**	7	0	0	0	0	0	0	0	0	0	0
185	**190**	7	0	0	0	0	0	0	0	0	0	0
190	**195**	8	1	0	0	0	0	0	0	0	0	0
195	**200**	8	1	0	0	0	0	0	0	0	0	0
200	**210**	9	2	0	0	0	0	0	0	0	0	0
210	**220**	11	3	0	0	0	0	0	0	0	0	0
220	**230**	12	4	0	0	0	0	0	0	0	0	0
230	**240**	14	5	0	0	0	0	0	0	0	0	0
240	**250**	15	6	0	0	0	0	0	0	0	0	0
250	**260**	17	7	0	0	0	0	0	0	0	0	0
260	**270**	18	8	1	0	0	0	0	0	0	0	0
270	**280**	20	9	2	0	0	0	0	0	0	0	0
280	**290**	21	11	3	0	0	0	0	0	0	0	0
290	**300**	23	12	4	0	0	0	0	0	0	0	0
300	**310**	24	14	5	0	0	0	0	0	0	0	0
310	**320**	26	15	6	0	0	0	0	0	0	0	0
320	**330**	27	17	7	0	0	0	0	0	0	0	0
330	**340**	29	18	8	1	0	0	0	0	0	0	0
340	**350**	30	20	9	2	0	0	0	0	0	0	0
350	**360**	32	21	11	3	0	0	0	0	0	0	0
360	**370**	33	23	12	4	0	0	0	0	0	0	0
370	**380**	35	24	14	5	0	0	0	0	0	0	0
380	**390**	36	26	15	6	0	0	0	0	0	0	0
390	**400**	38	27	17	7	0	0	0	0	0	0	0
400	**410**	39	29	18	8	1	0	0	0	0	0	0
410	**420**	41	30	20	9	2	0	0	0	0	0	0
420	**430**	42	32	21	11	3	0	0	0	0	0	0
430	**440**	44	33	23	12	4	0	0	0	0	0	0
440	**450**	45	35	24	14	5	0	0	0	0	0	0
450	**460**	47	36	26	15	6	0	0	0	0	0	0
460	**470**	48	38	27	17	7	0	0	0	0	0	0
470	**480**	50	39	29	18	8	1	0	0	0	0	0
480	**490**	51	41	30	20	9	2	0	0	0	0	0
490	**500**	53	42	32	21	10	3	0	0	0	0	0
500	**510**	54	44	33	23	12	4	0	0	0	0	0
510	**520**	56	45	35	24	13	5	0	0	0	0	0
520	**530**	57	47	36	26	15	6	0	0	0	0	0
530	**540**	59	48	38	27	16	7	0	0	0	0	0
540	**550**	60	50	39	29	18	8	1	0	0	0	0
550	**560**	62	51	41	30	19	9	2	0	0	0	0
560	**570**	63	53	42	32	21	10	3	0	0	0	0
570	**580**	65	54	44	33	22	12	4	0	0	0	0
580	**590**	66	56	45	35	24	13	5	0	0	0	0
590	**600**	68	57	47	36	25	15	6	0	0	0	0
600	**610**	69	59	48	38	27	16	7	0	0	0	0
610	**620**	71	60	50	39	28	18	8	1	0	0	0
620	**630**	72	62	51	41	30	19	9	2	0	0	0
630	**640**	74	63	53	42	31	21	10	3	0	0	0
640	**650**	75	65	54	44	33	22	12	4	0	0	0
650	**660**	77	66	56	45	34	24	13	5	0	0	0
660	**670**	78	68	57	47	36	25	15	6	0	0	0
670	**680**	80	69	59	48	37	27	16	7	0	0	0
680	**690**	81	71	60	50	39	28	18	8	1	0	0
690	**700**	83	72	62	51	40	30	19	9	2	0	0
700	**710**	85	74	63	53	42	31	21	10	3	0	0
710	**720**	88	75	65	54	43	33	22	12	4	0	0
720	**730**	90	77	66	56	45	34	24	13	5	0	0

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$730	**$740**	$93	$78	$68	$57	$46	$36	$25	$15	$6	$0	$0
740	**750**	95	80	69	59	48	37	27	16	7	0	0
750	**760**	98	81	71	60	49	39	28	18	8	1	0
760	**770**	100	83	72	62	51	40	30	19	9	2	0
770	**780**	103	85	74	63	52	42	31	21	10	3	0
780	**790**	105	88	75	65	54	43	33	22	12	4	0
790	**800**	108	90	77	66	55	45	34	24	13	5	0
800	**810**	110	93	78	68	57	46	36	25	15	6	0
810	**820**	113	95	80	69	58	48	37	27	16	7	0
820	**830**	115	98	81	71	60	49	39	28	18	8	1
830	**840**	118	100	83	72	61	51	40	30	19	9	2
840	**850**	120	103	85	74	63	52	42	31	21	10	3
850	**860**	123	105	88	75	64	54	43	33	22	12	4
860	**870**	125	108	90	77	66	55	45	34	24	13	5
870	**880**	128	110	93	78	67	57	46	36	25	15	6
880	**890**	130	113	95	80	69	58	48	37	27	16	7
890	**900**	133	115	98	81	70	60	49	39	28	18	8
900	**910**	135	118	100	83	72	61	51	40	30	19	9
910	**920**	138	120	103	85	73	63	52	42	31	21	10
920	**930**	140	123	105	88	75	64	54	43	33	22	12
930	**940**	143	125	108	90	76	66	55	45	34	24	13
940	**950**	145	128	110	93	78	67	57	46	36	25	15
950	**960**	148	130	113	95	79	69	58	48	37	27	16
960	**970**	150	133	115	98	81	70	60	49	39	28	18
970	**980**	153	135	118	100	83	72	61	51	40	30	19
980	**990**	155	138	120	103	85	73	63	52	42	31	21
990	**1000**	158	140	123	105	88	75	64	54	43	33	22
1000	**1010**	160	143	125	108	90	76	66	55	45	34	24
1010	**1020**	163	145	128	110	93	78	67	57	46	36	25
1020	**1030**	165	148	130	113	95	79	69	58	48	37	27
1030	**1040**	168	150	133	115	98	81	70	60	49	39	28
1040	**1050**	170	153	135	118	100	83	72	61	51	40	30
1050	**1060**	173	155	138	120	103	85	73	63	52	42	31
1060	**1070**	175	158	140	123	105	88	75	64	54	43	33
1070	**1080**	178	160	143	125	108	90	76	66	55	45	34
1080	**1090**	180	163	145	128	110	93	78	67	57	46	36
1090	**1100**	183	165	148	130	113	95	79	69	58	48	37
1100	**1110**	185	168	150	133	115	98	81	70	60	49	39
1110	**1120**	188	170	153	135	118	100	82	72	61	51	40
1120	**1130**	190	173	155	138	120	103	85	73	63	52	42
1130	**1140**	193	175	158	140	123	105	87	75	64	54	43
1140	**1150**	195	178	160	143	125	108	90	76	66	55	45
1150	**1160**	198	180	163	145	128	110	92	78	67	57	46
1160	**1170**	200	183	165	148	130	113	95	79	69	58	48
1170	**1180**	203	185	168	150	133	115	97	81	70	60	49
1180	**1190**	205	188	170	153	135	118	100	82	72	61	51
1190	**1200**	208	190	173	155	138	120	102	85	73	63	52
1200	**1210**	210	193	175	158	140	123	105	87	75	64	54
1210	**1220**	213	195	178	160	143	125	107	90	76	66	55
1220	**1230**	215	198	180	163	145	128	110	92	78	67	57
1230	**1240**	218	200	183	165	148	130	112	95	79	69	58
1240	**1250**	220	203	185	168	150	133	115	97	81	70	60

$1250 and over Use Table 1(a) for a **SINGLE person** on page 26. Also see the instructions on page 23.

MARRIED Persons—**WEEKLY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$270**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
270	**280**	1	0	0	0	0	0	0	0	0	0	0
280	**290**	2	0	0	0	0	0	0	0	0	0	0
290	**300**	3	0	0	0	0	0	0	0	0	0	0
300	**310**	4	0	0	0	0	0	0	0	0	0	0
310	**320**	5	0	0	0	0	0	0	0	0	0	0
320	**330**	6	0	0	0	0	0	0	0	0	0	0
330	**340**	7	0	0	0	0	0	0	0	0	0	0
340	**350**	8	1	0	0	0	0	0	0	0	0	0
350	**360**	9	2	0	0	0	0	0	0	0	0	0
360	**370**	10	3	0	0	0	0	0	0	0	0	0
370	**380**	11	4	0	0	0	0	0	0	0	0	0
380	**390**	12	5	0	0	0	0	0	0	0	0	0
390	**400**	13	6	0	0	0	0	0	0	0	0	0
400	**410**	14	7	0	0	0	0	0	0	0	0	0
410	**420**	15	8	1	0	0	0	0	0	0	0	0
420	**430**	16	9	2	0	0	0	0	0	0	0	0
430	**440**	17	10	3	0	0	0	0	0	0	0	0
440	**450**	18	11	4	0	0	0	0	0	0	0	0
450	**460**	19	12	5	0	0	0	0	0	0	0	0
460	**470**	20	13	6	0	0	0	0	0	0	0	0
470	**480**	21	14	7	0	0	0	0	0	0	0	0
480	**490**	23	15	8	1	0	0	0	0	0	0	0
490	**500**	24	16	9	2	0	0	0	0	0	0	0
500	**510**	26	17	10	3	0	0	0	0	0	0	0
510	**520**	27	18	11	4	0	0	0	0	0	0	0
520	**530**	29	19	12	5	0	0	0	0	0	0	0
530	**540**	30	20	13	6	0	0	0	0	0	0	0
540	**550**	32	21	14	7	0	0	0	0	0	0	0
550	**560**	33	23	15	8	1	0	0	0	0	0	0
560	**570**	35	24	16	9	2	0	0	0	0	0	0
570	**580**	36	26	17	10	3	0	0	0	0	0	0
580	**590**	38	27	18	11	4	0	0	0	0	0	0
590	**600**	39	29	19	12	5	0	0	0	0	0	0
600	**610**	41	30	20	13	6	0	0	0	0	0	0
610	**620**	42	32	21	14	7	0	0	0	0	0	0
620	**630**	44	33	23	15	8	1	0	0	0	0	0
630	**640**	45	35	24	16	9	2	0	0	0	0	0
640	**650**	47	36	26	17	10	3	0	0	0	0	0
650	**660**	48	38	27	18	11	4	0	0	0	0	0
660	**670**	50	39	29	19	12	5	0	0	0	0	0
670	**680**	51	41	30	20	13	6	0	0	0	0	0
680	**690**	53	42	32	21	14	7	0	0	0	0	0
690	**700**	54	44	33	23	15	8	1	0	0	0	0
700	**710**	56	45	35	24	16	9	2	0	0	0	0
710	**720**	57	47	36	26	17	10	3	0	0	0	0
720	**730**	59	48	38	27	18	11	4	0	0	0	0
730	**740**	60	50	39	29	19	12	5	0	0	0	0
740	**750**	62	51	41	30	20	13	6	0	0	0	0
750	**760**	63	53	42	32	21	14	7	0	0	0	0
760	**770**	65	54	44	33	23	15	8	1	0	0	0
770	**780**	66	56	45	35	24	16	9	2	0	0	0
780	**790**	68	57	47	36	26	17	10	3	0	0	0
790	**800**	69	59	48	38	27	18	11	4	0	0	0
800	**810**	71	60	50	39	29	19	12	5	0	0	0
810	**820**	72	62	51	41	30	20	13	6	0	0	0
820	**830**	74	63	53	42	32	21	14	7	0	0	0
830	**840**	75	65	54	44	33	23	15	8	1	0	0
840	**850**	77	66	56	45	35	24	16	9	2	0	0
850	**860**	78	68	57	47	36	26	17	10	3	0	0
860	**870**	80	69	59	48	38	27	18	11	4	0	0
870	**880**	81	71	60	50	39	29	19	12	5	0	0
880	**890**	83	72	62	51	41	30	20	13	6	0	0
890	**900**	84	74	63	53	42	32	21	14	7	0	0
900	**910**	86	75	65	54	44	33	23	15	8	1	0
910	**920**	87	77	66	56	45	35	24	16	9	2	0
920	**930**	89	78	68	57	47	36	26	17	10	3	0
930	**940**	90	80	69	59	48	38	27	18	11	4	0
940	**950**	92	81	71	60	50	39	29	19	12	5	0
950	**960**	93	83	72	62	51	41	30	20	13	6	0

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$960	**$970**	$95	$84	$74	$63	$53	$42	$32	$21	$14	$7	$0
970	**980**	96	86	75	65	54	44	33	23	15	8	1
980	**990**	98	87	77	66	56	45	35	24	16	9	2
990	**1000**	99	89	78	68	57	47	36	26	17	10	3
1000	**1010**	101	90	80	69	59	48	38	27	18	11	4
1010	**1020**	102	92	81	71	60	50	39	29	19	12	5
1020	**1030**	104	93	83	72	62	51	41	30	20	13	6
1030	**1040**	105	95	84	74	63	53	42	32	21	14	7
1040	**1050**	107	96	86	75	65	54	44	33	23	15	8
1050	**1060**	108	98	87	77	66	56	45	35	24	16	9
1060	**1070**	110	99	89	78	68	57	47	36	26	17	10
1070	**1080**	111	101	90	80	69	59	48	38	27	18	11
1080	**1090**	113	102	92	81	71	60	50	39	29	19	12
1090	**1100**	114	104	93	83	72	62	51	41	30	20	13
1100	**1110**	116	105	95	84	74	63	53	42	32	21	14
1110	**1120**	117	107	96	86	75	65	54	44	33	22	15
1120	**1130**	119	108	98	87	77	66	56	45	35	24	16
1130	**1140**	120	110	99	89	78	68	57	47	36	25	17
1140	**1150**	122	111	101	90	80	69	59	48	38	27	18
1150	**1160**	123	113	102	92	81	71	60	50	39	28	19
1160	**1170**	125	114	104	93	83	72	62	51	41	30	20
1170	**1180**	126	116	105	95	84	74	63	53	42	31	21
1180	**1190**	128	117	107	96	86	75	65	54	44	33	22
1190	**1200**	129	119	108	98	87	77	66	56	45	34	24
1200	**1210**	131	120	110	99	89	78	68	57	47	36	25
1210	**1220**	132	122	111	101	90	80	69	59	48	37	27
1220	**1230**	134	123	113	102	92	81	71	60	50	39	28
1230	**1240**	135	125	114	104	93	83	72	62	51	40	30
1240	**1250**	137	126	116	105	95	84	74	63	53	42	31
1250	**1260**	138	128	117	107	96	86	75	65	54	43	33
1260	**1270**	140	129	119	108	98	87	77	66	56	45	34
1270	**1280**	141	131	120	110	99	89	78	68	57	46	36
1280	**1290**	143	132	122	111	101	90	80	69	59	48	37
1290	**1300**	144	134	123	113	102	92	81	71	60	49	39
1300	**1310**	146	135	125	114	104	93	83	72	62	51	40
1310	**1320**	147	137	126	116	105	95	84	74	63	52	42
1320	**1330**	149	138	128	117	107	96	86	75	65	54	43
1330	**1340**	150	140	129	119	108	98	87	77	66	55	45
1340	**1350**	152	141	131	120	110	99	89	78	68	57	46
1350	**1360**	153	143	132	122	111	101	90	80	69	58	48
1360	**1370**	155	144	134	123	113	102	92	81	71	60	49
1370	**1380**	156	146	135	125	114	104	93	83	72	61	51
1380	**1390**	158	147	137	126	116	105	95	84	74	63	52
1390	**1400**	159	149	138	128	117	107	96	86	75	64	54

$1400 and over Use Table 1(b) for a **MARRIED person** on page 26. Also see the instructions on page 23.

SINGLE Persons—**BIWEEKLY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$240**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
240	**245**	1	0	0	0	0	0	0	0	0	0	0
245	**250**	1	0	0	0	0	0	0	0	0	0	0
250	**260**	2	0	0	0	0	0	0	0	0	0	0
260	**270**	3	0	0	0	0	0	0	0	0	0	0
270	**280**	4	0	0	0	0	0	0	0	0	0	0
280	**290**	5	0	0	0	0	0	0	0	0	0	0
290	**300**	6	0	0	0	0	0	0	0	0	0	0
300	**310**	7	0	0	0	0	0	0	0	0	0	0
310	**320**	8	0	0	0	0	0	0	0	0	0	0
320	**330**	9	0	0	0	0	0	0	0	0	0	0
330	**340**	10	0	0	0	0	0	0	0	0	0	0
340	**350**	11	0	0	0	0	0	0	0	0	0	0
350	**360**	12	0	0	0	0	0	0	0	0	0	0
360	**370**	13	0	0	0	0	0	0	0	0	0	0
370	**380**	14	0	0	0	0	0	0	0	0	0	0
380	**390**	15	1	0	0	0	0	0	0	0	0	0
390	**400**	16	2	0	0	0	0	0	0	0	0	0
400	**410**	17	3	0	0	0	0	0	0	0	0	0
410	**420**	19	4	0	0	0	0	0	0	0	0	0
420	**430**	20	5	0	0	0	0	0	0	0	0	0
430	**440**	22	6	0	0	0	0	0	0	0	0	0
440	**450**	23	7	0	0	0	0	0	0	0	0	0
450	**460**	25	8	0	0	0	0	0	0	0	0	0
460	**470**	26	9	0	0	0	0	0	0	0	0	0
470	**480**	28	10	0	0	0	0	0	0	0	0	0
480	**490**	29	11	0	0	0	0	0	0	0	0	0
490	**500**	31	12	0	0	0	0	0	0	0	0	0
500	**520**	33	14	0	0	0	0	0	0	0	0	0
520	**540**	36	16	2	0	0	0	0	0	0	0	0
540	**560**	39	18	4	0	0	0	0	0	0	0	0
560	**580**	42	21	6	0	0	0	0	0	0	0	0
580	**600**	45	24	8	0	0	0	0	0	0	0	0
600	**620**	48	27	10	0	0	0	0	0	0	0	0
620	**640**	51	30	12	0	0	0	0	0	0	0	0
640	**660**	54	33	14	0	0	0	0	0	0	0	0
660	**680**	57	36	16	2	0	0	0	0	0	0	0
680	**700**	60	39	18	4	0	0	0	0	0	0	0
700	**720**	63	42	21	6	0	0	0	0	0	0	0
720	**740**	66	45	24	8	0	0	0	0	0	0	0
740	**760**	69	48	27	10	0	0	0	0	0	0	0
760	**780**	72	51	30	12	0	0	0	0	0	0	0
780	**800**	75	54	33	14	0	0	0	0	0	0	0
800	**820**	78	57	36	16	2	0	0	0	0	0	0
820	**840**	81	60	39	18	4	0	0	0	0	0	0
840	**860**	84	63	42	21	6	0	0	0	0	0	0
860	**880**	87	66	45	24	8	0	0	0	0	0	0
880	**900**	90	69	48	27	10	0	0	0	0	0	0
900	**920**	93	72	51	30	12	0	0	0	0	0	0
920	**940**	96	75	54	33	14	0	0	0	0	0	0
940	**960**	99	78	57	36	16	2	0	0	0	0	0
960	**980**	102	81	60	39	18	4	0	0	0	0	0
980	**1000**	105	84	63	42	21	6	0	0	0	0	0
1000	**1020**	108	87	66	45	24	8	0	0	0	0	0
1020	**1040**	111	90	69	48	27	10	0	0	0	0	0
1040	**1060**	114	93	72	51	30	12	0	0	0	0	0
1060	**1080**	117	96	75	54	33	14	0	0	0	0	0
1080	**1100**	120	99	78	57	36	16	2	0	0	0	0
1100	**1120**	123	102	81	60	39	18	4	0	0	0	0
1120	**1140**	126	105	84	63	42	21	6	0	0	0	0
1140	**1160**	129	108	87	66	45	24	8	0	0	0	0
1160	**1180**	132	111	90	69	48	27	10	0	0	0	0
1180	**1200**	135	114	93	72	51	30	12	0	0	0	0
1200	**1220**	138	117	96	75	54	33	14	0	0	0	0
1220	**1240**	141	120	99	78	57	36	16	1	0	0	0
1240	**1260**	144	123	102	81	60	39	18	3	0	0	0
1260	**1280**	147	126	105	84	63	42	21	5	0	0	0
1280	**1300**	150	129	108	87	66	45	24	7	0	0	0
1300	**1320**	153	132	111	90	69	48	27	9	0	0	0
1320	**1340**	156	135	114	93	72	51	30	11	0	0	0

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1340	**$1360**	$159	$138	$117	$96	$75	$54	$33	$13	$0	$0	$0
1360	**1380**	162	141	120	99	78	57	36	15	1	0	0
1380	**1400**	166	144	123	102	81	60	39	18	3	0	0
1400	**1420**	171	147	126	105	84	63	42	21	5	0	0
1420	**1440**	176	150	129	108	87	66	45	24	7	0	0
1440	**1460**	181	153	132	111	90	69	48	27	9	0	0
1460	**1480**	186	156	135	114	93	72	51	30	11	0	0
1480	**1500**	191	159	138	117	96	75	54	33	13	0	0
1500	**1520**	196	162	141	120	99	78	57	36	15	1	0
1520	**1540**	201	165	144	123	102	81	60	39	18	3	0
1540	**1560**	206	170	147	126	105	84	63	42	21	5	0
1560	**1580**	211	175	150	129	108	87	66	45	24	7	0
1580	**1600**	216	180	153	132	111	90	69	48	27	9	0
1600	**1620**	221	185	156	135	114	93	72	51	30	11	0
1620	**1640**	226	190	159	138	117	96	75	54	33	13	0
1640	**1660**	231	195	162	141	120	99	78	57	36	15	1
1660	**1680**	236	200	165	144	123	102	81	60	39	18	3
1680	**1700**	241	205	170	147	126	105	84	63	42	21	5
1700	**1720**	246	210	175	150	129	108	87	66	45	24	7
1720	**1740**	251	215	180	153	132	111	90	69	48	27	9
1740	**1760**	256	220	185	156	135	114	93	72	51	30	11
1760	**1780**	261	225	190	159	138	117	96	75	54	33	13
1780	**1800**	266	230	195	162	141	120	99	78	57	36	15
1800	**1820**	271	235	200	165	144	123	102	81	60	39	18
1820	**1840**	276	240	205	170	147	126	105	84	63	42	21
1840	**1860**	281	245	210	175	150	129	108	87	66	45	24
1860	**1880**	286	250	215	180	153	132	111	90	69	48	27
1880	**1900**	291	255	220	185	156	135	114	93	72	51	30
1900	**1920**	296	260	225	190	159	138	117	96	75	54	33
1920	**1940**	301	265	230	195	162	141	120	99	78	57	36
1940	**1960**	306	270	235	200	165	144	123	102	81	60	39
1960	**1980**	311	275	240	205	170	147	126	105	84	63	42
1980	**2000**	316	280	245	210	175	150	129	108	87	66	45
2000	**2020**	321	285	250	215	180	153	132	111	90	69	48
2020	**2040**	326	290	255	220	185	156	135	114	93	72	51
2040	**2060**	331	295	260	225	190	159	138	117	96	75	54
2060	**2080**	336	300	265	230	195	162	141	120	99	78	57
2080	**2100**	341	305	270	235	200	165	144	123	102	81	60
$2100 and over		Use Table 2(a) for a **SINGLE person** on page 26. Also see the instructions on page 23.										

MARRIED Persons—**BIWEEKLY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$540**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
540	**560**	2	0	0	0	0	0	0	0	0	0	0
560	**580**	4	0	0	0	0	0	0	0	0	0	0
580	**600**	6	0	0	0	0	0	0	0	0	0	0
600	**620**	8	0	0	0	0	0	0	0	0	0	0
620	**640**	10	0	0	0	0	0	0	0	0	0	0
640	**660**	12	0	0	0	0	0	0	0	0	0	0
660	**680**	14	0	0	0	0	0	0	0	0	0	0
680	**700**	16	2	0	0	0	0	0	0	0	0	0
700	**720**	18	4	0	0	0	0	0	0	0	0	0
720	**740**	20	6	0	0	0	0	0	0	0	0	0
740	**760**	22	8	0	0	0	0	0	0	0	0	0
760	**780**	24	10	0	0	0	0	0	0	0	0	0
780	**800**	26	12	0	0	0	0	0	0	0	0	0
800	**820**	28	14	0	0	0	0	0	0	0	0	0
820	**840**	30	16	2	0	0	0	0	0	0	0	0
840	**860**	32	18	4	0	0	0	0	0	0	0	0
860	**880**	34	20	6	0	0	0	0	0	0	0	0
880	**900**	36	22	8	0	0	0	0	0	0	0	0
900	**920**	38	24	10	0	0	0	0	0	0	0	0
920	**940**	40	26	12	0	0	0	0	0	0	0	0
940	**960**	43	28	14	0	0	0	0	0	0	0	0
960	**980**	46	30	16	2	0	0	0	0	0	0	0
980	**1000**	49	32	18	4	0	0	0	0	0	0	0
1000	**1020**	52	34	20	6	0	0	0	0	0	0	0
1020	**1040**	55	36	22	8	0	0	0	0	0	0	0
1040	**1060**	58	38	24	10	0	0	0	0	0	0	0
1060	**1080**	61	40	26	12	0	0	0	0	0	0	0
1080	**1100**	64	42	28	14	0	0	0	0	0	0	0
1100	**1120**	67	45	30	16	2	0	0	0	0	0	0
1120	**1140**	70	48	32	18	4	0	0	0	0	0	0
1140	**1160**	73	51	34	20	6	0	0	0	0	0	0
1160	**1180**	76	54	36	22	8	0	0	0	0	0	0
1180	**1200**	79	57	38	24	10	0	0	0	0	0	0
1200	**1220**	82	60	40	26	12	0	0	0	0	0	0
1220	**1240**	85	63	42	28	14	0	0	0	0	0	0
1240	**1260**	88	66	45	30	16	2	0	0	0	0	0
1260	**1280**	91	69	48	32	18	4	0	0	0	0	0
1280	**1300**	94	72	51	34	20	6	0	0	0	0	0
1300	**1320**	97	75	54	36	22	8	0	0	0	0	0
1320	**1340**	100	78	57	38	24	10	0	0	0	0	0
1340	**1360**	103	81	60	40	26	12	0	0	0	0	0
1360	**1380**	106	84	63	42	28	14	0	0	0	0	0
1380	**1400**	109	87	66	45	30	16	2	0	0	0	0
1400	**1420**	112	90	69	48	32	18	4	0	0	0	0
1420	**1440**	115	93	72	51	34	20	6	0	0	0	0
1440	**1460**	118	96	75	54	36	22	8	0	0	0	0
1460	**1480**	121	99	78	57	38	24	10	0	0	0	0
1480	**1500**	124	102	81	60	40	26	12	0	0	0	0
1500	**1520**	127	105	84	63	42	28	14	0	0	0	0
1520	**1540**	130	108	87	66	45	30	16	2	0	0	0
1540	**1560**	133	111	90	69	48	32	18	4	0	0	0
1560	**1580**	136	114	93	72	51	34	20	6	0	0	0
1580	**1600**	139	117	96	75	54	36	22	8	0	0	0
1600	**1620**	142	120	99	78	57	38	24	10	0	0	0
1620	**1640**	145	123	102	81	60	40	26	12	0	0	0
1640	**1660**	148	126	105	84	63	42	28	14	0	0	0
1660	**1680**	151	129	108	87	66	45	30	16	2	0	0
1680	**1700**	154	132	111	90	69	48	32	18	4	0	0
1700	**1720**	157	135	114	93	72	51	34	20	6	0	0
1720	**1740**	160	138	117	96	75	54	36	22	8	0	0
1740	**1760**	163	141	120	99	78	57	38	24	10	0	0
1760	**1780**	166	144	123	102	81	60	40	26	12	0	0
1780	**1800**	169	147	126	105	84	63	42	28	14	0	0
1800	**1820**	172	150	129	108	87	66	45	30	16	2	0
1820	**1840**	175	153	132	111	90	69	48	32	18	4	0
1840	**1860**	178	156	135	114	93	72	51	34	20	6	0
1860	**1880**	181	159	138	117	96	75	54	36	22	8	0
1880	**1900**	184	162	141	120	99	78	57	38	24	10	0
1900	**1920**	187	165	144	123	102	81	60	40	26	12	0

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1920	**$1940**	$190	$168	$147	$126	$105	$84	$63	$42	$28	$14	$0
1940	**1960**	193	171	150	129	108	87	66	45	30	16	2
1960	**1980**	196	174	153	132	111	90	69	48	32	18	4
1980	**2000**	199	177	156	135	114	93	72	51	34	20	6
2000	**2020**	202	180	159	138	117	96	75	54	36	22	8
2020	**2040**	205	183	162	141	120	99	78	57	38	24	10
2040	**2060**	208	186	165	144	123	102	81	60	40	26	12
2060	**2080**	211	189	168	147	126	105	84	63	42	28	14
2080	**2100**	214	192	171	150	129	108	87	66	45	30	16
2100	**2120**	217	195	174	153	132	111	90	69	48	32	18
2120	**2140**	220	198	177	156	135	114	93	72	51	34	20
2140	**2160**	223	201	180	159	138	117	96	75	54	36	22
2160	**2180**	226	204	183	162	141	120	99	78	57	38	24
2180	**2200**	229	207	186	165	144	123	102	81	60	40	26
2200	**2220**	232	210	189	168	147	126	105	84	63	42	28
2220	**2240**	235	213	192	171	150	129	108	87	66	45	30
2240	**2260**	238	216	195	174	153	132	111	90	69	48	32
2260	**2280**	241	219	198	177	156	135	114	93	72	51	34
2280	**2300**	244	222	201	180	159	138	117	96	75	54	36
2300	**2320**	247	225	204	183	162	141	120	99	78	57	38
2320	**2340**	250	228	207	186	165	144	123	102	81	60	40
2340	**2360**	253	231	210	189	168	147	126	105	84	63	42
2360	**2380**	256	234	213	192	171	150	129	108	87	66	45
2380	**2400**	259	237	216	195	174	153	132	111	90	69	48
2400	**2420**	262	240	219	198	177	156	135	114	93	72	51
2420	**2440**	265	243	222	201	180	159	138	117	96	75	54
2440	**2460**	268	246	225	204	183	162	141	120	99	78	57
2460	**2480**	271	249	228	207	186	165	144	123	102	81	60
2480	**2500**	274	252	231	210	189	168	147	126	105	84	63
2500	**2520**	277	255	234	213	192	171	150	129	108	87	66
2520	**2540**	280	258	237	216	195	174	153	132	111	90	69
2540	**2560**	283	261	240	219	198	177	156	135	114	93	72
2560	**2580**	286	264	243	222	201	180	159	138	117	96	75
2580	**2600**	289	267	246	225	204	183	162	141	120	99	78
2600	**2620**	292	270	249	228	207	186	165	144	123	102	81
2620	**2640**	295	273	252	231	210	189	168	147	126	105	84
2640	**2660**	298	276	255	234	213	192	171	150	129	108	87
2660	**2680**	301	279	258	237	216	195	174	153	132	111	90
2680	**2700**	304	282	261	240	219	198	177	156	135	114	93

$2700 and over Use Table 2(b) for a **MARRIED person** on page 26. Also see the instructions on page 23.

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$260**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
260	**270**	1	0	0	0	0	0	0	0	0	0	0
270	**280**	2	0	0	0	0	0	0	0	0	0	0
280	**290**	3	0	0	0	0	0	0	0	0	0	0
290	**300**	4	0	0	0	0	0	0	0	0	0	0
300	**310**	5	0	0	0	0	0	0	0	0	0	0
310	**320**	6	0	0	0	0	0	0	0	0	0	0
320	**330**	7	0	0	0	0	0	0	0	0	0	0
330	**340**	8	0	0	0	0	0	0	0	0	0	0
340	**350**	9	0	0	0	0	0	0	0	0	0	0
350	**360**	10	0	0	0	0	0	0	0	0	0	0
360	**370**	11	0	0	0	0	0	0	0	0	0	0
370	**380**	12	0	0	0	0	0	0	0	0	0	0
380	**390**	13	0	0	0	0	0	0	0	0	0	0
390	**400**	14	0	0	0	0	0	0	0	0	0	0
400	**410**	15	0	0	0	0	0	0	0	0	0	0
410	**420**	16	1	0	0	0	0	0	0	0	0	0
420	**430**	17	2	0	0	0	0	0	0	0	0	0
430	**440**	18	3	0	0	0	0	0	0	0	0	0
440	**450**	20	4	0	0	0	0	0	0	0	0	0
450	**460**	21	5	0	0	0	0	0	0	0	0	0
460	**470**	23	6	0	0	0	0	0	0	0	0	0
470	**480**	24	7	0	0	0	0	0	0	0	0	0
480	**490**	26	8	0	0	0	0	0	0	0	0	0
490	**500**	27	9	0	0	0	0	0	0	0	0	0
500	**520**	30	11	0	0	0	0	0	0	0	0	0
520	**540**	33	13	0	0	0	0	0	0	0	0	0
540	**560**	36	15	0	0	0	0	0	0	0	0	0
560	**580**	39	17	1	0	0	0	0	0	0	0	0
580	**600**	42	19	3	0	0	0	0	0	0	0	0
600	**620**	45	22	5	0	0	0	0	0	0	0	0
620	**640**	48	25	7	0	0	0	0	0	0	0	0
640	**660**	51	28	9	0	0	0	0	0	0	0	0
660	**680**	54	31	11	0	0	0	0	0	0	0	0
680	**700**	57	34	13	0	0	0	0	0	0	0	0
700	**720**	60	37	15	0	0	0	0	0	0	0	0
720	**740**	63	40	17	2	0	0	0	0	0	0	0
740	**760**	66	43	20	4	0	0	0	0	0	0	0
760	**780**	69	46	23	6	0	0	0	0	0	0	0
780	**800**	72	49	26	8	0	0	0	0	0	0	0
800	**820**	75	52	29	10	0	0	0	0	0	0	0
820	**840**	78	55	32	12	0	0	0	0	0	0	0
840	**860**	81	58	35	14	0	0	0	0	0	0	0
860	**880**	84	61	38	16	1	0	0	0	0	0	0
880	**900**	87	64	41	18	3	0	0	0	0	0	0
900	**920**	90	67	44	21	5	0	0	0	0	0	0
920	**940**	93	70	47	24	7	0	0	0	0	0	0
940	**960**	96	73	50	27	9	0	0	0	0	0	0
960	**980**	99	76	53	30	11	0	0	0	0	0	0
980	**1000**	102	79	56	33	13	0	0	0	0	0	0
1000	**1020**	105	82	59	36	15	0	0	0	0	0	0
1020	**1040**	108	85	62	39	17	2	0	0	0	0	0
1040	**1060**	111	88	65	42	19	4	0	0	0	0	0
1060	**1080**	114	91	68	45	22	6	0	0	0	0	0
1080	**1100**	117	94	71	48	25	8	0	0	0	0	0
1100	**1120**	120	97	74	51	28	10	0	0	0	0	0
1120	**1140**	123	100	77	54	31	12	0	0	0	0	0
1140	**1160**	126	103	80	57	34	14	0	0	0	0	0
1160	**1180**	129	106	83	60	37	16	1	0	0	0	0
1180	**1200**	132	109	86	63	40	18	3	0	0	0	0
1200	**1220**	135	112	89	66	43	21	5	0	0	0	0
1220	**1240**	138	115	92	69	46	24	7	0	0	0	0
1240	**1260**	141	118	95	72	49	27	9	0	0	0	0
1260	**1280**	144	121	98	75	52	30	11	0	0	0	0
1280	**1300**	147	124	101	78	55	33	13	0	0	0	0
1300	**1320**	150	127	104	81	58	36	15	0	0	0	0
1320	**1340**	153	130	107	84	61	39	17	1	0	0	0
1340	**1360**	156	133	110	87	64	42	19	3	0	0	0
1360	**1380**	159	136	113	90	67	45	22	5	0	0	0
1380	**1400**	162	139	116	93	70	48	25	7	0	0	0

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1400	**$1420**	$165	$142	$119	$96	$73	$51	$28	$9	$0	$0	$0
1420	**1440**	168	145	122	99	76	54	31	11	0	0	0
1440	**1460**	171	148	125	102	79	57	34	13	0	0	0
1460	**1480**	174	151	128	105	82	60	37	15	0	0	0
1480	**1500**	177	154	131	108	85	63	40	17	2	0	0
1500	**1520**	180	157	134	111	88	66	43	20	4	0	0
1520	**1540**	185	160	137	114	91	69	46	23	6	0	0
1540	**1560**	190	163	140	117	94	72	49	26	8	0	0
1560	**1580**	195	166	143	120	97	75	52	29	10	0	0
1580	**1600**	200	169	146	123	100	78	55	32	12	0	0
1600	**1620**	205	172	149	126	103	81	58	35	14	0	0
1620	**1640**	210	175	152	129	106	84	61	38	16	1	0
1640	**1660**	215	178	155	132	109	87	64	41	18	3	0
1660	**1680**	220	182	158	135	112	90	67	44	21	5	0
1680	**1700**	225	187	161	138	115	93	70	47	24	7	0
1700	**1720**	230	192	164	141	118	96	73	50	27	9	0
1720	**1740**	235	197	167	144	121	99	76	53	30	11	0
1740	**1760**	240	202	170	147	124	102	79	56	33	13	0
1760	**1780**	245	207	173	150	127	105	82	59	36	15	0
1780	**1800**	250	212	176	153	130	108	85	62	39	17	2
1800	**1820**	255	217	179	156	133	111	88	65	42	19	4
1820	**1840**	260	222	184	159	136	114	91	68	45	22	6
1840	**1860**	265	227	189	162	139	117	94	71	48	25	8
1860	**1880**	270	232	194	165	142	120	97	74	51	28	10
1880	**1900**	275	237	199	168	145	123	100	77	54	31	12
1900	**1920**	280	242	204	171	148	126	103	80	57	34	14
1920	**1940**	285	247	209	174	151	129	106	83	60	37	16
1940	**1960**	290	252	214	177	154	132	109	86	63	40	18
1960	**1980**	295	257	219	181	157	135	112	89	66	43	20
1980	**2000**	300	262	224	186	160	138	115	92	69	46	23
2000	**2020**	305	267	229	191	163	141	118	95	72	49	26
2020	**2040**	310	272	234	196	166	144	121	98	75	52	29
2040	**2060**	315	277	239	201	169	147	124	101	78	55	32
2060	**2080**	320	282	244	206	172	150	127	104	81	58	35
2080	**2100**	325	287	249	211	175	153	130	107	84	61	38
2100	**2120**	330	292	254	216	178	156	133	110	87	64	41
2120	**2140**	335	297	259	221	183	159	136	113	90	67	44

$2140 and over Use Table 3(a) for a **SINGLE person** on page 26. Also see the instructions on page 23.

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$580**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
580	**600**	2	0	0	0	0	0	0	0	0	0	0
600	**620**	4	0	0	0	0	0	0	0	0	0	0
620	**640**	6	0	0	0	0	0	0	0	0	0	0
640	**660**	8	0	0	0	0	0	0	0	0	0	0
660	**680**	10	0	0	0	0	0	0	0	0	0	0
680	**700**	12	0	0	0	0	0	0	0	0	0	0
700	**720**	14	0	0	0	0	0	0	0	0	0	0
720	**740**	16	1	0	0	0	0	0	0	0	0	0
740	**760**	18	3	0	0	0	0	0	0	0	0	0
760	**780**	20	5	0	0	0	0	0	0	0	0	0
780	**800**	22	7	0	0	0	0	0	0	0	0	0
800	**820**	24	9	0	0	0	0	0	0	0	0	0
820	**840**	26	11	0	0	0	0	0	0	0	0	0
840	**860**	28	13	0	0	0	0	0	0	0	0	0
860	**880**	30	15	0	0	0	0	0	0	0	0	0
880	**900**	32	17	1	0	0	0	0	0	0	0	0
900	**920**	34	19	3	0	0	0	0	0	0	0	0
920	**940**	36	21	5	0	0	0	0	0	0	0	0
940	**960**	38	23	7	0	0	0	0	0	0	0	0
960	**980**	40	25	9	0	0	0	0	0	0	0	0
980	**1000**	42	27	11	0	0	0	0	0	0	0	0
1000	**1020**	44	29	13	0	0	0	0	0	0	0	0
1020	**1040**	46	31	15	0	0	0	0	0	0	0	0
1040	**1060**	49	33	17	2	0	0	0	0	0	0	0
1060	**1080**	52	35	19	4	0	0	0	0	0	0	0
1080	**1100**	55	37	21	6	0	0	0	0	0	0	0
1100	**1120**	58	39	23	8	0	0	0	0	0	0	0
1120	**1140**	61	41	25	10	0	0	0	0	0	0	0
1140	**1160**	64	43	27	12	0	0	0	0	0	0	0
1160	**1180**	67	45	29	14	0	0	0	0	0	0	0
1180	**1200**	70	47	31	16	1	0	0	0	0	0	0
1200	**1220**	73	50	33	18	3	0	0	0	0	0	0
1220	**1240**	76	53	35	20	5	0	0	0	0	0	0
1240	**1260**	79	56	37	22	7	0	0	0	0	0	0
1260	**1280**	82	59	39	24	9	0	0	0	0	0	0
1280	**1300**	85	62	41	26	11	0	0	0	0	0	0
1300	**1320**	88	65	43	28	13	0	0	0	0	0	0
1320	**1340**	91	68	46	30	15	0	0	0	0	0	0
1340	**1360**	94	71	49	32	17	2	0	0	0	0	0
1360	**1380**	97	74	52	34	19	4	0	0	0	0	0
1380	**1400**	100	77	55	36	21	6	0	0	0	0	0
1400	**1420**	103	80	58	38	23	8	0	0	0	0	0
1420	**1440**	106	83	61	40	25	10	0	0	0	0	0
1440	**1460**	109	86	64	42	27	12	0	0	0	0	0
1460	**1480**	112	89	67	44	29	14	0	0	0	0	0
1480	**1500**	115	92	70	47	31	16	0	0	0	0	0
1500	**1520**	118	95	73	50	33	18	2	0	0	0	0
1520	**1540**	121	98	76	53	35	20	4	0	0	0	0
1540	**1560**	124	101	79	56	37	22	6	0	0	0	0
1560	**1580**	127	104	82	59	39	24	8	0	0	0	0
1580	**1600**	130	107	85	62	41	26	10	0	0	0	0
1600	**1620**	133	110	88	65	43	28	12	0	0	0	0
1620	**1640**	136	113	91	68	45	30	14	0	0	0	0
1640	**1660**	139	116	94	71	48	32	16	1	0	0	0
1660	**1680**	142	119	97	74	51	34	18	3	0	0	0
1680	**1700**	145	122	100	77	54	36	20	5	0	0	0
1700	**1720**	148	125	103	80	57	38	22	7	0	0	0
1720	**1740**	151	128	106	83	60	40	24	9	0	0	0
1740	**1760**	154	131	109	86	63	42	26	11	0	0	0
1760	**1780**	157	134	112	89	66	44	28	13	0	0	0
1780	**1800**	160	137	115	92	69	46	30	15	0	0	0
1800	**1820**	163	140	118	95	72	49	32	17	2	0	0
1820	**1840**	166	143	121	98	75	52	34	19	4	0	0
1840	**1860**	169	146	124	101	78	55	36	21	6	0	0
1860	**1880**	172	149	127	104	81	58	38	23	8	0	0
1880	**1900**	175	152	130	107	84	61	40	25	10	0	0
1900	**1920**	178	155	133	110	87	64	42	27	12	0	0
1920	**1940**	181	158	136	113	90	67	44	29	14	0	0
1940	**1960**	184	161	139	116	93	70	47	31	16	1	0

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1960	**$1980**	$187	$164	$142	$119	$96	$73	$50	$33	$18	$3	$0
1980	**2000**	190	167	145	122	99	76	53	35	20	5	0
2000	**2020**	193	170	148	125	102	79	56	37	22	7	0
2020	**2040**	196	173	151	128	105	82	59	39	24	9	0
2040	**2060**	199	176	154	131	108	85	62	41	26	11	0
2060	**2080**	202	179	157	134	111	88	65	43	28	13	0
2080	**2100**	205	182	160	137	114	91	68	45	30	15	0
2100	**2120**	208	185	163	140	117	94	71	48	32	17	2
2120	**2140**	211	188	166	143	120	97	74	51	34	19	4
2140	**2160**	214	191	169	146	123	100	77	54	36	21	6
2160	**2180**	217	194	172	149	126	103	80	57	38	23	8
2180	**2200**	220	197	175	152	129	106	83	60	40	25	10
2200	**2220**	223	200	178	155	132	109	86	63	42	27	12
2220	**2240**	226	203	181	158	135	112	89	66	44	29	14
2240	**2260**	229	206	184	161	138	115	92	69	47	31	16
2260	**2280**	232	209	187	164	141	118	95	72	50	33	18
2280	**2300**	235	212	190	167	144	121	98	75	53	35	20
2300	**2320**	238	215	193	170	147	124	101	78	56	37	22
2320	**2340**	241	218	196	173	150	127	104	81	59	39	24
2340	**2360**	244	221	199	176	153	130	107	84	62	41	26
2360	**2380**	247	224	202	179	156	133	110	87	65	43	28
2380	**2400**	250	227	205	182	159	136	113	90	68	45	30
2400	**2420**	253	230	208	185	162	139	116	93	71	48	32
2420	**2440**	256	233	211	188	165	142	119	96	74	51	34
2440	**2460**	259	236	214	191	168	145	122	99	77	54	36
2460	**2480**	262	239	217	194	171	148	125	102	80	57	38
2480	**2500**	265	242	220	197	174	151	128	105	83	60	40
2500	**2520**	268	245	223	200	177	154	131	108	86	63	42
2520	**2540**	271	248	226	203	180	157	134	111	89	66	44
2540	**2560**	274	251	229	206	183	160	137	114	92	69	46
2560	**2580**	277	254	232	209	186	163	140	117	95	72	49
2580	**2600**	280	257	235	212	189	166	143	120	98	75	52
2600	**2620**	283	260	238	215	192	169	146	123	101	78	55
2620	**2640**	286	263	241	218	195	172	149	126	104	81	58
2640	**2660**	289	266	244	221	198	175	152	129	107	84	61
2660	**2680**	292	269	247	224	201	178	155	132	110	87	64
2680	**2700**	295	272	250	227	204	181	158	135	113	90	67
2700	**2720**	298	275	253	230	207	184	161	138	116	93	70
2720	**2740**	301	278	256	233	210	187	164	141	119	96	73

$2740 and over Use Table 3(b) for a **MARRIED person** on page 26. Also see the instructions on page 23.

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$500**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
500	**520**	1	0	0	0	0	0	0	0	0	0	0
520	**540**	3	0	0	0	0	0	0	0	0	0	0
540	**560**	5	0	0	0	0	0	0	0	0	0	0
560	**580**	7	0	0	0	0	0	0	0	0	0	0
580	**600**	9	0	0	0	0	0	0	0	0	0	0
600	**640**	12	0	0	0	0	0	0	0	0	0	0
640	**680**	16	0	0	0	0	0	0	0	0	0	0
680	**720**	20	0	0	0	0	0	0	0	0	0	0
720	**760**	24	0	0	0	0	0	0	0	0	0	0
760	**800**	28	0	0	0	0	0	0	0	0	0	0
800	**840**	32	1	0	0	0	0	0	0	0	0	0
840	**880**	36	5	0	0	0	0	0	0	0	0	0
880	**920**	41	9	0	0	0	0	0	0	0	0	0
920	**960**	47	13	0	0	0	0	0	0	0	0	0
960	**1000**	53	17	0	0	0	0	0	0	0	0	0
1000	**1040**	59	21	0	0	0	0	0	0	0	0	0
1040	**1080**	65	25	0	0	0	0	0	0	0	0	0
1080	**1120**	71	29	0	0	0	0	0	0	0	0	0
1120	**1160**	77	33	3	0	0	0	0	0	0	0	0
1160	**1200**	83	38	7	0	0	0	0	0	0	0	0
1200	**1240**	89	44	11	0	0	0	0	0	0	0	0
1240	**1280**	95	50	15	0	0	0	0	0	0	0	0
1280	**1320**	101	56	19	0	0	0	0	0	0	0	0
1320	**1360**	107	62	23	0	0	0	0	0	0	0	0
1360	**1400**	113	68	27	0	0	0	0	0	0	0	0
1400	**1440**	119	74	31	0	0	0	0	0	0	0	0
1440	**1480**	125	80	35	4	0	0	0	0	0	0	0
1480	**1520**	131	86	40	8	0	0	0	0	0	0	0
1520	**1560**	137	92	46	12	0	0	0	0	0	0	0
1560	**1600**	143	98	52	16	0	0	0	0	0	0	0
1600	**1640**	149	104	58	20	0	0	0	0	0	0	0
1640	**1680**	155	110	64	24	0	0	0	0	0	0	0
1680	**1720**	161	116	70	28	0	0	0	0	0	0	0
1720	**1760**	167	122	76	32	2	0	0	0	0	0	0
1760	**1800**	173	128	82	36	6	0	0	0	0	0	0
1800	**1840**	179	134	88	42	10	0	0	0	0	0	0
1840	**1880**	185	140	94	48	14	0	0	0	0	0	0
1880	**1920**	191	146	100	54	18	0	0	0	0	0	0
1920	**1960**	197	152	106	60	22	0	0	0	0	0	0
1960	**2000**	203	158	112	66	26	0	0	0	0	0	0
2000	**2040**	209	164	118	72	30	0	0	0	0	0	0
2040	**2080**	215	170	124	78	34	4	0	0	0	0	0
2080	**2120**	221	176	130	84	39	8	0	0	0	0	0
2120	**2160**	227	182	136	90	45	12	0	0	0	0	0
2160	**2200**	233	188	142	96	51	16	0	0	0	0	0
2200	**2240**	239	194	148	102	57	20	0	0	0	0	0
2240	**2280**	245	200	154	108	63	24	0	0	0	0	0
2280	**2320**	251	206	160	114	69	28	0	0	0	0	0
2320	**2360**	257	212	166	120	75	32	1	0	0	0	0
2360	**2400**	263	218	172	126	81	36	5	0	0	0	0
2400	**2440**	269	224	178	132	87	41	9	0	0	0	0
2440	**2480**	275	230	184	138	93	47	13	0	0	0	0
2480	**2520**	281	236	190	144	99	53	17	0	0	0	0
2520	**2560**	287	242	196	150	105	59	21	0	0	0	0
2560	**2600**	293	248	202	156	111	65	25	0	0	0	0
2600	**2640**	299	254	208	162	117	71	29	0	0	0	0
2640	**2680**	305	260	214	168	123	77	33	3	0	0	0
2680	**2720**	311	266	220	174	129	83	37	7	0	0	0
2720	**2760**	317	272	226	180	135	89	43	11	0	0	0
2760	**2800**	323	278	232	186	141	95	49	15	0	0	0
2800	**2840**	329	284	238	192	147	101	55	19	0	0	0
2840	**2880**	335	290	244	198	153	107	61	23	0	0	0
2880	**2920**	341	296	250	204	159	113	67	27	0	0	0
2920	**2960**	347	302	256	210	165	119	73	31	0	0	0
2960	**3000**	353	308	262	216	171	125	79	35	4	0	0
3000	**3040**	361	314	268	222	177	131	85	40	8	0	0
3040	**3080**	371	320	274	228	183	137	91	46	12	0	0
3080	**3120**	381	326	280	234	189	143	97	52	16	0	0
3120	**3160**	391	332	286	240	195	149	103	58	20	0	0

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$3160	**$3200**	$401	$338	$292	$246	$201	$155	$109	$64	$24	$0	$0
3200	**3240**	411	344	298	252	207	161	115	70	28	0	0
3240	**3280**	421	350	304	258	213	167	121	76	32	2	0
3280	**3320**	431	356	310	264	219	173	127	82	36	6	0
3320	**3360**	441	365	316	270	225	179	133	88	42	10	0
3360	**3400**	451	375	322	276	231	185	139	94	48	14	0
3400	**3440**	461	385	328	282	237	191	145	100	54	18	0
3440	**3480**	471	395	334	288	243	197	151	106	60	22	0
3480	**3520**	481	405	340	294	249	203	157	112	66	26	0
3520	**3560**	491	415	346	300	255	209	163	118	72	30	0
3560	**3600**	501	425	352	306	261	215	169	124	78	34	3
3600	**3640**	511	435	359	312	267	221	175	130	84	39	7
3640	**3680**	521	445	369	318	273	227	181	136	90	45	11
3680	**3720**	531	455	379	324	279	233	187	142	96	51	15
3720	**3760**	541	465	389	330	285	239	193	148	102	57	19
3760	**3800**	551	475	399	336	291	245	199	154	108	63	23
3800	**3840**	561	485	409	342	297	251	205	160	114	69	27
3840	**3880**	571	495	419	348	303	257	211	166	120	75	31
3880	**3920**	581	505	429	354	309	263	217	172	126	81	35
3920	**3960**	591	515	439	363	315	269	223	178	132	87	41
3960	**4000**	601	525	449	373	321	275	229	184	138	93	47
4000	**4040**	611	535	459	383	327	281	235	190	144	99	53
4040	**4080**	621	545	469	393	333	287	241	196	150	105	59
4080	**4120**	631	555	479	403	339	293	247	202	156	111	65
4120	**4160**	641	565	489	413	345	299	253	208	162	117	71
4160	**4200**	651	575	499	423	351	305	259	214	168	123	77
4200	**4240**	661	585	509	433	357	311	265	220	174	129	83
4240	**4280**	671	595	519	443	367	317	271	226	180	135	89
4280	**4320**	681	605	529	453	377	323	277	232	186	141	95
4320	**4360**	691	615	539	463	387	329	283	238	192	147	101
4360	**4400**	701	625	549	473	397	335	289	244	198	153	107
4400	**4440**	711	635	559	483	407	341	295	250	204	159	113
4440	**4480**	721	645	569	493	417	347	301	256	210	165	119
4480	**4520**	731	655	579	503	427	353	307	262	216	171	125
4520	**4560**	741	665	589	513	437	361	313	268	222	177	131
4560	**4600**	751	675	599	523	447	371	319	274	228	183	137
4600	**4640**	761	685	609	533	457	381	325	280	234	189	143
4640	**4680**	771	695	619	543	467	391	331	286	240	195	149
4680	**4720**	781	705	629	553	477	401	337	292	246	201	155
4720	**4760**	791	715	639	563	487	411	343	298	252	207	161
4760	**4800**	801	725	649	573	497	421	349	304	258	213	167
4800	**4840**	811	735	659	583	507	431	355	310	264	219	173
4840	**4880**	821	745	669	593	517	441	364	316	270	225	179
4880	**4920**	831	755	679	603	527	451	374	322	276	231	185
4920	**4960**	841	765	689	613	537	461	384	328	282	237	191
4960	**5000**	851	775	699	623	547	471	394	334	288	243	197
5000	**5040**	861	785	709	633	557	481	404	340	294	249	203
5040	**5080**	871	795	719	643	567	491	414	346	300	255	209

$5080 and over Use Table 4(a) for a **SINGLE person** on page 26. Also see the instructions on page 23.

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$1160**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1160	**1200**	3	0	0	0	0	0	0	0	0	0	0
1200	**1240**	7	0	0	0	0	0	0	0	0	0	0
1240	**1280**	11	0	0	0	0	0	0	0	0	0	0
1280	**1320**	15	0	0	0	0	0	0	0	0	0	0
1320	**1360**	19	0	0	0	0	0	0	0	0	0	0
1360	**1400**	23	0	0	0	0	0	0	0	0	0	0
1400	**1440**	27	0	0	0	0	0	0	0	0	0	0
1440	**1480**	31	1	0	0	0	0	0	0	0	0	0
1480	**1520**	35	5	0	0	0	0	0	0	0	0	0
1520	**1560**	39	9	0	0	0	0	0	0	0	0	0
1560	**1600**	43	13	0	0	0	0	0	0	0	0	0
1600	**1640**	47	17	0	0	0	0	0	0	0	0	0
1640	**1680**	51	21	0	0	0	0	0	0	0	0	0
1680	**1720**	55	25	0	0	0	0	0	0	0	0	0
1720	**1760**	59	29	0	0	0	0	0	0	0	0	0
1760	**1800**	63	33	3	0	0	0	0	0	0	0	0
1800	**1840**	67	37	7	0	0	0	0	0	0	0	0
1840	**1880**	71	41	11	0	0	0	0	0	0	0	0
1880	**1920**	75	45	15	0	0	0	0	0	0	0	0
1920	**1960**	79	49	19	0	0	0	0	0	0	0	0
1960	**2000**	83	53	23	0	0	0	0	0	0	0	0
2000	**2040**	87	57	27	0	0	0	0	0	0	0	0
2040	**2080**	92	61	31	0	0	0	0	0	0	0	0
2080	**2120**	98	65	35	4	0	0	0	0	0	0	0
2120	**2160**	104	69	39	8	0	0	0	0	0	0	0
2160	**2200**	110	73	43	12	0	0	0	0	0	0	0
2200	**2240**	116	77	47	16	0	0	0	0	0	0	0
2240	**2280**	122	81	51	20	0	0	0	0	0	0	0
2280	**2320**	128	85	55	24	0	0	0	0	0	0	0
2320	**2360**	134	89	59	28	0	0	0	0	0	0	0
2360	**2400**	140	95	63	32	2	0	0	0	0	0	0
2400	**2440**	146	101	67	36	6	0	0	0	0	0	0
2440	**2480**	152	107	71	40	10	0	0	0	0	0	0
2480	**2520**	158	113	75	44	14	0	0	0	0	0	0
2520	**2560**	164	119	79	48	18	0	0	0	0	0	0
2560	**2600**	170	125	83	52	22	0	0	0	0	0	0
2600	**2640**	176	131	87	56	26	0	0	0	0	0	0
2640	**2680**	182	137	91	60	30	0	0	0	0	0	0
2680	**2720**	188	143	97	64	34	3	0	0	0	0	0
2720	**2760**	194	149	103	68	38	7	0	0	0	0	0
2760	**2800**	200	155	109	72	42	11	0	0	0	0	0
2800	**2840**	206	161	115	76	46	15	0	0	0	0	0
2840	**2880**	212	167	121	80	50	19	0	0	0	0	0
2880	**2920**	218	173	127	84	54	23	0	0	0	0	0
2920	**2960**	224	179	133	88	58	27	0	0	0	0	0
2960	**3000**	230	185	139	93	62	31	1	0	0	0	0
3000	**3040**	236	191	145	99	66	35	5	0	0	0	0
3040	**3080**	242	197	151	105	70	39	9	0	0	0	0
3080	**3120**	248	203	157	111	74	43	13	0	0	0	0
3120	**3160**	254	209	163	117	78	47	17	0	0	0	0
3160	**3200**	260	215	169	123	82	51	21	0	0	0	0
3200	**3240**	266	221	175	129	86	55	25	0	0	0	0
3240	**3280**	272	227	181	135	90	59	29	0	0	0	0
3280	**3320**	278	233	187	141	96	63	33	3	0	0	0
3320	**3360**	284	239	193	147	102	67	37	7	0	0	0
3360	**3400**	290	245	199	153	108	71	41	11	0	0	0
3400	**3440**	296	251	205	159	114	75	45	15	0	0	0
3440	**3480**	302	257	211	165	120	79	49	19	0	0	0
3480	**3520**	308	263	217	171	126	83	53	23	0	0	0
3520	**3560**	314	269	223	177	132	87	57	27	0	0	0
3560	**3600**	320	275	229	183	138	92	61	31	0	0	0
3600	**3640**	326	281	235	189	144	98	65	35	4	0	0
3640	**3680**	332	287	241	195	150	104	69	39	8	0	0
3680	**3720**	338	293	247	201	156	110	73	43	12	0	0
3720	**3760**	344	299	253	207	162	116	77	47	16	0	0
3760	**3800**	350	305	259	213	168	122	81	51	20	0	0
3800	**3840**	356	311	265	219	174	128	85	55	24	0	0
3840	**3880**	362	317	271	225	180	134	89	59	28	0	0
3880	**3920**	368	323	277	231	186	140	95	63	32	2	0

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$3920	**$3960**	$374	$329	$283	$237	$192	$146	$101	$67	$36	$6	$0
3960	**4000**	380	335	289	243	198	152	107	71	40	10	0
4000	**4040**	386	341	295	249	204	158	113	75	44	14	0
4040	**4080**	392	347	301	255	210	164	119	79	48	18	0
4080	**4120**	398	353	307	261	216	170	125	83	52	22	0
4120	**4160**	404	359	313	267	222	176	131	87	56	26	0
4160	**4200**	410	365	319	273	228	182	137	91	60	30	0
4200	**4240**	416	371	325	279	234	188	143	97	64	34	3
4240	**4280**	422	377	331	285	240	194	149	103	68	38	7
4280	**4320**	428	383	337	291	246	200	155	109	72	42	11
4320	**4360**	434	389	343	297	252	206	161	115	76	46	15
4360	**4400**	440	395	349	303	258	212	167	121	80	50	19
4400	**4440**	446	401	355	309	264	218	173	127	84	54	23
4440	**4480**	452	407	361	315	270	224	179	133	88	58	27
4480	**4520**	458	413	367	321	276	230	185	139	93	62	31
4520	**4560**	464	419	373	327	282	236	191	145	99	66	35
4560	**4600**	470	425	379	333	288	242	197	151	105	70	39
4600	**4640**	476	431	385	339	294	248	203	157	111	74	43
4640	**4680**	482	437	391	345	300	254	209	163	117	78	47
4680	**4720**	488	443	397	351	306	260	215	169	123	82	51
4720	**4760**	494	449	403	357	312	266	221	175	129	86	55
4760	**4800**	500	455	409	363	318	272	227	181	135	90	59
4800	**4840**	506	461	415	369	324	278	233	187	141	96	63
4840	**4880**	512	467	421	375	330	284	239	193	147	102	67
4880	**4920**	518	473	427	381	336	290	245	199	153	108	71
4920	**4960**	524	479	433	387	342	296	251	205	159	114	75
4960	**5000**	530	485	439	393	348	302	257	211	165	120	79
5000	**5040**	536	491	445	399	354	308	263	217	171	126	83
5040	**5080**	542	497	451	405	360	314	269	223	177	132	87
5080	**5120**	548	503	457	411	366	320	275	229	183	138	92
5120	**5160**	554	509	463	417	372	326	281	235	189	144	98
5160	**5200**	560	515	469	423	378	332	287	241	195	150	104
5200	**5240**	566	521	475	429	384	338	293	247	201	156	110
5240	**5280**	572	527	481	435	390	344	299	253	207	162	116
5280	**5320**	578	533	487	441	396	350	305	259	213	168	122
5320	**5360**	584	539	493	447	402	356	311	265	219	174	128
5360	**5400**	590	545	499	453	408	362	317	271	225	180	134
5400	**5440**	596	551	505	459	414	368	323	277	231	186	140
5440	**5480**	602	557	511	465	420	374	329	283	237	192	146
5480	**5520**	608	563	517	471	426	380	335	289	243	198	152
5520	**5560**	614	569	523	477	432	386	341	295	249	204	158
5560	**5600**	620	575	529	483	438	392	347	301	255	210	164
5600	**5640**	626	581	535	489	444	398	353	307	261	216	170
5640	**5680**	632	587	541	495	450	404	359	313	267	222	176
5680	**5720**	638	593	547	501	456	410	365	319	273	228	182
5720	**5760**	644	599	553	507	462	416	371	325	279	234	188
5760	**5800**	650	605	559	513	468	422	377	331	285	240	194
5800	**5840**	656	611	565	519	474	428	383	337	291	246	200
5840	**5880**	662	617	571	525	480	434	389	343	297	252	206

$5880 and over Use Table 4(b) for a **MARRIED person** on page 26. Also see the instructions on page 23.

SINGLE Persons—**DAILY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$27**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**30**	1	0	0	0	0	0	0	0	0	0	0
30	**33**	1	0	0	0	0	0	0	0	0	0	0
33	**36**	1	0	0	0	0	0	0	0	0	0	0
36	**39**	1	0	0	0	0	0	0	0	0	0	0
39	**42**	2	0	0	0	0	0	0	0	0	0	0
42	**45**	2	1	0	0	0	0	0	0	0	0	0
45	**48**	3	1	0	0	0	0	0	0	0	0	0
48	**51**	3	1	0	0	0	0	0	0	0	0	0
51	**54**	4	2	0	0	0	0	0	0	0	0	0
54	**57**	4	2	0	0	0	0	0	0	0	0	0
57	**60**	4	2	1	0	0	0	0	0	0	0	0
60	**63**	5	3	1	0	0	0	0	0	0	0	0
63	**66**	5	3	1	0	0	0	0	0	0	0	0
66	**69**	6	4	2	0	0	0	0	0	0	0	0
69	**72**	6	4	2	1	0	0	0	0	0	0	0
72	**75**	7	5	2	1	0	0	0	0	0	0	0
75	**78**	7	5	3	1	0	0	0	0	0	0	0
78	**81**	8	5	3	1	0	0	0	0	0	0	0
81	**84**	8	6	4	2	0	0	0	0	0	0	0
84	**87**	8	6	4	2	1	0	0	0	0	0	0
87	**90**	9	7	5	3	1	0	0	0	0	0	0
90	**93**	9	7	5	3	1	0	0	0	0	0	0
93	**96**	10	8	6	4	2	0	0	0	0	0	0
96	**99**	10	8	6	4	2	0	0	0	0	0	0
99	**102**	11	9	7	4	2	1	0	0	0	0	0
102	**105**	11	9	7	5	3	1	0	0	0	0	0
105	**108**	12	10	7	5	3	1	0	0	0	0	0
108	**111**	12	10	8	6	4	2	0	0	0	0	0
111	**114**	13	10	8	6	4	2	1	0	0	0	0
114	**117**	13	11	9	7	5	2	1	0	0	0	0
117	**120**	13	11	9	7	5	3	1	0	0	0	0
120	**123**	14	12	10	8	5	3	1	0	0	0	0
123	**126**	14	12	10	8	6	4	2	0	0	0	0
126	**129**	15	13	11	8	6	4	2	1	0	0	0
129	**132**	15	13	11	9	7	5	3	1	0	0	0
132	**135**	16	14	11	9	7	5	3	1	0	0	0
135	**138**	16	14	12	10	8	6	4	1	0	0	0
138	**141**	17	14	12	10	8	6	4	2	0	0	0
141	**144**	17	15	13	11	9	7	4	2	1	0	0
144	**147**	18	15	13	11	9	7	5	3	1	0	0
147	**150**	19	16	14	12	10	7	5	3	1	0	0
150	**153**	20	16	14	12	10	8	6	4	2	0	0
153	**156**	20	17	15	13	10	8	6	4	2	0	0
156	**159**	21	18	15	13	11	9	7	5	2	1	0
159	**162**	22	18	16	13	11	9	7	5	3	1	0
162	**165**	23	19	16	14	12	10	8	5	3	1	0
165	**168**	23	20	16	14	12	10	8	6	4	2	0
168	**171**	24	21	17	15	13	11	8	6	4	2	1
171	**174**	25	21	18	15	13	11	9	7	5	3	1
174	**177**	26	22	19	16	14	11	9	7	5	3	1
177	**180**	26	23	19	16	14	12	10	8	6	3	1
180	**183**	27	24	20	17	14	12	10	8	6	4	2
183	**186**	28	24	21	17	15	13	11	9	6	4	2
186	**189**	29	25	22	18	15	13	11	9	7	5	3
189	**192**	29	26	22	19	16	14	12	10	7	5	3
192	**195**	30	27	23	20	16	14	12	10	8	6	4
195	**198**	31	27	24	20	17	15	13	10	8	6	4
198	**201**	32	28	25	21	18	15	13	11	9	7	5
201	**204**	32	29	25	22	18	16	13	11	9	7	5
204	**207**	33	30	26	23	19	16	14	12	10	8	5
207	**210**	34	30	27	23	20	16	14	12	10	8	6
210	**213**	35	31	28	24	21	17	15	13	11	8	6
213	**216**	35	32	28	25	21	18	15	13	11	9	7
216	**219**	36	33	29	26	22	19	16	14	11	9	7
219	**222**	37	33	30	26	23	19	16	14	12	10	8
222	**225**	38	34	31	27	24	20	17	14	12	10	8
225	**228**	38	35	31	28	24	21	17	15	13	11	9
228	**231**	39	36	32	29	25	22	18	15	13	11	9
231	**234**	40	36	33	29	26	22	19	16	14	12	9

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$234	**$237**	$41	$37	$34	$30	$27	$23	$20	$16	$14	$12	$10
237	**240**	41	38	34	31	27	24	20	17	15	12	10
240	**243**	42	39	35	32	28	25	21	18	15	13	11
243	**246**	43	39	36	32	29	25	22	18	15	13	11
246	**249**	44	40	37	33	30	26	23	19	16	14	12
249	**252**	44	41	37	34	30	27	23	20	16	14	12
252	**255**	45	42	38	35	31	28	24	21	17	15	13
255	**258**	46	42	39	35	32	28	25	21	18	15	13
258	**261**	47	43	40	36	33	29	26	22	19	16	14
261	**264**	47	44	40	37	33	30	26	23	19	16	14
264	**267**	48	45	41	38	34	31	27	24	20	17	14
267	**270**	49	45	42	38	35	31	28	24	21	17	15
270	**273**	50	46	43	39	36	32	29	25	22	18	15
273	**276**	51	47	43	40	36	33	29	26	22	19	16
276	**279**	52	48	44	41	37	34	30	27	23	20	16
279	**282**	52	49	45	41	38	34	31	27	24	20	17
282	**285**	53	49	46	42	39	35	32	28	25	21	18
285	**288**	54	50	46	43	39	36	32	29	25	22	18
288	**291**	55	51	47	44	40	37	33	30	26	23	19
291	**294**	56	52	48	44	41	37	34	30	27	23	20
294	**297**	56	53	49	45	42	38	35	31	28	24	21
297	**300**	57	53	50	46	42	39	35	32	28	25	21
300	**303**	58	54	50	47	43	40	36	33	29	26	22
303	**306**	59	55	51	47	44	40	37	33	30	26	23
306	**309**	60	56	52	48	45	41	38	34	31	27	24
309	**312**	60	57	53	49	45	42	38	35	31	28	24
312	**315**	61	57	54	50	46	43	39	36	32	29	25
315	**318**	62	58	54	51	47	43	40	36	33	29	26
318	**321**	63	59	55	51	48	44	41	37	34	30	27
321	**324**	64	60	56	52	49	45	41	38	34	31	27
324	**327**	65	61	57	53	49	46	42	39	35	32	28
327	**330**	65	61	58	54	50	46	43	39	36	32	29
330	**333**	66	62	59	55	51	47	44	40	37	33	30
333	**336**	67	63	59	56	52	48	44	41	37	34	30
336	**339**	68	64	60	56	53	49	45	42	38	35	31
339	**341**	69	65	61	57	53	49	46	42	39	35	32
341	**343**	69	65	61	58	54	50	46	43	39	36	32
343	**345**	70	66	62	58	54	51	47	43	40	36	33
345	**347**	70	66	62	59	55	51	47	44	40	37	33
347	**349**	71	67	63	59	55	52	48	44	41	37	34
349	**351**	72	68	64	60	56	52	48	45	41	38	34
351	**353**	72	68	64	60	56	53	49	45	42	38	35
353	**355**	73	69	65	61	57	53	49	46	42	39	35
355	**357**	73	69	65	61	58	54	50	46	43	39	36
357	**359**	74	70	66	62	58	54	51	47	43	40	36
359	**361**	74	70	66	62	59	55	51	47	44	40	37
361	**363**	75	71	67	63	59	55	52	48	44	41	37
363	**365**	76	72	68	64	60	56	52	48	45	41	38
365	**367**	76	72	68	64	60	56	53	49	45	42	38
367	**369**	77	73	69	65	61	57	53	49	46	42	39
369	**371**	77	73	69	65	61	58	54	50	46	43	39
371	**373**	78	74	70	66	62	58	54	51	47	43	40
373	**375**	78	74	70	66	62	59	55	51	47	44	40
375	**377**	79	75	71	67	63	59	55	52	48	44	41
377	**379**	79	76	72	68	63	60	56	52	48	45	41
379	**381**	80	76	72	68	64	60	56	53	49	45	42
381	**383**	81	77	73	69	65	61	57	53	49	46	42
383	**385**	81	77	73	69	65	61	58	54	50	46	43
385	**387**	82	78	74	70	66	62	58	54	50	47	43
387	**389**	82	78	74	70	66	62	59	55	51	47	44
389	**391**	83	79	75	71	67	63	59	55	52	48	44

$391 and over Use Table 8(a) for a **SINGLE person** on page 27. Also see the instructions on page 23.

MARRIED Persons—**DAILY** Payroll Period

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$57**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
57	**60**	1	0	0	0	0	0	0	0	0	0	0
60	**63**	1	0	0	0	0	0	0	0	0	0	0
63	**66**	1	0	0	0	0	0	0	0	0	0	0
66	**69**	1	0	0	0	0	0	0	0	0	0	0
69	**72**	2	0	0	0	0	0	0	0	0	0	0
72	**75**	2	1	0	0	0	0	0	0	0	0	0
75	**78**	2	1	0	0	0	0	0	0	0	0	0
78	**81**	3	1	0	0	0	0	0	0	0	0	0
81	**84**	3	2	0	0	0	0	0	0	0	0	0
84	**87**	3	2	0	0	0	0	0	0	0	0	0
87	**90**	4	2	1	0	0	0	0	0	0	0	0
90	**93**	4	2	1	0	0	0	0	0	0	0	0
93	**96**	4	3	1	0	0	0	0	0	0	0	0
96	**99**	5	3	2	0	0	0	0	0	0	0	0
99	**102**	5	3	2	1	0	0	0	0	0	0	0
102	**105**	6	4	2	1	0	0	0	0	0	0	0
105	**108**	6	4	3	1	0	0	0	0	0	0	0
108	**111**	6	4	3	1	0	0	0	0	0	0	0
111	**114**	7	5	3	2	0	0	0	0	0	0	0
114	**117**	7	5	3	2	1	0	0	0	0	0	0
117	**120**	8	6	4	2	1	0	0	0	0	0	0
120	**123**	8	6	4	3	1	0	0	0	0	0	0
123	**126**	9	7	4	3	2	0	0	0	0	0	0
126	**129**	9	7	5	3	2	0	0	0	0	0	0
129	**132**	10	7	5	4	2	1	0	0	0	0	0
132	**135**	10	8	6	4	2	1	0	0	0	0	0
135	**138**	10	8	6	4	3	1	0	0	0	0	0
138	**141**	11	9	7	5	3	2	0	0	0	0	0
141	**144**	11	9	7	5	3	2	1	0	0	0	0
144	**147**	12	10	8	6	4	2	1	0	0	0	0
147	**150**	12	10	8	6	4	3	1	0	0	0	0
150	**153**	13	11	9	6	4	3	1	0	0	0	0
153	**156**	13	11	9	7	5	3	2	0	0	0	0
156	**159**	14	12	9	7	5	3	2	1	0	0	0
159	**162**	14	12	10	8	6	4	2	1	0	0	0
162	**165**	15	12	10	8	6	4	3	1	0	0	0
165	**168**	15	13	11	9	7	4	3	2	0	0	0
168	**171**	15	13	11	9	7	5	3	2	0	0	0
171	**174**	16	14	12	10	7	5	4	2	1	0	0
174	**177**	16	14	12	10	8	6	4	2	1	0	0
177	**180**	17	15	13	10	8	6	4	3	1	0	0
180	**183**	17	15	13	11	9	7	5	3	2	0	0
183	**186**	18	16	13	11	9	7	5	3	2	1	0
186	**189**	18	16	14	12	10	8	5	4	2	1	0
189	**192**	19	16	14	12	10	8	6	4	3	1	0
192	**195**	19	17	15	13	11	8	6	4	3	1	0
195	**198**	19	17	15	13	11	9	7	5	3	2	0
198	**201**	20	18	16	14	12	9	7	5	3	2	1
201	**204**	20	18	16	14	12	10	8	6	4	2	1
204	**207**	21	19	17	15	12	10	8	6	4	3	1
207	**210**	21	19	17	15	13	11	9	7	4	3	2
210	**213**	22	20	18	15	13	11	9	7	5	3	2
213	**216**	22	20	18	16	14	12	10	7	5	4	2
216	**219**	23	21	18	16	14	12	10	8	6	4	2
219	**222**	23	21	19	17	15	13	10	8	6	4	3
222	**225**	24	21	19	17	15	13	11	9	7	5	3
225	**228**	24	22	20	18	16	13	11	9	7	5	3
228	**231**	24	22	20	18	16	14	12	10	8	5	4
231	**234**	25	23	21	19	16	14	12	10	8	6	4
234	**237**	25	23	21	19	17	15	13	11	8	6	4
237	**240**	26	24	22	19	17	15	13	11	9	7	5
240	**243**	26	24	22	20	18	16	14	11	9	7	5
243	**246**	27	25	22	20	18	16	14	12	10	8	6
246	**249**	27	25	23	21	19	17	14	12	10	8	6
249	**252**	28	25	23	21	19	17	15	13	11	9	7
252	**255**	28	26	24	22	20	17	15	13	11	9	7
255	**258**	28	26	24	22	20	18	16	14	12	10	7
258	**261**	29	27	25	23	21	18	16	14	12	10	8
261	**264**	29	27	25	23	21	19	17	15	13	10	8

(For Wages Paid Through December 2010)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$264	**$267**	$30	$28	$26	$24	$21	$19	$17	$15	$13	$11	$9
267	**270**	30	28	26	24	22	20	18	16	13	11	9
270	**273**	31	29	27	24	22	20	18	16	14	12	10
273	**276**	31	29	27	25	23	21	19	16	14	12	10
276	**279**	32	30	27	25	23	21	19	17	15	13	11
279	**282**	32	30	28	26	24	22	19	17	15	13	11
282	**285**	33	30	28	26	24	22	20	18	16	14	11
285	**288**	33	31	29	27	25	22	20	18	16	14	12
288	**291**	33	31	29	27	25	23	21	19	17	14	12
291	**294**	34	32	30	28	25	23	21	19	17	15	13
294	**297**	35	32	30	28	26	24	22	20	17	15	13
297	**300**	35	33	31	28	26	24	22	20	18	16	14
300	**303**	36	33	31	29	27	25	23	20	18	16	14
303	**306**	37	34	31	29	27	25	23	21	19	17	15
306	**309**	38	34	32	30	28	26	23	21	19	17	15
309	**312**	38	35	32	30	28	26	24	22	20	18	16
312	**315**	39	36	33	31	29	26	24	22	20	18	16
315	**318**	40	36	33	31	29	27	25	23	21	19	16
318	**321**	41	37	34	32	30	27	25	23	21	19	17
321	**324**	41	38	34	32	30	28	26	24	22	19	17
324	**327**	42	39	35	33	30	28	26	24	22	20	18
327	**330**	43	39	36	33	31	29	27	25	22	20	18
330	**333**	44	40	37	33	31	29	27	25	23	21	19
333	**336**	44	41	37	34	32	30	28	25	23	21	19
336	**339**	45	42	38	35	32	30	28	26	24	22	20
339	**341**	46	42	39	35	33	30	28	26	24	22	20
341	**343**	46	43	39	36	33	31	29	27	24	22	20
343	**345**	47	43	40	36	33	31	29	27	25	23	21
345	**347**	47	44	40	37	33	31	29	27	25	23	21
347	**349**	48	44	41	37	34	32	30	27	25	23	21
349	**351**	48	45	41	38	34	32	30	28	26	24	21
351	**353**	49	45	42	38	35	32	30	28	26	24	22
353	**355**	49	46	42	39	35	33	30	28	26	24	22
355	**357**	50	46	43	39	36	33	31	29	27	24	22
357	**359**	50	47	43	40	36	33	31	29	27	25	23
359	**361**	51	47	44	40	37	33	31	29	27	25	23
361	**363**	51	48	44	41	37	34	32	30	27	25	23
363	**365**	52	48	45	41	38	34	32	30	28	26	24
365	**367**	52	49	45	42	38	35	32	30	28	26	24
367	**369**	53	49	46	42	39	35	33	30	28	26	24
369	**371**	54	50	46	43	39	36	33	31	29	27	24
371	**373**	54	50	47	43	40	36	33	31	29	27	25
373	**375**	55	51	47	44	40	37	33	31	29	27	25
375	**377**	55	51	48	44	41	37	34	32	30	27	25
377	**379**	56	52	48	45	41	38	34	32	30	28	26
379	**381**	56	52	49	45	42	38	35	32	30	28	26
381	**383**	57	53	49	46	42	39	35	33	30	28	26
383	**385**	57	54	50	46	43	39	36	33	31	29	27
385	**387**	58	54	50	47	43	40	36	33	31	29	27
387	**389**	58	55	51	47	44	40	37	33	31	29	27
389	**391**	59	55	51	48	44	41	37	34	32	30	27
391	**393**	59	56	52	48	45	41	38	34	32	30	28
393	**395**	60	56	52	49	45	42	38	35	32	30	28
395	**397**	61	57	53	49	46	42	39	35	33	30	28
397	**399**	61	57	54	50	46	43	39	36	33	31	29
399	**401**	62	58	54	50	47	43	40	36	33	31	29

$401 and over Use Table 8(b) for a **MARRIED person** on page 27. Also see the instructions on page 23.

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid Through December 2010)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$172	20.40% of wages
$172	$316	$35
$316		$35 less 9.588% of wages in excess of $316

(b) MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$172	20.40% of wages
$172	$412	$35
$412		$35 less 9.588% of wages in excess of $412

(c) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$86	20.40% of wages
$86	$206	$18
$206		$18 less 9.588% of wages in excess of $206

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$345	20.40% of wages
$345	$632	$70
$632		$70 less 9.588% of wages in excess of $632

(b) MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$345	20.40% of wages
$345	$825	$70
$825		$70 less 9.588% of wages in excess of $825

(c) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$172	20.40% of wages
$172	$412	$35
$412		$35 less 9.588% of wages in excess of $412

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$373	20.40% of wages
$373	$685	$76
$685		$76 less 9.588% of wages in excess of $685

(b) MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$373	20.40% of wages
$373	$894	$76
$894		$76 less 9.588% of wages in excess of $894

(c) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$186	20.40% of wages
$186	$447	$38
$447		$38 less 9.588% of wages in excess of $447

TABLE 4—MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$747	20.40% of wages
$747	$1,370	$152
$1,370		$152 less 9.588% of wages in excess of $1,370

(b) MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$747	20.40% of wages
$747	$1,788	$152
$1,788		$152 less 9.588% of wages in excess of $1,788

(c) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$373	20.40% of wages
$373	$894	$76
$894		$76 less 9.588% of wages in excess of $894

Tables for Percentage Method of Advance EIC Payments (continued)

(For Wages Paid in 2010)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$2,242	20.40% of wages
$2,242	$4,112	$457
$4,112		$457 less 9.588% of wages in excess of $4,112

(b) MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$2,242	20.40% of wages
$2,242	$5,365	$457
$5,365		$457 less 9.588% of wages in excess of $5,365

(c) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$1,121	20.40% of wages
$1,121	$2,682	$229
$2,682		$229 less 9.588% of wages in excess of $2,682

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$4,485	20.40% of wages
$4,485	$8,225	$915
$8,225		$915 less 9.588% of wages in excess of $8,225

(b) MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$4,485	20.40% of wages
$4,485	$10,730	$915
$10,730		$915 less 9.588% of wages in excess of $10,730

(c) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$2,242	20.40% of wages
$2,242	$5,365	$457
$5,365		$457 less 9.588% of wages in excess of $5,365

TABLE 7—ANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$8,970	20.40% of wages
$8,970	$16,450	$1,830
$16,450		$1,830 less 9.588% of wages in excess of $16,450

(b) MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$8,970	20.40% of wages
$8,970	$21,460	$1,830
$21,460		$1,830 less 9.588% of wages in excess of $21,460

(c) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is: Over—	But not over—	The amount of payment to be made is:
$0	$4,485	20.40% of wages
$4,485	$10,730	$915
$10,730		$915 less 9.588% of wages in excess of $10,730

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD

If the wages divided by the number of days in such period (before deducting withholding allowances) are: Over—	But not over—	The amount of payment to be made is the following amount multiplied by the number of days in such period:
$0	$34	20.40% of wages
$34	$63	$7
$63		$7 less 9.588% of wages in excess of $63

(b) MARRIED Without Spouse Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are: Over—	But not over—	The amount of payment to be made is the following amount multiplied by the number of days in such period:
$0	$34	20.40% of wages
$34	$82	$7
$82		$7 less 9.588% of wages in excess of $82

(c) MARRIED With Both Spouses Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are: Over—	But not over—	The amount of payment to be made is the following amount multiplied by the number of days in such period:
$0	$17	20.40% of wages
$17	$41	$3
$41		$3 less 9.588% of wages in excess of $41

Tables for Wage Bracket Method of Advance EIC Payments
(For Wages Paid Through December 2010)

WEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	**$5**	$0	**$75**	**$80**	$15	**$150**	**$155**	31	**$415**	**$425**	$25	**$565**	**$575**	$10
5	**10**	1	**80**	**85**	16	**155**	**160**	32	**425**	**435**	24	**575**	**585**	9
10	**15**	2	**85**	**90**	17	**160**	**165**	33	**435**	**445**	23	**585**	**595**	8
15	**20**	3	**90**	**95**	18	**165**	**170**	34	**445**	**455**	22	**595**	**605**	8
20	**25**	4	**95**	**100**	19	**170**	**315**	35	**455**	**465**	21	**605**	**615**	7
25	**30**	5	**100**	**105**	20	**315**	**325**	34	**465**	**475**	20	**615**	**625**	6
30	**35**	6	**105**	**110**	21	**325**	**335**	33	**475**	**485**	19	**625**	**635**	5
35	**40**	7	**110**	**115**	22	**335**	**345**	32	**485**	**495**	18	**635**	**645**	4
40	**45**	8	**115**	**120**	23	**345**	**355**	31	**495**	**505**	17	**645**	**655**	3
45	**50**	9	**120**	**125**	24	**355**	**365**	31	**505**	**515**	16	**655**	**665**	2
50	**55**	10	**125**	**130**	26	**365**	**375**	30	**515**	**525**	15	**665**	**675**	1
55	**60**	11	**130**	**135**	27	**375**	**385**	29	**525**	**535**	14	**675**	**- - -**	0
60	**65**	12	**135**	**140**	28	**385**	**395**	28	**535**	**545**	13			
65	**70**	13	**140**	**145**	29	**395**	**405**	27	**545**	**555**	12			
70	**75**	14	**145**	**150**	30	**405**	**415**	26	**555**	**565**	11			

MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	**$5**	$0	**$75**	**$80**	$15	**$150**	**$155**	$31	**$510**	**$520**	$25	**$660**	**$670**	$11
5	**10**	1	**80**	**85**	16	**155**	**160**	32	**520**	**530**	24	**670**	**680**	10
10	**15**	2	**85**	**90**	17	**160**	**165**	33	**530**	**540**	23	**680**	**690**	9
15	**20**	3	**90**	**95**	18	**165**	**170**	34	**540**	**550**	22	**690**	**700**	8
20	**25**	4	**95**	**100**	19	**170**	**410**	35	**550**	**560**	21	**700**	**710**	7
25	**30**	5	**100**	**105**	20	**410**	**420**	34	**560**	**570**	20	**710**	**720**	6
30	**35**	6	**105**	**110**	21	**420**	**430**	34	**570**	**580**	19	**720**	**730**	5
35	**40**	7	**110**	**115**	22	**430**	**440**	33	**580**	**590**	18	**730**	**740**	4
40	**45**	8	**115**	**120**	23	**440**	**450**	32	**590**	**600**	17	**740**	**750**	3
45	**50**	9	**120**	**125**	24	**450**	**460**	31	**600**	**610**	16	**750**	**760**	2
50	**55**	10	**125**	**130**	26	**460**	**470**	30	**610**	**620**	15	**760**	**770**	1
55	**60**	11	**130**	**135**	27	**470**	**480**	29	**620**	**630**	14	**770**	**- - -**	0
60	**65**	12	**135**	**140**	28	**480**	**490**	28	**630**	**640**	13			
65	**70**	13	**140**	**145**	29	**490**	**500**	27	**640**	**650**	12			
70	**75**	14	**145**	**150**	30	**500**	**510**	26	**650**	**660**	11			

MARRIED With Both Spouses Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	**$5**	$0	**$40**	**$45**	$8	**$80**	**$85**	$16	**$265**	**$275**	$11	**$345**	**$355**	$3
5	**10**	1	**45**	**50**	9	**85**	**205**	17	**275**	**285**	10	**355**	**365**	2
10	**15**	2	**50**	**55**	10	**205**	**215**	17	**285**	**295**	9	**365**	**375**	1
15	**20**	3	**55**	**60**	11	**215**	**225**	16	**295**	**305**	8	**375**	**- - -**	0
20	**25**	4	**60**	**65**	12	**225**	**235**	15	**305**	**315**	7			
25	**30**	5	**65**	**70**	13	**235**	**245**	14	**315**	**325**	6			
30	**35**	6	**70**	**75**	14	**245**	**255**	13	**325**	**335**	5			
35	**40**	7	**75**	**80**	15	**255**	**265**	12	**335**	**345**	4			

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	**$5**	$0	**$145**	**$150**	$30	**$290**	**$295**	$59	**$810**	**$820**	$52	**$1,100**	**$1,110**	$25
5	**10**	1	**150**	**155**	31	**295**	**300**	60	**820**	**830**	51	**1,110**	**1,120**	24
10	**15**	2	**155**	**160**	32	**300**	**305**	61	**830**	**840**	51	**1,120**	**1,130**	23
15	**20**	3	**160**	**165**	33	**305**	**310**	62	**840**	**850**	50	**1,130**	**1,140**	22
20	**25**	4	**165**	**170**	34	**310**	**315**	63	**850**	**860**	49	**1,140**	**1,150**	21
25	**30**	5	**170**	**175**	35	**315**	**320**	64	**860**	**870**	48	**1,150**	**1,160**	20
30	**35**	6	**175**	**180**	36	**320**	**325**	65	**870**	**880**	47	**1,160**	**1,170**	19
35	**40**	7	**180**	**185**	37	**325**	**330**	66	**880**	**890**	46	**1,170**	**1,180**	18
40	**45**	8	**185**	**190**	38	**330**	**335**	67	**890**	**900**	45	**1,180**	**1,190**	17
45	**50**	9	**190**	**195**	39	**335**	**340**	68	**900**	**910**	44	**1,190**	**1,200**	16
50	**55**	10	**195**	**200**	40	**340**	**630**	69	**910**	**920**	43	**1,200**	**1,210**	15
55	**60**	11	**200**	**205**	41	**630**	**640**	70	**920**	**930**	42	**1,210**	**1,220**	14
60	**65**	12	**205**	**210**	42	**640**	**650**	69	**930**	**940**	41	**1,220**	**1,230**	13
65	**70**	13	**210**	**215**	43	**650**	**660**	68	**940**	**950**	40	**1,230**	**1,240**	12
70	**75**	14	**215**	**220**	44	**660**	**670**	67	**950**	**960**	39	**1,240**	**1,250**	11
75	**80**	15	**220**	**225**	45	**670**	**680**	66	**960**	**970**	38	**1,250**	**1,260**	10
80	**85**	16	**225**	**230**	46	**680**	**690**	65	**970**	**980**	37	**1,260**	**1,270**	9
85	**90**	17	**230**	**235**	47	**690**	**700**	64	**980**	**990**	36	**1,270**	**1,280**	8
90	**95**	18	**235**	**240**	48	**700**	**710**	63	**990**	**1,000**	35	**1,280**	**1,290**	7
95	**100**	19	**240**	**245**	49	**710**	**720**	62	**1,000**	**1,010**	34	**1,290**	**1,300**	6
100	**105**	20	**245**	**250**	50	**720**	**730**	61	**1,010**	**1,020**	33	**1,300**	**1,310**	5
105	**110**	21	**250**	**255**	51	**730**	**740**	60	**1,020**	**1,030**	32	**1,310**	**1,320**	4
110	**115**	22	**255**	**260**	52	**740**	**750**	59	**1,030**	**1,040**	31	**1,320**	**1,330**	4
115	**120**	23	**260**	**265**	53	**750**	**760**	58	**1,040**	**1,050**	30	**1,330**	**1,340**	3
120	**125**	24	**265**	**270**	54	**760**	**770**	57	**1,050**	**1,060**	29	**1,340**	**1,350**	2
125	**130**	26	**270**	**275**	55	**770**	**780**	56	**1,060**	**1,070**	28	**1,350**	**1,360**	1
130	**135**	27	**275**	**280**	56	**780**	**790**	55	**1.070**	**1,080**	27	**1,360**	**- - -**	0
135	**140**	28	**280**	**285**	57	**790**	**800**	54	**1,080**	**1,090**	27			
140	**145**	29	**285**	**290**	58	**800**	**810**	53	**1,090**	**1,100**	26			

MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	**$5**	$0	**$145**	**$150**	$30	**$290**	**$295**	$59	**$1,005**	**$1,015**	$52	**$1,295**	**$1,305**	$24
5	**10**	1	**150**	**155**	31	**295**	**300**	60	**1,015**	**1,025**	51	**1,305**	**1,315**	23
10	**15**	2	**155**	**160**	32	**300**	**305**	61	**1,025**	**1,035**	50	**1,315**	**1,325**	22
15	**20**	3	**160**	**165**	33	**305**	**310**	62	**1,035**	**1,045**	49	**1,325**	**1,335**	22
20	**25**	4	**165**	**170**	34	**310**	**315**	63	**1,045**	**1,055**	48	**1,335**	**1,345**	21
25	**30**	5	**170**	**175**	35	**315**	**320**	64	**1,055**	**1,065**	47	**1,345**	**1,355**	20
30	**35**	6	**175**	**180**	36	**320**	**325**	65	**1,065**	**1,075**	46	**1,355**	**1,365**	19
35	**40**	7	**180**	**185**	37	**325**	**330**	66	**1,075**	**1,085**	45	**1,365**	**1,375**	18
40	**45**	8	**185**	**190**	38	**330**	**335**	67	**1,085**	**1,095**	45	**1,375**	**1,385**	17
45	**50**	9	**190**	**195**	39	**335**	**340**	68	**1,095**	**1,105**	44	**1,385**	**1,395**	16
50	**55**	10	**195**	**200**	40	**340**	**825**	69	**1,105**	**1,115**	43	**1,395**	**1,405**	15
55	**60**	11	**200**	**205**	41	**825**	**835**	69	**1,115**	**1,125**	42	**1,405**	**1,415**	14
60	**65**	12	**205**	**210**	42	**835**	**845**	69	**1,125**	**1,135**	41	**1,415**	**1,425**	13
65	**70**	13	**210**	**215**	43	**845**	**855**	68	**1,135**	**1,145**	40	**1,425**	**1,435**	12
70	**75**	14	**215**	**220**	44	**855**	**865**	67	**1,145**	**1,155**	39	**1,435**	**1,445**	11
75	**80**	15	**220**	**225**	45	**865**	**875**	66	**1,155**	**1,165**	38	**1,445**	**1,455**	10
80	**85**	16	**225**	**230**	46	**875**	**885**	65	**1,165**	**1,175**	37	**1,455**	**1,465**	9
85	**90**	17	**230**	**235**	47	**885**	**895**	64	**1,175**	**1,185**	36	**1,465**	**1,475**	8
90	**95**	18	**235**	**240**	48	**895**	**905**	63	**1,185**	**1,195**	35	**1,475**	**1,485**	7
95	**100**	19	**240**	**245**	49	**905**	**915**	62	**1,195**	**1,205**	34	**1,485**	**1,495**	6
100	**105**	20	**245**	**250**	50	**915**	**925**	61	**1,205**	**1,215**	33	**1,495**	**1,505**	5
105	**110**	21	**250**	**255**	51	**925**	**935**	60	**1,215**	**1,225**	32	**1,505**	**1,515**	4
110	**115**	22	**255**	**260**	52	**935**	**945**	59	**1,225**	**1,235**	31	**1,515**	**1,525**	3
115	**120**	23	**260**	**265**	53	**945**	**955**	58	**1,235**	**1,245**	30	**1,525**	**1,535**	2
120	**125**	24	**265**	**270**	54	**955**	**965**	57	**1,245**	**1,255**	29	**1,535**	**1,545**	1
125	**130**	26	**270**	**275**	55	**965**	**975**	56	**1,255**	**1,265**	28	**1,545**	**- - -**	0
130	**135**	27	**275**	**280**	56	**975**	**985**	55	**1,265**	**1,275**	27			
135	**140**	28	**280**	**285**	57	**985**	**995**	54	**1,275**	**1,285**	26			
140	**145**	29	**285**	**290**	58	**995**	**1,005**	53	**1,285**	**1,295**	25			

BIWEEKLY Payroll Period (continued)

MARRIED With Both Spouses Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	**$5**	$0	**$75**	**$80**	$15	**$150**	**$155**	$31	**$510**	**$520**	$25	**660**	**670**	11
5	**10**	1	**80**	**85**	16	**155**	**160**	32	**520**	**530**	24	**670**	**680**	10
10	**15**	2	**85**	**90**	17	**160**	**165**	33	**530**	**540**	23	**680**	**690**	9
15	**20**	3	**90**	**95**	18	**165**	**170**	34	**540**	**550**	22	**690**	**700**	8
20	**25**	4	**95**	**100**	19	**170**	**410**	35	**550**	**560**	21	**700**	**710**	7
25	**30**	5	**100**	**105**	20	**410**	**420**	34	**560**	**570**	20	**710**	**720**	6
30	**35**	6	**105**	**110**	21	**420**	**430**	34	**570**	**580**	19	**720**	**730**	5
35	**40**	7	**110**	**115**	22	**430**	**440**	33	**580**	**590**	18	**730**	**740**	4
40	**45**	8	**115**	**120**	23	**440**	**450**	32	**590**	**600**	17	**740**	**750**	3
45	**50**	9	**120**	**125**	24	**450**	**460**	31	**600**	**610**	16	**750**	**760**	2
50	**55**	10	**125**	**130**	26	**460**	**470**	30	**610**	**620**	15	**760**	**770**	1
55	**60**	11	**130**	**135**	27	**470**	**480**	29	**620**	**630**	14	**770**	**- - -**	0
60	**65**	12	**135**	**140**	28	**480**	**490**	28	**630**	**640**	13			
65	**70**	13	**140**	**145**	29	**490**	**500**	27	**640**	**650**	12			
70	**75**	14	**145**	**150**	30	**500**	**510**	26	**650**	**660**	11			

SEMIMONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	**$5**	$0	**$155**	**$160**	$32	**$310**	**$315**	$63	**$865**	**$875**	$58	**$1,175**	**$1,185**	$28
5	**10**	1	**160**	**165**	33	**315**	**320**	64	**875**	**885**	57	**1,185**	**1,195**	27
10	**15**	2	**165**	**170**	34	**320**	**325**	65	**885**	**895**	56	**1,195**	**1,205**	26
15	**20**	3	**170**	**175**	35	**325**	**330**	66	**895**	**905**	55	**1,205**	**1,215**	25
20	**25**	4	**175**	**180**	36	**330**	**335**	67	**905**	**915**	54	**1,215**	**1,225**	25
25	**30**	5	**180**	**185**	37	**335**	**340**	68	**915**	**925**	53	**1,225**	**1,235**	24
30	**35**	6	**185**	**190**	38	**340**	**345**	69	**925**	**935**	52	**1,235**	**1,245**	23
35	**40**	7	**190**	**195**	39	**345**	**350**	70	**935**	**945**	51	**1,245**	**1,255**	22
40	**45**	8	**195**	**200**	40	**350**	**355**	71	**945**	**955**	50	**1,255**	**1,265**	21
45	**50**	9	**200**	**205**	41	**355**	**360**	72	**955**	**965**	49	**1,265**	**1,275**	20
50	**55**	10	**205**	**210**	42	**360**	**365**	73	**965**	**975**	48	**1,275**	**1,285**	19
55	**60**	11	**210**	**215**	43	**365**	**370**	74	**975**	**985**	48	**1,285**	**1,295**	18
60	**65**	12	**215**	**220**	44	**370**	**685**	75	**985**	**995**	47	**1,295**	**1,305**	17
65	**70**	13	**220**	**225**	45	**685**	**695**	75	**995**	**1,005**	46	**1,305**	**1,315**	16
70	**75**	14	**225**	**230**	46	**695**	**705**	74	**1,005**	**1,015**	45	**1,315**	**1,325**	15
75	**80**	15	**230**	**235**	47	**705**	**715**	73	**1,015**	**1,025**	44	**1,325**	**1,335**	14
80	**85**	16	**235**	**240**	48	**715**	**725**	72	**1,025**	**1,035**	43	**1,335**	**1,345**	13
85	**90**	17	**240**	**245**	49	**725**	**735**	71	**1,035**	**1,045**	42	**1,345**	**1,355**	12
90	**95**	18	**245**	**250**	50	**735**	**745**	71	**1,045**	**1,055**	41	**1,355**	**1,365**	11
95	**100**	19	**250**	**255**	51	**745**	**755**	70	**1,055**	**1,065**	40	**1,365**	**1,375**	10
100	**105**	20	**255**	**260**	52	**755**	**765**	69	**1,065**	**1,075**	39	**1,375**	**1,385**	9
105	**110**	21	**260**	**265**	53	**765**	**775**	68	**1,075**	**1,085**	38	**1,385**	**1,395**	8
110	**115**	22	**265**	**270**	54	**775**	**785**	67	**1,085**	**1,095**	37	**1,395**	**1,405**	7
115	**120**	23	**270**	**275**	55	**785**	**795**	66	**1,095**	**1,105**	36	**1,405**	**1,415**	6
120	**125**	24	**275**	**280**	56	**795**	**805**	65	**1,105**	**1,115**	35	**1,415**	**1,425**	5
125	**130**	26	**280**	**285**	57	**805**	**815**	64	**1,115**	**1,125**	34	**1,425**	**1,435**	4
130	**135**	27	**285**	**290**	58	**815**	**825**	63	**1,125**	**1,135**	33	**1,435**	**1,445**	3
135	**140**	28	**290**	**295**	59	**825**	**835**	62	**1,135**	**1,145**	32	**1,445**	**1,455**	2
140	**145**	29	**295**	**300**	60	**835**	**845**	61	**1,145**	**1,155**	31	**1,455**	**1,465**	2
145	**150**	30	**300**	**305**	61	**845**	**855**	60	**1,155**	**1,165**	30	**1,465**	**1,475**	1
150	**155**	31	**305**	**310**	62	**855**	**865**	59	**1,165**	**1,175**	29	**1,475**	**- - -**	0

SEMIMONTHLY Payroll Period (continued)

MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$155	$160	$32	$310	$315	$63	$1,070	$1,080	$58	$1,380	$1,390	$29
5	10	1	160	165	33	315	320	64	1,080	1,090	57	1,390	1,400	28
10	15	2	165	170	34	320	325	65	1,090	1,100	57	1,400	1,410	27
15	20	3	170	175	35	325	330	66	1,100	1,110	56	1,410	1,420	26
20	25	4	175	180	36	330	335	67	1,110	1,120	55	1,420	1,430	25
25	30	5	180	185	37	335	340	68	1,120	1,130	54	1,430	1,440	24
30	35	6	185	190	38	340	345	69	1,130	1,140	53	1,440	1,450	23
35	40	7	190	195	39	345	350	70	1,140	1,150	52	1,450	1,460	22
40	45	8	195	200	40	350	355	71	1,150	1,160	51	1,460	1,470	21
45	50	9	200	205	41	355	360	72	1,160	1,170	50	1,470	1,480	20
50	55	10	205	210	42	360	365	73	1,170	1,180	49	1,480	1,490	19
55	60	11	210	215	43	365	370	74	1,180	1,190	48	1,490	1,500	18
60	65	12	215	220	44	370	890	75	1,190	1,200	47	1,500	1,510	17
65	70	13	220	225	45	890	900	76	1,200	1,210	46	1,510	1,520	16
70	75	14	225	230	46	900	910	75	1,210	1,220	45	1,520	1,530	15
75	80	15	230	235	47	910	920	74	1,220	1,230	44	1,530	1,540	14
80	85	16	235	240	48	920	930	73	1,230	1,240	43	1,540	1,550	13
85	90	17	240	245	49	930	940	72	1,240	1,250	42	1,550	1,560	12
90	95	18	245	250	50	940	950	71	1,250	1,260	41	1,560	1,570	11
95	100	19	250	255	51	950	960	70	1,260	1,270	40	1,570	1,580	10
100	105	20	255	260	52	960	970	69	1,270	1,280	39	1,580	1,590	10
105	110	21	260	265	53	970	980	68	1,280	1,290	38	1,590	1,600	9
110	115	22	265	270	54	980	990	67	1,290	1,300	37	1,600	1,610	8
115	120	23	270	275	55	990	1,000	66	1,300	1,310	36	1,610	1,620	7
120	125	24	275	280	56	1,000	1,010	65	1,310	1,320	35	1,620	1,630	6
125	130	26	280	285	57	1,010	1,020	64	1,320	1,330	34	1,630	1,640	5
130	135	27	285	290	58	1,020	1,030	63	1,330	1,340	34	1,640	1,650	4
135	140	28	290	295	59	1,030	1,040	62	1,340	1,350	33	1,650	1,660	3
140	145	29	295	300	60	1,040	1,050	61	1,350	1,360	32	1,660	1,670	2
145	150	30	300	305	61	1,050	1,060	60	1,360	1,370	31	1,670	1,680	1
150	155	31	305	310	62	1,060	1,070	59	1,370	1,380	30	1,680	- - -	0

MARRIED With Both Spouses Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$80	$85	$16	$160	$165	$33	$545	$555	$28	$705	$715	$12
5	10	1	85	90	17	165	170	34	555	565	27	715	725	11
10	15	2	90	95	18	170	175	35	565	575	26	725	735	11
15	20	3	95	100	19	175	180	36	575	585	25	735	745	10
20	25	4	100	105	20	180	185	37	585	595	24	745	755	9
25	30	5	105	110	21	185	445	38	595	605	23	755	765	8
30	35	6	110	115	22	445	455	37	605	615	22	765	775	7
35	40	7	115	120	23	455	465	36	615	625	21	775	785	6
40	45	8	120	125	24	465	475	35	625	635	20	785	795	5
45	50	9	125	130	26	475	485	34	635	645	19	795	805	4
50	55	10	130	135	27	485	495	34	645	655	18	805	815	3
55	60	11	135	140	28	495	505	33	655	665	17	815	825	2
60	65	12	140	145	29	505	515	32	665	675	16	825	835	1
65	70	13	145	150	30	515	525	31	675	685	15	835	- - -	0
70	75	14	150	155	31	525	535	30	685	695	14			
75	80	15	155	160	32	535	545	29	695	705	13			

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$310	$315	$63	$620	$625	$126	$1,730	$1,740	$117	$2,350	$2,360	$58
5	10	1	315	320	64	625	630	128	1,740	1,750	116	2,360	2,370	57
10	15	2	320	325	65	630	635	129	1,750	1,760	115	2,370	2,380	56
15	20	3	325	330	66	635	640	130	1,760	1,770	114	2,380	2,390	55
20	25	4	330	335	67	640	645	131	1,770	1,780	113	2,390	2,400	54
25	30	5	335	340	68	645	650	132	1,780	1,790	112	2,400	2,410	53
30	35	6	340	345	69	650	655	133	1,790	1,800	111	2,410	2,420	52
35	40	7	345	350	70	655	660	134	1,800	1,810	110	2,420	2,430	51
40	45	8	350	355	71	660	665	135	1,810	1,820	109	2,430	2,440	50
45	50	9	355	360	72	665	670	136	1,820	1,830	108	2,440	2,450	49
50	55	10	360	365	73	670	675	137	1,830	1,840	108	2,450	2,460	48
55	60	11	365	370	74	675	680	138	1,840	1,850	107	2,460	2,470	47
60	65	12	370	375	75	680	685	139	1,850	1,860	106	2,470	2,480	46
65	70	13	375	380	77	685	690	140	1,860	1,870	105	2,480	2,490	45
70	75	14	380	385	78	690	695	141	1,870	1,880	104	2,490	2,500	44
75	80	15	385	390	79	695	700	142	1,880	1,890	103	2,500	2,510	43
80	85	16	390	395	80	700	705	143	1,890	1,900	102	2,510	2,520	42
85	90	17	395	400	81	705	710	144	1,890	1,910	101	2,520	2,530	41
90	95	18	400	405	82	710	715	145	1,910	1,920	100	2,530	2,540	40
95	100	19	405	410	83	715	720	146	1,920	1,930	99	2,540	2,550	39
100	105	20	410	415	84	720	725	147	1,930	1,940	98	2,550	2,560	38
105	110	21	415	420	85	725	730	148	1,940	1,950	97	2,560	2,570	38
110	115	22	420	425	86	730	735	149	1,950	1,960	96	2,570	2,580	37
115	120	23	425	430	87	735	740	150	1,960	1,970	95	2,580	2,590	36
120	125	24	430	435	88	740	745	151	1,970	1,980	94	2,590	2,600	35
125	130	26	435	440	89	745	1,370	152	1,980	1,990	93	2,600	2,610	34
130	135	27	440	445	90	1,370	1,380	152	1,990	2,000	92	2,610	2,620	33
135	140	28	445	450	91	1,380	1,390	151	2,000	2,010	91	2,620	2,630	32
140	145	29	450	455	92	1,390	1,400	150	2,010	2,020	90	2,630	2,640	31
145	150	30	455	460	93	1,400	1,410	149	2,020	2,030	89	2,640	2,650	30
150	155	31	460	465	94	1,410	1,420	148	2,030	2,040	88	2,650	2,660	29
155	160	32	465	470	95	1,420	1,430	147	2,040	2,050	87	2,660	2,670	28
160	165	33	470	475	96	1,430	1,440	146	2,050	2,060	86	2,670	2,680	27
165	170	34	475	480	97	1,440	1,450	145	2,060	2,070	85	2,680	2,690	26
170	175	35	480	485	98	1,450	1,460	144	2,070	2,080	85	2,690	2,700	25
175	180	36	485	490	99	1,460	1,470	143	2,080	2,090	84	2,700	2,710	24
180	185	37	490	495	100	1,470	1,480	142	2,090	2,100	83	2,710	2,720	23
185	190	38	495	500	101	1,480	1,490	141	2,100	2,110	82	2,720	2,730	22
190	195	39	500	505	102	1,490	1,500	140	2,110	2,120	81	2,730	2,740	21
195	200	40	505	510	103	1,500	1,510	139	2,120	2,130	80	2,740	2,750	20
200	205	41	510	515	104	1,510	1,520	138	2,130	2,140	79	2,750	2,760	19
205	210	42	515	520	105	1,520	1,530	137	2,140	2,150	78	2,760	2,770	18
210	215	43	520	525	106	1,530	1,540	136	2,150	2,160	77	2,770	2,780	17
215	220	44	525	530	107	1,540	1,550	135	2,160	2,170	76	2,780	2,790	16
220	225	45	530	535	108	1,550	1,560	134	2,170	2,180	75	2,790	2,800	15
225	230	46	535	540	109	1,560	1,570	133	2,180	2,190	74	2,800	2,810	15
230	235	47	540	545	110	1,570	1,580	132	2,190	2,200	73	2,810	2,820	14
235	240	48	545	550	111	1,580	1,590	131	2,200	2,210	72	2,820	2,830	13
240	245	49	550	555	112	1,590	1,600	131	2,210	2,220	71	2,830	2,840	12
245	250	50	555	560	113	1,600	1,610	130	2,220	2,230	70	2,840	2,850	11
250	255	51	560	565	114	1,610	1,620	129	2,230	2,240	69	2,850	2,860	10
255	260	52	565	570	115	1,620	1,630	128	2,240	2,250	68	2,860	2,870	9
260	265	53	570	575	116	1,630	1,640	127	2,250	2,260	67	2,870	2,880	8
265	270	54	575	580	117	1,640	1,650	126	2,260	2,270	66	2,880	2,890	7
270	275	55	580	585	118	1,650	1,660	125	2,270	2,280	65	2,890	2,900	6
275	280	56	585	590	119	1,660	1,670	124	2,280	2,290	64	2,900	2,910	5
280	285	57	590	595	120	1,670	1,680	123	2,290	2,300	63	2,910	2,920	4
285	290	58	595	600	121	1,680	1,690	122	2,300	2,310	62	2,920	2,930	3
290	295	59	600	605	122	1,690	1,700	121	2,310	2,320	61	2,930	2,940	2
295	300	60	605	610	123	1,700	1,710	120	2,320	2,330	61	2,940	2,950	1
300	305	61	610	615	124	1,710	1,720	119	2,330	2,340	60	2,950	- - -	0
305	310	62	615	620	125	1,720	1,730	118	2,340	2,350	59			

MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$310	$315	$63	$620	$625	$126	$2,145	$2,155	$117	2,765	2,775	$58
5	10	1	315	320	64	625	630	128	2,155	2,165	116	2,775	2,785	57
10	15	2	320	325	65	630	635	129	2,165	2,175	115	2,785	2,795	56
15	20	3	325	330	66	635	640	130	2,175	2,185	114	2,795	2,805	55
20	25	4	330	335	67	640	645	131	2,185	2,195	114	2,805	2,815	54
25	30	5	335	340	68	645	650	132	2,195	2,205	113	2,815	2,825	53
30	35	6	340	345	69	650	655	133	2,205	2,215	112	2,825	2,835	52
35	40	7	345	350	70	655	660	134	2,215	2,225	111	2,835	2,845	51
40	45	8	350	355	71	660	665	135	2,225	2,235	110	2,845	2,855	50
45	50	9	355	360	72	665	670	136	2,235	2,245	109	2,855	2,865	49
50	55	10	360	365	73	670	675	137	2,245	2,255	108	2,865	2,875	48
55	60	11	365	370	74	675	680	138	2,255	2,265	107	2,875	2,885	47
60	65	12	370	375	75	680	685	139	2,265	2,275	106	2,885	2,895	46
65	70	13	375	380	77	685	690	140	2,275	2,285	105	2,895	2,905	45
70	75	14	380	385	78	690	695	141	2,285	2,295	104	2,905	2,915	44
75	80	15	385	390	79	695	700	142	2,295	2,305	103	2,915	2,925	44
80	85	16	390	395	80	700	705	143	2,305	2,315	102	2,925	2,935	43
85	90	17	395	400	81	705	710	144	2,315	2,325	101	2,935	2,945	42
90	95	18	400	405	82	710	715	145	2,325	2,335	100	2,945	2,955	41
95	100	19	405	410	83	715	720	146	2,335	2,345	99	2,955	2,965	40
100	105	20	410	415	84	720	725	147	2,345	2,355	98	2,965	2,975	39
105	110	21	415	420	85	725	730	148	2,355	2,365	97	2,975	2,985	38
110	115	22	420	425	86	730	735	149	2,365	2,375	96	2,985	2,995	37
115	120	23	425	430	87	735	740	150	2,375	2,385	95	2,995	3,005	36
120	125	24	430	435	88	740	745	151	2,385	2,395	94	3,005	3,015	35
125	130	26	435	440	89	745	1,785	152	2,395	2,405	93	3,015	3,025	34
130	135	27	440	445	90	1,785	1,795	152	2,405	2,415	92	3,025	3,035	33
135	140	28	445	450	91	1,795	1,805	151	2,415	2,425	91	3,035	3,045	32
140	145	29	450	455	92	1,805	1,815	150	2,425	2,435	90	3,045	3,055	31
145	150	30	455	460	93	1,815	1,825	149	2,435	2,445	90	3,055	3,065	30
150	155	31	460	465	94	1,825	1,835	148	2,445	2,455	89	3,065	3,075	29
155	160	32	465	470	95	1,835	1,845	147	2,455	2,465	88	3,075	3,085	28
160	165	33	470	475	96	1,845	1,855	146	2,465	2,475	87	3,085	3,095	27
165	170	34	475	480	97	1,855	1,865	145	2,475	2,485	86	3,095	3,105	26
170	175	35	480	485	98	1,865	1,875	144	2,485	2,495	85	3,105	3,115	25
175	180	36	485	490	99	1,875	1,885	143	2,495	2,505	84	3,115	3,125	24
180	185	37	490	495	100	1,885	1,895	142	2,505	2,515	83	3,125	3,135	23
185	190	38	495	500	101	1,895	1,905	141	2,515	2,525	82	3,135	3,145	22
190	195	39	500	505	102	1,905	1,915	140	2,525	2,535	81	3,145	3,155	21
195	200	40	505	510	103	1,915	1,925	139	2,535	2,545	80	3,155	3,165	21
200	205	41	510	515	104	1,925	1,935	138	2,545	2,555	79	3,165	3,175	20
205	210	42	515	520	105	1,935	1,945	137	2,555	2,565	78	3,175	3,185	19
210	215	43	520	525	106	1,945	1,955	137	2,565	2,575	77	3,185	3,195	18
215	220	44	525	530	107	1,955	1,965	136	2,575	2,585	76	3,195	3,205	17
220	225	45	530	535	108	1,965	1,975	135	2,585	2,595	75	3,205	3,215	16
225	230	46	535	540	109	1,975	1,985	134	2,595	2,605	74	3,215	3,225	15
230	235	47	540	545	110	1,985	1,995	133	2,605	2,615	73	3,225	3,235	14
235	240	48	545	550	111	1,995	2,005	132	2,615	2,625	72	3,235	3,245	13
240	245	49	550	555	112	2,005	2,015	131	2,625	2,635	71	3,245	3,255	12
245	250	50	555	560	113	2,015	2,025	130	2,635	2,645	70	3,255	3,265	11
250	255	51	560	565	114	2,025	2,035	129	2,645	2,655	69	3,265	3,275	10
255	260	52	565	570	115	2,035	2,045	128	2,655	2,665	68	3,275	3,285	9
260	265	53	570	575	116	2,045	2,055	127	2,665	2,675	67	3,285	3,295	8
265	270	54	575	580	117	2,055	2,065	126	2,675	2,685	67	3,295	3,305	7
270	275	55	580	585	118	2,065	2,075	125	2,685	2,695	66	3,305	3,315	6
275	280	56	585	590	119	2,075	2,085	124	2,695	2,705	65	3,315	3,325	5
280	285	57	590	595	120	2,085	2,095	123	2,705	2,715	64	3,325	3,335	4
285	290	58	595	600	121	2,095	2,105	122	2,715	2,725	63	3,335	3,345	3
290	295	59	600	605	122	2,105	2,115	121	2,725	2,735	62	3,345	3,355	2
295	300	60	605	610	123	2,115	2,125	120	2,735	2,745	61	3,355	3,365	1
300	305	61	610	615	124	2,125	2,135	119	2,745	2,755	60	3,365	- - -	0
305	310	62	615	620	125	2,135	2,145	118	2,755	2,765	59			

MONTHLY Payroll Period (continued)

MARRIED With Both Spouses Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$155	$160	$32	$310	$315	$63	$1,070	$1,080	$58	$1,380	$1,390	$29
5	10	1	160	165	33	315	320	64	1,080	1,090	57	1,390	1,400	28
10	15	2	165	170	34	320	325	65	1,090	1,100	57	1,400	1,410	27
15	20	3	170	175	35	325	330	66	1,100	1,110	56	1,410	1,420	26
20	25	4	175	180	36	330	335	67	1,110	1,120	55	1,420	1,430	25
25	30	5	180	185	37	335	340	68	1,120	1,130	54	1,430	1,440	24
30	35	6	185	190	38	340	345	69	1,130	1,140	53	1,440	1,450	23
35	40	7	190	195	39	345	350	70	1,140	1,150	52	1,450	1,460	22
40	45	8	195	200	40	350	355	71	1,150	1,160	51	1,460	1,470	21
45	50	9	200	205	41	355	360	72	1,160	1,170	50	1,470	1,480	20
50	55	10	205	210	42	360	365	73	1,170	1,180	49	1,480	1,490	19
55	60	11	210	215	43	365	370	74	1,180	1,190	48	1,490	1,500	18
60	65	12	215	220	44	370	890	75	1,190	1,200	47	1,500	1,510	17
65	70	13	220	225	45	890	900	76	1,200	1,210	46	1,510	1,520	16
70	75	14	225	230	46	900	910	75	1,210	1,220	45	1,520	1,530	15
75	80	15	230	235	47	910	920	74	1,220	1,230	44	1,530	1,540	14
80	85	16	235	240	48	920	930	73	1,230	1,240	43	1,540	1,550	13
85	90	17	240	245	49	930	940	72	1,240	1,250	42	1,550	1,560	12
90	95	18	245	250	50	940	950	71	1,250	1,260	41	1,560	1,570	11
95	100	19	250	255	51	950	960	70	1,260	1,270	40	1,570	1,580	10
100	105	20	255	260	52	960	970	69	1,270	1,280	39	1,580	1,590	10
105	110	21	260	265	53	970	980	68	1,280	1,290	38	1,590	1,600	9
110	115	22	265	270	54	980	990	67	1,290	1,300	37	1,600	1,610	8
115	120	23	270	275	55	990	1,000	66	1,300	1,310	36	1,610	1,620	7
120	125	24	275	280	56	1,000	1,010	65	1,310	1,320	35	1,620	1,630	6
125	130	26	280	285	57	1,010	1,020	64	1,320	1,330	34	1,630	1,640	5
130	135	27	285	290	58	1,020	1,030	63	1,330	1,340	34	1,640	1,650	4
135	140	28	290	295	59	1,030	1,040	62	1,340	1,350	33	1,650	1,660	3
140	145	29	295	300	60	1,040	1,050	61	1,350	1,360	32	1,660	1,670	2
145	150	30	300	305	61	1,050	1,060	60	1,360	1,370	31	1,670	1,680	1
150	155	31	305	310	62	1,060	1,070	59	1,370	1,380	30	1,680	- - -	0

DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$70	$80	$5
5	10	1	80	90	4
10	15	2	90	100	4
15	20	3	100	110	3
20	25	4	110	120	2
25	30	5	120	130	1
30	60	6	130	- - -	0
60	70	6			

MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$90	$100	$5
5	10	1	100	110	4
10	15	2	110	120	3
15	20	3	120	130	2
20	25	4	130	140	2
25	30	5	140	150	1
30	80	6	150	- - -	0
80	90	6			

MARRIED With Both Spouses Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$50	$60	$2
5	10	1	60	70	1
10	15	2	70	- - -	0
15	40	3			
40	50	3			

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To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

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