



# Circular E

## Employer's Tax Guide

### 1989 Social Security Tax Rate and Wage Base

The social security tax rate is 7.51% each for employers and employees on the first \$48,000 of wages paid in 1989.

### 1989 Federal Unemployment (FUTA) Tax Rate

The Federal Unemployment (FUTA) tax rate is 6.2% for 1988 and 1989.

### Changes in Social Security Coverage

Social security coverage has been extended to wages paid to an individual by his or her spouse. For wages paid to a child employed by his or her parent in the course of the parent's trade or business, social security coverage applies if the child is 18 or older.

### Group-Term Life Insurance Cost Subject to Social Security Taxes

The cost of group-term life insurance that is includible in an employee's gross income (generally, cost for insurance amounts over \$50,000) is now subject to social security taxes. This provision is effective for coverage in effect after December 31, 1987. **Note:** For employees separated from employment before January 1, 1989, see *What To Include on Form W-2 on page 11*.

### Employee Cash Tips Subject to Employer Social Security Tax

Employers are now subject to the employer portion of social security tax on cash tips reported by their employees. This provision is effective for tips received (and wages paid) after December 31, 1987.

### Extension of Exclusion for Educational and Group Legal Services

The exclusions from income of educational assistance programs and group legal services plans have been extended through 1988.

Internal Revenue Service  
P.O. Box 6900  
Florence, Ky 41042

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## Calendar

The following is a list of important dates during the year that you should take note of.

**Note:** If any date shown falls on a Saturday, Sunday, or legal holiday, use the next regular workday.

### By January 31 or When Employment Ends

Give each employee a completed **Form W-2, Wage and Tax Statement**. Give each annuitant a completed **Form W-2P, Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments**, by January 31. (See section 17.)

### By January 31

**Federal Unemployment (FUTA) Tax.**—File **Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return**. If you deposited all the tax when due, you have 10 additional days to file the return.

### By February 15

Ask for a new **Form W-4, Employee's Withholding Allowance Certificate**, from each employee who claimed total exemption from withholding during the prior year.

### On February 16

Begin withholding for each employee who previously claimed exemption from withholding but has not given you a new **Form W-4** for the current year. If the employee does not give you a new completed **Form W-4**, withhold tax as if he or she is single, with zero withholding allowances. The **Form W-4** previously given you claiming exemption is now expired. (See section 10(h).)

### By February 28

**Income Tax Withholding.**—File **Form W-3, Transmittal of Income and Tax Statements**, with the Social Security Administration (SSA) and include Copy A of all **Forms W-2** and **W-2P** for employees or recipients for the year before. (See section 16.)

**Allocated Tip Reporting.**—File **Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips**, with the Internal Revenue Service. (See section 7.)

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

Deposit Federal unemployment tax due if it is more than \$100. File **Form 941, Employer's Quarterly Federal Tax Return**, or **Form 941E, Quarterly Return of Withheld Federal Income Tax and Hospital Insurance (Medicare) Tax**, and pay any undeposited income and social security taxes. If you deposited all the taxes when due, you have 10 additional days to file the return.

File **Form 942, Employer's Quarterly Tax Return for Household Employees**, if you have such employees, and pay the tax due. (See section 14.)

### Before December 1

**Income Tax Withholding.**—Ask for a new **Form W-4** from each employee whose withholding allowances will change for the next year.

### On December 31

**Form W-5, Earned Income Credit Advance Payment Certificate**, expires. Employees who want to continue receiving advance payments of the earned income credit for the next year must file a new **Form W-5**.

## Reminders

### When Hiring New Employees

**Eligibility for Employment.**—You will have to determine that each new employee is legally eligible to work. This will include completing the Immigration and Naturalization Service (INS) **Form I-9, Employment Eligibility Verification Form**. Contact the INS for further information concerning your responsibilities.

**Income Tax Withholding.**—Ask each new employee to complete **Form W-4**. Use the 1989 **Form W-4**.

**Social Security Taxes.**—Record each new employee's name and number from his or her social security card. Any employee who does not have a number should apply for one. (See section 5.)

### When Paying Wages or Annuities

**Income Tax Withholding.**—Withhold tax from each wage payment or supplemental unemployment compensation plan benefit payment according to the employee's **Form W-4** and the correct withholding rate. Withhold from periodic pension and annuity payments as if the recipient is married claiming three withholding allowances, unless he or she has filed **Form W-4P** either electing no withholding or giving a different number of allowances, marital status, or additional amount to be withheld. (See sections 6, 11, and 12.)

**Social Security Taxes.**—Withhold 7.51% from each wage payment in 1989. Stop when you reach \$48,000 in taxable wages. (If the employee reported tips, see section 7.)

### Backup Withholding

Payers must generally withhold 20% of taxable interest, dividend, and certain other payments if payees fail to furnish payers with their correct taxpayer identification numbers. There are other circumstances when the payer is also required to withhold. This withholding is referred to as backup withholding. Please see **Form W-9, Request for Taxpayer Identification Number and Certification**, and the **Instructions for Forms 1099, 1098, 5498, 1096, and W-2G** for more details.

Report backup withholding amounts on the same **Form 941** you use to report social security and income tax withholding (or **Form 941E** if only reporting income tax withholding and the medicare portion of social security tax). See section 13 for information on depositing backup withholding.

### Information Returns

You may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC** to report payments of \$600 or more to persons not treated as employees (e.g., independent contractors) for services performed for your trade or business. You can use the chart on pages 52 and 53 as a quick reference guide to 1988 information returns. For details about forms of the 1099 series and for information about required magnetic media filing, please see the separate **Instructions for Forms 1099, 1098, 5498, 1096, and W-2-G** and **Publication 916, Information Returns**. Do not use the **Form 1099** series to report wages and other compensation you paid to employees; report these on **Form W-2**. See the separate **Instructions for Forms W-2** and

**W-2P** for details. "Other compensation" to be reported on **Form W-2** is described in sections 6 and 17.

### Information Return Penalties.—

Information return penalties include failure to file an information return (including any required magnetic media filing), failure to furnish statements to payees, and failure to supply a taxpayer identification number. Each of these penalties is \$50 per failure, each with a \$100,000 per year maximum. There is a penalty of \$5 per document for failure to include correct information on a return or statement (maximum of \$20,000 per year). The maximum amounts for these penalties may not apply in certain cases. Higher penalties may apply. See the **Instructions for Forms 1099, 1098, 5498, 1096, and W-2G**.

### Unresolved Problems

If you have a tax problem you have been unable to resolve with the IRS, write to your local IRS district director or call your local IRS office and ask for Problem Resolution assistance. This office will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

## Instructions

### 1. Purpose

This guide tells about your tax responsibilities as an employer. It explains the requirements for withholding, depositing, reporting, and paying taxes. It explains the forms you must give your employees, those your employees must give you, and those you must send to IRS and SSA. (Detailed filing requirements and instructions for completing the forms, including instructions for correcting previously filed forms, are in the forms themselves.) This guide also has tax tables you need to figure the taxes to withhold for each employee after December 1988.

Most employers must withhold, deposit, report, and pay—

- Income tax, and
  - Social security taxes.
- They must also deposit, report, and pay—
- Federal unemployment tax (FUTA).

There are exceptions to these requirements. See pages 15 through 20. Railroad retirement and railroad unemployment repayment taxes are explained in the **Instructions for Form CT-1**.

### 2. Are You an Employer?

Generally, an employer is a person or organization for whom a worker performs a service as an employee. The employer usually gives the worker the tools and place to work and has the right to fire the worker. A person or organization paying wages to a former employee after the work ends is also considered an employer.

Specific definitions of employers apply for income and FUTA tax purposes.

**Income Tax Withholding.**—For income tax withholding purposes, the term employer includes organizations that are exempt from income, social security, and FUTA taxes.

**FUTA Tax.**—For FUTA tax purposes, an employer is:

(1) Any person or organization that during this year or last year either:

(a) Paid wages of \$1,500 or more in any calendar quarter, or

(b) Had one or more employees at any time in each of any 20 calendar weeks.

(2) Any agricultural employer who during this year or last year either:

(a) Paid cash wages of \$20,000 or more for farm labor in any calendar quarter, or

(b) Employed 10 or more farmworkers during some part of a day for at least one day during any 20 different weeks.

(3) Any household employer who during this year or last year paid cash wages of \$1,000 or more during any calendar quarter for household service in a private home, local college club, or local chapter of a college fraternity or sorority.

**Federal Government Employers.**—If you are a Federal agency, the information in this guide applies, except:

(a) Deposit Federal taxes only at Federal Reserve banks, and

(b) The due date for Federal tax deposits is the payroll date. Refer to the Treasury Fiscal Requirements Manual (I TFRM 3-4000) for procedures to use in accounting for withheld Federal income tax and social security taxes.

#### **State and Local Government**

**Employers.**—Wages of your employees are generally subject to Federal income tax withholding. In addition, wages of your employees hired after March 31, 1986, are subject to the medicare portion only of social security tax, unless they are otherwise covered by a section 218 agreement. Wages of any employees covered by a section 218 agreement are subject to the full social security tax.

If you are covered by a section 218 agreement, report full social security taxes and withheld Federal income tax on Form 941, Employer's Quarterly Federal Tax Return. If you are not covered by a section 218 agreement, report the medicare portion of social security taxes (if any) and withheld Federal income tax on Form 941E, Quarterly Return of Withheld Federal Income Tax and Hospital Insurance (Medicare) Tax.

You can get information on reporting and social security coverage from your local IRS office. If you have any questions about coverage under a 218 agreement, contact the appropriate state official.

See *Deposit Instructions for State and Local Government Employers* on page 9 for information on tax deposits, including special rules for state and local government employers whose employees are covered under a section 218 agreement.

### **3. Employer Identification Number**

If you are required to report employment taxes or give tax statements to employees or annuitants, you need an employer identification number.

The employer identification number (EIN) is a 9-digit number the IRS issues. The digits are arranged as follows: 00-0000000. It is used to identify the tax accounts of employers and certain others that have no employees.

If you have not asked for a number, request one on Form SS-4, Application for Employer Identification Number. You can get this form at IRS or Social Security Administration (SSA) offices.

You should have only one number. If you have more than one and are not sure which one to use, please check with the Internal Revenue Service Center where you file your return. Give the numbers you have, the name and address to which each was assigned, and the address of your main place of business. IRS will tell you which number to use. **Use your employer identification number on all the items you send to IRS and SSA.**

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

Please see **Publication 583**, Information for Business Taxpayers, for more information on how to make deposits, file returns, etc., if due before you have received your number.

### **4. Who Are Employees?**

Generally, employees can be defined either under common law or under special statutes for special purposes.

#### **Employment Status Under Common**

**Law.**—Anyone who performs services is an employee if you, as an employer, can 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 legal right to control the method and result of the services. Also see *Statutory Employees* on this page.

Generally, people in business for themselves are not employees. For example, doctors, lawyers, veterinarians, construction contractors, and others in an independent trade in which they offer their services to the public are usually not employees. Also see *Statutory Nonemployees* on this page.

If an employer-employee relationship exists, it does not matter what it is called. The employee may be called a partner, agent, or independent contractor. It also does not matter how payments are measured or paid, what they are called, or whether the employee works full- or part-time.

There is no employee class difference. An employee can be a superintendent, manager, or supervisor. Generally, an officer of a corporation is an employee, but a director is not. An officer who performs no services or only minor ones, and who neither receives nor is entitled to receive pay of any kind, is not considered an employee.

Whether an employer-employee relationship exists under the usual common law rules will be determined, when there is any doubt, by the facts in each case.

If you have good reason for treating a worker other than as an employee, you will not be liable for employment taxes on the payments to that worker.

To get this relief, you must file all required Federal tax returns, including information returns, on a basis consistent with your treatment of the worker. You (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any period after 1977. See Rev. Proc. 85-18, 1985-1 C.B. 518, for further details.

This relief is not available, however, to a business that furnishes technical service specialists (for example, engineers, computer programmers, and systems analysts) to clients. In these cases, the employment relationship between the

business and the technical service specialist will be determined under the common law rules. **Note:** If you, as the business that furnishes technical service specialists to clients, correctly treat a technical service specialist as an independent contractor under the common law rules, you will not be liable for employment taxes on that individual. See Revenue Ruling 87-41, 1987-1 C.B. 296, for guidelines for determining the employment status of a technical service specialist.

**Statutory Employees.**—If someone who works for you is not an employee under the common law rules explained above, do not withhold Federal income tax from his or her pay. Although the following persons may not be common law employees, they are considered employees for social security purposes if tests (1) through (3) below, are met. Persons in (a) and (d) are employees for FUTA tax purposes if tests (1) through (3) are met.

(a) An agent (or commission) driver who delivers food or beverages (other than milk) or laundry or dry-cleaning for someone else.

(b) A full-time life insurance salesperson.

(c) A homemaker who works by the guidelines of the person for whom the work is done, with materials furnished by and returned to that person or to someone that person designates.

(d) A traveling or city salesperson (other than an agent-driver or commission-driver) who works full time (except for sideline sales activities) for one firm or person getting orders from customers. The order must be for items for resale or use as supplies in the customer's business. The customers must be retailers, wholesalers, contractors, or operators of hotels, restaurants, or other businesses dealing with food or lodging.

#### **Tests.**—

(1) It is understood from a service contract that the services will be performed by the person.

(2) The person does not have a substantial investment in facilities (other than transportation) used to perform the services.

(3) The services are the kind that involve a continuing relationship with the person for whom they are performed.

**Publication 539**, Employment Taxes, gives examples of the employer-employee relationship.

If you want a decision about whether a worker is an employee, file Form SS-8, Information for Use in Determining Whether a Worker Is an Employee for Federal Employment Taxes and Income Tax Withholding. You can get the form at IRS offices.

**Statutory Nonemployees.**—Direct sellers and qualified real estate agents are by law considered nonemployees. They are instead treated as self-employed for income tax and employment tax purposes. See Publication 539 for details on these two groups.

**Treating Employees as Nonemployees.**—You will be liable for income tax and employee social security tax if you don't deduct and withhold these taxes because you consider an employee as a nonemployee. See Internal Revenue Code section 3509 for details.

## 5. Employee's Social Security Number

Record the name and number of each employee exactly as they are shown on the employee's social security card. Any employee without a social security card can get one from any SSA office by completing **Form SS-5, Application for a Social Security Number Card**. You can get this form at IRS or SSA offices.

If the employee's name is not correct as shown on the card, the employee should request a new card.

## 6. Taxable Wages

Wages subject to Federal employment taxes include all pay you give an employee for services performed. The pay may be in cash or in other forms. It includes salaries, vacation allowances, bonuses, and commissions. It does not matter how you measure or pay the payments.

Any employee social security tax and employee state unemployment compensation tax you pay for your employees (rather than deducting it) is includible in social security and FUTA wages. (This does not apply to household workers or farmworkers.)

(See pages 15 through 20 for exceptions to wages. See section 7 for a discussion of tips. See section 17 for reporting "other compensation" not subject to withholding.)

Measure pay that is not in money (such as goods, lodging, and meals) by its fair market value. This kind of pay may be subject to tax and withholding. See page 17.

Payments for travel and other necessary expenses for your business are not taxable as wages. If you combine wages and expense allowances in a single payment, show the employee the amounts separately.

**Partially Exempt Employment.**—If an employee spends half or more of his or her time in a pay period performing services subject to employment taxes, all the employee's pay in that pay period is taxable. If the employee spends less than half the time performing services subject to taxes, none of the pay in that pay period is subject to employment taxes.

**Supplemental Unemployment Compensation Benefits.**—Treat supplemental unemployment compensation benefits as wages for income tax withholding to the extent they are includible in your employee's gross income. This applies if you pay benefits to your employee because of his or her involuntary separation from the job under a plan to which you are a party. Involuntary separation includes a reduction in force or closing a plant or operation. It does not include separation because of disciplinary problems or because of age.

**Moving Expenses.**—Reimbursements to employees for moving expenses are not subject to withholding if you believe the employee is entitled to a deduction for them. They are subject to withholding if you believe the employee is not entitled to a deduction. For more information, see **Publication 521, Moving Expenses**.

**Golden Parachutes.**—If you make parachute payments to certain "disqualified" individuals (personal services corporations, or similar entities, are treated as individuals for purposes of this

provision), you are subject to reporting and withholding requirements. Parachute payments (also called "golden parachutes") are certain payments in the nature of compensation which corporations make to key individuals, often in excess of their usual compensation, in the event that ownership or control of the corporation changes. The golden parachute provision does not apply to payments made to or for a disqualified individual by a corporation that immediately before the change in ownership or control was: (1) an S corporation; or (2) a corporation that had no readily tradable securities. If (2) applies, shareholders would have to have consented to the payments. Excess parachute payments are not deductible by the payer, and the recipient of the excess payments is subject to a 20% excise tax. If you make the payments to an employee, see section 17 for instructions for reporting to the employee. If you make parachute payments to a nonemployee, use Form 1099-MISC for reporting. See the Instructions for Forms 1099, 1098, 5498, 1096, and W-2-G. The parachute payments provision applies to payments made under agreements entered into or renewed after June 14, 1984, in tax years ending after that date. For further information, see Internal Revenue Code sections 280G and 4999.

**Payments to Nonresident Aliens.**—In general, if you pay wages to nonresident aliens, you must withhold income tax (unless excepted by regulations) and social security taxes as you would for a U.S. citizen. You must also give a Form W-2 to the nonresident alien. The wages are subject to FUTA tax as well. However, see the chart on page 15 for exceptions to these general rules.

In some cases, a Code section or a U.S. treaty provision will exempt payments to a nonresident alien from "wages." These payments will thus not be subject to income tax withholding. Do not give Form W-2 in these cases. These payments, unless exempt from tax because of a Code or U.S. tax treaty provision, are subject to withholding at a flat 30%, or lower treaty rate. You must report the payments and any withheld tax on **Form 1042S, Foreign Person's U.S. Source Income Subject to Withholding**. Form 1042S is sent to IRS with **Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons**. You may have to make deposits of the withheld income tax, using **Form 8109, Federal Tax Deposit Coupon**. See **Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations**, for more information.

**Social Security Totalization Agreements.**—The U.S. has entered into totalization agreements with several countries. Under the terms of these agreements, employees and employers who would otherwise have to pay social security taxes to both countries will only have to pay to one country. Thus, items shown as taxable for social security in this publication may be exempt if covered by a totalization agreement, and other items shown as exempt may be taxable if covered by such an agreement. At this time, we have agreements in effect with Belgium, Canada, France, Italy, Norway, Spain, Sweden, Switzerland, the United Kingdom, and West

Germany. For more information about social security totalization agreements, contact the Social Security Administration, Office of International Policy, Room 1104, West High Rise, 6401 Security Boulevard, Baltimore, MD 21235. (See Rev. Proc. 80-56, 1980-2 C.B. 851 and Rev. Proc. 84-54, 1984-2 C.B. 489 for information on how to prove the exemption.)

## Fringe Benefits

Unless the law says otherwise, you must include fringe benefits in an employee's gross income. The benefits are subject to income and employment taxes. Fringe benefits include cars you provide, flights on aircraft you provide, free or discounted commercial flights, vacations, discounts on property or services, memberships in country clubs or other social clubs, and tickets to entertainment or sporting events. In general, the amount you must include is the amount by which the fair market value of the benefits is more than the sum of what the employee paid for it plus any amount the law excludes. There are other rules you and your employees may use to value certain fringe benefits. See **Publication 535, Business Expenses**, and the regulations under Code section 61 for more information. This includes valuation rules and when they may be used.

**Nontaxable Fringe Benefits.**—Some fringe benefits are not taxable. Examples are services provided to your employees at no additional cost to you, qualified employee discounts, working condition fringes (including parking and the use of on-premises athletic facilities), minimal value fringes (including meals you provide at eating places you run for your employees), and reduced tuition for education. However, services you provide at no additional cost to you, qualified employee discounts, meals at eating places you run for your employees, and reduced tuition provided to officers, owners, or highly paid employees are only excluded from income and the wage base if the benefits are given to employees on a nondiscriminatory basis. For further information, including who is considered an officer, owner, or highly paid employee, see **Publication 535** and the regulations under Code section 132.

**When Are Fringe Benefits Treated as Paid.**—You may choose to treat fringe benefits as paid by the pay period, or by the quarter, or on any other basis you choose as long as you treat the benefits as paid at least as often as once a year. You do not have to make a formal choice of payment dates or notify IRS of the dates you choose. You do not have to make this choice for all employees. You may change methods as often as you like, as long as you treat all benefits provided in a calendar year as paid by December 31 of the calendar year. (However, see *Special Accounting Rule for Fringe Benefits Provided During November and December* on page 5.) You may treat a single fringe benefit as paid on one or more dates in the same calendar year, even if the employee gets the entire benefit at one time. This election does not apply to a fringe benefit where real property or investment personal property is transferred.

**Withholding on Fringe Benefits.**—You may add the value of fringe benefits to regular wages for a payroll period and figure withholding taxes on the total, or you may

withhold Federal income tax on the value of the fringe benefits at the flat 20% supplemental wage rate.

If you withhold less than the required amount of taxes from an employee in a calendar year but report the proper amount, you should ask the employee for the social security or railroad retirement and income taxes you paid on his or her behalf. You must recover income taxes before April 1 of the next year.

#### **Election Not To Withhold Income Tax on Personal Use of a Highway Motor Vehicle.**

—You may choose not to withhold income tax on the value of an employee's personal use of a vehicle you provide. You must, however, withhold social security or railroad retirement taxes on the use of the vehicle. You do not have to make the choice for all employees. If you make the choice, you must do it in such a way that all of your affected employees will be aware of it. For example, you can do this by including the notice with the employee's paycheck, or by displaying the notice. You may change methods at any time by notifying affected employees in a similar way. You must give notice by the later of January 31 of the year to which you want a different method to apply, or within 30 days after you first give a vehicle to the employee.

**Depositing Taxes on Fringe Benefits.**—Once you choose payment dates for fringe benefits, you must deposit taxes under the general deposit rules. You may reasonably estimate the value of the fringe benefits provided on the date(s) you choose, for purposes of making your deposits on time.

You may claim a refund for overpayments or have them applied to your next employment tax return. If you deposit too little, see *Penalties* below.

**Penalties.**—Underpayments of the amount required to be deposited may subject you to the failure to deposit penalty. The penalty is 10% of the underpayment. If you claim on any return more in deposits than you actually made by the return's due date, you may be subject to an overstated deposit penalty. The penalty is 25% of the deposits not actually made.

**When To Report Fringe Benefits.**—In general, you must figure the value of fringe benefits by January 31 of the next year. If you provide a vehicle, you may either figure the actual value of the benefit for the whole calendar year or consider the employee's use of the vehicle during the year to be entirely personal and include 100 percent in the employee's income. See *Fringe Benefits* in section 17 for additional information on this option.

#### **Special Accounting Rule for Fringe Benefits Provided During November and December.**

—You may choose to treat the value of fringe benefits provided during November and December, or any shorter period, as paid in the next year. However, this applies only to those benefits you actually provided during November and December, not to those you merely treated as paid during those months.

If you use this rule, you must notify each affected employee between the time of the employee's last paycheck of the calendar year and at or near the time you give Form W-2. If you use the special accounting rule, your employee must also use it for all

purposes (e.g., for deductions related to the fringe benefit) and for the same period. You cannot use this rule for a fringe benefit where you transfer real property or investment personal property to your employee.

#### **Employer "Line of Business"**

**Requirement and Election.**—In general, you can only exclude qualified employee discounts and services you provide to employees at no additional cost to you from the income of employees who perform substantial services in the line of business in which the benefits are offered for sale to your customers.

If you have more than one line of business, employees in your other lines of business are not entitled to nontaxable treatment of qualified employee discounts and services you provide at no additional cost to you. However, you can choose to consider all your employees to be in one line of business, and to receive fringe benefits from that line of business. If you make this choice, you will be charged a 30% excise tax on the excess fringe benefits. This is the excess of the total value of these two types of fringe benefits provided during the calendar year over 1% of the total taxable compensation paid to all employees during the calendar year. You must report the tax on Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, and it is not deductible. In general, this provision applies only to employment within the United States. For further information, see Code section 4977 and related regulations and Publication 535.

**Note:** *If you include the value of a noncash fringe benefit in an employee's gross income, you cannot deduct this amount as compensation for services. You can only deduct what it cost you to provide the benefit to the employee.*

#### **Sick Pay**

In general, sick pay is any amount you pay, under a plan you take part in, to an employee because of sickness or injury. These amounts are sometimes made by a third party, such as an insurance company or employees' trust. In either case, these payments are subject to social security or railroad retirement (RRTA) and railroad unemployment repayment (RURT) taxes, and Federal unemployment (FUTA) taxes. The payments are also subject to income tax. If you make the payments, withhold on the basis of the employee's Form W-4. If a third party makes the payments, the employee may request income tax withholding by giving the third-party payer a Form W-4S, Request for Federal Income Tax Withholding From Sick Pay.

The following kinds of payments are not subject to social security, RRTA, RURT, or FUTA taxes:

- (1) Payments received under a workmen's compensation law.
- (2) Payments, or portions of payments, attributable to the employee's contributions to a sick pay plan.
- (3) Payments received under the Railroad Retirement Act.
- (4) Payments of benefits under the Railroad Unemployment Insurance Act for an on-the-job injury.
- (5) Payments made more than 6 months after the last calendar month in which the employee worked.

See section 19 for details on reporting sick pay and for details on withholding and reporting the income, social security, or RRTA and RURT taxes on sick pay, and for paying the FUTA tax.

#### **7. Taxable Tips**

Tips your employee receives are generally subject to withholding. Your employee must report cash tips to you by the 10th of the month after the month the tips are received. The report should include tips you paid over to the employee for charge customers, and tips the employee received directly from customers. No report is required for months when tips are less than \$20. Your employee reports the tips on Form 4070, Employee's Report of Tips to Employer, or on a similar statement.

**The statement must be signed by the employee and must show the following:**

- The employee's name, address, and social security number
- Your name and address
- The month or period the report covers
- The total tips

#### **You must collect:**

- Income tax and employee social security tax on the employee's tips

You can collect these taxes from the employee's wages or from other funds he or she makes available. (See *Tips Treated as Supplemental Wages* in section 8 for further information.) Stop collecting the employee social security tax when his or her wages and tips for the year reach the social security limit.

Employers are subject to the employer portion of social security tax on cash tips reported by their employees. This provision is effective for tips received (and wages paid) after December 31, 1987.

You are responsible for the employer social security tax on wages until the wages (including tips) reach the social security limit. You must withhold income tax for the whole year on wages and tips, even when the social security limit is reached.

Use Form 941 to show all tips your employees report during the quarter.

See the discussion of Form 941 in section 14 for more information.

On line 7a of Form 941, show all tips your employees report during the quarter until tips and wages paid for each employee reach the social security limit for the year. Do this even if employee funds were not available for collection of the tax.

If, by the 10th of the month after the month you received an employee's report on tips, you don't have enough employee funds available to deduct the employee tax, you no longer have to collect it. Show any uncollected social security tax on Form W-2. (See the Instructions for Forms W-2 and W-2P.)

The chart on page 19 shows how tips are treated for Federal unemployment tax purposes.

**Allocated Tips.**—If you are a large food or beverage establishment, you must report allocated tips under certain circumstances. A large food or beverage establishment is one that provides food or beverages for consumption on the premises, where

tipping is customary, and where there are normally more than 10 employees on a typical business day in all food or beverage operations.

If employees report tips totaling 8% or more of your gross receipts, less carryout sales and sales with at least a 10% service charge added, you do not need to allocate tips. However, you must still file **Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips**.

If the 8% reporting threshold is not met, you must allocate to tipped employees an amount equal to the difference between 8% of gross receipts (less carryout sales and sales with at least a 10% service charge added) and the total tips reported by the employees. This 8% threshold percentage may be reduced, but not below 2%, by your petition or that of a majority of your employees. See Rev. Proc. 86-21, 1986-1 C.B. 560, for details. The allocation may be made according to an agreement between you and your employees or according to the methods in the regulations. However, all establishments cannot use the method of allocation described in the regulations that is based on the number of hours worked. Only establishments employing fewer than the equivalent of 25 full-time employees during the payroll period can use this method. Do not withhold income or social security taxes on allocated tips. For further information, including required magnetic media filing if more than 250 Forms 8027 are filed, see the separate instructions for Form 8027.

## 8. Supplemental Wage Payments

If you pay supplemental wages along with regular wages but do not specify the amount of each, withhold income tax as if the total were a single payment for a regular payroll period. Supplemental wages include bonuses, commissions, overtime pay, or payments to an employee for moving expenses he or she cannot deduct.

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

- If you withhold income tax from an employee's regular wages, you can use one of these methods for the supplemental wages:

(a) Withhold a flat 20%.

(b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.

- If you did not withhold income tax from the employee's regular wages, use method (b). (This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.)

### Tips Treated as Supplemental Wages.—

Withhold the income tax on tips from wages or from other funds the employee makes available. If an employee receives regular wages and reports tips, figure income tax as if the tips were supplemental wages. If you have not withheld income tax from the regular wages, add the tips to the regular wages. Then withhold income tax on the

total. If you withheld income tax from the regular wages, you can withhold on the tips by method (a) or (b) above.

**Vacation Pay.**—Vacation pay is subject to withholding as if it were a regular wage payment. When vacation pay is in addition to regular wages for the vacation period, treat it as a supplemental wage payment. If the vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

## 9. Payroll Period

The payroll period is that period of service for which you usually pay wages.

When you have a regular payroll period, withhold income tax for that time period even if your employee does not work the full period.

When you don't have a payroll period, withhold the tax as if you paid wages on a daily or miscellaneous payroll period. Figure the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), count back the number of days from the payment period to the latest of:

(a) The last wage payment made during the same calendar year,

(b) The date employment began, if during the same calendar year, or

(c) January 1 of the same year.

When you pay an employee for a period of less than 1 week, and the employee signs a statement under penalties of perjury that he or she is not working for any other employer during the same calendar week for wages subject to withholding, figure withholding based on a weekly payroll period. If the employee later begins to work for another employer for wages subject to withholding, the employee is required to notify you within 10 days. You should then figure withholding based on the daily or miscellaneous period.

## 10. Withholding From Employees

**Form W-4.**—To know how much income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Ask all new employees to give you a signed Form W-4 when they start 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. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the 1st payroll period ending on or after the 30th day from the date you received the replacement Form W-4. For exceptions, see the discussion on page 7 on invalid Forms W-4, Forms W-4 that must be sent to IRS, and exemption from income tax withholding. **Note:** A Form W-4 that makes a change for the next calendar year will not take effect in the current calendar year.

If you need to order Forms W-4 or **Publication 505, Tax Withholding and Estimated Tax**, or **Publication 919, Is My Withholding Correct for 1989?**, call the IRS toll-free number 1-800-424-3676. (In Alaska and Hawaii call the IRS "Forms Only" number in the local phone book.)

**Withholding.**—To determine income tax withholding, take the following into account:

(a) **Wages paid, including tips reported.**

(b) **Marital status.**—The withholding tables are different for single and for married employees. A nonresident alien, or a person married to one, is considered single for withholding tax purposes.

There are special rules for an employee whose spouse has recently died. An employee whose spouse has died during the year can show status as Married for the year on Form W-4.

An employee whose spouse died in either of the two preceding tax years can claim Married status if:

(1) The employee's home is maintained as the main household of a child or stepchild for whom the employee can claim an exemption; and

(2) The employee could file a joint return with the decedent in the year of the spouse's death.

An employee who qualifies as a "head of household" is considered single for withholding purposes.

(c) **Withholding allowances.**—

Exemptions are allowable on the Federal income tax return for self, spouse, and dependents. Elderly and blind persons receive an increased standard deduction on their tax return if they do not itemize their deductions.

You are not responsible for verifying the withholding allowances your employees claim. However, the following tests may help your employees decide whether they can claim a withholding allowance for a dependent.

Each dependent your employee claims must meet all of the following tests:

(1) **Income.**—Receives less than \$2,000 income. (If your employee's child\* was under 19 or a full-time student under 24, ignore this test.)

(2) **Support.**—Gets more than half of his or her support from your employee.

(3) **Married dependents.**—Does not file a joint return with his or her spouse.

(4) **Citizenship or residence.**—Is a citizen or resident of the United States; a resident of Canada or Mexico; or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) **Relationship.**—Is either:

- Related to the employee (if your employee files jointly, the dependent can be related to either spouse) as one of the following:

Child*	Half-brother	Sister-in-law
Mother	Half-sister	Son-in-law
Father	Stepbrother	Daughter-in-law
Grandparent	Stepsister	Or if related
Great grandparent etc.	Stepmother	by blood:
Brother	Stepfather	Uncle
Sister	Mother-in-law	Aunt
Grandchild	Father-in-law	Nephew
Great grandchild etc.	Brother-in-law	Niece

\*Child includes:

Your employee's son, daughter, stepson, or stepdaughter.

A child who lived in your employee's home as a member of the family, if placed with your employee by an authorized placement agency for legal adoption.

A foster child (any child who lived in your employee's home as a member of the family for the whole year).

- Or a person who lived in your employee's home as a member of the family for the whole year.

**(d) Special withholding allowance.**—For withholding purposes only, each single person with only one job and each married person with only one job whose spouse is not working can claim one additional withholding allowance. Any person with two jobs can also claim the allowance if only one job paid more than \$2,500. A married person with two jobs or a working spouse can claim the allowance if only one job paid more than \$2,500.

**(e) Additional withholding allowance for heads of households.**—For withholding purposes only, each person entitled to head of household filing status can claim one additional withholding allowance on Form W-4.

**(f) Additional withholding allowances based on deductions and tax credits.**—These allowances are only for withholding purposes; they are not claimed on a tax return. To take these allowances into account, the employee must figure and claim them on Form W-4. See Form W-4 for details. For information for figuring withholding allowances for tax credits, see Notice 88-42, 1988-15 I.R.B. 12.

**(g) Fewer withholding allowances because of a working spouse, more than one job, or nonwage income.**—If any of the above apply, the number of withholding allowances an employee claims may be reduced.

**(h) Exemption from income tax withholding for eligible persons.**—An employee may claim to be exempt from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages may still be subject to social security taxes.

An employee must file a Form W-4 each year by February 15 to claim exemption from withholding. Employers should begin withholding for each employee who previously claimed exemption from withholding but has not submitted a new Form W-4 for the current year. Withhold tax as if the employee is single with zero withholding allowances.

An employee who can be claimed as a dependent on someone else's tax return may not be exempt. If that employee has any nonwage income (such as interest on savings), and wages plus the nonwage income are expected to be more than \$500, he or she usually **cannot** claim exemption from withholding.

**Note:** *Student status does not automatically exempt the employee from income tax withholding.*

**Sending Certain Forms W-4 to IRS.**—You must send to IRS copies of certain Forms W-4 received during the quarter from employees still employed by you at the end of the quarter. Send copies where the employee (1) claims more than 10 withholding allowances, or (2) claims exemption from withholding and his or her wages would normally exceed \$200 per week. You are not required to send any others unless IRS notifies you in writing to do so.

Send in each quarter with Form 941 or 941E copies of any Forms W-4 that meet either of the above conditions. Complete boxes 8 and 10 on any Forms W-4 you send in. Box 9 is for the employer's use only, and may be used by the employer to identify the office responsible for processing the employee's payroll information. Also send copies of any written statements from employees in support of the claims made on Forms W-4. Do this even if the Forms W-4 are not in effect at the end of the quarter. You can send them to your Internal Revenue Service Center more often if you like. If you do so, include a cover letter giving your name, address, employer identification number, and the number of forms included. In certain cases, IRS may notify you in writing that you must submit specified Forms W-4 more frequently to your district director separate from your Form 941 or 941E.

Base withholding on the Forms W-4 that you send in unless IRS notifies you in writing that a Form W-4 is defective and that you should do otherwise.

If the IRS notifies you about a particular employee, base withholding on the number of withholding allowances shown in the IRS notice. You will get a copy of the notice to give to the employee. Also, the employee will get a similar notice directly from the IRS. If the employee later gives you a new Form W-4, follow it only if: (1) exempt status is not claimed, or (2) the number of withholding allowances is equal to or fewer than the number in the IRS notice. Otherwise, disregard it and do not submit it to the IRS. Continue to follow the IRS notice. If the employee prepares a new Form W-4 explaining any difference with the IRS notice, he or she may either submit it to IRS or to you. If submitted to you, send the Form W-4 and explanation to the IRS office shown in the notice. Continue to withhold based on the notice unless and until IRS tells you to follow the new Form W-4.

Form W-4 information may be filed with IRS on magnetic tape instead of sending copies of Forms W-4. If you wish to file on magnetic tape, you must submit **Form 4419**, Application for Magnetic Media Reporting for Information Returns, to request authorization. See Rev. Proc. 87-47, 1987-2 C.B. 635 and Publication 1245, which contain information concerning magnetic media filing. To obtain these documents or additional information, call the IRS Martinsburg Computing Center at (304) 263-8700.

**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.

When you get an invalid Form W-4, do not use it to figure withholding. Tell the employee it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee were 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.

## 11. Figuring Withholding

There are several ways to figure income tax withholding. You can use any of the following:

- Percentage method (see pages 22 and 23).
- Wage bracket tables (see pages 24 through 43).

Also see page 20 for directions on how to use the tables for employees claiming more than 10 allowances.

- Alternative formula tables for percentage withholding (see **Publication 493**, Alternative Tax Withholding Methods and Tables).

- Wage bracket percentage method withholding tables (see Publication 493).

Employers with automated payroll systems will find the two alternative formula tables and the two alternative wage bracket percentage method tables useful.

- Combined income tax and employee social security tax table (see Publication 493).
- Annualized wages method (see page 20).
- Average estimated wages method (see page 20).
- Cumulative wages and part-year employment methods (see pages 20 and 21). These may be used if your employee requests that you use them, and you agree to this.
- Other alternative methods (see page 21).

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

**Social Security Taxes: Employer's and Employee's Share.**—For wages paid in 1989, the tax rate is 7.51% for the employer and 7.51% for the employee. You can multiply each wage payment by this percentage or use the table on pages 44 and 45. You can use the amounts in the box in the lower right corner of page 45 if the wage payment is \$100 or more. For example, the social security tax on a wage payment of \$355 would be \$26.66 (\$22.53 + \$4.13) each.

## 12. Income Tax Withholding From Pensions and Annuities

Generally, payers or plan administrators must withhold Federal income tax at specified rates on certain periodic pension, annuity, deferred income payments, and on nonperiodic distributions, including qualified total distributions. Recipients may also choose to have additional amounts withheld from periodic payments and nonperiodic distributions, or may choose exemption from withholding (however, see *Periodic Payments and Nonperiodic Distributions Delivered Outside the U.S.* on page 8). They do this by filing with the payer or administrator a Form W-4P, and completing the appropriate lines. Payers and administrators may substitute their own forms for this purpose. **Note:** *Since military retirement pay is generally considered as wages, and not as a pension or annuity, military retirees should give you a Form W-4 to request income tax withholding, not Form W-4P.*

**Withholding on Periodic Payments.**—Generally, periodic payments are those payable over a period of more than a year.

Because these payments are treated as if they are wages, you can figure withholding by using the income tax withholding tables and methods in this publication or in Publication 493.

Recipients of periodic payments can file a Form W-4P with you to claim an exemption from withholding, to revoke a previously filed exemption, or to specify the number of withholding allowances and any additional amount they want withheld. If they do not file a Form W-4P, you must figure withholding by treating a recipient as married with three withholding allowances. If a recipient already has a previously filed Form W-4P in effect with you under the prior law and does not file a new one, you may continue to withhold the flat dollar amount shown on the form. However, you must have notified the recipient that his or her previously filed Form W-4P will remain in effect unless he or she elects exemption from withholding or files a new Form W-4P.

After the end of the year, give each recipient a Form W-2P showing the gross payments and the income tax withheld during the year. (See section 17.)

**Withholding on Nonperiodic Payments.**—For information on withholding from nonperiodic payments and the tables for withholding on qualified total distributions, see Publication 493.

**Periodic Payments and Nonperiodic Distributions Delivered Outside the U.S.**—A recipient of any such payment or distribution that is delivered outside the U.S. or its possessions cannot choose exemption from withholding unless the recipient certifies to the payer that the recipient is not: (1) a U.S. citizen who is a bona fide resident of a foreign country; or (2) an individual to whom Internal Revenue Code section 877 applies (concerning expatriation to avoid tax). The certification can be made in a statement to the payer under the penalties of perjury.

**Note:** *There is an automatic withholding rule for foreign-delivered pension benefits and similar payments made to individuals subject to U.S. income taxation on their worldwide income. Recipients of pension benefits or payments delivered in any U.S. possession may elect an exemption from withholding. However, recipients choosing exemption from withholding must certify that they were not U.S. citizens or resident aliens.*

### 13. Depositing Taxes

Use **Form 8109**, Federal Tax Deposit Coupon, to deposit employment taxes and all other types of taxes that are deposited. Do not use the deposit coupons to pay delinquent taxes for which you have been assessed by the IRS. These payments should be sent directly to your Internal Revenue Service Center along with a copy of any related notice the IRS sent you.

The IRS will send you a coupon book after you apply for an employer identification number. The coupons will be preprinted with your name, address, and employer identification number. They have entry boxes for indicating the type of tax and the tax period against which the deposit is to be applied. **Note:** *It is very important to clearly mark the correct type of tax and tax period*

*on each deposit coupon. This information is used by the IRS to credit your account.*

When you need more coupons, order them from your Internal Revenue Service Center, using **Form 8109A**, FTD Reorder Form, that is included in the coupon book. Your coupons will be sent to the address preprinted on the reorder form, which may not be your IRS account address (the address the IRS uses to send you your tax returns, refunds, and notices). If you want them sent to a different address, show the new information on the reorder form and deposit coupons will be sent to the new address. Your IRS account address will not change even if you have your coupons sent to a different address. **Note:** *You should receive your reorder in approximately 5-6 weeks. Be sure to allow ample reorder time before you use up your current supply.*

If you have branch offices depositing taxes, give them coupons so they can deposit the taxes when due.

Please use only your coupons. If you use anyone else's coupon, you may be subject to the 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. The penalty is 10% of the underpayment.

Mail or deliver each deposit coupon and a single payment covering the taxes to be deposited to a financial institution qualified as a depository for Federal taxes or to the Federal Reserve bank or branch (FRB) serving your geographical area. Follow the instructions in the front of the coupon book. Make the check or money order payable to the depository or FRB where you make your deposit. To help ensure proper crediting of your account, include your employer identification number, the type of tax (e.g., Form 940), and tax period to which the payment applies on your check or money order.

**Reporting Agents.**—Reporting agents who submit Federal employment tax deposits for their clients should see Rev. Proc. 86-33, 1986-2 C.B. 420 for details.

**Deposits at Authorized Financial Institutions.**—Authorized depositories must accept cash, a postal money order drawn to the order of the depository, or a check or draft drawn on and made payable to the depository. You can deposit taxes with a check drawn on another financial institution only if the depository is willing to accept that form of payment.

**Deposits at FRBs.**—If you use a check to deposit taxes at an FRB, please deposit with the FRB that serves your area. The check must be considered by that FRB as an immediate credit item. Generally, immediate credit items include checks drawn on commercial banks located in the same city as the FRB to which the deposit is mailed. You can learn which FRB serves your area, and what checks are immediate credit items, from any commercial bank or FRB.

**Depositing on Time.**—The timeliness of deposits will be determined by the date received by an authorized depository or FRB. However, a deposit received after the due date of the deposit will be considered timely if you show that it was mailed by the second day before the due date. **Note:** *Deposits of \$20,000 or more, which are made by taxpayers required to deposit any*

*taxes more than once a month, must be received by the due date of the deposit to be timely; the 2-day mail rule does not apply to these deposits.*

If a deposit that does not comply with the deposit payment requirements is made at an FRB, that deposit will be dated on collection of the funds by the FRB, regardless of when mailed.

If you hand deliver your deposit to the depository on the due date, be sure to deliver it before the depository closes its business day.

**Depositing Without a Coupon or EIN.**—If you have applied for an employer identification number but have not received it, and you must make a deposit, make the deposit with your Internal Revenue Service Center rather than with a depository or FRB. Make it payable to IRS 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. Attach an explanation to the deposit.

If you have reordered coupons and have not received them in time to make a deposit, or if you are a new employer and have already received your employer identification number but have not yet received your initial supply of deposit coupons, use **Form 8109-B**. This over-the-counter deposit coupon is available at most IRS offices. Use Form 8109B to make deposits with an authorized depository or FRB only.

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

**How To Claim Credit for Overpayments.**—If you deposited more than the right amount of taxes for a quarter, you can ask on the tax return you file to have the overpayment refunded or applied as a credit to your next return.

**Penalties.**—A 10% penalty is charged when taxes are not deposited when due or when Federal tax deposits are mailed or delivered to IRS offices rather than to authorized depositories or FRBs. However, see *Depositing Without a Coupon or EIN*, above. A 25% penalty is charged when deposits are overstated. An overstated deposit is an amount claimed on any return as having been deposited that exceeds the amount actually deposited by the date the return is filed. In both situations, the penalties will not be charged if the failure to deposit or the overstatement was due to reasonable cause, and not due to willful neglect. When credit is claimed on the return for deposits not made, fines and other criminal penalties may be charged.

**Separate Accounting When Deposits Are Not Made or Withheld Taxes Are Not Paid.**—Separate accounting may be required if you do not pay over withheld employee social security tax or income tax, deposit required taxes, make required payments, or file tax returns. In this case, you would receive written notice from the district director requiring you to deposit taxes in a special trust account for the U.S. Government. You would also have to file monthly tax returns on **Form 941-M**, Employer's Monthly Federal Tax Return. Penalties are provided for not depositing taxes and not making payments.

**When To Deposit.**—The amount of taxes determines the frequency of deposits. You owe these taxes when you pay the wages, not when your payroll period ends. The rules and examples below explain how often to deposit taxes.

**Note:** *If any date shown falls on a Saturday, Sunday, or legal holiday, use the next regular workday for depositing taxes.*

**Depositing Withheld Income and Social Security Taxes.**—

**Rule 1—Less than \$500 at end of quarter.**—If at the end of the calendar quarter your total undeposited taxes for the quarter are less than \$500, you do not have to deposit the taxes. You may pay the taxes to IRS with Form 941 (or 941E), or you may deposit them by the end of the next month.

**Rule 2—Less than \$500 at the end of any month.**—If at the end of any month your total undeposited taxes are less than \$500, you do not have to make a deposit. You may carry the taxes over to the following month within the quarter. (See Example A.)

**Rule 3—\$500 or more but less than \$3,000 at the end of any month.**—If at the end of any month your total undeposited taxes are \$500 or more but less than \$3,000, you must deposit the taxes within 15 days after the end of the month.

**Exception to rule 3:** If you are required to make a deposit of \$3,000 or more during the month under rule 4 below, carry over any balance of less than \$3,000 at the end of the first or second month of the quarter to the next month. Follow rules 3 and 4 to determine when the next deposit is due (see Example D).

If you are required to make a deposit of \$3,000 or more during the third month of the quarter, deposit any balance of \$500 or more but less than \$3,000 by the end of the next month. A balance due of less than \$500 can be paid with the return following rule 1 (see Example E).

**Rule 4—\$3,000 or more at the end of any eighth-monthly period.**—Each month is divided into eight deposit periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of the month. If at the end of any eighth-monthly period your total undeposited taxes are \$3,000 or more, deposit the taxes within 3 banking days after the end of that eighth-monthly period. (See Examples B, C, D, and E.) Do not count as banking days local holidays observed by authorized financial institutions, Saturdays, Sundays, and legal holidays.

You will be considered to meet rule 4 if:

- You deposit at least 95% of the tax liability for that eighth-monthly period within 3 banking days after the end of that period; and
- You deposit any underpayment as follows:
  - (a) If the eighth-monthly period is in the first or second month of the quarter, you deposit the underpayment with the first deposit that is otherwise required to be made after the 15th of the following month.
  - (b) If the eighth-monthly period is in the last month of the quarter, you deposit any underpayment of \$500 or more by the due date of the return. (Any underpayment less than \$500 can be paid with Form 941 (or 941E) as explained in rule 1.)

**Exception:** If this is the first time you are required to make a deposit within 3 banking days after the end of an eighth-monthly period, you may deposit the taxes by the

15th of the next month (instead of within 3 banking days after the eighth-monthly period) if you meet all of the following conditions:

- You were not required to deposit taxes under rule 4 during the 4 quarters preceding the current quarter.
- You were not required to deposit taxes under rule 4 during earlier months of this quarter.
- Your total undeposited taxes at the end of any eighth-monthly period during this month are less than \$10,000.

**Example A.**—The taxes on wages paid in October are \$450, and the taxes on wages paid in November are \$550. No deposit is required for October (because of rule 2), but add the \$450 to the \$550 for November and deposit the total (\$1,000) by December 15 (as required by rule 3).

**Example B.**—The taxes on wages paid from the 1st through the 3rd of the month are \$3,500. Deposit these taxes within 3 banking days after the 3rd of the month (as required by rule 4).

**Example C.**—The taxes on wages paid from the 4th through the 7th of a month are \$2,500 and the taxes on wages paid from the 8th through the 11th are \$2,000. A separate deposit is not required for the \$2,500, but add it to the \$2,000 and deposit the total (\$4,500) within 3 banking days after the 11th of the month (as required by rule 4).

**Example D.**—The taxes on wages paid from the 23rd through the 25th of January are \$3,500. Deposit these taxes within 3 banking days after the 25th of the month (as required by rule 4). The taxes on wages paid from the 26th through the end of January are \$2,500. Since a deposit was already required to be made for an eighth-monthly period during the month, a separate deposit is not required for the \$2,500 (because of the exception to rule 3). Carry the \$2,500 over and add it to the taxes on wages paid in February. Then follow rules 3 and 4 to determine when the next deposit is required. (However, if this occurs in the last month of a quarter, deposit any balance due of \$500 or more but less than \$3,000 by the end of the next month.)

**Example E.**—Wages are paid on Friday for the prior week. In the first quarter of 1989, paydays are on January 6, 13, 20 and 27; February 3, 10, 17, and 24; and March 3, 10, 17, 24, and 31. Taxes are \$1,050 for each payday.

Enter \$1,050 on lines B, D, F, H, I, K, M, O, Q, S, U, W, and X of Form 941. Enter \$4,200 on Total lines I and II; \$5,250 on Total line III; and \$13,650 on line IV.

You must make a deposit within 3 banking days of January 22, February 11, March 3, and March 25 because undeposited taxes reached at least \$3,000 for the eighth-monthly periods ending on those dates.

The undeposited taxes at the end of January of \$1,050 (for payday on the 27th) may be carried over to February because of the exception to rule 3 as explained in Example D. At the end of February, undeposited taxes of \$2,100 should be carried over to March. A deposit will be required within 3 banking days of March 3rd when the undeposited taxes reached at least \$3,000. A deposit is required within 3

banking days of March 27 for the paydays of March 10, 17, and 24. At the end of March, the undeposited taxes of \$1,050 (for the payday on the 31st) must be deposited by April 30 (because of the exception to rule 3 for the last month of a quarter as explained in Example D).

**Depositing Backup Withholding.**—For tax deposit purposes, you can either combine backup withholding with other taxes reported on Form 941 or 941E and deposit the combined total, or you can treat backup withholding as a separate tax and deposit it separately following the same deposit rules used for social security and withheld income taxes.

If you treat backup withholding as a separate tax, show the amounts for deposit purposes on **Schedule A (Form 941)**, Record of Federal Backup Withholding Tax Liability, and when depositing this tax, darken the "Sch. A" entry box on the deposit coupon. Schedule A (Form 941) must be attached to Form 941 or 941E.

**Deposit Instructions for State and Local Government Employers.**—If you are not covered by a section 218 agreement, deposit withheld income tax and (for employees hired after March 31, 1986) the medicare portion only of social security tax. If you are covered by a section 218 agreement, deposit income tax and social security taxes following rules 1 through 4 on pages 8 and 9.

Deposit with authorized depositories and FRBs only; do not send the social security taxes to the state.

**Summary of Deposit Rules for Social Security Taxes and Withheld Income Tax**

Deposit Rule	Deposit Due
(1) If at the end of the quarter your total undeposited taxes for the quarter are less than \$500:	(1) No deposit is required. You may pay the taxes to IRS with Form 941 (or 941E), or you may deposit them by the due date of the return.
(2) If at the end of any month your total undeposited taxes are less than \$500:	(2) No deposit is required. You may carry the taxes over to the following month.
(3) If at the end of any month your total undeposited taxes are \$500 or more but less than \$3,000:	(3) Within 15 days after the end of the month. (No deposit is required if you were required to make a deposit for an eighth-monthly period during the month under rule 4. However, if you were required to make a deposit under rule 4 in the last month of the quarter, deposit any balance due of less than \$3,000 by the due date of the return.)
(4) If at the end of any eighth-monthly period (the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of each month) your total undeposited taxes are \$3,000 or more:	(4) Within 3 banking days after the end of that eighth-monthly period.

**Depositing Federal Unemployment (FUTA) Taxes.**—

For deposit purposes, figure FUTA tax quarterly. Deposit any amount due by the last day of the first month after the quarter ends.

Determine whether you must deposit tax for any of the first 3 quarters in a year. Figure the total tax by multiplying by .008 that part of the first \$7,000 of each employee's annual wages that you paid during the quarter.

If this amount (plus any amount not yet deposited for any earlier quarter of the year) is more than \$100, deposit it during the first month after the quarter. But if it is \$100 or less, you do not have to deposit it. Just add it to the amount for deposit for the next quarter.

If the tax reportable on Form 940 (including any credit reductions under Code section 3302(c)), minus amounts deposited for the year, is more than \$100, deposit all of the tax by January 31. If your tax for the year (minus deposits) is \$100 or less, you may either deposit it or pay it with Form 940 by January 31.

#### 14. Filing the Quarterly Return of Withheld Income Tax and Social Security Taxes

**Form 941.**—Generally, all employers who are subject to income tax withholding or social security taxes must file Form 941 quarterly. However, there are the following exceptions:

(a) Employers who report only withheld income tax or who withheld the medicare portion only of social security tax. These include certain state and local governments, payers of supplemental unemployment compensation benefits, churches and church-controlled organizations that have filed Form 8274, and certain payers of pensions, annuities, and sick pay. These employers should use Form 941E.

(b) Household employers reporting social security taxes and withheld income tax. Report these on Form 942.

(c) Employers reporting wages for employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, or the Virgin Islands. If the employees are not subject to U.S. income tax withholding, use Form 941SS. Employers in Puerto Rico use Form 941PR.

(d) Agricultural employers reporting social security taxes and withheld income tax. Report these on Form 943.

**Penalties.**—For each whole or part month a return is not filed when required (disregarding any extensions of the filing deadline), there is a penalty of 5% of the amount that should have been shown on that return. The maximum penalty is 25%. Also, for each whole or part month the tax is paid late (disregarding any extensions of the payment deadline), a penalty of 0.5% of the amount of tax generally applies. The maximum for this penalty is also 25%. The penalties will not be charged if there is an acceptable reason for failing to file or pay.

In cases where income and social security taxes that should be withheld are not withheld or are not paid to the IRS, the **100-percent penalty** may be applied. Under this penalty, certain officers or employees of a corporation, or certain members or employees of a partnership become personally liable for the payment of the taxes and penalized an equal amount.

**When To File.**—Due dates for returns and tax payments are:

Quarter	Ending	Due Date
Jan.-Feb.-Mar.	Mar. 31	Apr. 30
Apr.-May-June	June 30	July 31
July-Aug.-Sept.	Sept. 30	Oct. 31
Oct.-Nov.-Dec.	Dec. 31	Jan. 31

If you deposited all taxes when due for the quarter, you may file the return by the 10th day of the second month following the quarter.

**Where To File.**—File Form 941 (or Form 941E) with the Internal Revenue Service Center for the region serving your legal residence, main place of business, or office or agency. The addresses are listed in the Form 941 and 941E instructions.

**Hints on Filing.**—Do not report more than one calendar quarter on one return.

Use the preaddressed form mailed to you. If you don't have the form, get one from any IRS office in time to file the return when due. If you use a form that is not preaddressed, please show your name and employer identification number on it. Be sure they are exactly as they appeared on earlier returns.

If you go out of business or stop paying wages, file a final return.

**Successor Employer.**—If you received all or most of the property used in the trade or business of another employer, or a unit of that employer's trade or business, you may, when you figure the annual wage limit, include the wages the other employer paid to your employees.

**Adjustments.**—For every return on which you report an adjustment, attach a statement. It should explain why you are making the adjustment, the period covered, and any other information required by the instructions on the return. You cannot adjust income tax withholding after the end of the calendar year.

If you withhold no social security tax or less than the right amount from an employee's wages, you can make it up from later pay to that employee. But you are the one who owes the underpayment. Reimbursement is up to you and the employee. (This does not apply to tax on tips.)

If you withhold more than the right amount of social security tax from wages paid, give the employee the excess. Be sure to keep in your records the employee's written receipt showing the date and amount of the repayment. If you don't have a receipt, you must report and pay each excess amount when you file the return for the quarter in which you withheld too much tax.

Form 941 tells how to correct mistakes in reporting withheld income and social security taxes, including the use of **Form 941c, Statement to Correct Information**. Generally, you can adjust social security taxes reported on previous Forms 941 on your current Form 941. However, if you use Form 941c to correct social security taxes because of a change in the wage totals reported, you may also need to file **Forms W-2c, Statement of Corrected Income and Tax Amounts**, and **Form W-3c, Transmittal of Corrected Income and Tax Statements**. Also, if you cannot adjust social security taxes you overwithheld, you may be able to claim a refund of these taxes by filing **Form 843, Claim**.

**Household Employees.**—If you are a sole proprietor and file Form 941 for business employees, you can include household

employees on it. Otherwise, report them on Form 942. Use Form 943 to report household employees in a private home on a farm operated for profit. They are considered farmworkers. You can withhold income tax from wages you pay your household employees if you and your employees agree to this arrangement.

Generally, household work includes services performed in or about your private home by cooks, butlers, housekeepers, governesses, maids, cleaning people, babysitters, janitors, caretakers, handy persons, gardeners, and drivers of cars for family use.

You are liable for social security tax if you pay a household employee cash wages of \$50 or more in a calendar quarter. It doesn't matter when the wages were earned.

The \$50 test applies to each household employee. Checks, money orders, etc., are the same as cash. The value of food, lodging, clothing, bus or subway tokens, and other noncash items you give to the employee is not subject to social security tax.

You do not have to pay social security tax on cash wages for any household service done in your home by your mother or father unless both (a) and (b) below apply.

(a) You have in your home a son or daughter, or stepson or stepdaughter, who is under 18, or who has a physical or mental condition requiring the personal care of an adult for at least 4 weeks in the quarter. (The weeks must be continuous.)

(b) You are a widow or widower, or are divorced, or have a spouse in your home who, because of a physical or mental condition, is unable to care for your son or daughter, or stepson or stepdaughter, for at least 4 weeks in the quarter. (The weeks must be continuous.)

Send Copy A of Forms W-2 for household employees with a Form W-3 to Social Security Administration, Albuquerque Data Operations Center, Albuquerque, NM 87180 by the last day of February of the following year. (If you are sending only one Form W-2, Form W-3 is not needed.)

For social security tax on household employees only, you may round each wage payment to the nearest whole dollar to figure taxes and report wages on your returns. If you do this, you must round off every wage payment made to every household employee during the same quarter. Get **Publication 926, Employment Taxes for Household Employers**, for more information.

**Modifying Forms 941 and 942 for Prior Years.**—You will have to modify Forms 941 and 942 if you are using a current year's form to report taxes from a prior year.

**Caution:** *The instructions on the form may be inappropriate for the year for which you are reporting taxes, because of changes in the law, regulations, or procedures. Contact the IRS if you have any questions.* The revision date (found under the form number at the top of the form) will tell you the year for which the form was developed. **Note:** *A form for a particular year can generally be used without modification for any quarter within that year. For example, a form with any 1988 revision date (for example, January or October 1988) can generally be used without modification for any quarter of 1988. In all cases, however, be sure to correctly fill out the "Date quarter ended"*

section at the top of the form. If you are modifying a form with a label, change the date on the label (the date is shown with the year and month the quarter ends; for example, 8809 would be for the quarter ending September 30, 1988). Cross out any inapplicable tax rate(s) shown on the form and write in the rate from the table below. You can get tax rates and wage bases for years not shown in the table from the IRS.

**Social Security Tax Rate Table**  
(for 3 prior years)

Calendar Year	Wage Base (each employee)	Tax Rate on Taxable Wages	Tax Rate on Taxable Tips
1988	\$45,000	15.02%	15.02%
1987	43,800	14.30	7.15
1986	42,000	14.30	7.15

### 15. Filing the Federal Unemployment (FUTA) Tax Return (Form 940)

Each year, the IRS mails preaddressed Forms 940 to employers who filed returns the year before. Others should get Form 940 from the IRS.

By January 31, file Form 940 and deposit or pay the balance of tax. If you deposit all FUTA tax when due, you have 10 additional days to file Form 940.

For 1988 and 1989, the FUTA tax is 6.2% of wages paid during the year. The tax applies to the first \$7,000 you pay each employee as wages during the calendar year. Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. This credit cannot be more than 5.4% of taxable wages. You are responsible for paying FUTA tax. You cannot deduct it from employees' wages.

If you have acquired a business from someone else who was an employer liable for FUTA tax, you may count the wages that employer paid to the employees who continue to work for you when you figure the wage limit. If the prior owner was not subject to FUTA tax, you may be eligible for a credit based on the state unemployment contributions paid by that owner, under Code section 3302(e) and Regulations section 31.3302(e)-(1).

### 16. Reporting Withheld Income Tax

**Forms W-2, W-2P, and 1099-R.**—By the last day of February, send to SSA Copy A of all Forms W-2 and W-2P issued for the previous year. File Form W-3 with the copies you send. The SSA addresses are listed in the Form W-3 instructions.

By February 28 send Copy A of all Forms 1099-R with Form 1096 to the Internal Revenue Service Center for your locality.

If you file a final return on Form 941 or 941E before the end of the year, send SSA all Copies A of the Forms W-2 issued for the year along with Form W-3. Do this when you send IRS your final return. However, you may file these forms as late as the last day of February of the following year.

If your payroll includes several separate establishments, you may group the copies for each establishment and send each group with a separate Form W-3, or you may use a single Form W-3.

If you have a very large number of forms, you may use several packages. Be sure to put your name on each package. Number the packages in order. Write the number of packages below the title on Form W-3 and put it in the first package.

Use first class postage to mail the forms to SSA.

Keep for 4 years any copies of Forms W-2, W-2P, and 1099-R that you have tried to deliver without success. You must make a reasonable effort to deliver these statements. An example would be mailing the statement to the recipient's last known address.

**Filing on Magnetic Media.**—In general, filers of at least 250 information returns, including Forms W-2 and W-2P, must use magnetic media. **Note:** Filers of more than 50 (in total) Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR, or any Forms 1099-B, must use magnetic media. If filing on magnetic media would be an undue hardship, you may be able to get a waiver from this requirement by filing Form 8508, Request for Waiver From Filing Information Returns on Magnetic Media. For further information, including approval procedures for use of your particular magnetic medium, write to Magnetic Media Reporting, Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359. Form W-2 and W-2P filers must get magnetic media approval procedure information from SSA.

### 17. Reporting to Employees

**Form W-2.**—Give a Form W-2 to each employee from whom you withheld income tax and to each employee from whom you would have withheld income tax if the employee had claimed no more than one withholding allowance, or had not claimed exemption from withholding on Form W-4.

If you have a trade or business, give a Form W-2 to each employee you pay for services. Pay includes cash and the cash value of anything else used to pay an employee for services.

Give a Form W-2 to each recipient of supplemental unemployment compensation benefits or third-party sick pay.

You must give a Form W-2 to any employee if the wages were also subject to social security taxes. The Form W-2 must show the following social security information: wages paid, tips reported, and tax withheld (or paid on behalf of).

**Example:** You hire a part-time maid in 1989. You pay \$48.50 in the first quarter, \$60 in both the second and third quarters, and \$49.25 in the fourth quarter. On your quarterly Form 942 (or Form 941 for certain sole proprietors), report the wages and pay the social security tax for the second and third quarters. On Form W-2, show \$217.75 as wages, tips, and other compensation in box 10. In box 13 show \$120 as wages subject to social security. The employee social security tax is \$9.01, reported in box 11.

**What To Include on Form W-2 (also see the Instructions for Forms W-2 and W-2P).**—Use Form W-2 to report all wages you pay an employee. Also include on Form W-2 all "other compensation." This means amounts includible in gross income but not subject to income tax withholding. It applies to both cash and noncash payments. Add the cash value of other compensation to the wages paid and tips reported. Show the total in box 10 on Form W-2. If you have a payroll system that makes it difficult to combine

other compensation with wages and tips, you may file two Forms W-2. One can show wages and tips; the other can show the other compensation. Include items such as:

(a) Reimbursements for employee business expenses if the employee does not account to you for those expenses. Report as wages reimbursements you made to an employee for moving expenses that he or she cannot deduct and from which you withheld income tax. Report as other compensation any other reimbursements for moving expenses.

When you reimburse or pay your employee's moving expenses (whether to your employee, to a third party for your employee, or by providing services in-kind to the employee), give the employee a completed Form 4782, Employee Moving Expense Information. Do this for each such move. (**Note:** There are different rules for services in-kind given to military personnel. See Publication 521, Moving Expenses.)

(b) The cost of group-term life insurance in excess of \$50,000 that you buy for an employee. Show only the amount that is includible in the employee's gross income. Beginning for 1988, the amount of group-term life insurance costs includible as income is also subject to social security taxes. However, employees who separated from employment before January 1, 1989, are not subject to social security taxes on group-term life insurance costs includible in income. (See Publication 525, Taxable and Nontaxable Income, for details.)

(c) The value of noncash prizes or awards to retail commission salespersons. Show the value of noncash prizes or awards from which you do not withhold income tax. This applies only to employees whom you ordinarily pay on a cash commission basis.

(d) Employer contributions to a section 403(b) annuity contract that are more than the limitation for the tax year. See Publication 571, Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations.

(e) amounts paid to or on behalf of an employee for educational assistance that is not job related. Generally, amounts paid for educational assistance that is job related are not included as income.

**Employees Covered by a Pension Plan.**—If an employee was an active participant (for any part of the year) in a retirement plan you maintained, check the "Pension plan" box in box 5 of Form W-2. If you made contributions to a section 401(k), 403(b), 408(k)(6) salary reduction SEP, 457 deferred compensation plan for state and local government employees, or 501(c)(18)(D) plan, check the "Deferred compensation" box in box 5 (in addition to checking the "Pension plan" box), and enter these elective deferrals (labeled as "401(k)," "403(b)," etc.) in box 16.

**Repayments.**—Where employees or recipients of pensions and annuities make repayments to you for amounts received in error, do not offset the repayments against current year payments unless the repayments are for amounts received in error in the current year. Repayments

made in the current year, but related to a prior year or years, require special tax treatment by employees or recipients in some cases. You may want to advise these individuals of the total repayments made during the current year and the amount (if any) related to prior years. This information will help them account for such repayments on their Federal income tax returns.

**Uncollected Tax on Tips.**—If enough funds were not available during the year to collect the employee social security tax on tips, enter the uncollected amounts in box 16 of Form W-2.

**Allocated Tips.**—Large food or beverage employers with employees who receive tips and who report less than 8% of adjusted gross receipts as tips must show the allocated tips in box 6 on Form W-2. See the separate instructions for Form 8027 for details.

**Advance Payment of the EIC.**—If during the year you made advance earned income credit (EIC) payments to an employee, enter the amount in box 7 on Form W-2. See section 18 for details.

**Fringe Benefits.**—Include all taxable fringe benefits in box 10 of the employee's Form W-2, as wages, tips, and other compensation and, if applicable, in box 13 as social security wages. You must show the total value of the fringe benefits in box 16a on Form W-2 (or you may issue a separate Form W-2 showing just the value of the fringe benefits in boxes 10 and 13 and a note in box 16a). If you gave the employee a vehicle and included 100 percent of the value of the use in the employee's income, you must separately report this value to the employee in box 16a or on a separate statement. The employee can then figure the value of any business use of the vehicle and report it on Form 2106, Employee Business Expenses.

**Note:** If you used the commuting rule or the vehicle cents-per-mile rule to value the use of the vehicle, you cannot include 100 percent of the value of the use of the vehicle in the employee's income. See Publication 535 for details.

**Scholarships and Fellowship Grants.**—Only give a Form W-2 to each recipient of a scholarship or fellowship grant if you are reporting amounts includable in income under section 117(c) of the Internal Revenue Code (relating to payments for teaching, research, or other services required as a condition for receiving the qualified scholarship). (See Publication 539, Employment Taxes, for further information.) Such amounts are subject to income tax withholding. However, their taxability for social security and FUTA taxes depends on the nature of the employment and the status of the organization (see *Students* on page 19).

**Golden Parachute Payments.**—Include the amount of the payments in boxes 10 and 13 of Form W-2. Withhold income and social security taxes as usual and report them in boxes 9 and 11, respectively, of Form W-2. Excess payments are also subject to a 20% excise tax. If the excess payments are considered wages, the tax is treated as income tax withholding. Include this tax in box 9 of Form W-2, and identify it as "EPP" (and show the amount) in box 16.

### **Third-Party Payments of Sick Pay.**—

Third-party payments of sick pay must be reported to the recipients on Form W-2. Whether you or the third-party payer must report the amounts depends on certain conditions. See section 19 for the conditions and details on reporting.

**When To Give Form W-2 to Employees.**—Give employees Forms W-2 for the calendar year, and any corrected statements made in the year, by January 31 of the following year. If an employee stops working for you before the end of the year, you may give him or her Forms W-2 any time after employment ends but not later than January 31 of the following year. However, if the employee asks you for Form W-2, give him or her the completed form within 30 days after the request or the final wage payment, whichever is later. Keep Copy A of Form W-2 to file with Form W-3.

**Correcting Form W-2.**—Use Form W-2c, Statement of Corrected Income and Tax Amounts, to correct errors in previously filed Forms W-2 and W-2P. Send Forms W-2c with Form W-3c, Transmittal of Corrected Income and Tax Statements, to the SSA Data Operations Center where you file your Forms W-2 and W-3.

If an employee loses or destroys his or her copies, give your employee copies of Form W-2 marked "Reissued Statement." Do not send Copy A of the reissued form to SSA.

If a form is corrected before you file Copy A with SSA, give the employee the corrected copies. Mark the original Copy A "Void" in the proper box and send the new Copy A to SSA.

**How To Get Forms.**—You can get Form W-2 from the IRS. Private printers also produce this form. You can use these substitute forms for filing returns with SSA and for giving statements to employees. Unless you are filing on magnetic media, the paper forms you file with SSA must be in scannable format.

A revenue procedure reprinted as Publication 1141 explains the format that must be used on substitute paper Forms W-2, W-2P, and W-3. You can get copies from Internal Revenue Service Centers or district offices.

**Form W-2P.**—Give each recipient to whom you made any pension, annuity, or retirement payments during the year a Form W-2P. However, do not report total distributions on Form W-2P. Instead, report total distributions on Form 1099-R.

A Form W-2P is not needed for:

(a) Annuities and pensions wholly tax exempt under the law (for example, workmen's compensation or Veterans Administration payments).

(b) Periodic or other distributions effected by a trust (nonemployee plan). (These are distributions reportable on Form 1041, and on Schedule K-1 of Form 1041.)

**When To Give Form W-2P.**—Give recipients or annuitants Forms W-2P for the calendar year, and any corrected statements on Form W-2c made during the year, by January 31 of the following year. If pension or annuity payments end during the year, you can give the recipient Form W-2P any time after the final payment, but no later than January 31 after the year the payments stop.

**Penalties.**—Each time you do not give a Form W-2 when required to, you may be assessed a \$50 penalty. The maximum penalty is \$100,000 per calendar year. Each time you fail to put correct information on a Form W-2, you may be assessed a \$5 penalty. The maximum penalty is \$20,000 per calendar year.

### **18. Advance Payment of the Earned Income Credit**

Employees eligible for the earned income credit (EIC) may either receive it on their tax returns or in advance payments during the year. Those who want it in advance must file Form W-5 with you. Eligible employees who do not file Form W-5 will not receive advance payments, but they will still get the full benefit of the EIC on their annual tax returns. For 1989 the EIC can be as much as \$910.

You are required to notify employees not having income tax withheld that they may be eligible for a tax refund because of the EIC. This is because the amount of EIC that exceeds tax liability is refunded. However, you do not have to notify employees claiming exemption from withholding on Form W-4. You can notify your employees by giving them **Notice 797, You May Be Eligible for a Refund on Your Federal Income Tax Return Because of the Earned Income Credit (EIC)**. If Form W-2 is required to be furnished and is furnished on time, you must give the notice within one week before or after you give the employee his or her Form W-2 or at the same time you give the employee Form W-2. If Form W-2 is not furnished on time, you must give the notice on or before the date the Form W-2 was required to be furnished. If Form W-2 is not required to be furnished, you must give the notice on or before February 7, 1989. (You can use your own written statement as long as it has the exact wording of Notice 797.) You can order this notice, and **Publication 1325**, that contains notification information for employers, through the IRS toll-free telephone number 1-800-424-3676.

**Eligible Employees.**—Employees who want to receive advance EIC payments must first expect to be eligible for the EIC. Eligibility requirements are shown on Form W-5 and are summarized below:

(a) The employee's expected earned income and adjusted gross income must each be less than \$19,340. (An employer who has paid total wages of at least \$19,340 during the year to an employee must stop making advance payments to that employee.)

(b) If married, the employee must file a joint return or (if eligible) as head of household.

(c) The employee must not be able to exclude any income earned abroad, housing expense exclusion, or foreign housing expense deduction.

(d) If not married, the employee must pay over half the cost of keeping up a home in the United States.

(e) The employee generally must have a child living with him or her more than half the year, including time when the child is away at school or on vacation.

(f) The child generally must be claimed as a dependent by the employee. However, there are special rules that may apply if the child is the child of divorced or separated parents, or if the employee qualifies as an unmarried head of household. See Form W-5 for details.

**Form W-5.**—On Form W-5 an employee must show if he or she is married and if his or her spouse has a Form W-5 in effect for the year with an employer.

If the employee shows that his or her spouse has filed a Form W-5 with an employer, use the advance EIC tables in this publication (either the wage bracket or percentage method table) titled "*Married with both spouses filing certificate.*"

Form W-5 remains in effect until the end of the calendar year. Eligible employees must file a new certificate each year.

Make the signed form effective with the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the certificate is given to you.

If an employee has given you a signed Form W-5 and later becomes ineligible for the credit, then the employee must revoke the previously filed form within 10 days. If the employee's situation changes because his or her spouse files a Form W-5, your employee must file a new Form W-5 showing that his or her spouse has a Form W-5 in effect with an employer.

If an employee has a Form W-5 certifying that his or her spouse has a Form W-5 in effect and the spouse's form is no longer in effect, the employee may file a new Form W-5 with you. This form will certify that the spouse does not have a Form W-5 in effect.

**Figuring the Advance EIC Payment.**—You must include the advance EIC payment with wages paid to eligible employees who have filed Form W-5.

For purposes of the advance EIC payment, "wages" means amounts subject to income tax withholding. For employees who have claimed the exemption from income tax withholding on Form W-4, "wages" means amounts that would have been subject to income tax withholding.

For household and agricultural employees, "wages" means amounts subject to social security taxes.

To determine the amount of the advance payment, take into account:

(a) Wages paid—including tips reported, and

(b) Whether a married employee's spouse has a Form W-5 in effect with an employer. There are separate tables for married employees whose spouses have a certificate in effect.

Figure the amount of the payment to include in eligible employees' wage payments by using the tables beginning on page 46. Be sure to use the right table for married employees.

**Paying the Advance EIC to Employees.**—The advance EIC payment does not change the amount of income tax or social security taxes that you withhold from employees' wages. The advance EIC payment is not compensation for services rendered and is not subject to payroll taxes.

Generally, employers will pay the amount of the advance EIC payment from withheld income taxes and social security taxes. These taxes are normally required to be paid over to IRS either through Federal tax deposits or with employment tax returns.

If for any payroll period the advance EIC payments are more than the withheld income tax and the social security taxes (including the employer's share of social security tax), you may:

(a) Reduce each advance EIC payment proportionately. (Each payment must be reduced by an amount that has the same ratio to the excess as the payment has to the total of all advance payments for the payroll period); or

(b) Elect to make full payment of the advance EIC amount and have these full amounts treated as an advance payment of the employer's tax liability. If excess EIC payments are applied against any other taxes, attach an explanation to that tax return on which the credit for overpayment is taken.

**Employer's Returns.**—As stated above, the amount of the advance EIC payment does not change the amount you must deduct and withhold from employees' pay for income tax and employee social security taxes. Advance EIC payments you make to employees must be treated on your tax return as made from amounts withheld as income tax and employee social security tax, and owed as employer social security tax. For deposit due date purposes, the day you make an advance EIC payment to your employee is treated as the day you deposited that amount with the IRS.

Take the amount of advance EIC payments into account on your employment tax returns, Forms 941, 941E, 942, and 943. Enter the total payments on the advance EIC payments line of your return.

**Penalty.**—You must make advance EIC payments to employees who correctly fill out Form W-5. If you do not, you are subject to a penalty equal to the amount of the advance EIC payments not made.

**Note:** *If you are a state or local government employer who has entered into a section 218 agreement, you cannot use the social security payments to make the advance EIC payments.*

If you are in American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, or the Virgin Islands, consult your local tax office for information on the earned income credit. You cannot take advance EIC payments into account on Form 941SS.

**Reporting Advance EIC Payments on Form W-2.**—You must show the total amount of advance EIC payments made during the year on the employee's Form W-2.

The amounts shown on Form W-2 for income tax withheld (if any) and social security tax withheld are not affected by any advance EIC payments. Likewise, no other entries on Form W-2 are changed because of these payments.

**19. Social Security and Income Tax Withholding, and FUTA Tax Payments, on Sick Pay**

**Employer Payments of Sick Pay.**—If you make your own sick pay payments, treat the payments as you treat other social security

wages or RRTA compensation. Withhold income tax from the payments on the basis of the employee's Form W-4. Include payments subject to social security taxes on line 6 of Form 941. Report payments subject to RRTA taxes on Form CT-1, Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return. Pay FUTA tax as you normally would for any other type of taxable wages. Include the amount of sick pay payments on line 1, Part I, of Form 940.

**Third-Party Payments of Sick Pay.**—If you are a third-party payer of sick pay, employees may request that Federal income tax be withheld from the payments by giving you a Form W-4S. This request remains in effect until the employee gives you written notice to change or cancel the request.

You should start the withholding of income tax (or change or cancel it) with all payments made 8 or more days after receiving the request. If you prefer, you can use an earlier date. The minimum amount of income tax that can be withheld is \$20 a week. The request must be in whole dollars. The sick pay remaining after withholding must be at least \$10. For a payment other than a full payment, the amount withheld must be in the same proportion that regular withholding is to the full payment.

If you made third-party sick pay payments to employees covered under social security, you must withhold and deposit the employee portion of the social security tax and pay the employer portion of the tax. If you made third-party sick pay payments to employees covered under RRTA and RURT, you must withhold and deposit the employee portion of Tier 1 RRTA tax, pay the employer portion of Tier 1 RRTA tax, and pay the RURT tax. Liability for paying the employer portion of the social security or Tier 1 RRTA tax, and for paying the RURT tax, may be transferred to the employer for whom the employee normally works. Do this by notifying the employer, within the time required for the deposit of tax, of the amounts of the sick pay payments made.

**If the payments are subject to social security tax,** include them with any other social security wages and figure the tax on line 6 of Form 941. If you have notified the employer of the payments and the employer is, therefore, liable for the employer portion of the social security tax, deduct the employer's portion on line 9 of Form 941. The employer deducts the employee's portion on line 9 of the employer's Form 941.

**If the payments are subject to Tier 1 RRTA tax and to RURT tax,** report them on Form CT-1. Although the annual return is not due until the end of February of next year, you must withhold and deposit the employee RRTA tax and pay the RURT tax. For 1989, the employee Tier 1 RRTA tax rate is 7.51% on the first \$48,000 paid to each employee for the year. For 1989, the RURT tax rate is 4% on the first \$710 of rail wages paid to each employee for each month. See the instructions for Form CT-1 for information on deposit rules.

If the payments are subject to FUTA tax, you will be liable for payment of the tax unless you notify the employer for whom the employee normally works of the amount of the sick pay payments. You must give notice within the time required for the deposit of the FUTA tax for that sick pay payment. If you have already notified the employer that he or she is liable for the employer share of social security tax on sick pay, that notice can serve for FUTA purposes as well.

If you do not notify the employer, you will be considered the employer and will have to pay the FUTA tax on the sick pay payments, and file Form 940. **Note:** *If you make sick pay payments solely as an agent of the employer, you will not be considered the employer.*

**Special Rule for Third-Party Payers Under an Insurance Contract With Certain Multiemployer Plans.**—If you are a third-party payer providing sick pay payments under an insurance contract with a collectively bargained multiemployer plan, special rules apply: If you provide timely notice to the plan, the plan, rather than you, is liable for social security, RRTA, RURT, and FUTA tax. However, if the plan notifies the employer for whom the employee normally works within 6 business days of receiving your notice, then the employer, and not the plan, is liable for these taxes. **Note:** *The sick pay is considered paid when the employer or plan receives the notice.*

**Reporting Third-Party Sick Pay to Employees.**—If you made third-party payments of sick pay and did not notify the employer, you must give each employee a Form W-2 by January 31 that shows your name, address, and employer identification number, the employee's name, address, and social security number, and the following information:

(a) The Federal income tax withheld, if any;

(b) The amount of the sick pay the employee must include in income. (Show this in the box titled *Wages, tips, other compensation.*);

(c) The amount not includible, if any, because the employee contributed to the sick pay plan. (Show this in the box for the employer's use.);

(d) The amount of sick pay subject to employer social security tax. (Show it in the box titled *Social security wages.*); and

(e) The employee social security tax you withheld. (Show it in the box titled *Social security tax withheld.*)

If you made third-party payments of sick pay and notified the employer, you must give the employer a statement by January 15 showing for each person to whom sick pay was paid during the preceding year:

(a) The employee's name;

(b) The social security number of each employee who had any income, social security, or RRTA taxes withheld;

(c) The amount of sick pay for each employee; and

(d) The amount of Federal income tax withheld, if any, and the amount of social security or RRTA taxes withheld from each employee's sick pay.

Where the employer is given the above information, the employer, by January 31, must give to each employee who received sick pay from a third-party payer a Form W-2 that shows the employer's name, address, and employer identification number, the employee's name, address, and social security number, and the following information:

(a) The Federal income tax withheld, if any;

(b) The amount of the sick pay the employee must include in income. (Show this in the box titled *Wages, tips, other compensation.*);

(c) The amount not includible, if any, because the employee contributed to the sick pay plan. (Show this in the box for the employer's use.);

(d) The amount of sick pay subject to employer social security tax. (Show it in the box titled *Social security wages.*); and

(e) The employee social security tax withheld by the third-party payer. (Show it in the box titled *Social security tax withheld.*)

You may include these amounts in the Form W-2 that shows the employee's wages, or you may give the employee a separate Form W-2 that shows these amounts. If you give a separate Form W-2, please state in the box for the employer's use that the amounts are third-party sick pay.

## 20. Recordkeeping

Keep for at least 4 years all records of employment taxes. These should be available for IRS review. Records should include:

- Your employer identification number.
- Amounts and dates of all wage, annuity, and pension payments.
- Amounts of tips reported.
- The fair market value of in-kind wages paid.
- Names, addresses, social security numbers, and occupations of employees and recipients.
- Dates of employees' and recipients' employment.
- Periods for which employees and recipients 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.
- Copies of employees' and recipients' income tax withholding allowance certificates.
- Dates and amounts of tax deposits you made.
- Copies of returns filed.
- Records of allocated tips.
- Records of fringe benefits provided, including substantiation required under Code section 274 and related regulations.

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
<b>Agricultural labor</b>	See Circular A	See Circular A	See Circular A
<p><b>Aliens:</b> (Aliens not qualifying as resident aliens under the statutory definition contained in IRC section 7701(b) are defined as nonresident aliens. See <b>Publication 515</b>, Withholding of Tax on Nonresident Aliens and Foreign Corporations and <b>Publication 519</b>, U.S. Tax Guide for Aliens, for more information.)</p> <p>a. Resident</p> <p>1. Service performed in U.S.</p> <p>2. Service performed outside U.S.</p> <p>b. Nonresident working in U.S.:</p> <p>1. Canadians and Mexicans entering U.S. frequently in transportation service across boundary, or in construction or operation of waterway, bridge, etc., at boundary.</p> <p>2. Other Canadians and Mexicans entering U.S. frequently to work.</p> <p>3. Workers from any foreign country or its possession lawfully admitted on a temporary basis to perform agricultural labor.</p> <p>4. Student, scholar, trainee, teacher, etc., as nonimmigrant alien under section 101(a)(15)(F), (J), or M of Immigration and Nationality Act.</p> <p>5. All other nonresidents working in U.S.</p> <p>c. Nonresident working on American vessel or aircraft outside U.S.</p>	<p>Same as U.S. citizen . . . . .</p> <p>Same as U.S. citizen . . . . .</p> <p>Exempt under the conditions stated in the regulations.</p> <p>Same as U.S. citizen . . . . .</p> <p>Exempt . . . . .</p> <p>Taxable unless excepted by regulations.</p> <p>Taxable unless excepted by regulations.</p> <p>Exempt . . . . .</p>	<p>Same as U.S. citizen; service as crew member of foreign vessel or aircraft exempt if any part is performed outside U.S.</p> <p>Taxable if (1) working for an American employer or (2) an American employer by agreement covers U.S. citizens and residents employed by its foreign affiliates.</p> <p>Exempt if railroad service</p> <p>Same as U.S. citizen</p> <p>Exempt . . . . .</p> <p>Exempt if service is performed for purpose specified in section 101(a)(15) (F), (J), or M of Immigration and Nationality Act.</p> <p>Same as U.S. citizen; service as crew member of foreign vessel or aircraft exempt if any part performed outside U.S. and employer is not "American employer."</p> <p>Taxable if under contract made in U.S., or worker is employed on vessel or aircraft when it touches U.S. port.</p>	<p>Same as U.S. citizen</p> <p>Exempt unless on or in connection with an American vessel or aircraft and either performed under contract made in U.S., or alien is employed on such vessel or aircraft when it touches U.S. port.</p> <p>Exempt if railroad service</p> <p>Same as U.S. citizen</p> <p>Exempt until 1993, but counted to see if either test in section 15 of Circular A is met.</p> <p>Same as U.S. citizen</p>
Deceased worker's wages paid to beneficiary or estate in same calendar year of worker's death.	Exempt	Taxable	Taxable
Deceased worker's wages paid to beneficiary or estate after the year of worker's death.	Exempt	Exempt	Exempt
Dependent care assistance programs (limited to \$5,000; \$2,500 if married filing separately).	Exempt to the extent it is reasonable to believe that amounts will be excludable from gross income under IRC sec. 129.		
Disabled worker's wages paid after year in which worker became entitled to disability insurance benefits under the Social Security Act.	Taxable	Exempt, if worker did not perform any service for employer during period for which payment is made.	Exempt
Dismissal or severance pay.	Taxable	Taxable	Taxable

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Domestic service in college clubs, fraternities, and sororities.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt if paid to regular student; also if employee is paid less than \$100 in a year by an income tax-exempt employer.	Taxable if employer paid cash wages of \$1,000 or more in any calendar quarter in the current or preceding year.
Educational assistance programs.	Taxable after December 31, 1988.		
Employee achievement awards.	Exempt to the extent it is reasonable to believe the amounts will be excludable from gross income under IRC sec.74(c).		
Employers whose taxability depends on number of employees.	Taxable if one or more employees	Taxable if one or more employees	Taxable if during current or preceding calendar year you: (1) paid wages of \$1,500 or more in any calendar quarter, or (2) had one or more employees at any time in each of 20 calendar weeks.
<b>Family employees:</b>			
a. Son or daughter under 18 employed by parent (or by partnership consisting only of parents).	Taxable . . . . .	Exempt . . . . .	Exempt
b. Parent employed by a son or daughter.	Taxable . . . . .	Taxable if in course of the son's or daughter's business. For household work in private home of son or daughter, see section 14.	Exempt
c. Spouse employed by spouse.	Taxable . . . . .		Taxable . . . . .
<b>Federal employees:</b>			
a. Members of uniformed services; Young Adult Conservation Corps, Job Corps, or National Volunteer Antipoverty Program; Peace Corps volunteers.	Taxable . . . . .	Taxable . . . . .	Exempt
b. All others . . . . .	Taxable . . . . .	Taxable if employee is covered by FERS or has a break in service of more than 1 year (unless the break in service was for employment with an international organization or for temporary military or reserve duty). Others generally subject to hospital insurance tax portion of social security tax.	Exempt unless worker is a seaman performing services on or in connection with American vessel owned by or chartered to the United States and operated by general agent of Secretary of Commerce.
<b>Fishing and related activities, employment in connection with:</b>			
a. Salmon or halibut . . . . .	Taxable unless c. applies . . . . .	Taxable unless c. applies . . . . .	Taxable unless c. applies
b. Other fish, sponges, etc. . . . .	Taxable unless c. applies . . . . .	Taxable unless c. applies . . . . .	Exempt unless on vessel of more than 10 net tons (and c. does not apply).
c. An arrangement with the owner or operator of a boat by which the individual is not paid cash remuneration but receives a share of the boat's catch (or proceeds from the sale of the catch), the share depending on the boat's catch, and the operating crew of the boat is normally fewer than 10 individuals.*	Exempt . . . . .	Exempt . . . . .	Exempt
Foreign governments and international organizations.	Exempt	Exempt	Exempt
<b>Foreign service by U.S. citizens:</b>			
a. As U.S. Government employee . . . . .	Taxable . . . . .	Same as within U.S. . . . .	Exempt (See also <i>Federal employees</i> )
b. For foreign affiliates of American employers and other private employers.	Exempt if at time of payment it is reasonable to believe employee is entitled to corresponding exclusion or deduction under section 911, I.R.C.	Exempt unless (1) an American employer by agreement covers U.S. citizens employed by its foreign affiliates, or (2) U.S. citizen works for American employer.	Exempt unless (1) on American vessel or aircraft and work is performed under contract made in U.S., or worker is employed on vessel when it touches U.S. port, or (2) U.S. citizen works for American employer (except in a contiguous country with which the U.S. has an agreement for unemployment compensation) or in the Virgin Islands.

\*The Technical Corrections Act of 1988 generally exempts income derived by Indians exercising fishing rights from employment taxes.

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Fringe benefits. (See sections 6 and 17)	Taxable on excess of fair market value of the benefit over the sum of any amount paid for it by the employee and any amount excludable by law. However, optional special valuation rules may apply.*		
Group legal services plans, qualified.	Taxable after December 31, 1988.		
Group-term life insurance costs	Exempt	Generally, only the cost of group-term life insurance in excess of \$50,000 is taxable.	Exempt
<b>Homeworkers (industrial):</b>			
a. Common law employees . . . . .	Taxable . . . . .	Taxable . . . . .	Taxable
b. Statutory employees. (See sec. 4.)	Exempt . . . . .	Taxable if paid \$100 or more in cash in a year.	Exempt
Household workers (domestic service in private homes; farmers, see Circular A).	Exempt (Taxable if both employer and employee voluntarily agree.)	Taxable if paid \$50 or more in cash in quarter.	Taxable if employer paid cash wages of \$1,000 or more in any calendar quarter in the current or preceding year.
<b>Insurance agents or solicitors:</b>			
a. Full-time life insurance salesperson.	Taxable only if employee under common law.	Generally taxable, regardless of common law.	Exempt if not common law employee or if paid solely by commissions.
b. Other salesperson of life, casualty, etc., insurance.	Taxable only if employee under common law.	Taxable only if employee under common law.	Exempt if not common law employee or if paid solely by commissions.
Interns working in hospitals.	Taxable	Taxable	Exempt
Loans with below-market interest rates (for foregone interest and deemed original issue discount). (See section 7872 and related regulations for details.)	Exempt (but deemed payments of compensation-related loans must be shown on Form W-2).	Exempt, unless loans are compensation-related.	Exempt, unless loans are compensation-related.
Meals and lodging including those furnished at a bargain charge to the employee. (For household employees, agricultural labor, and service not in the course of the employer's trade or business, see <i>Noncash payments</i> below.)	(a) Meals—taxable unless furnished for employer's convenience and on the employer's premises. (b) Lodging—taxable unless furnished on employer's premises, for the employer's convenience, and as condition of employment.		
Ministers of churches performing duties as such.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt
Members of religious orders, who have taken a vow of poverty and who are instructed by the order to perform services:			
a. For the order, agency of the supervising church, or associated institution.	Exempt . . . . .	Exempt, unless the religious order or autonomous subdivision thereof irrevocably elects coverage for entire active membership.	Exempt
b. For any organization other than those described in (a). (See Rev. Rul. 76-323, 1976-2 C.B. 18, as clarified by Rev. Rul. 77-290, 1977-2 C.B. 26, and amplified by Rev. Rul. 80-332, 1980-2 C.B. 34.)	Taxable . . . . .	Taxable . . . . .	Taxable
Members of religious orders, who have not taken a vow of poverty, and who are instructed by the order to perform services:			
a. For the order, agency of the supervising church, or associated institution.	Exempt . . . . .	Exempt . . . . .	Exempt
b. For any organization other than those described in (a.) (See Rev. Ruls. 76-323, 77-290, and 80-332.)	Taxable . . . . .	Taxable . . . . .	Taxable
Moving expenses, reimbursement for.	Exempt, if you reasonably believe expenses may be deductible by the employee; otherwise taxable.		
Newspaper carrier under age 18 delivering to customers.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt
Newspaper and magazine vendors buying at fixed prices and retaining excess from sales to customers.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt

\*Note: Any amounts includible in gross income by reason of section 89 are taxable. Cafeteria plans now generally qualify for exclusion from wages for social security tax and Federal unemployment tax.

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
<b>Noncash payments:</b>			
a. For household work, agricultural labor, and service not in the course of the employer's trade or business.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt . . . . .	Exempt
b. To certain retail commission salespersons ordinarily paid solely on a cash commission basis.	Optional with employer . . . . .	Taxable . . . . .	Taxable
<b>Nonprofit organizations:</b>			
a. Religious, educational, charitable, etc., organizations described in sec. 501(c)(3) exempt from income tax under sec. 501(a), I.R.C.	Taxable . . . . .	Taxable if paid \$100 or more in a year. (See Form 8274, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes, for election out from social security coverage procedures for certain churches and church-controlled organizations.)	Exempt
b. Corporations organized under Act of Congress described in section 501(c)(1).	Taxable . . . . .	Taxable if employee is paid \$100 or more in a year unless services excepted by section 3121(b)(5) or (6).	Taxable if employee earns \$50 or more in quarter unless services excepted by section 3306(c)(6).
c. Other organizations exempt under sec. 501(a) (other than a pension, profit-sharing, or stock bonus plan described in sec. 401(a)) or under sec. 521, I.R.C.	Taxable . . . . .	Taxable if employee is paid \$100 or more in a year.	Taxable if employee earns \$50 or more in quarter.
Patients employed by hospitals.	Taxable	Taxable	Exempt
Railroads, etc.—Payments subject to Railroad Retirement Tax Act and Railroad Unemployment Insurance Act.	Taxable	Exempt	Exempt
<b>Retirement and pension plans:</b>			
a. Employer contributions to individual retirement accounts.	Exempt if it is reasonable to believe that the employee will be entitled to receive a deduction for the contribution.	Taxable . . . . .	Taxable
b. Employer contributions to a qualified plan	Exempt . . . . .	Exempt . . . . .	Exempt
c. Elective contributions and deferrals to a plan containing a qualified cash or deferred compensation arrangement (e.g., 401k).	Generally exempt, but see IRC sec. 402(g) for limitation.	Taxable . . . . .	Taxable
d. Employer contributions to certain nonqualified deferred compensation plans.	Taxable* . . . . .	Taxable** . . . . .	Taxable**
e. Employer contributions to a simplified employee pension plan (SEP).	Generally exempt, but see IRC sec. 402(g) for salary reduction SEP limitation.	Exempt, except for amounts contributed under a salary reduction SEP agreement.	Exempt, except for amounts contributed under a salary reduction SEP agreement.
f. Employer contributions to section 403(b) annuity contracts.	Generally exempt, but see IRC sec. 402(g) for limitation.	Taxable if paid through a salary reduction agreement (written or otherwise).	Taxable if paid through a salary reduction agreement (written or otherwise).
g. Distributions from retirement and pension plans.	Taxable unless recipient elects exemption from withholding on Form W-4P	Exempt if from a qualified plan.	Exempt if from a qualified plan.
<b>Salespersons:</b>			
a. Common law employees . . . . .	Taxable . . . . .	Taxable . . . . .	Taxable
b. Statutory employees (referred to in section 4).	Exempt . . . . .	Taxable . . . . .	Taxable
c. Qualified real estate agents and direct sellers.	Exempt. Treated as if self-employed individuals where substantially all payments directly related to sales or other output and services performed as nonemployee specified in written contract. Direct sellers must be in the business of selling consumer products other than in a permanent retail place of business.		
Scholarships and fellowship grants (includible in income under IRC section 117(c)).	Taxable	Taxability depends on the nature of the employment and the status of the organization. See <i>Students</i> on page 19.	
Service not in the course of the employer's trade or business, other than on a farm operated for profit or for household employment in private homes.	Taxable only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.	Taxable if employee receives \$100 or more in cash in a year.	Taxable only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.

\*Taxable, for funded plans, when employee's rights to amounts are not subject to substantial risk of forfeiture, or are transferable free of such risk. Taxable, for unfunded plans, generally when payments are received, either constructively or actually.  
\*\*Taxable when services are performed, or when there is no substantial risk of forfeiture of the rights to these amounts, whichever is later.

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
<b>Sickness or injury payments under:</b>			
a. Workmen's compensation law.	Exempt . . . . .	Exempt . . . . .	Exempt
b. Certain employer plans . . . . .	Taxable. See sections 6 and 19	} Exempt after end of 6 calendar months after calendar month employee last worked for employer.	
c. No employer plan . . . . .	Taxable. See sections 6 and 19		
Standby employees (age 62 or over) doing no actual work in period for which paid.	Taxable	Taxable	Taxable
<b>State governments and political subdivisions, employees of:</b>			
a. Fees of public officials . . . . .	Exempt . . . . .	} Taxable if certain transportation services or if covered by a section 218 agreement. Taxable (for medicare portion of social security tax only) for employees, not otherwise covered by a section 218 agreement, hired after 3/31/86.	} Exempt
b. Salaries and wages . . . . .	Taxable . . . . .		
<b>Students:</b>			
a. Student working for private school, college, or university, if enrolled and regularly attending classes.	Taxable . . . . .	Exempt . . . . .	Exempt
b. Student performing services for auxiliary nonprofit organization described in section 509(a)(3) which is organized and operated exclusively for the benefit of, and supervised or controlled by, a school, college, or university at which the student is enrolled and regularly attending classes.	Taxable . . . . .	Exempt unless the school, college, or university is an institution of a state or political subdivision thereof and services performed in its employ by a student are covered under an agreement between the state and Secretary of Health and Human Services.	Exempt
c. Student working for public school, college, or university, if enrolled and regularly attending classes, and student nurse working for public hospital.	Taxable . . . . .	See <i>State governments and political subdivisions, employees of, above.</i>	Exempt
d. Spouse of student, if that spouse is advised at the time service begins that (1) the employment is provided under a program to provide financial assistance to the student by the school, college, or university, and (2) the employment will not be covered by any program of unemployment insurance.	Taxable . . . . .	See <i>Nonprofit organizations and State governments and political subdivisions, employees of, above.</i>	Exempt
e. Student enrolled in a full-time program at a nonprofit or public educational institution. Institution must normally maintain a regular faculty and curriculum and normally have a regularly organized body of students where its educational activities are carried on. Student's service must be taken for credit at the institution. It must combine academic instruction with work experience. It must be an integral part of the program, and the institution must have so certified to the employer.	Taxable . . . . .	Taxable . . . . .	Exempt unless program was established for or on behalf of an employer or group of employers.
f. Student nurse performing services for hospital as incidental part of student nurse's training, where employment is substantially less than full-time, and total earnings are nominal.	Taxable . . . . .	Exempt . . . . .	Exempt
g. Students employed by organized camps (IRC section 3306(c)(20)).	Taxable . . . . .	Taxable . . . . .	Exempt
Supplemental unemployment compensation plan benefits.	Taxable	Exempt	Exempt
Tips, if \$20 or more in a month.	Taxable	Taxable	Taxable, for all tips reported in writing to employer.
Tips, if less than \$20 in a month.	Exempt from withholding. Taxable to employee.	Exempt	Exempt

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
<b>Wage limit:</b>			
a. Maximum of taxable wages paid each employee by same employer in same calendar year.	Unlimited . . . . .	\$48,000 for 1989; \$45,000 for 1988.  (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.)	\$7,000
b. Individuals concurrently employed by two or more related corporations and paid through a common paymaster that is one of the corporations. Please see Employment Tax Regulations sections 31.3121(s)-1 and 31.3306(p)-1 for details.	Taxable . . . . .	The related corporations are considered to be a single employer for the purposes of paying wages subject to social security and FUTA taxes.  (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.)	
Workmen's compensation.	Exempt	Exempt	Exempt

### Income Tax Withholding— Percentage Method

If you do not want to use the wage bracket tables to figure how much income tax to withhold, you can use a percentage computation based on the table below and the appropriate rate table. This method works for any number of withholding allowances the employee claims.

**Percentage Method Income Tax Withholding Table**

Payroll Period	One withholding allowance
Weekly . . . . .	\$38.46
Biweekly . . . . .	76.92
Semimonthly . . . . .	83.33
Monthly . . . . .	166.67
Quarterly . . . . .	500.00
Semiannually . . . . .	1,000.00
Annually . . . . .	2,000.00
Daily or miscellaneous (each day of the payroll period) . . . . .	7.69

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

- (a) Multiply one withholding allowance (see table above) by the number of allowances the employee claims.
- (b) Subtract that amount from the employee's wages.
- (c) Determine amount to withhold from appropriate table on pages 22 and 23.

**Example.**—An unmarried employee is paid \$450 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax as follows:

(1) Total wage payment . . . . .	\$450.00
(2) One allowance . . . . .	\$38.46
(3) Allowances claimed on Form W-4 . . . . .	2
(4) Line 2 times line 3 . . . . .	76.92
(5) Amount subject to withholding (subtract line 4 from line 1) . . . . .	\$373.08
(6) Tax to be withheld on \$373.08 from Table 1—single person, page 22 . . . . .	52.81
Total to be withheld . . . . .	\$ 52.81

To figure the 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 income tax to withhold on annual wages under the Percentage Method of Withholding 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 \$270 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$14,040. Subtract \$8,000 (the value of 4 withholding allowances) for a balance of \$6,040. Using the table for the annual payroll period gives tax of \$426.00 to be withheld. Divide the annual tax by 52. The weekly tax is \$8.19.

### Income Tax Withholding— Wage Bracket Method

**Note:** 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 on this page. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 22 and 23.

Under the wage bracket method, find the proper table (on pages 24 through 43) 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 tax to withhold. If your employee is claiming more than 10 withholding allowances, see the following section.

### Adjusting Wage Bracket Withholding for Employees Claiming More Than 10 Withholding Allowances.

**Note:** The percentage method of figuring withholding adapts to any number of allowances.

The wage bracket tables are for up to 10 allowances. More than that will often occur. This is because of the special withholding allowance, additional allowances for deductions and credits, and the system itself. Usually, it is worthwhile for employees to claim all the withholding allowances to which they are entitled.

To adapt the tables to employees with more than 10 allowances:

(a) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the *Percentage Method Income Tax Withholding Table* on this page.)

(b) Subtract the result from the employee's wages.

(c) 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. You can also use any other method described in this guide or in Publication 493. You can get Publication 493 at most IRS offices.

### Alternative Methods of Income Tax Withholding

The Internal Revenue Code allows employers to use different methods for figuring income tax withholding.

Publication 493 gives—

(a) Alternative formula tables for percentage method withholding (for automated payroll systems).

(b) Wage bracket percentage method withholding tables (for automated payroll systems).

(c) Combined income tax and social security tax withholding tables.

Some other methods are explained below. Use the method that best suits your payroll system.

**Annualized Wages.**—Multiply wages for a payroll period by the number of payroll periods in the calendar year. Figure the amount of withholding required on the total wages for the whole year. Then divide that amount by the number of payroll periods. The result will be the amount of withholding for the payroll period.

**Average Estimated Wages.**—You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, please see Regulations section 31.3402(h)(1)-1.

**Cumulative Wages.**—An employee may ask you, in writing, to withhold tax on cumulative wages. If so, and you have paid the employee for the same kind of payroll

period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows:

1. Add the wages to be paid the employee for the current payroll period to the total wages you previously paid him or her during the current calendar year.
2. Divide the step 1 amount by the total number of payroll periods used in step 1.
3. Find the tax that would have been withheld on the step 2 amount, and multiply by the total number of payroll periods used in step 1. Use the percentage method in this publication.
4. Subtract from the step 3 amount the total tax already withheld during the calendar year. The excess (if any) is the amount to withhold for the current payroll period.

(See Rev. Proc. 78-8, 1978-1 C.B. 562 for an example of the cumulative method.)

**Part-Year Employment.**—A part-year employee who figures income tax on a calendar year basis may ask you to withhold tax by the part-year employment method. The request must be in writing and must contain the following information:

- (a) The last day of employment (if any) during the calendar year with any prior employer;
- (b) A statement that the employee uses the calendar-year accounting period; and
- (c) A statement that the employee reasonably anticipates that he or she will be employed for an aggregate of no more than 245 calendar days in all terms of continuous employment during the current calendar year.

A term of continuous employment may be a single term or two or more following terms of employment with the same employer. A continuous term includes holidays, regular days off, and days off for illness or vacation. A continuous term begins on the first day an employee works for you and earns pay. It ends on the earlier of: the employee's last day of work for you; or if the employee performs no services for you for more than 30 calendar days, the last workday before the 30-day period. If an employment relationship is ended, even if a new employment relationship is established with the same employer within 30 days.

Take these steps to figure withholding tax by the part-year method:

1. Add the wages to be paid the employee for the current payroll period to the wages (if any) you have already paid the employee in the current term of continuous employment.

2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide (a) the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by (b) the number of calendar days in the current payroll period.

3. Divide the step 1 amount by the total number of payroll periods from step 2.

4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table, and to take into account the employee's withholding allowances.

5. Multiply the total number of payroll periods from step 2 by the step 4 amount.

6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. The excess (if any) is the amount to withhold for the current payroll period.

(See Regulations section 31.3402(h)(4)-1(c) for examples of the part-year method.)

**Other Methods.**—You may use other methods and kinds of tables for withholding taxes, as long as the amount of tax withheld is about the same as it would be under the percentage method in this publication. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances shown below.

If the tax required to be withheld under the annual percentage rate is—	The annual tax withheld under your method may not differ by more than—
Less than \$10	\$9.99
\$10 or more but under \$100	\$10 plus 10% of the excess over \$10
\$100 or more but under \$1,000	\$19 plus 3% of the excess over \$100
\$1,000 or more	\$46 plus 1% of the excess over \$1,000

## Advance Payment Tables for the Earned Income Credit

### A. 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 pages 46 and 47. There are different tables for (a) single or married employees without spouse filing a certificate, and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

### B. Wage Bracket Method

If you use the wage bracket tables on pages 48 through 50, 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 married employees without spouse filing a certificate and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

With either method, the number of withholding allowances 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.

You may use other methods and kinds of tables for figuring advance EIC payments as long as the amount of the payment is about the same as it would be using tables in this circular. See the table in *Other Methods*, above, for the maximum tolerance allowed.

## Whole Dollar Withholding and Paying

The income tax withholding amounts in the wage bracket tables (pages 24 through 43) have been rounded to whole dollar amounts.

When employers use the percentage method (pages 22 and 23) or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

The wage bracket tables for advance EIC payments (pages 48 through 50) have also been rounded to whole dollar amounts. If you use the percentage method for advance EIC payments (pages 46 and 47), the payments may be rounded to the nearest dollar.

If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents, and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2, and \$2.80 becomes \$3.

# Tables for Percentage Method of Withholding

(For Wages Paid After December 1988)

## TABLE 1—If the Payroll Period With Respect to an Employee Is Weekly

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

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$21 . . . . .		.0	
Over—	But not over—		of excess over—
\$21	—\$378 . . . . .	15%	—\$21
\$378	—\$885 . . . . .	\$53.55 plus 28%	—\$378
\$885	—\$2,028 . . . . .	\$195.51 plus 33%	—\$885
\$2,028	. . . . .	\$572.70 plus 28%	—\$2,028

### (b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$62 . . . . .		.0	
Over—	But not over—		of excess over—
\$62	—\$657 . . . . .	15%	—\$62
\$657	—\$1,501 . . . . .	\$89.25 plus 28%	—\$657
\$1,501	—\$3,695 . . . . .	\$325.57 plus 33%	—\$1,501
\$3,695	. . . . .	\$1,049.59 plus 28%	—\$3,695

## TABLE 2—If the Payroll Period With Respect to an Employee Is Biweekly

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

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$42 . . . . .		.0	
Over—	But not over—		of excess over—
\$42	—\$756 . . . . .	15%	—\$42
\$756	—\$1,769 . . . . .	\$107.10 plus 28%	—\$756
\$1,769	—\$4,055 . . . . .	\$390.74 plus 33%	—\$1,769
\$4,055	. . . . .	\$1,145.12 plus 28%	—\$4,055

### (b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$123 . . . . .		.0	
Over—	But not over—		of excess over—
\$123	—\$1,313 . . . . .	15%	—\$123
\$1,313	—\$3,002 . . . . .	\$178.50 plus 28%	—\$1,313
\$3,002	—\$7,389 . . . . .	\$651.42 plus 33%	—\$3,002
\$7,389	. . . . .	\$2,099.13 plus 28%	—\$7,389

## TABLE 3—If the Payroll Period With Respect to an Employee Is Semimonthly

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

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$46 . . . . .		.0	
Over—	But not over—		of excess over—
\$46	—\$819 . . . . .	15%	—\$46
\$819	—\$1,917 . . . . .	\$115.95 plus 28%	—\$819
\$1,917	—\$4,393 . . . . .	\$423.39 plus 33%	—\$1,917
\$4,393	. . . . .	\$1,240.47 plus 28%	—\$4,393

### (b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$133 . . . . .		.0	
Over—	But not over—		of excess over—
\$133	—\$1,423 . . . . .	15%	—\$133
\$1,423	—\$3,252 . . . . .	\$193.50 plus 28%	—\$1,423
\$3,252	—\$8,005 . . . . .	\$705.62 plus 33%	—\$3,252
\$8,005	. . . . .	\$2,274.11 plus 28%	—\$8,005

## TABLE 4—If the Payroll Period With Respect to an Employee Is Monthly

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

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$92 . . . . .		.0	
Over—	But not over—		of excess over—
\$92	—\$1,638 . . . . .	15%	—\$92
\$1,638	—\$3,833 . . . . .	\$231.90 plus 28%	—\$1,638
\$3,833	—\$8,786 . . . . .	\$846.50 plus 33%	—\$3,833
\$8,786	. . . . .	\$2,480.99 plus 28%	—\$8,786

### (b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$267 . . . . .		.0	
Over—	But not over—		of excess over—
\$267	—\$2,846 . . . . .	15%	—\$267
\$2,846	—\$6,504 . . . . .	\$386.85 plus 28%	—\$2,846
\$6,504	—\$16,010 . . . . .	\$1,411.09 plus 33%	—\$6,504
\$16,010	. . . . .	\$4,548.07 plus 28%	—\$16,010

**TABLE 5—If the Payroll Period With Respect to an Employee Is Quarterly****(a) SINGLE person**—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$275 . . . . .		0
Over—	But not over—	of excess over—
\$275	—\$4,913 . . . . .	15% —\$275
\$4,913	—\$11,500 . . . . .	\$695.70 plus 28% —\$4,913
\$11,500	—\$26,358 . . . . .	\$2,540.06 plus 33% —\$11,500
\$26,358	. . . . .	\$7,443.20 plus 28% —\$26,358

**(b) MARRIED person**—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$800 . . . . .		0
Over—	But not over—	of excess over—
\$800	—\$8,538 . . . . .	15% —\$800
\$8,538	—\$19,513 . . . . .	\$1,160.70 plus 28% —\$8,538
\$19,513	—\$48,030 . . . . .	\$4,233.70 plus 33% —\$19,513
\$48,030	. . . . .	\$13,644.31 plus 28% —\$48,030

**TABLE 6—If the Payroll Period With Respect to an Employee Is Semiannual****(a) SINGLE person**—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$550 . . . . .		0
Over—	But not over—	of excess over—
\$550	—\$9,825 . . . . .	15% —\$550
\$9,825	—\$23,000 . . . . .	\$1,391.25 plus 28% —\$9,825
\$23,000	—\$52,715 . . . . .	\$5,080.25 plus 33% —\$23,000
\$52,715	. . . . .	\$14,886.20 plus 28% —\$52,715

**(b) MARRIED person**—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$1,600 . . . . .		0
Over—	But not over—	of excess over—
\$1,600	—\$17,075 . . . . .	15% —\$1,600
\$17,075	—\$39,025 . . . . .	\$2,321.25 plus 28% —\$17,075
\$39,025	—\$96,060 . . . . .	\$8,467.25 plus 33% —\$39,025
\$96,060	. . . . .	\$27,288.80 plus 28% —\$96,060

**TABLE 7—If the Payroll Period With Respect to an Employee Is Annual****(a) SINGLE person**—including head of household:

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$1,100 . . . . .		0
Over—	But not over—	of excess over—
\$1,100	—\$19,650 . . . . .	15% —\$1,100
\$19,650	—\$46,000 . . . . .	\$2,782.50 plus 28% —\$19,650
\$46,000	—\$105,430 . . . . .	\$10,160.50 plus 33% —\$46,000
\$105,430	. . . . .	\$29,772.40 plus 28% —\$105,430

**(b) MARRIED person**—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$3,200 . . . . .		0
Over—	But not over—	of excess over—
\$3,200	—\$34,150 . . . . .	15% —\$3,200
\$34,150	—\$78,050 . . . . .	\$4,642.50 plus 28% —\$34,150
\$78,050	—\$192,120 . . . . .	\$16,934.50 plus 33% —\$78,050
\$192,120	. . . . .	\$54,577.60 plus 28% —\$192,120

**TABLE 8—If the Payroll Period With Respect to an Employee Is a Daily Payroll Period or a 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 be withheld per day shall be:
Not over \$4.20 . . . . .		0
Over—	But not over—	of excess over—
\$4.20	—\$75.60 . . . . .	15% —\$4.20
\$75.60	—\$176.90 . . . . .	\$10.71 plus 28% —\$75.60
\$176.90	—\$405.50 . . . . .	\$39.07 plus 33% —\$176.90
\$405.50	. . . . .	\$114.51 plus 28% —\$405.50

**(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 be withheld per day shall be:
Not over \$12.30 . . . . .		0
Over—	But not over—	of excess over—
\$12.30	—\$131.30 . . . . .	15% —\$12.30
\$131.30	—\$300.20 . . . . .	\$17.85 plus 28% —\$131.30
\$300.20	—\$738.90 . . . . .	\$65.14 plus 33% —\$300.20
\$738.90	. . . . .	\$209.91 plus 28% —\$738.90

**SINGLE Persons—WEEKLY Payroll Period**  
**(For Wages Paid After December 1988)**

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 shall be—												
\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	30	1	0	0	0	0	0	0	0	0	0	0
30	35	2	0	0	0	0	0	0	0	0	0	0
35	40	2	0	0	0	0	0	0	0	0	0	0
40	45	3	0	0	0	0	0	0	0	0	0	0
45	50	4	0	0	0	0	0	0	0	0	0	0
50	55	5	0	0	0	0	0	0	0	0	0	0
55	60	5	0	0	0	0	0	0	0	0	0	0
60	65	6	0	0	0	0	0	0	0	0	0	0
65	70	7	1	0	0	0	0	0	0	0	0	0
70	75	8	2	0	0	0	0	0	0	0	0	0
75	80	8	3	0	0	0	0	0	0	0	0	0
80	85	9	3	0	0	0	0	0	0	0	0	0
85	90	10	4	0	0	0	0	0	0	0	0	0
90	95	11	5	0	0	0	0	0	0	0	0	0
95	100	11	6	0	0	0	0	0	0	0	0	0
100	105	12	6	1	0	0	0	0	0	0	0	0
105	110	13	7	1	0	0	0	0	0	0	0	0
110	115	14	8	2	0	0	0	0	0	0	0	0
115	120	14	9	3	0	0	0	0	0	0	0	0
120	125	15	9	4	0	0	0	0	0	0	0	0
125	130	16	10	4	0	0	0	0	0	0	0	0
130	135	17	11	5	0	0	0	0	0	0	0	0
135	140	17	12	6	0	0	0	0	0	0	0	0
140	145	18	12	7	1	0	0	0	0	0	0	0
145	150	19	13	7	2	0	0	0	0	0	0	0
150	155	20	14	8	2	0	0	0	0	0	0	0
155	160	20	15	9	3	0	0	0	0	0	0	0
160	165	21	15	10	4	0	0	0	0	0	0	0
165	170	22	16	10	5	0	0	0	0	0	0	0
170	175	23	17	11	5	0	0	0	0	0	0	0
175	180	23	18	12	6	0	0	0	0	0	0	0
180	185	24	18	13	7	1	0	0	0	0	0	0
185	190	25	19	13	8	2	0	0	0	0	0	0
190	195	26	20	14	8	3	0	0	0	0	0	0
195	200	26	21	15	9	3	0	0	0	0	0	0
200	210	28	22	16	10	5	0	0	0	0	0	0
210	220	29	23	18	12	6	0	0	0	0	0	0
220	230	31	25	19	13	8	2	0	0	0	0	0
230	240	32	26	21	15	9	3	0	0	0	0	0
240	250	34	28	22	16	11	5	0	0	0	0	0
250	260	35	29	24	18	12	6	0	0	0	0	0
260	270	37	31	25	19	14	8	2	0	0	0	0
270	280	38	32	27	21	15	9	3	0	0	0	0
280	290	40	34	28	22	17	11	5	0	0	0	0
290	300	41	35	30	24	18	12	6	1	0	0	0
300	310	43	37	31	25	20	14	8	2	0	0	0
310	320	44	38	33	27	21	15	9	4	0	0	0
320	330	46	40	34	28	23	17	11	5	0	0	0
330	340	47	41	36	30	24	18	12	7	1	0	0
340	350	49	43	37	31	26	20	14	8	2	0	0
350	360	50	44	39	33	27	21	15	10	4	0	0
360	370	52	46	40	34	29	23	17	11	5	0	0
370	380	53	47	42	36	30	24	18	13	7	1	0
380	390	56	49	43	37	32	26	20	14	8	3	0
390	400	58	50	45	39	33	27	21	16	10	4	0
400	410	61	52	46	40	35	29	23	17	11	6	0
410	420	64	53	48	42	36	30	24	19	13	7	1
420	430	67	56	49	43	38	32	26	20	14	9	3
430	440	70	59	51	45	39	33	27	22	16	10	4
440	450	72	62	52	46	41	35	29	23	17	12	6
450	460	75	64	54	48	42	36	30	25	19	13	7
460	470	78	67	56	49	44	38	32	26	20	15	9
470	480	81	70	59	51	45	39	33	28	22	16	10
480	490	84	73	62	52	47	41	35	29	23	18	12
490	500	86	76	65	54	48	42	36	31	25	19	13
500	510	89	78	68	57	50	44	38	32	26	21	15
510	520	92	81	70	60	51	45	39	34	28	22	16
520	530	95	84	73	62	53	47	41	35	29	24	18
530	540	98	87	76	65	54	48	42	37	31	25	19

**SINGLE Persons—WEEKLY Payroll Period**  
(For Wages Paid After December 1988)

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 shall be—												
\$540	\$550	\$100	\$90	\$79	\$68	\$57	\$50	\$44	\$38	\$32	\$27	\$21
550	560	103	92	82	71	60	51	45	40	34	28	22
560	570	106	95	84	74	63	53	47	41	35	30	24
570	580	109	98	87	76	66	55	48	43	37	31	25
580	590	112	101	90	79	68	58	50	44	38	33	27
590	600	114	104	93	82	71	60	51	46	40	34	28
600	610	117	106	96	85	74	63	53	47	41	36	30
610	620	120	109	98	88	77	66	55	49	43	37	31
620	630	123	112	101	90	80	69	58	50	44	39	33
630	640	126	115	104	93	82	72	61	52	46	40	34
640	650	128	118	107	96	85	74	64	53	47	42	36
650	660	131	120	110	99	88	77	66	56	49	43	37
660	670	134	123	112	102	91	80	69	59	50	45	39
670	680	137	126	115	104	94	83	72	61	52	46	40
680	690	140	129	118	107	96	86	75	64	53	48	42
690	700	142	132	121	110	99	88	78	67	56	49	43
700	710	145	134	124	113	102	91	80	70	59	51	45
710	720	148	137	126	116	105	94	83	73	62	52	46
720	730	151	140	129	118	108	97	86	75	65	54	48
730	740	154	143	132	121	110	100	89	78	67	57	49
740	750	156	146	135	124	113	102	92	81	70	59	51
750	760	159	148	138	127	116	105	94	84	73	62	52
760	770	162	151	140	130	119	108	97	87	76	65	54
770	780	165	154	143	132	122	111	100	89	79	68	57
780	790	168	157	146	135	124	114	103	92	81	71	60
790	800	170	160	149	138	127	116	106	95	84	73	63
800	810	173	162	152	141	130	119	108	98	87	76	65
810	820	176	165	154	144	133	122	111	101	90	79	68
820	830	179	168	157	146	136	125	114	103	93	82	71
830	840	182	171	160	149	138	128	117	106	95	85	74
840	850	184	174	163	152	141	130	120	109	98	87	77
850	860	187	176	166	155	144	133	122	112	101	90	79
860	870	190	179	168	158	147	136	125	115	104	93	82
870	880	193	182	171	160	150	139	128	117	107	96	85
880	890	196	185	174	163	152	142	131	120	109	99	88
890	900	199	188	177	166	155	144	134	123	112	101	91
900	910	202	190	180	169	158	147	136	126	115	104	93
910	920	205	193	182	172	161	150	139	129	118	107	96
920	930	209	196	185	174	164	153	142	131	121	110	99
930	940	212	199	188	177	166	156	145	134	123	113	102
940	950	215	203	191	180	169	158	148	137	126	115	105
950	960	219	206	194	183	172	161	150	140	129	118	107
960	970	222	209	197	186	175	164	153	143	132	121	110
970	980	225	213	200	188	178	167	156	145	135	124	113
980	990	229	216	203	191	180	170	159	148	137	127	116
990	1,000	232	219	206	194	183	172	162	151	140	129	119
1,000	1,010	235	222	210	197	186	175	164	154	143	132	121
1,010	1,020	238	226	213	200	189	178	167	157	146	135	124
1,020	1,030	242	229	216	204	192	181	170	159	149	138	127
1,030	1,040	245	232	220	207	194	184	173	162	151	141	130
1,040	1,050	248	236	223	210	198	186	176	165	154	143	133
1,050	1,060	252	239	226	214	201	189	178	168	157	146	135
1,060	1,070	255	242	230	217	204	192	181	171	160	149	138
1,070	1,080	258	246	233	220	207	195	184	173	163	152	141
1,080	1,090	262	249	236	223	211	198	187	176	165	155	144
1,090	1,100	265	252	239	227	214	201	190	179	168	157	147
1,100	1,110	268	255	243	230	217	205	192	182	171	160	149
1,110	1,120	271	259	246	233	221	208	195	185	174	163	152
1,120	1,130	275	262	249	237	224	211	199	187	177	166	155
1,130	1,140	278	265	253	240	227	215	202	190	179	169	158
1,140	1,150	281	269	256	243	231	218	205	193	182	171	161
1,150	1,160	285	272	259	247	234	221	208	196	185	174	163
1,160	1,170	288	275	263	250	237	224	212	199	188	177	166
1,170	1,180	291	279	266	253	240	228	215	202	191	180	169
1,180	1,190	295	282	269	256	244	231	218	206	193	183	172
1,190	1,200	298	285	272	260	247	234	222	209	196	185	175

\$1,200 and over

Use Table 1(a) for a **SINGLE** person on page 22. Also see the instructions on page 20.

**MARRIED Persons—WEEKLY Payroll Period**  
**(For Wages Paid After December 1988)**

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 shall be—												
\$0	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	70	1	0	0	0	0	0	0	0	0	0	0
70	75	2	0	0	0	0	0	0	0	0	0	0
75	80	2	0	0	0	0	0	0	0	0	0	0
80	85	3	0	0	0	0	0	0	0	0	0	0
85	90	4	0	0	0	0	0	0	0	0	0	0
90	95	5	0	0	0	0	0	0	0	0	0	0
95	100	5	0	0	0	0	0	0	0	0	0	0
100	105	6	0	0	0	0	0	0	0	0	0	0
105	110	7	1	0	0	0	0	0	0	0	0	0
110	115	8	2	0	0	0	0	0	0	0	0	0
115	120	8	3	0	0	0	0	0	0	0	0	0
120	125	9	3	0	0	0	0	0	0	0	0	0
125	130	10	4	0	0	0	0	0	0	0	0	0
130	135	11	5	0	0	0	0	0	0	0	0	0
135	140	11	6	0	0	0	0	0	0	0	0	0
140	145	12	6	1	0	0	0	0	0	0	0	0
145	150	13	7	1	0	0	0	0	0	0	0	0
150	155	14	8	2	0	0	0	0	0	0	0	0
155	160	14	9	3	0	0	0	0	0	0	0	0
160	165	15	9	4	0	0	0	0	0	0	0	0
165	170	16	10	4	0	0	0	0	0	0	0	0
170	175	17	11	5	0	0	0	0	0	0	0	0
175	180	17	12	6	0	0	0	0	0	0	0	0
180	185	18	12	7	1	0	0	0	0	0	0	0
185	190	19	13	7	2	0	0	0	0	0	0	0
190	195	20	14	8	2	0	0	0	0	0	0	0
195	200	20	15	9	3	0	0	0	0	0	0	0
200	210	22	16	10	4	0	0	0	0	0	0	0
210	220	23	17	11	6	0	0	0	0	0	0	0
220	230	25	19	13	7	1	0	0	0	0	0	0
230	240	26	20	14	9	3	0	0	0	0	0	0
240	250	28	22	16	10	4	0	0	0	0	0	0
250	260	29	23	17	12	6	0	0	0	0	0	0
260	270	31	25	19	13	7	2	0	0	0	0	0
270	280	32	26	20	15	9	3	0	0	0	0	0
280	290	34	28	22	16	10	5	0	0	0	0	0
290	300	35	29	23	18	12	6	0	0	0	0	0
300	310	37	31	25	19	13	8	2	0	0	0	0
310	320	38	32	26	21	15	9	3	0	0	0	0
320	330	40	34	28	22	16	11	5	0	0	0	0
330	340	41	35	29	24	18	12	6	1	0	0	0
340	350	43	37	31	25	19	14	8	2	0	0	0
350	360	44	38	32	27	21	15	9	4	0	0	0
360	370	46	40	34	28	22	17	11	5	0	0	0
370	380	47	41	35	30	24	18	12	7	1	0	0
380	390	49	43	37	31	25	20	14	8	2	0	0
390	400	50	44	38	33	27	21	15	10	4	0	0
400	410	52	46	40	34	28	23	17	11	5	0	0
410	420	53	47	41	36	30	24	18	13	7	1	0
420	430	55	49	43	37	31	26	20	14	8	3	0
430	440	56	50	44	39	33	27	21	16	10	4	0
440	450	58	52	46	40	34	29	23	17	11	6	0
450	460	59	53	47	42	36	30	24	19	13	7	1
460	470	61	55	49	43	37	32	26	20	14	9	3
470	480	62	56	50	45	39	33	27	22	16	10	4
480	490	64	58	52	46	40	35	29	23	17	12	6
490	500	65	59	53	48	42	36	30	25	19	13	7
500	510	67	61	55	49	43	38	32	26	20	15	9
510	520	68	62	56	51	45	39	33	28	22	16	10
520	530	70	64	58	52	46	41	35	29	23	18	12
530	540	71	65	59	54	48	42	36	31	25	19	13
540	550	73	67	61	55	49	44	38	32	26	21	15
550	560	74	68	62	57	51	45	39	34	28	22	16
560	570	76	70	64	58	52	47	41	35	29	24	18
570	580	77	71	65	60	54	48	42	37	31	25	19
580	590	79	73	67	61	55	50	44	38	32	27	21
590	600	80	74	68	63	57	51	45	40	34	28	22
600	610	82	76	70	64	58	53	47	41	35	30	24
610	620	83	77	71	66	60	54	48	43	37	31	25

**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid After December 1988)

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 shall be—												
\$620	\$630	\$85	\$79	\$73	\$67	\$61	\$56	\$50	\$44	\$38	\$33	\$27
630	640	86	80	74	69	63	57	51	46	40	34	28
640	650	88	82	76	70	64	59	53	47	41	36	30
650	660	89	83	77	72	66	60	54	49	43	37	31
660	670	92	85	79	73	67	62	56	50	44	39	33
670	680	94	86	80	75	69	63	57	52	46	40	34
680	690	97	88	82	76	70	65	59	53	47	42	36
690	700	100	89	83	78	72	66	60	55	49	43	37
700	710	103	92	85	79	73	68	62	56	50	45	39
710	720	106	95	86	81	75	69	63	58	52	46	40
720	730	108	98	88	82	76	71	65	59	53	48	42
730	740	111	100	90	84	78	72	66	61	55	49	43
740	750	114	103	92	85	79	74	68	62	56	51	45
750	760	117	106	95	87	81	75	69	64	58	52	46
760	770	120	109	98	88	82	77	71	65	59	54	48
770	780	122	112	101	90	84	78	72	67	61	55	49
780	790	125	114	104	93	85	80	74	68	62	57	51
790	800	128	117	106	96	87	81	75	70	64	58	52
800	810	131	120	109	98	88	83	77	71	65	60	54
810	820	134	123	112	101	91	84	78	73	67	61	55
820	830	136	126	115	104	93	86	80	74	68	63	57
830	840	139	128	118	107	96	87	81	76	70	64	58
840	850	142	131	120	110	99	89	83	77	71	66	60
850	860	145	134	123	112	102	91	84	79	73	67	61
860	870	148	137	126	115	105	94	86	80	74	69	63
870	880	150	140	129	118	107	97	87	82	76	70	64
880	890	153	142	132	121	110	99	89	83	77	72	66
890	900	156	145	134	124	113	102	91	85	79	73	67
900	910	159	148	137	126	116	105	94	86	80	75	69
910	920	162	151	140	129	119	108	97	88	82	76	70
920	930	164	154	143	132	121	111	100	89	83	78	72
930	940	167	156	146	135	124	113	103	92	85	79	73
940	950	170	159	148	138	127	116	105	95	86	81	75
950	960	173	162	151	140	130	119	108	97	88	82	76
960	970	176	165	154	143	133	122	111	100	89	84	78
970	980	178	168	157	146	135	125	114	103	92	85	79
980	990	181	170	160	149	138	127	117	106	95	87	81
990	1,000	184	173	162	152	141	130	119	109	98	88	82
1,000	1,010	187	176	165	154	144	133	122	111	101	90	84
1,010	1,020	190	179	168	157	147	136	125	114	103	93	85
1,020	1,030	192	182	171	160	149	139	128	117	106	95	87
1,030	1,040	195	184	174	163	152	141	131	120	109	98	88
1,040	1,050	198	187	176	166	155	144	133	123	112	101	90
1,050	1,060	201	190	179	168	158	147	136	125	115	104	93
1,060	1,070	204	193	182	171	161	150	139	128	117	107	96
1,070	1,080	206	196	185	174	163	153	142	131	120	109	99
1,080	1,090	209	198	188	177	166	155	145	134	123	112	102
1,090	1,100	212	201	190	180	169	158	147	137	126	115	104
1,100	1,110	215	204	193	182	172	161	150	139	129	118	107
1,110	1,120	218	207	196	185	175	164	153	142	131	121	110
1,120	1,130	220	210	199	188	177	167	156	145	134	123	113
1,130	1,140	223	212	202	191	180	169	159	148	137	126	116
1,140	1,150	226	215	204	194	183	172	161	151	140	129	118
1,150	1,160	229	218	207	196	186	175	164	153	143	132	121
1,160	1,170	232	221	210	199	189	178	167	156	145	135	124
1,170	1,180	234	224	213	202	191	181	170	159	148	137	127
1,180	1,190	237	226	216	205	194	183	173	162	151	140	130
1,190	1,200	240	229	218	208	197	186	175	165	154	143	132
1,200	1,210	243	232	221	210	200	189	178	167	157	146	135
1,210	1,220	246	235	224	213	203	192	181	170	159	149	138
1,220	1,230	248	238	227	216	205	195	184	173	162	151	141
1,230	1,240	251	240	230	219	208	197	187	176	165	154	144
1,240	1,250	254	243	232	222	211	200	189	179	168	157	146
1,250	1,260	257	246	235	224	214	203	192	181	171	160	149
1,260	1,270	260	249	238	227	217	206	195	184	173	163	152
1,270	1,280	262	252	241	230	219	209	198	187	176	165	155

\$1,280 and over

Use Table 1(b) for a MARRIED person on page 22. Also see the instructions on page 20.

**SINGLE Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid After December 1988)**

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 shall be—												
\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	50	1	0	0	0	0	0	0	0	0	0	0
50	55	2	0	0	0	0	0	0	0	0	0	0
55	60	2	0	0	0	0	0	0	0	0	0	0
60	65	3	0	0	0	0	0	0	0	0	0	0
65	70	4	0	0	0	0	0	0	0	0	0	0
70	75	5	0	0	0	0	0	0	0	0	0	0
75	80	5	0	0	0	0	0	0	0	0	0	0
80	85	6	0	0	0	0	0	0	0	0	0	0
85	90	7	0	0	0	0	0	0	0	0	0	0
90	95	8	0	0	0	0	0	0	0	0	0	0
95	100	8	0	0	0	0	0	0	0	0	0	0
100	105	9	0	0	0	0	0	0	0	0	0	0
105	110	10	0	0	0	0	0	0	0	0	0	0
110	115	11	0	0	0	0	0	0	0	0	0	0
115	120	11	0	0	0	0	0	0	0	0	0	0
120	125	12	0	0	0	0	0	0	0	0	0	0
125	130	13	1	0	0	0	0	0	0	0	0	0
130	135	14	2	0	0	0	0	0	0	0	0	0
135	140	14	3	0	0	0	0	0	0	0	0	0
140	145	15	3	0	0	0	0	0	0	0	0	0
145	150	16	4	0	0	0	0	0	0	0	0	0
150	155	17	5	0	0	0	0	0	0	0	0	0
155	160	17	6	0	0	0	0	0	0	0	0	0
160	165	18	6	0	0	0	0	0	0	0	0	0
165	170	19	7	0	0	0	0	0	0	0	0	0
170	175	20	8	0	0	0	0	0	0	0	0	0
175	180	20	9	0	0	0	0	0	0	0	0	0
180	185	21	9	0	0	0	0	0	0	0	0	0
185	190	22	10	0	0	0	0	0	0	0	0	0
190	195	23	11	0	0	0	0	0	0	0	0	0
195	200	23	12	0	0	0	0	0	0	0	0	0
200	205	24	12	1	0	0	0	0	0	0	0	0
205	210	25	13	2	0	0	0	0	0	0	0	0
210	215	26	14	2	0	0	0	0	0	0	0	0
215	220	26	15	3	0	0	0	0	0	0	0	0
220	225	27	15	4	0	0	0	0	0	0	0	0
225	230	28	16	5	0	0	0	0	0	0	0	0
230	235	29	17	5	0	0	0	0	0	0	0	0
235	240	29	18	6	0	0	0	0	0	0	0	0
240	245	30	18	7	0	0	0	0	0	0	0	0
245	250	31	19	8	0	0	0	0	0	0	0	0
250	260	32	20	9	0	0	0	0	0	0	0	0
260	270	33	22	10	0	0	0	0	0	0	0	0
270	280	35	23	12	0	0	0	0	0	0	0	0
280	290	36	25	13	2	0	0	0	0	0	0	0
290	300	38	26	15	3	0	0	0	0	0	0	0
300	310	39	28	16	5	0	0	0	0	0	0	0
310	320	41	29	18	6	0	0	0	0	0	0	0
320	330	42	31	19	8	0	0	0	0	0	0	0
330	340	44	32	21	9	0	0	0	0	0	0	0
340	350	45	34	22	11	0	0	0	0	0	0	0
350	360	47	35	24	12	1	0	0	0	0	0	0
360	370	48	37	25	14	2	0	0	0	0	0	0
370	380	50	38	27	15	4	0	0	0	0	0	0
380	390	51	40	28	17	5	0	0	0	0	0	0
390	400	53	41	30	18	7	0	0	0	0	0	0
400	410	54	43	31	20	8	0	0	0	0	0	0
410	420	56	44	33	21	10	0	0	0	0	0	0
420	430	57	46	34	23	11	0	0	0	0	0	0
430	440	59	47	36	24	13	1	0	0	0	0	0
440	450	60	49	37	26	14	3	0	0	0	0	0
450	460	62	50	39	27	16	4	0	0	0	0	0
460	470	63	52	40	29	17	6	0	0	0	0	0
470	480	65	53	42	30	19	7	0	0	0	0	0
480	490	66	55	43	32	20	9	0	0	0	0	0
490	500	68	56	45	33	22	10	0	0	0	0	0
500	520	70	59	47	36	24	12	1	0	0	0	0
520	540	73	62	50	39	27	15	4	0	0	0	0
540	560	76	65	53	42	30	18	7	0	0	0	0

**SINGLE Persons--BIWEEKLY Payroll Period**  
(For Wages Paid After December 1988)

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 shall be--												
\$560	\$580	\$79	\$68	\$56	\$45	\$33	\$21	\$10	\$0	\$0	\$0	\$0
580	600	82	71	59	48	36	24	13	1	0	0	0
600	620	85	74	62	51	39	27	16	4	0	0	0
620	640	88	77	65	54	42	30	19	7	0	0	0
640	660	91	80	68	57	45	33	22	10	0	0	0
660	680	94	83	71	60	48	36	25	13	2	0	0
680	700	97	86	74	63	51	39	28	16	5	0	0
700	720	100	89	77	66	54	42	31	19	8	0	0
720	740	103	92	80	69	57	45	34	22	11	0	0
740	760	106	95	83	72	60	48	37	25	14	2	0
760	780	111	98	86	75	63	51	40	28	17	5	0
780	800	117	101	89	78	66	54	43	31	20	8	0
800	820	122	104	92	81	69	57	46	34	23	11	0
820	840	128	107	95	84	72	60	49	37	26	14	3
840	860	133	112	98	87	75	63	52	40	29	17	6
860	880	139	117	101	90	78	66	55	43	32	20	9
880	900	145	123	104	93	81	69	58	46	35	23	12
900	920	150	129	107	96	84	72	61	49	38	26	15
920	940	156	134	113	99	87	75	64	52	41	29	18
940	960	161	140	118	102	90	78	67	55	44	32	21
960	980	167	145	124	105	93	81	70	58	47	35	24
980	1,000	173	151	130	108	96	84	73	61	50	38	27
1,000	1,020	178	157	135	114	99	87	76	64	53	41	30
1,020	1,040	184	162	141	119	102	90	79	67	56	44	33
1,040	1,060	189	168	146	125	105	93	82	70	59	47	36
1,060	1,080	195	173	152	130	109	96	85	73	62	50	39
1,080	1,100	201	179	158	136	114	99	88	76	65	53	42
1,100	1,120	206	185	163	142	120	102	91	79	68	56	45
1,120	1,140	212	190	169	147	126	105	94	82	71	59	48
1,140	1,160	217	196	174	153	131	110	97	85	74	62	51
1,160	1,180	223	201	180	158	137	115	100	88	77	65	54
1,180	1,200	229	207	186	164	142	121	103	91	80	68	57
1,200	1,220	234	213	191	170	148	127	106	94	83	71	60
1,220	1,240	240	218	197	175	154	132	111	97	86	74	63
1,240	1,260	245	224	202	181	159	138	116	100	89	77	66
1,260	1,280	251	229	208	186	165	143	122	103	92	80	69
1,280	1,300	257	235	214	192	170	149	127	106	95	83	72
1,300	1,320	262	241	219	198	176	155	133	111	98	86	75
1,320	1,340	268	246	225	203	182	160	139	117	101	89	78
1,340	1,360	273	252	230	209	187	166	144	123	104	92	81
1,360	1,380	279	257	236	214	193	171	150	128	107	95	84
1,380	1,400	285	263	242	220	198	177	155	134	112	98	87
1,400	1,420	290	269	247	226	204	183	161	139	118	101	90
1,420	1,440	296	274	253	231	210	188	167	145	123	104	93
1,440	1,460	301	280	258	237	215	194	172	151	129	108	96
1,460	1,480	307	285	264	242	221	199	178	156	135	113	99
1,480	1,500	313	291	270	248	226	205	183	162	140	119	102
1,500	1,520	318	297	275	254	232	211	189	167	146	124	105
1,520	1,540	324	302	281	259	238	216	195	173	151	130	108
1,540	1,560	329	308	286	265	243	222	200	179	157	136	114
1,560	1,580	335	313	292	270	249	227	206	184	163	141	120
1,580	1,600	341	319	298	276	254	233	211	190	168	147	125
1,600	1,620	346	325	303	282	260	239	217	195	174	152	131
1,620	1,640	352	330	309	287	266	244	223	201	179	158	136
1,640	1,660	357	336	314	293	271	250	228	207	185	164	142
1,660	1,680	363	341	320	298	277	255	234	212	191	169	148
1,680	1,700	369	347	326	304	282	261	239	218	196	175	153
1,700	1,720	374	353	331	310	288	267	245	223	202	180	159
1,720	1,740	380	358	337	315	294	272	251	229	207	186	164
1,740	1,760	385	364	342	321	299	278	256	235	213	192	170
1,760	1,780	391	369	348	326	305	283	262	240	219	197	176
1,780	1,800	398	375	354	332	310	289	267	246	224	203	181
1,800	1,820	404	381	359	338	316	295	273	251	230	208	187
1,820	1,840	411	386	365	343	322	300	279	257	235	214	192
1,840	1,860	417	392	370	349	327	306	284	263	241	220	198

\$1,860 and over Use Table 2(a) for a SINGLE person on page 22. Also see the instructions on page 20.

**MARRIED Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid After December 1988)**

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 shall be—												
\$0	\$125	\$0	\$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	1	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	4	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	5	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	10	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	13	1	0	0	0	0	0	0	0	0	0
210	215	13	2	0	0	0	0	0	0	0	0	0
215	220	14	3	0	0	0	0	0	0	0	0	0
220	225	15	3	0	0	0	0	0	0	0	0	0
225	230	16	4	0	0	0	0	0	0	0	0	0
230	235	16	5	0	0	0	0	0	0	0	0	0
235	240	17	6	0	0	0	0	0	0	0	0	0
240	245	18	6	0	0	0	0	0	0	0	0	0
245	250	19	7	0	0	0	0	0	0	0	0	0
250	260	20	8	0	0	0	0	0	0	0	0	0
260	270	21	10	0	0	0	0	0	0	0	0	0
270	280	23	11	0	0	0	0	0	0	0	0	0
280	290	24	13	1	0	0	0	0	0	0	0	0
290	300	26	14	3	0	0	0	0	0	0	0	0
300	310	27	16	4	0	0	0	0	0	0	0	0
310	320	29	17	6	0	0	0	0	0	0	0	0
320	330	30	19	7	0	0	0	0	0	0	0	0
330	340	32	20	9	0	0	0	0	0	0	0	0
340	350	33	22	10	0	0	0	0	0	0	0	0
350	360	35	23	12	0	0	0	0	0	0	0	0
360	370	36	25	13	2	0	0	0	0	0	0	0
370	380	38	26	15	3	0	0	0	0	0	0	0
380	390	39	28	16	5	0	0	0	0	0	0	0
390	400	41	29	18	6	0	0	0	0	0	0	0
400	410	42	31	19	8	0	0	0	0	0	0	0
410	420	44	32	21	9	0	0	0	0	0	0	0
420	430	45	34	22	11	0	0	0	0	0	0	0
430	440	47	35	24	12	1	0	0	0	0	0	0
440	450	48	37	25	14	2	0	0	0	0	0	0
450	460	50	38	27	15	4	0	0	0	0	0	0
460	470	51	40	28	17	5	0	0	0	0	0	0
470	480	53	41	30	18	7	0	0	0	0	0	0
480	490	54	43	31	20	8	0	0	0	0	0	0
490	500	56	44	33	21	10	0	0	0	0	0	0
500	520	58	47	35	23	12	0	0	0	0	0	0
520	540	61	50	38	26	15	3	0	0	0	0	0
540	560	64	53	41	29	18	6	0	0	0	0	0
560	580	67	56	44	32	21	9	0	0	0	0	0
580	600	70	59	47	35	24	12	1	0	0	0	0
600	620	73	62	50	38	27	15	4	0	0	0	0
620	640	76	65	53	41	30	18	7	0	0	0	0
640	660	79	68	56	44	33	21	10	0	0	0	0
660	680	82	71	59	47	36	24	13	1	0	0	0
680	700	85	74	62	50	39	27	16	4	0	0	0
700	720	88	77	65	53	42	30	19	7	0	0	0
720	740	91	80	68	56	45	33	22	10	0	0	0
740	760	94	83	71	59	48	36	25	13	2	0	0
760	780	97	86	74	62	51	39	28	16	5	0	0
780	800	100	89	77	65	54	42	31	19	8	0	0
800	820	103	92	80	68	57	45	34	22	11	0	0
820	840	106	95	83	71	60	48	37	25	14	2	0
840	860	109	98	86	74	63	51	40	28	17	5	0
860	880	112	101	89	77	66	54	43	31	20	8	0

# MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid After December 1988)

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 shall be—										
\$880	\$900	\$115	\$104	\$92	\$80	\$69	\$57	\$46	\$34	\$23	\$11	\$0
900	920	118	107	95	83	72	60	49	37	26	14	3
920	940	121	110	98	86	75	63	52	40	29	17	6
940	960	124	113	101	89	78	66	55	43	32	20	9
960	980	127	116	104	92	81	69	58	46	35	23	12
980	1,000	130	119	107	95	84	72	61	49	38	26	15
1,000	1,020	133	122	110	98	87	75	64	52	41	29	18
1,020	1,040	136	125	113	101	90	78	67	55	44	32	21
1,040	1,060	139	128	116	104	93	81	70	58	47	35	24
1,060	1,080	142	131	119	107	96	84	73	61	50	38	27
1,080	1,100	145	134	122	110	99	87	76	64	53	41	30
1,100	1,120	148	137	125	113	102	90	79	67	56	44	33
1,120	1,140	151	140	128	116	105	93	82	70	59	47	36
1,140	1,160	154	143	131	119	108	96	85	73	62	50	39
1,160	1,180	157	146	134	122	111	99	88	76	65	53	42
1,180	1,200	160	149	137	125	114	102	91	79	68	56	45
1,200	1,220	163	152	140	128	117	105	94	82	71	59	48
1,220	1,240	166	155	143	131	120	108	97	85	74	62	51
1,240	1,260	169	158	146	134	123	111	100	88	77	65	54
1,260	1,280	172	161	149	137	126	114	103	91	80	68	57
1,280	1,300	175	164	152	140	129	117	106	94	83	71	60
1,300	1,320	178	167	155	143	132	120	109	97	86	74	63
1,320	1,340	183	170	158	146	135	123	112	100	89	77	66
1,340	1,360	189	173	161	149	138	126	115	103	92	80	69
1,360	1,380	194	176	164	152	141	129	118	106	95	83	72
1,380	1,400	200	179	167	155	144	132	121	109	98	86	75
1,400	1,420	206	184	170	158	147	135	124	112	101	89	78
1,420	1,440	211	190	173	161	150	138	127	115	104	92	81
1,440	1,460	217	195	176	164	153	141	130	118	107	95	84
1,460	1,480	222	201	179	167	156	144	133	121	110	98	87
1,480	1,500	228	206	185	170	159	147	136	124	113	101	90
1,500	1,520	234	212	191	173	162	150	139	127	116	104	93
1,520	1,540	239	218	196	176	165	153	142	130	119	107	96
1,540	1,560	245	223	202	180	168	156	145	133	122	110	99
1,560	1,580	250	229	207	186	171	159	148	136	125	113	102
1,580	1,600	256	234	213	191	174	162	151	139	128	116	105
1,600	1,620	262	240	219	197	177	165	154	142	131	119	108
1,620	1,640	267	246	224	203	181	168	157	145	134	122	111
1,640	1,660	273	251	230	208	187	171	160	148	137	125	114
1,660	1,680	278	257	235	214	192	174	163	151	140	128	117
1,680	1,700	284	262	241	219	198	177	166	154	143	131	120
1,700	1,720	290	268	247	225	203	182	169	157	146	134	123
1,720	1,740	295	274	252	231	209	187	172	160	149	137	126
1,740	1,760	301	279	258	236	215	193	175	163	152	140	129
1,760	1,780	306	285	263	242	220	199	178	166	155	143	132
1,780	1,800	312	290	269	247	226	204	183	169	158	146	135
1,800	1,820	318	296	275	253	231	210	188	172	161	149	138
1,820	1,840	323	302	280	259	237	215	194	175	164	152	141
1,840	1,860	329	307	286	264	243	221	200	178	167	155	144
1,860	1,880	334	313	291	270	248	227	205	184	170	158	147
1,880	1,900	340	318	297	275	254	232	211	189	173	161	150
1,900	1,920	346	324	303	281	259	238	216	195	176	164	153
1,920	1,940	351	330	308	287	265	243	222	200	179	167	156
1,940	1,960	357	335	314	292	271	249	228	206	184	170	159
1,960	1,980	362	341	319	298	276	255	233	212	190	173	162
1,980	2,000	368	346	325	303	282	260	239	217	196	176	165
2,000	2,020	374	352	331	309	287	266	244	223	201	180	168
2,020	2,040	379	358	336	315	293	271	250	228	207	185	171
2,040	2,060	385	363	342	320	299	277	256	234	212	191	174
2,060	2,080	390	369	347	326	304	283	261	240	218	197	177
2,080	2,100	396	374	353	331	310	288	267	245	224	202	181
2,100	2,120	402	380	359	337	315	294	272	251	229	208	186
2,120	2,140	407	386	364	343	321	299	278	256	235	213	192
2,140	2,160	413	391	370	348	327	305	284	262	240	219	197
2,160	2,180	418	397	375	354	332	311	289	268	246	225	203

\$2,180 and over

Use Table 2(b) for a **MARRIED** person on page 22. Also see the instructions on page 20.

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid After December 1988)**

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 shall be—												
\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	55	1	0	0	0	0	0	0	0	0	0	0
55	60	2	0	0	0	0	0	0	0	0	0	0
60	65	3	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	4	0	0	0	0	0	0	0	0	0	0
75	80	5	0	0	0	0	0	0	0	0	0	0
80	85	6	0	0	0	0	0	0	0	0	0	0
85	90	6	0	0	0	0	0	0	0	0	0	0
90	95	7	0	0	0	0	0	0	0	0	0	0
95	100	8	0	0	0	0	0	0	0	0	0	0
100	105	9	0	0	0	0	0	0	0	0	0	0
105	110	9	0	0	0	0	0	0	0	0	0	0
110	115	10	0	0	0	0	0	0	0	0	0	0
115	120	11	0	0	0	0	0	0	0	0	0	0
120	125	12	0	0	0	0	0	0	0	0	0	0
125	130	12	0	0	0	0	0	0	0	0	0	0
130	135	13	1	0	0	0	0	0	0	0	0	0
135	140	14	1	0	0	0	0	0	0	0	0	0
140	145	15	2	0	0	0	0	0	0	0	0	0
145	150	15	3	0	0	0	0	0	0	0	0	0
150	155	16	4	0	0	0	0	0	0	0	0	0
155	160	17	4	0	0	0	0	0	0	0	0	0
160	165	18	5	0	0	0	0	0	0	0	0	0
165	170	18	6	0	0	0	0	0	0	0	0	0
170	175	19	7	0	0	0	0	0	0	0	0	0
175	180	20	7	0	0	0	0	0	0	0	0	0
180	185	21	8	0	0	0	0	0	0	0	0	0
185	190	21	9	0	0	0	0	0	0	0	0	0
190	195	22	10	0	0	0	0	0	0	0	0	0
195	200	23	10	0	0	0	0	0	0	0	0	0
200	205	24	11	0	0	0	0	0	0	0	0	0
205	210	24	12	0	0	0	0	0	0	0	0	0
210	215	25	13	0	0	0	0	0	0	0	0	0
215	220	26	13	1	0	0	0	0	0	0	0	0
220	225	27	14	2	0	0	0	0	0	0	0	0
225	230	27	15	2	0	0	0	0	0	0	0	0
230	235	28	16	3	0	0	0	0	0	0	0	0
235	240	29	16	4	0	0	0	0	0	0	0	0
240	245	30	17	5	0	0	0	0	0	0	0	0
245	250	30	18	5	0	0	0	0	0	0	0	0
250	260	31	19	6	0	0	0	0	0	0	0	0
260	270	33	20	8	0	0	0	0	0	0	0	0
270	280	34	22	9	0	0	0	0	0	0	0	0
280	290	36	23	11	0	0	0	0	0	0	0	0
290	300	37	25	12	0	0	0	0	0	0	0	0
300	310	39	26	14	1	0	0	0	0	0	0	0
310	320	40	28	15	3	0	0	0	0	0	0	0
320	330	42	29	17	4	0	0	0	0	0	0	0
330	340	43	31	18	6	0	0	0	0	0	0	0
340	350	45	32	20	7	0	0	0	0	0	0	0
350	360	46	34	21	9	0	0	0	0	0	0	0
360	370	48	35	23	10	0	0	0	0	0	0	0
370	380	49	37	24	12	0	0	0	0	0	0	0
380	390	51	38	26	13	1	0	0	0	0	0	0
390	400	52	40	27	15	2	0	0	0	0	0	0
400	410	54	41	29	16	4	0	0	0	0	0	0
410	420	55	43	30	18	5	0	0	0	0	0	0
420	430	57	44	32	19	7	0	0	0	0	0	0
430	440	58	46	33	21	8	0	0	0	0	0	0
440	450	60	47	35	22	10	0	0	0	0	0	0
450	460	61	49	36	24	11	0	0	0	0	0	0
460	470	63	50	38	25	13	0	0	0	0	0	0
470	480	64	52	39	27	14	2	0	0	0	0	0
480	490	66	53	41	28	16	3	0	0	0	0	0
490	500	67	55	42	30	17	5	0	0	0	0	0
500	520	70	57	45	32	20	7	0	0	0	0	0
520	540	73	60	48	35	23	10	0	0	0	0	0
540	560	76	63	51	38	26	13	1	0	0	0	0
560	580	79	66	54	41	29	16	4	0	0	0	0

**SINGLE Persons-SEMIMONTHLY Payroll Period**  
(For Wages Paid After December 1988)

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 shall be-												
\$580	\$600	\$82	\$69	\$57	\$44	\$32	\$19	\$7	\$0	\$0	\$0	\$0
600	620	85	72	60	47	35	22	10	0	0	0	0
620	640	88	75	63	50	38	25	13	0	0	0	0
640	660	91	78	66	53	41	28	16	3	0	0	0
660	680	94	81	69	56	44	31	19	6	0	0	0
680	700	97	84	72	59	47	34	22	9	0	0	0
700	720	100	87	75	62	50	37	25	12	0	0	0
720	740	103	90	78	65	53	40	28	15	3	0	0
740	760	106	93	81	68	56	43	31	18	6	0	0
760	780	109	96	84	71	59	46	34	21	9	0	0
780	800	112	99	87	74	62	49	37	24	12	0	0
800	820	115	102	90	77	65	52	40	27	15	2	0
820	840	119	105	93	80	68	55	43	30	18	5	0
840	860	125	108	96	83	71	58	46	33	21	8	0
860	880	130	111	99	86	74	61	49	36	24	11	0
880	900	136	114	102	89	77	64	52	39	27	14	2
900	920	141	118	105	92	80	67	55	42	30	17	5
920	940	147	124	108	95	83	70	58	45	33	20	8
940	960	153	129	111	98	86	73	61	48	36	23	11
960	980	158	135	114	101	89	76	64	51	39	26	14
980	1,000	164	141	117	104	92	79	67	54	42	29	17
1,000	1,020	169	146	123	107	95	82	70	57	45	32	20
1,020	1,040	175	152	128	110	98	85	73	60	48	35	23
1,040	1,060	181	157	134	113	101	88	76	63	51	38	26
1,060	1,080	186	163	140	116	104	91	79	66	54	41	29
1,080	1,100	192	169	145	122	107	94	82	69	57	44	32
1,100	1,120	197	174	151	127	110	97	85	72	60	47	35
1,120	1,140	203	180	156	133	113	100	88	75	63	50	38
1,140	1,160	209	185	162	139	116	103	91	78	66	53	41
1,160	1,180	214	191	168	144	121	106	94	81	69	56	44
1,180	1,200	220	197	173	150	127	109	97	84	72	59	47
1,200	1,220	225	202	179	155	132	112	100	87	75	62	50
1,220	1,240	231	208	184	161	138	115	103	90	78	65	53
1,240	1,260	237	213	190	167	143	120	106	93	81	68	56
1,260	1,280	242	219	196	172	149	126	109	96	84	71	59
1,280	1,300	248	225	201	178	155	131	112	99	87	74	62
1,300	1,320	253	230	207	183	160	137	115	102	90	77	65
1,320	1,340	259	236	212	189	166	142	119	105	93	80	68
1,340	1,360	265	241	218	195	171	148	125	108	96	83	71
1,360	1,380	270	247	224	200	177	154	130	111	99	86	74
1,380	1,400	276	253	229	206	183	159	136	114	102	89	77
1,400	1,420	281	258	235	211	188	165	141	118	105	92	80
1,420	1,440	287	264	240	217	194	170	147	124	108	95	83
1,440	1,460	293	269	246	223	199	176	153	129	111	98	86
1,460	1,480	298	275	252	228	205	182	158	135	114	101	89
1,480	1,500	304	281	257	234	211	187	164	141	117	104	92
1,500	1,520	309	286	263	239	216	193	169	146	123	107	95
1,520	1,540	315	292	268	245	222	198	175	152	128	110	98
1,540	1,560	321	297	274	251	227	204	181	157	134	113	101
1,560	1,580	326	303	280	256	233	210	186	163	140	116	104
1,580	1,600	332	309	285	262	239	215	192	169	145	122	107
1,600	1,620	337	314	291	267	244	221	197	174	151	127	110
1,620	1,640	343	320	296	273	250	226	203	180	156	133	113
1,640	1,660	349	325	302	279	255	232	209	185	162	139	116
1,660	1,680	354	331	308	284	261	238	214	191	168	144	121
1,680	1,700	360	337	313	290	267	243	220	197	173	150	127
1,700	1,720	365	342	319	295	272	249	225	202	179	155	132
1,720	1,740	371	348	324	301	278	254	231	208	184	161	138
1,740	1,760	377	353	330	307	283	260	237	213	190	167	143
1,760	1,780	382	359	336	312	289	266	242	219	196	172	149
1,780	1,800	388	365	341	318	295	271	248	225	201	178	155
1,800	1,820	393	370	347	323	300	277	253	230	207	183	160
1,820	1,840	399	376	352	329	306	282	259	236	212	189	166
1,840	1,860	405	381	358	335	311	288	265	241	218	195	171
1,860	1,880	410	387	364	340	317	294	270	247	224	200	177

\$1,880 and over Use Table 3(a) for a SINGLE person on page 22. Also see the instructions on page 20.

**MARRIED Persons--SEMIMONTHLY Payroll Period**  
 (For Wages Paid After December 1988)

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 shall be--												
\$0	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	140	1	0	0	0	0	0	0	0	0	0	0
140	145	1	0	0	0	0	0	0	0	0	0	0
145	150	2	0	0	0	0	0	0	0	0	0	0
150	155	3	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	4	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	7	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	8	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	12	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	13	1	0	0	0	0	0	0	0	0	0
225	230	14	2	0	0	0	0	0	0	0	0	0
230	235	15	2	0	0	0	0	0	0	0	0	0
235	240	16	3	0	0	0	0	0	0	0	0	0
240	245	16	4	0	0	0	0	0	0	0	0	0
245	250	17	5	0	0	0	0	0	0	0	0	0
250	260	18	6	0	0	0	0	0	0	0	0	0
260	270	20	7	0	0	0	0	0	0	0	0	0
270	280	21	9	0	0	0	0	0	0	0	0	0
280	290	23	10	0	0	0	0	0	0	0	0	0
290	300	24	12	0	0	0	0	0	0	0	0	0
300	310	26	13	1	0	0	0	0	0	0	0	0
310	320	27	15	2	0	0	0	0	0	0	0	0
320	330	29	16	4	0	0	0	0	0	0	0	0
330	340	30	18	5	0	0	0	0	0	0	0	0
340	350	32	19	7	0	0	0	0	0	0	0	0
350	360	33	21	8	0	0	0	0	0	0	0	0
360	370	35	22	10	0	0	0	0	0	0	0	0
370	380	36	24	11	0	0	0	0	0	0	0	0
380	390	38	25	13	0	0	0	0	0	0	0	0
390	400	39	27	14	2	0	0	0	0	0	0	0
400	410	41	28	16	3	0	0	0	0	0	0	0
410	420	42	30	17	5	0	0	0	0	0	0	0
420	430	44	31	19	6	0	0	0	0	0	0	0
430	440	45	33	20	8	0	0	0	0	0	0	0
440	450	47	34	22	9	0	0	0	0	0	0	0
450	460	48	36	23	11	0	0	0	0	0	0	0
460	470	50	37	25	12	0	0	0	0	0	0	0
470	480	51	39	26	14	1	0	0	0	0	0	0
480	490	53	40	28	15	3	0	0	0	0	0	0
490	500	54	42	29	17	4	0	0	0	0	0	0
500	520	57	44	32	19	7	0	0	0	0	0	0
520	540	60	47	35	22	10	0	0	0	0	0	0
540	560	63	50	38	25	13	0	0	0	0	0	0
560	580	66	53	41	28	16	3	0	0	0	0	0
580	600	69	56	44	31	19	6	0	0	0	0	0
600	620	72	59	47	34	22	9	0	0	0	0	0
620	640	75	62	50	37	25	12	0	0	0	0	0
640	660	78	65	53	40	28	15	3	0	0	0	0
660	680	81	68	56	43	31	18	6	0	0	0	0
680	700	84	71	59	46	34	21	9	0	0	0	0
700	720	87	74	62	49	37	24	12	0	0	0	0
720	740	90	77	65	52	40	27	15	2	0	0	0
740	760	93	80	68	55	43	30	18	5	0	0	0
760	780	96	83	71	58	46	33	21	8	0	0	0
780	800	99	86	74	61	49	36	24	11	0	0	0
800	820	102	89	77	64	52	39	27	14	2	0	0
820	840	105	92	80	67	55	42	30	17	5	0	0
840	860	108	95	83	70	58	45	33	20	8	0	0
860	880	111	98	86	73	61	48	36	23	11	0	0
880	900	114	101	89	76	64	51	39	26	14	1	0
900	920	117	104	92	79	67	54	42	29	17	4	0

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid After December 1988)

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 shall be—										
\$920	\$940	\$120	\$107	\$95	\$82	\$70	\$57	\$45	\$32	\$20	\$7	\$0
940	960	123	110	98	85	73	60	48	35	23	10	0
960	980	126	113	101	88	76	63	51	38	26	13	1
980	1,000	129	116	104	91	79	66	54	41	29	16	4
1,000	1,020	132	119	107	94	82	69	57	44	32	19	7
1,020	1,040	135	122	110	97	85	72	60	47	35	22	10
1,040	1,060	138	125	113	100	88	75	63	50	38	25	13
1,060	1,080	141	128	116	103	91	78	66	53	41	28	16
1,080	1,100	144	131	119	106	94	81	69	56	44	31	19
1,100	1,120	147	134	122	109	97	84	72	59	47	34	22
1,120	1,140	150	137	125	112	100	87	75	62	50	37	25
1,140	1,160	153	140	128	115	103	90	78	65	53	40	28
1,160	1,180	156	143	131	118	106	93	81	68	56	43	31
1,180	1,200	159	146	134	121	109	96	84	71	59	46	34
1,200	1,220	162	149	137	124	112	99	87	74	62	49	37
1,220	1,240	165	152	140	127	115	102	90	77	65	52	40
1,240	1,260	168	155	143	130	118	105	93	80	68	55	43
1,260	1,280	171	158	146	133	121	108	96	83	71	58	46
1,280	1,300	174	161	149	136	124	111	99	86	74	61	49
1,300	1,320	177	164	152	139	127	114	102	89	77	64	52
1,320	1,340	180	167	155	142	130	117	105	92	80	67	55
1,340	1,360	183	170	158	145	133	120	108	95	83	70	58
1,360	1,380	186	173	161	148	136	123	111	98	86	73	61
1,380	1,400	189	176	164	151	139	126	114	101	89	76	64
1,400	1,420	192	179	167	154	142	129	117	104	92	79	67
1,420	1,440	195	182	170	157	145	132	120	107	95	82	70
1,440	1,460	201	185	173	160	148	135	123	110	98	85	73
1,460	1,480	207	188	176	163	151	138	126	113	101	88	76
1,480	1,500	212	191	179	166	154	141	129	116	104	91	79
1,500	1,520	218	194	182	169	157	144	132	119	107	94	82
1,520	1,540	223	200	185	172	160	147	135	122	110	97	85
1,540	1,560	229	206	188	175	163	150	138	125	113	100	88
1,560	1,580	235	211	191	178	166	153	141	128	116	103	91
1,580	1,600	240	217	194	181	169	156	144	131	119	106	94
1,600	1,620	246	222	199	184	172	159	147	134	122	109	97
1,620	1,640	251	228	205	187	175	162	150	137	125	112	100
1,640	1,660	257	234	210	190	178	165	153	140	128	115	103
1,660	1,680	263	239	216	193	181	168	156	143	131	118	106
1,680	1,700	268	245	222	198	184	171	159	146	134	121	109
1,700	1,720	274	250	227	204	187	174	162	149	137	124	112
1,720	1,740	279	256	233	209	190	177	165	152	140	127	115
1,740	1,760	285	262	238	215	193	180	168	155	143	130	118
1,760	1,780	291	267	244	221	197	183	171	158	146	133	121
1,780	1,800	296	273	250	226	203	186	174	161	149	136	124
1,800	1,820	302	278	255	232	208	189	177	164	152	139	127
1,820	1,840	307	284	261	237	214	192	180	167	155	142	130
1,840	1,860	313	290	266	243	220	196	183	170	158	145	133
1,860	1,880	319	295	272	249	225	202	186	173	161	148	136
1,880	1,900	324	301	278	254	231	208	189	176	164	151	139
1,900	1,920	330	306	283	260	236	213	192	179	167	154	142
1,920	1,940	335	312	289	265	242	219	195	182	170	157	145
1,940	1,960	341	318	294	271	248	224	201	185	173	160	148
1,960	1,980	347	323	300	277	253	230	207	188	176	163	151
1,980	2,000	352	329	306	282	259	236	212	191	179	166	154
2,000	2,020	358	334	311	288	264	241	218	194	182	169	157
2,020	2,040	363	340	317	293	270	247	223	200	185	172	160
2,040	2,060	369	346	322	299	276	252	229	206	188	175	163
2,060	2,080	375	351	328	305	281	258	235	211	191	178	166
2,080	2,100	380	357	334	310	287	264	240	217	194	181	169
2,100	2,120	386	362	339	316	292	269	246	222	199	184	172
2,120	2,140	391	368	345	321	298	275	251	228	205	187	175
2,140	2,160	397	374	350	327	304	280	257	234	210	190	178
2,160	2,180	403	379	356	333	309	286	263	239	216	193	181
2,180	2,200	408	385	362	338	315	292	268	245	222	198	184
2,200	2,220	414	390	367	344	320	297	274	250	227	204	187

\$2,220 and over

Use Table 3(b) for a MARRIED person on page 22. Also see the instructions on page 20.

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid After December 1988)

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 shall be—												
\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	100	1	0	0	0	0	0	0	0	0	0	0
100	105	2	0	0	0	0	0	0	0	0	0	0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	4	0	0	0	0	0	0	0	0	0	0
120	125	5	0	0	0	0	0	0	0	0	0	0
125	130	5	0	0	0	0	0	0	0	0	0	0
130	135	6	0	0	0	0	0	0	0	0	0	0
135	140	7	0	0	0	0	0	0	0	0	0	0
140	145	8	0	0	0	0	0	0	0	0	0	0
145	150	8	0	0	0	0	0	0	0	0	0	0
150	160	10	0	0	0	0	0	0	0	0	0	0
160	170	11	0	0	0	0	0	0	0	0	0	0
170	180	13	0	0	0	0	0	0	0	0	0	0
180	190	14	0	0	0	0	0	0	0	0	0	0
190	200	16	0	0	0	0	0	0	0	0	0	0
200	210	17	0	0	0	0	0	0	0	0	0	0
210	220	19	0	0	0	0	0	0	0	0	0	0
220	230	20	0	0	0	0	0	0	0	0	0	0
230	240	22	0	0	0	0	0	0	0	0	0	0
240	250	23	0	0	0	0	0	0	0	0	0	0
250	260	25	0	0	0	0	0	0	0	0	0	0
260	270	26	1	0	0	0	0	0	0	0	0	0
270	280	28	3	0	0	0	0	0	0	0	0	0
280	290	29	4	0	0	0	0	0	0	0	0	0
290	300	31	6	0	0	0	0	0	0	0	0	0
300	320	33	8	0	0	0	0	0	0	0	0	0
320	340	36	11	0	0	0	0	0	0	0	0	0
340	360	39	14	0	0	0	0	0	0	0	0	0
360	380	42	17	0	0	0	0	0	0	0	0	0
380	400	45	20	0	0	0	0	0	0	0	0	0
400	420	48	23	0	0	0	0	0	0	0	0	0
420	440	51	26	1	0	0	0	0	0	0	0	0
440	460	54	29	4	0	0	0	0	0	0	0	0
460	480	57	32	7	0	0	0	0	0	0	0	0
480	500	60	35	10	0	0	0	0	0	0	0	0
500	520	63	38	13	0	0	0	0	0	0	0	0
520	540	66	41	16	0	0	0	0	0	0	0	0
540	560	69	44	19	0	0	0	0	0	0	0	0
560	580	72	47	22	0	0	0	0	0	0	0	0
580	600	75	50	25	0	0	0	0	0	0	0	0
600	640	79	54	29	4	0	0	0	0	0	0	0
640	680	85	60	35	10	0	0	0	0	0	0	0
680	720	91	66	41	16	0	0	0	0	0	0	0
720	760	97	72	47	22	0	0	0	0	0	0	0
760	800	103	78	53	28	3	0	0	0	0	0	0
800	840	109	84	59	34	9	0	0	0	0	0	0
840	880	115	90	65	40	15	0	0	0	0	0	0
880	920	121	96	71	46	21	0	0	0	0	0	0
920	960	127	102	77	52	27	2	0	0	0	0	0
960	1,000	133	108	83	58	33	8	0	0	0	0	0
1,000	1,040	139	114	89	64	39	14	0	0	0	0	0
1,040	1,080	145	120	95	70	45	20	0	0	0	0	0
1,080	1,120	151	126	101	76	51	26	1	0	0	0	0
1,120	1,160	157	132	107	82	57	32	7	0	0	0	0
1,160	1,200	163	138	113	88	63	38	13	0	0	0	0
1,200	1,240	169	144	119	94	69	44	19	0	0	0	0
1,240	1,280	175	150	125	100	75	50	25	0	0	0	0
1,280	1,320	181	156	131	106	81	56	31	6	0	0	0
1,320	1,360	187	162	137	112	87	62	37	12	0	0	0
1,360	1,400	193	168	143	118	93	68	43	18	0	0	0
1,400	1,440	199	174	149	124	99	74	49	24	0	0	0
1,440	1,480	205	180	155	130	105	80	55	30	5	0	0
1,480	1,520	211	186	161	136	111	86	61	36	11	0	0
1,520	1,560	217	192	167	142	117	92	67	42	17	0	0
1,560	1,600	223	198	173	148	123	98	73	48	23	0	0
1,600	1,640	229	204	179	154	129	104	79	54	29	4	0
1,640	1,680	238	210	185	160	135	110	85	60	35	10	0

**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid After December 1988)

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 shall be—												
\$1,680	\$1,720	\$249	\$216	\$191	\$166	\$141	\$116	\$91	\$66	\$41	\$16	\$0
1,720	1,760	261	222	197	172	147	122	97	72	47	22	0
1,760	1,800	272	228	203	178	153	128	103	78	53	28	3
1,800	1,840	283	236	209	184	159	134	109	84	59	34	9
1,840	1,880	294	248	215	190	165	140	115	90	65	40	15
1,880	1,920	305	259	221	196	171	146	121	96	71	46	21
1,920	1,960	317	270	227	202	177	152	127	102	77	52	27
1,960	2,000	328	281	234	208	183	158	133	108	83	58	33
2,000	2,040	339	292	246	214	189	164	139	114	89	64	39
2,040	2,080	350	304	257	220	195	170	145	120	95	70	45
2,080	2,120	361	315	268	226	201	176	151	126	101	76	51
2,120	2,160	373	326	279	233	207	182	157	132	107	82	57
2,160	2,200	384	337	290	244	213	188	163	138	113	88	63
2,200	2,240	395	348	302	255	219	194	169	144	119	94	69
2,240	2,280	406	360	313	266	225	200	175	150	125	100	75
2,280	2,320	417	371	324	277	231	206	181	156	131	106	81
2,320	2,360	429	382	335	289	242	212	187	162	137	112	87
2,360	2,400	440	393	346	300	253	218	193	168	143	118	93
2,400	2,440	451	404	358	311	264	224	199	174	149	124	99
2,440	2,480	462	416	369	322	276	230	205	180	155	130	105
2,480	2,520	473	427	380	333	287	240	211	186	161	136	111
2,520	2,560	485	438	391	345	298	251	217	192	167	142	117
2,560	2,600	496	449	402	356	309	262	223	198	173	148	123
2,600	2,640	507	460	414	367	320	274	229	204	179	154	129
2,640	2,680	518	472	425	378	332	285	238	210	185	160	135
2,680	2,720	529	483	436	389	343	296	249	216	191	166	141
2,720	2,760	541	494	447	401	354	307	261	222	197	172	147
2,760	2,800	552	505	458	412	365	318	272	228	203	178	153
2,800	2,840	563	516	470	423	376	330	283	236	209	184	159
2,840	2,880	574	528	481	434	388	341	294	248	215	190	165
2,880	2,920	585	539	492	445	399	352	305	259	221	196	171
2,920	2,960	597	550	503	457	410	363	317	270	227	202	177
2,960	3,000	608	561	514	468	421	374	328	281	234	208	183
3,000	3,040	619	572	526	479	432	386	339	292	246	214	189
3,040	3,080	630	584	537	490	444	397	350	304	257	220	195
3,080	3,120	641	595	548	501	455	408	361	315	268	226	201
3,120	3,160	653	606	559	513	466	419	373	326	279	233	207
3,160	3,200	664	617	570	524	477	430	384	337	290	244	213
3,200	3,240	675	628	582	535	488	442	395	348	302	255	219
3,240	3,280	686	640	593	546	500	453	406	360	313	266	225
3,280	3,320	697	651	604	557	511	464	417	371	324	277	231
3,320	3,360	709	662	615	569	522	475	429	382	335	289	242
3,360	3,400	720	673	626	580	533	486	440	393	346	300	253
3,400	3,440	731	684	638	591	544	498	451	404	358	311	264
3,440	3,480	742	696	649	602	556	509	462	416	369	322	276
3,480	3,520	753	707	660	613	567	520	473	427	380	333	287
3,520	3,560	765	718	671	625	578	531	485	438	391	345	298
3,560	3,600	776	729	682	636	589	542	496	449	402	356	309
3,600	3,640	787	740	694	647	600	554	507	460	414	367	320
3,640	3,680	798	752	705	658	612	565	518	472	425	378	332
3,680	3,720	809	763	716	669	623	576	529	483	436	389	343
3,720	3,760	821	774	727	681	634	587	541	494	447	401	354
3,760	3,800	832	785	738	692	645	598	552	505	458	412	365
3,800	3,840	843	796	750	703	656	610	563	516	470	423	376
3,840	3,880	856	808	761	714	668	621	574	528	481	434	388
3,880	3,920	869	819	772	725	679	632	585	539	492	445	399
3,920	3,960	882	830	783	737	690	643	597	550	503	457	410
3,960	4,000	895	841	794	748	701	654	608	561	514	468	421
4,000	4,040	908	853	806	759	712	666	619	572	526	479	432
4,040	4,080	922	867	817	770	724	677	630	584	537	490	444
4,080	4,120	935	880	828	781	735	688	641	595	548	501	455
4,120	4,160	948	893	839	793	746	699	653	606	559	513	466
4,160	4,200	961	906	851	804	757	710	664	617	570	524	477
4,200	4,240	974	919	864	815	768	722	675	628	582	535	488
4,240	4,280	988	933	878	826	780	733	686	640	593	546	500

\$4,280 and over

Use Table 4(a) for a **SINGLE** person on page 22. Also see the instructions on page 20.

**MARRIED Persons—MONTHLY Payroll Period**  
**(For Wages Paid After December 1988)**

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 shall be—												
\$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	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	320	7	0	0	0	0	0	0	0	0	0	0
320	340	10	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	16	0	0	0	0	0	0	0	0	0	0
380	400	19	0	0	0	0	0	0	0	0	0	0
400	420	22	0	0	0	0	0	0	0	0	0	0
420	440	25	0	0	0	0	0	0	0	0	0	0
440	460	28	3	0	0	0	0	0	0	0	0	0
460	480	31	6	0	0	0	0	0	0	0	0	0
480	500	34	9	0	0	0	0	0	0	0	0	0
500	520	37	12	0	0	0	0	0	0	0	0	0
520	540	40	15	0	0	0	0	0	0	0	0	0
540	560	43	18	0	0	0	0	0	0	0	0	0
560	580	46	21	0	0	0	0	0	0	0	0	0
580	600	49	24	0	0	0	0	0	0	0	0	0
600	640	53	28	3	0	0	0	0	0	0	0	0
640	680	59	34	9	0	0	0	0	0	0	0	0
680	720	65	40	15	0	0	0	0	0	0	0	0
720	760	71	46	21	0	0	0	0	0	0	0	0
760	800	77	52	27	2	0	0	0	0	0	0	0
800	840	83	58	33	8	0	0	0	0	0	0	0
840	880	89	64	39	14	0	0	0	0	0	0	0
880	920	95	70	45	20	0	0	0	0	0	0	0
920	960	101	76	51	26	1	0	0	0	0	0	0
960	1,000	107	82	57	32	7	0	0	0	0	0	0
1,000	1,040	113	88	63	38	13	0	0	0	0	0	0
1,040	1,080	119	94	69	44	19	0	0	0	0	0	0
1,080	1,120	125	100	75	50	25	0	0	0	0	0	0
1,120	1,160	131	106	81	56	31	6	0	0	0	0	0
1,160	1,200	137	112	87	62	37	12	0	0	0	0	0
1,200	1,240	143	118	93	68	43	18	0	0	0	0	0
1,240	1,280	149	124	99	74	49	24	0	0	0	0	0
1,280	1,320	155	130	105	80	55	30	5	0	0	0	0
1,320	1,360	161	136	111	86	61	36	11	0	0	0	0
1,360	1,400	167	142	117	92	67	42	17	0	0	0	0
1,400	1,440	173	148	123	98	73	48	23	0	0	0	0
1,440	1,480	179	154	129	104	79	54	29	4	0	0	0
1,480	1,520	185	160	135	110	85	60	35	10	0	0	0
1,520	1,560	191	166	141	116	91	66	41	16	0	0	0
1,560	1,600	197	172	147	122	97	72	47	22	0	0	0
1,600	1,640	203	178	153	128	103	78	53	28	3	0	0
1,640	1,680	209	184	159	134	109	84	59	34	9	0	0
1,680	1,720	215	190	165	140	115	90	65	40	15	0	0
1,720	1,760	221	196	171	146	121	96	71	46	21	0	0
1,760	1,800	227	202	177	152	127	102	77	52	27	2	0
1,800	1,840	233	208	183	158	133	108	83	58	33	8	0
1,840	1,880	239	214	189	164	139	114	89	64	39	14	0
1,880	1,920	245	220	195	170	145	120	95	70	45	20	0
1,920	1,960	251	226	201	176	151	126	101	76	51	26	1
1,960	2,000	257	232	207	182	157	132	107	82	57	32	7
2,000	2,040	263	238	213	188	163	138	113	88	63	38	13
2,040	2,080	269	244	219	194	169	144	119	94	69	44	19
2,080	2,120	275	250	225	200	175	150	125	100	75	50	25
2,120	2,160	281	256	231	206	181	156	131	106	81	56	31
2,160	2,200	287	262	237	212	187	162	137	112	87	62	37
2,200	2,240	293	268	243	218	193	168	143	118	93	68	43
2,240	2,280	299	274	249	224	199	174	149	124	99	74	49
2,280	2,320	305	280	255	230	205	180	155	130	105	80	55
2,320	2,360	311	286	261	236	211	186	161	136	111	86	61
2,360	2,400	317	292	267	242	217	192	167	142	117	92	67
2,400	2,440	323	298	273	248	223	198	173	148	123	98	73
2,440	2,480	329	304	279	254	229	204	179	154	129	104	79
2,480	2,520	335	310	285	260	235	210	185	160	135	110	85
2,520	2,560	341	316	291	266	241	216	191	166	141	116	91
2,560	2,600	347	322	297	272	247	222	197	172	147	122	97
2,600	2,640	353	328	303	278	253	228	203	178	153	128	103

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid After December 1988)

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 shall be—										
\$2,640	\$2,680	\$359	\$334	\$309	\$284	\$259	\$234	\$209	\$184	\$159	\$134	\$109
2,680	2,720	365	340	315	290	265	240	215	190	165	140	115
2,720	2,760	371	346	321	296	271	246	221	196	171	146	121
2,760	2,800	377	352	327	302	277	252	227	202	177	152	127
2,800	2,840	383	358	333	308	283	258	233	208	183	158	133
2,840	2,880	391	364	339	314	289	264	239	214	189	164	139
2,880	2,920	402	370	345	320	295	270	245	220	195	170	145
2,920	2,960	413	376	351	326	301	276	251	226	201	176	151
2,960	3,000	424	382	357	332	307	282	257	232	207	182	157
3,000	3,040	436	389	363	338	313	288	263	238	213	188	163
3,040	3,080	447	400	369	344	319	294	269	244	219	194	169
3,080	3,120	458	411	375	350	325	300	275	250	225	200	175
3,120	3,160	469	423	381	356	331	306	281	256	231	206	181
3,160	3,200	480	434	387	362	337	312	287	262	237	212	187
3,200	3,240	492	445	398	368	343	318	293	268	243	218	193
3,240	3,280	503	456	410	374	349	324	299	274	249	224	199
3,280	3,320	514	467	421	380	355	330	305	280	255	230	205
3,320	3,360	525	479	432	386	361	336	311	286	261	236	211
3,360	3,400	536	490	443	396	367	342	317	292	267	242	217
3,400	3,440	548	501	454	408	373	348	323	298	273	248	223
3,440	3,480	559	512	466	419	379	354	329	304	279	254	229
3,480	3,520	570	523	477	430	385	360	335	310	285	260	235
3,520	3,560	581	535	488	441	395	366	341	316	291	266	241
3,560	3,600	592	546	499	452	406	372	347	322	297	272	247
3,600	3,640	604	557	510	464	417	378	353	328	303	278	253
3,640	3,680	615	568	522	475	428	384	359	334	309	284	259
3,680	3,720	626	579	533	486	439	393	365	340	315	290	265
3,720	3,760	637	591	544	497	451	404	371	346	321	296	271
3,760	3,800	648	602	555	508	462	415	377	352	327	302	277
3,800	3,840	660	613	566	520	473	426	383	358	333	308	283
3,840	3,880	671	624	578	531	484	438	391	364	339	314	289
3,880	3,920	682	635	589	542	495	449	402	370	345	320	295
3,920	3,960	693	647	600	553	507	460	413	376	351	326	301
3,960	4,000	704	658	611	564	518	471	424	382	357	332	307
4,000	4,040	716	669	622	576	529	482	436	389	363	338	313
4,040	4,080	727	680	634	587	540	494	447	400	369	344	319
4,080	4,120	738	691	645	598	551	505	458	411	375	350	325
4,120	4,160	749	703	656	609	563	516	469	423	381	356	331
4,160	4,200	760	714	667	620	574	527	480	434	387	362	337
4,200	4,240	772	725	678	632	585	538	492	445	398	368	343
4,240	4,280	783	736	690	643	596	550	503	456	410	374	349
4,280	4,320	794	747	701	654	607	561	514	467	421	380	355
4,320	4,360	805	759	712	665	619	572	525	479	432	386	361
4,360	4,400	816	770	723	676	630	583	536	490	443	396	367
4,400	4,440	828	781	734	688	641	594	548	501	454	408	373
4,440	4,480	839	792	746	699	652	606	559	512	466	419	379
4,480	4,520	850	803	757	710	663	617	570	523	477	430	385
4,520	4,560	861	815	768	721	675	628	581	535	488	441	395
4,560	4,600	872	826	779	732	686	639	592	546	499	452	406
4,600	4,640	884	837	790	744	697	650	604	557	510	464	417
4,640	4,680	895	848	802	755	708	662	615	568	522	475	428
4,680	4,720	906	859	813	766	719	673	626	579	533	486	439
4,720	4,760	917	871	824	777	731	684	637	591	544	497	451
4,760	4,800	928	882	835	788	742	695	648	602	555	508	462
4,800	4,840	940	893	846	800	753	706	660	613	566	520	473
4,840	4,880	951	904	858	811	764	718	671	624	578	531	484
4,880	4,920	962	915	869	822	775	729	682	635	589	542	495
4,920	4,960	973	927	880	833	787	740	693	647	600	553	507
4,960	5,000	984	938	891	844	798	751	704	658	611	564	518
5,000	5,040	996	949	902	856	809	762	716	669	622	576	529
5,040	5,080	1,007	960	914	867	820	774	727	680	634	587	540
5,080	5,120	1,018	971	925	878	831	785	738	691	645	598	551
5,120	5,160	1,029	983	936	889	843	796	749	703	656	609	563
5,160	5,200	1,040	994	947	900	854	807	760	714	667	620	574
5,200	5,240	1,052	1,005	958	912	865	818	772	725	678	632	585

\$5,240 and over Use Table 4(b) for a MARRIED person on page 22. Also see the instructions on page 20.

**SINGLE Persons-DAILY OR MISCELLANEOUS Payroll Period**  
**(For Wages Paid After December 1988)**

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 shall be-												
\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	12	1	0	0	0	0	0	0	0	0	0	0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	2	1	0	0	0	0	0	0	0	0	0
18	21	2	1	0	0	0	0	0	0	0	0	0
21	24	3	2	0	0	0	0	0	0	0	0	0
24	27	3	2	1	0	0	0	0	0	0	0	0
27	30	4	2	1	0	0	0	0	0	0	0	0
30	33	4	3	2	1	0	0	0	0	0	0	0
33	36	5	3	2	1	0	0	0	0	0	0	0
36	39	5	4	3	2	0	0	0	0	0	0	0
39	42	5	4	3	2	1	0	0	0	0	0	0
42	45	6	5	4	2	1	0	0	0	0	0	0
45	48	6	5	4	3	2	1	0	0	0	0	0
48	51	7	6	4	3	2	1	0	0	0	0	0
51	54	7	6	5	4	3	1	0	0	0	0	0
54	57	8	7	5	4	3	2	1	0	0	0	0
57	60	8	7	6	5	4	2	1	0	0	0	0
60	63	9	7	6	5	4	3	2	1	0	0	0
63	66	9	8	7	6	4	3	2	1	0	0	0
66	69	9	8	7	6	5	4	3	1	0	0	0
69	72	10	9	8	6	5	4	3	2	1	0	0
72	75	10	9	8	7	6	5	3	2	1	0	0
75	78	11	10	9	7	6	5	4	3	2	0	0
78	81	12	10	9	8	7	6	4	3	2	1	0
81	84	13	11	9	8	7	6	5	4	3	1	0
84	87	13	11	10	9	8	6	5	4	3	2	1
87	90	14	12	10	9	8	7	6	5	3	2	1
90	93	15	13	11	10	8	7	6	5	4	3	2
93	96	16	14	12	10	9	8	7	5	4	3	2
96	99	17	15	13	11	9	8	7	6	5	4	2
99	102	18	16	13	11	10	9	8	6	5	4	3
102	105	19	16	14	12	10	9	8	7	6	5	3
105	108	19	17	15	13	11	10	8	7	6	5	4
108	111	20	18	16	14	12	10	9	8	7	5	4
111	114	21	19	17	15	12	10	9	8	7	6	5
114	117	22	20	18	15	13	11	10	9	7	6	5
117	120	23	21	18	16	14	12	10	9	8	7	6
120	123	24	21	19	17	15	13	11	10	8	7	6
123	126	24	22	20	18	16	14	11	10	9	8	7
126	129	25	23	21	19	17	14	12	10	9	8	7
129	132	26	24	22	20	17	15	13	11	10	9	7
132	135	27	25	23	20	18	16	14	12	10	9	8
135	138	28	26	23	21	19	17	15	13	11	9	8
138	141	29	26	24	22	20	18	16	14	11	10	9
141	144	29	27	25	23	21	19	17	14	12	10	9
144	147	30	28	26	24	22	20	17	15	13	11	10
147	150	31	29	27	25	23	20	18	16	14	12	10
150	153	32	30	28	25	23	21	19	17	15	13	11
153	156	33	31	28	26	24	22	20	18	16	13	11
156	159	34	31	29	27	25	23	21	19	16	14	12
159	162	34	32	30	28	26	24	22	19	17	15	13
162	165	35	33	31	29	27	25	22	20	18	16	14
165	168	36	34	32	30	28	25	23	21	19	17	15
168	171	37	35	33	31	28	26	24	22	20	18	15
171	174	38	36	34	31	29	27	25	23	21	18	16
174	177	39	37	34	32	30	28	26	24	21	19	17
177	180	40	37	35	33	31	29	27	24	22	20	18
180	183	41	38	36	34	32	30	27	25	23	21	19
183	186	42	39	37	35	33	30	28	26	24	22	20
186	189	43	40	38	36	33	31	29	27	25	23	21
189	192	44	41	39	36	34	32	30	28	26	23	21
192	195	45	42	39	37	35	33	31	29	26	24	22
195	198	46	43	40	38	36	34	32	29	27	25	23
198	201	47	44	41	39	37	35	32	30	28	26	24
201	204	48	45	42	40	38	35	33	31	29	27	25
204	207	49	46	43	41	38	36	34	32	30	28	26
207	210	49	47	44	42	39	37	35	33	31	29	26
210	213	50	48	45	43	40	38	36	34	32	29	27
213	216	51	49	46	44	41	39	37	35	32	30	28

# SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid After December 1988)

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 shall be—										
\$216	\$219	\$52	\$50	\$47	\$45	\$42	\$40	\$38	\$35	\$33	\$31	\$29
219	222	53	51	48	46	43	41	38	36	34	32	30
222	225	54	52	49	47	44	42	39	37	35	33	31
225	228	55	53	50	48	45	43	40	38	36	34	31
228	231	56	54	51	49	46	44	41	39	37	34	32
231	234	57	55	52	50	47	45	42	40	37	35	33
234	237	58	56	53	51	48	46	43	41	38	36	34
237	240	59	57	54	52	49	47	44	42	39	37	35
240	243	60	58	55	53	50	48	45	43	40	38	36
243	246	61	59	56	54	51	49	46	44	41	39	36
246	249	62	60	57	55	52	50	47	45	42	40	37
249	252	63	61	58	56	53	51	48	46	43	41	38
252	255	64	62	59	57	54	52	49	47	44	42	39
255	258	65	63	60	58	55	53	50	48	45	42	40
258	261	66	64	61	59	56	54	51	49	46	43	41
261	264	67	65	62	60	57	55	52	50	47	44	42
264	267	68	66	63	61	58	56	53	51	48	45	43
267	270	69	67	64	62	59	57	54	52	49	46	44
270	273	70	68	65	63	60	58	55	53	50	47	45
273	276	71	69	66	64	61	59	56	54	51	48	46
276	279	72	70	67	65	62	60	57	55	52	49	47
279	282	73	71	68	66	63	61	58	55	53	50	48
282	285	74	72	69	67	64	62	59	56	54	51	49
285	288	75	73	70	68	65	63	60	57	55	52	50
288	291	76	74	71	69	66	64	61	58	56	53	51
291	294	77	75	72	70	67	65	62	59	57	54	52
294	297	78	76	73	71	68	66	63	60	58	55	53
297	300	79	77	74	72	69	67	64	61	59	56	54
300	303	80	78	75	73	70	67	65	62	60	57	55
303	306	81	79	76	74	71	68	66	63	61	58	56
306	309	82	80	77	75	72	69	67	64	62	59	57
309	312	83	81	78	76	73	70	68	65	63	60	58
312	315	84	82	79	77	74	71	69	66	64	61	59
315	318	85	83	80	78	75	72	70	67	65	62	60
318	321	86	84	81	79	76	73	71	68	66	63	61
321	324	87	85	82	80	77	74	72	69	67	64	62
324	327	88	86	83	80	78	75	73	70	68	65	63
327	330	89	87	84	81	79	76	74	71	69	66	64
330	333	90	88	85	82	80	77	75	72	70	67	65
333	336	91	89	86	83	81	78	76	73	71	68	66
336	339	92	90	87	84	82	79	77	74	72	69	67
339	341	93	90	88	85	83	80	78	75	73	70	68
341	343	94	91	88	86	83	81	78	76	73	71	68
343	345	94	92	89	87	84	82	79	76	74	71	69
345	347	95	92	90	87	85	82	80	77	75	72	69
347	349	96	93	90	88	85	83	80	78	75	73	70
349	351	96	94	91	89	86	84	81	78	76	73	71
351	353	97	94	92	89	87	84	82	79	77	74	71
353	355	98	95	92	90	87	85	82	80	77	75	72
355	357	98	96	93	91	88	85	83	80	78	75	73
357	359	99	96	94	91	89	86	84	81	79	76	73
359	361	99	97	94	92	89	87	84	82	79	77	74
361	363	100	98	95	93	90	87	85	82	80	77	75
363	365	101	98	96	93	91	88	86	83	81	78	75
365	367	101	99	96	94	91	89	86	84	81	79	76
367	369	102	100	97	95	92	89	87	84	82	79	77
369	371	103	100	98	95	93	90	88	85	82	80	77
371	373	103	101	98	96	93	91	88	86	83	81	78
373	375	104	102	99	96	94	91	89	86	84	81	79
375	377	105	102	100	97	95	92	90	87	84	82	79
377	379	105	103	100	98	95	93	90	88	85	83	80
379	381	106	104	101	98	96	93	91	88	86	83	81
381	383	107	104	102	99	97	94	92	89	86	84	81
383	385	107	105	102	100	97	95	92	90	87	85	82
385	387	108	106	103	100	98	95	93	90	88	85	83
387	389	109	106	104	101	99	96	94	91	88	86	83

\$389 and over

Use Table 8(a) for a **SINGLE** person on page 23. Also see the instructions on page 20.

**MARRIED Persons-DAILY OR MISCELLANEOUS Payroll Period**  
**(For Wages Paid After December 1988)**

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 shall be-												
\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	2	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	3	2	1	0	0	0	0	0	0	0	0
33	36	3	2	1	0	0	0	0	0	0	0	0
36	39	4	3	1	0	0	0	0	0	0	0	0
39	42	4	3	2	1	0	0	0	0	0	0	0
42	45	5	4	2	1	0	0	0	0	0	0	0
45	48	5	4	3	2	1	0	0	0	0	0	0
48	51	6	4	3	2	1	0	0	0	0	0	0
51	54	6	5	4	3	2	1	0	0	0	0	0
54	57	6	5	4	3	2	1	0	0	0	0	0
57	60	7	6	5	4	3	2	1	0	0	0	0
60	63	7	6	5	4	3	2	1	0	0	0	0
63	66	8	7	6	5	4	3	2	1	0	0	0
66	69	8	7	6	5	4	3	2	1	0	0	0
69	72	9	8	7	6	5	4	3	2	1	0	0
72	75	9	8	7	6	5	4	3	2	1	0	0
75	78	10	9	8	7	6	5	4	3	2	1	0
78	81	10	9	8	7	6	5	4	3	2	1	0
81	84	11	10	9	8	7	6	5	4	3	2	1
84	87	11	10	9	8	7	6	5	4	3	2	1
87	90	11	10	9	8	7	6	5	4	3	2	1
90	93	12	11	10	9	8	7	6	5	4	3	2
93	96	12	11	10	9	8	7	6	5	4	3	2
96	99	13	12	11	10	9	8	7	6	5	4	3
99	102	13	12	11	10	9	8	7	6	5	4	3
102	105	14	13	12	11	10	9	8	7	6	5	4
105	108	14	13	12	11	10	9	8	7	6	5	4
108	111	15	14	13	12	11	10	9	8	7	6	5
111	114	15	14	13	12	11	10	9	8	7	6	5
114	117	15	14	13	12	11	10	9	8	7	6	5
117	120	16	15	14	13	12	11	10	9	8	7	6
120	123	16	15	14	13	12	11	10	9	8	7	6
123	126	17	16	15	14	13	12	11	10	9	8	7
126	129	17	16	15	14	13	12	11	10	9	8	7
129	132	18	17	16	15	14	13	12	11	10	9	8
132	135	18	17	16	15	14	13	12	11	10	9	8
135	138	19	18	17	16	15	14	13	12	11	10	9
138	141	20	19	18	17	16	15	14	13	12	11	10
141	144	21	20	19	18	17	16	15	14	13	12	11
144	147	22	21	20	19	18	17	16	15	14	13	12
147	150	23	22	21	20	19	18	17	16	15	14	13
150	153	23	22	21	20	19	18	17	16	15	14	13
153	156	24	23	22	21	20	19	18	17	16	15	14
156	159	25	24	23	22	21	20	19	18	17	16	15
159	162	26	25	24	23	22	21	20	19	18	17	16
162	165	27	26	25	24	23	22	21	20	19	18	17
165	168	28	27	26	25	24	23	22	21	20	19	18
168	171	29	28	27	26	25	24	23	22	21	20	19
171	174	29	28	27	26	25	24	23	22	21	20	19
174	177	30	29	28	27	26	25	24	23	22	21	20
177	180	31	30	29	28	27	26	25	24	23	22	21
180	183	32	31	30	29	28	27	26	25	24	23	22
183	186	33	32	31	30	29	28	27	26	25	24	23
186	189	34	33	32	31	30	29	28	27	26	25	24
189	192	34	33	32	31	30	29	28	27	26	25	24
192	195	35	34	33	32	31	30	29	28	27	26	25
195	198	36	35	34	33	32	31	30	29	28	27	26
198	201	37	36	35	34	33	32	31	30	29	28	27
201	204	38	37	36	35	34	33	32	31	30	29	28
204	207	39	38	37	36	35	34	33	32	31	30	29
207	210	39	38	37	36	35	34	33	32	31	30	29
210	213	40	39	38	37	36	35	34	33	32	31	30
213	216	41	40	39	38	37	36	35	34	33	32	31
216	219	42	41	40	39	38	37	36	35	34	33	32
219	222	43	42	41	40	39	38	37	36	35	34	33

**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid After December 1988)

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 shall be—												
\$222	\$225	\$44	\$42	\$39	\$37	\$35	\$33	\$31	\$29	\$26	\$24	\$22
225	228	44	42	40	38	36	34	32	29	27	25	23
228	231	45	43	41	39	37	35	32	30	28	26	24
231	234	46	44	42	40	38	35	33	31	29	27	25
234	237	47	45	43	41	38	36	34	32	30	28	25
237	240	48	46	44	41	39	37	35	33	31	28	26
240	243	49	47	44	42	40	38	36	34	31	29	27
243	246	50	47	45	43	41	39	37	34	32	30	28
246	249	50	48	46	44	42	40	37	35	33	31	29
249	252	51	49	47	45	43	40	38	36	34	32	30
252	255	52	50	48	46	43	41	39	37	35	33	31
255	258	53	51	49	46	44	42	40	38	36	34	31
258	261	54	52	49	47	45	43	41	39	37	34	32
261	264	55	52	50	48	46	44	42	40	37	35	33
264	267	55	53	51	49	47	45	42	40	38	36	34
267	270	56	54	52	50	48	45	43	41	39	37	35
270	273	57	55	53	51	48	46	44	42	40	38	36
273	276	58	56	54	51	49	47	45	43	41	39	36
276	279	59	57	54	52	50	48	46	44	42	39	37
279	282	60	57	55	53	51	49	47	45	42	40	38
282	285	60	58	56	54	52	50	48	45	43	41	39
285	288	61	59	57	55	53	51	48	46	44	42	40
288	291	62	60	58	56	54	51	49	47	45	43	41
291	294	63	61	59	57	54	52	50	48	46	44	41
294	297	64	62	60	57	55	53	51	49	47	44	42
297	300	65	63	60	58	56	54	52	50	47	45	43
300	303	66	63	61	59	57	55	53	50	48	46	44
303	306	67	64	62	60	58	56	53	51	49	47	45
306	309	68	65	63	61	59	56	54	52	50	48	46
309	312	69	66	64	62	59	57	55	53	51	49	46
312	315	70	67	65	62	60	58	56	54	52	49	47
315	318	71	68	65	63	61	59	57	55	52	50	48
318	321	72	69	66	64	62	60	58	55	53	51	49
321	324	72	70	67	65	63	61	58	56	54	52	50
324	327	73	71	68	66	64	61	59	57	55	53	51
327	330	74	72	69	67	64	62	60	58	56	54	52
330	333	75	73	70	68	65	63	61	59	57	55	52
333	336	76	74	71	69	66	64	62	60	58	55	53
336	339	77	75	72	70	67	65	63	61	58	56	54
339	341	78	76	73	71	68	66	63	61	59	57	55
341	343	79	76	74	71	69	66	64	62	60	57	55
343	345	80	77	75	72	69	67	64	62	60	58	56
345	347	80	78	75	73	70	68	65	63	61	59	56
347	349	81	78	76	73	71	68	66	63	61	59	57
349	351	82	79	76	74	71	69	66	64	62	60	58
351	353	82	80	77	75	72	70	67	65	62	60	58
353	355	83	80	78	75	73	70	68	65	63	61	59
355	357	84	81	78	76	73	71	68	66	64	61	59
357	359	84	82	79	77	74	72	69	66	64	62	60
359	361	85	82	80	77	75	72	70	67	65	62	60
361	363	86	83	80	78	75	73	70	68	65	63	61
363	365	86	84	81	79	76	73	71	68	66	64	61
365	367	87	84	82	79	77	74	72	69	67	64	62
367	369	88	85	82	80	77	75	72	70	67	65	63
369	371	88	86	83	81	78	75	73	70	68	65	63
371	373	89	86	84	81	79	76	74	71	69	66	64
373	375	89	87	84	82	79	77	74	72	69	67	64
375	377	90	88	85	83	80	77	75	72	70	67	65
377	379	91	88	86	83	81	78	76	73	71	68	65
379	381	91	89	86	84	81	79	76	74	71	69	66
381	383	92	90	87	85	82	79	77	74	72	69	67
383	385	93	90	88	85	83	80	78	75	72	70	67
385	387	93	91	88	86	83	81	78	76	73	71	68
387	389	94	92	89	86	84	81	79	76	74	71	69
389	391	95	92	90	87	85	82	80	77	74	72	69
391	393	95	93	90	88	85	83	80	78	75	73	70

\$393 and over

Use Table 8(b) for a MARRIED person on page 23. Also see the instructions on page 20.

## Social Security Employee Tax Table for 1989

### 7.51% employee tax deductions

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
\$0.00	\$0.07	\$0.00	12.72	12.85	.96	25.50	25.64	1.92	38.29	38.42	2.88
.07	.20	.01	12.85	12.99	.97	25.64	25.77	1.93	38.42	38.55	2.89
.20	.34	.02	12.99	13.12	.98	25.77	25.90	1.94	38.55	38.69	2.90
.34	.47	.03	13.12	13.25	.99	25.90	26.04	1.95	38.69	38.82	2.91
.47	.60	.04	13.25	13.39	1.00	26.04	26.17	1.96	38.82	38.95	2.92
.60	.74	.05	13.39	13.52	1.01	26.17	26.30	1.97	38.95	39.09	2.93
.74	.87	.06	13.52	13.65	1.02	26.30	26.44	1.98	39.09	39.22	2.94
.87	1.00	.07	13.65	13.79	1.03	26.44	26.57	1.99	39.22	39.35	2.95
1.00	1.14	.08	13.79	13.92	1.04	26.57	26.70	2.00	39.35	39.49	2.96
1.14	1.27	.09	13.92	14.05	1.05	26.70	26.84	2.01	39.49	39.62	2.97
1.27	1.40	.10	14.05	14.19	1.06	26.84	26.97	2.02	39.62	39.75	2.98
1.40	1.54	.11	14.19	14.32	1.07	26.97	27.10	2.03	39.75	39.89	2.99
1.54	1.67	.12	14.32	14.45	1.08	27.10	27.24	2.04	39.89	40.02	3.00
1.67	1.80	.13	14.45	14.59	1.09	27.24	27.37	2.05	40.02	40.15	3.01
1.80	1.94	.14	14.59	14.72	1.10	27.37	27.50	2.06	40.15	40.28	3.02
1.94	2.07	.15	14.72	14.85	1.11	27.50	27.63	2.07	40.28	40.42	3.03
2.07	2.20	.16	14.85	14.99	1.12	27.63	27.77	2.08	40.42	40.55	3.04
2.20	2.34	.17	14.99	15.12	1.13	27.77	27.90	2.09	40.55	40.68	3.05
2.34	2.47	.18	15.12	15.25	1.14	27.90	28.03	2.10	40.68	40.82	3.06
2.47	2.60	.19	15.25	15.38	1.15	28.03	28.17	2.11	40.82	40.95	3.07
2.60	2.73	.20	15.38	15.52	1.16	28.17	28.30	2.12	40.95	41.08	3.08
2.73	2.87	.21	15.52	15.65	1.17	28.30	28.43	2.13	41.08	41.22	3.09
2.87	3.00	.22	15.65	15.78	1.18	28.43	28.57	2.14	41.22	41.35	3.10
3.00	3.13	.23	15.78	15.92	1.19	28.57	28.70	2.15	41.35	41.48	3.11
3.13	3.27	.24	15.92	16.05	1.20	28.70	28.83	2.16	41.48	41.62	3.12
3.27	3.40	.25	16.05	16.18	1.21	28.83	28.97	2.17	41.62	41.75	3.13
3.40	3.53	.26	16.18	16.32	1.22	28.97	29.10	2.18	41.75	41.88	3.14
3.53	3.67	.27	16.32	16.45	1.23	29.10	29.23	2.19	41.88	42.02	3.15
3.67	3.80	.28	16.45	16.58	1.24	29.23	29.37	2.20	42.02	42.15	3.16
3.80	3.93	.29	16.58	16.72	1.25	29.37	29.50	2.21	42.15	42.28	3.17
3.93	4.07	.30	16.72	16.85	1.26	29.50	29.63	2.22	42.28	42.42	3.18
4.07	4.20	.31	16.85	16.98	1.27	29.63	29.77	2.23	42.42	42.55	3.19
4.20	4.33	.32	16.98	17.12	1.28	29.77	29.90	2.24	42.55	42.68	3.20
4.33	4.47	.33	17.12	17.25	1.29	29.90	30.03	2.25	42.68	42.81	3.21
4.47	4.60	.34	17.25	17.38	1.30	30.03	30.16	2.26	42.81	42.95	3.22
4.60	4.73	.35	17.38	17.51	1.31	30.16	30.30	2.27	42.95	43.08	3.23
4.73	4.87	.36	17.51	17.65	1.32	30.30	30.43	2.28	43.08	43.21	3.24
4.87	5.00	.37	17.65	17.78	1.33	30.43	30.56	2.29	43.21	43.35	3.25
5.00	5.13	.38	17.78	17.91	1.34	30.56	30.70	2.30	43.35	43.48	3.26
5.13	5.26	.39	17.91	18.05	1.35	30.70	30.83	2.31	43.48	43.61	3.27
5.26	5.40	.40	18.05	18.18	1.36	30.83	30.96	2.32	43.61	43.75	3.28
5.40	5.53	.41	18.18	18.31	1.37	30.96	31.10	2.33	43.75	43.88	3.29
5.53	5.66	.42	18.31	18.45	1.38	31.10	31.23	2.34	43.88	44.01	3.30
5.66	5.80	.43	18.45	18.58	1.39	31.23	31.36	2.35	44.01	44.15	3.31
5.80	5.93	.44	18.58	18.71	1.40	31.36	31.50	2.36	44.15	44.28	3.32
5.93	6.06	.45	18.71	18.85	1.41	31.50	31.63	2.37	44.28	44.41	3.33
6.06	6.20	.46	18.85	18.98	1.42	31.63	31.76	2.38	44.41	44.55	3.34
6.20	6.33	.47	18.98	19.11	1.43	31.76	31.90	2.39	44.55	44.68	3.35
6.33	6.46	.48	19.11	19.25	1.44	31.90	32.03	2.40	44.68	44.81	3.36
6.46	6.60	.49	19.25	19.38	1.45	32.03	32.16	2.41	44.81	44.95	3.37
6.60	6.73	.50	19.38	19.51	1.46	32.16	32.30	2.42	44.95	45.08	3.38
6.73	6.86	.51	19.51	19.65	1.47	32.30	32.43	2.43	45.08	45.21	3.39
6.86	7.00	.52	19.65	19.78	1.48	32.43	32.56	2.44	45.21	45.34	3.40
7.00	7.13	.53	19.78	19.91	1.49	32.56	32.69	2.45	45.34	45.48	3.41
7.13	7.26	.54	19.91	20.04	1.50	32.69	32.83	2.46	45.48	45.61	3.42
7.26	7.40	.55	20.04	20.18	1.51	32.83	32.96	2.47	45.61	45.74	3.43
7.40	7.53	.56	20.18	20.31	1.52	32.96	33.09	2.48	45.74	45.88	3.44
7.53	7.66	.57	20.31	20.44	1.53	33.09	33.23	2.49	45.88	46.01	3.45
7.66	7.79	.58	20.44	20.58	1.54	33.23	33.36	2.50	46.01	46.14	3.46
7.79	7.93	.59	20.58	20.71	1.55	33.36	33.49	2.51	46.14	46.28	3.47
7.93	8.06	.60	20.71	20.84	1.56	33.49	33.63	2.52	46.28	46.41	3.48
8.06	8.19	.61	20.84	20.98	1.57	33.63	33.76	2.53	46.41	46.54	3.49
8.19	8.33	.62	20.98	21.11	1.58	33.76	33.89	2.54	46.54	46.68	3.50
8.33	8.46	.63	21.11	21.24	1.59	33.89	34.03	2.55	46.68	46.81	3.51
8.46	8.59	.64	21.24	21.38	1.60	34.03	34.16	2.56	46.81	46.94	3.52
8.59	8.73	.65	21.38	21.51	1.61	34.16	34.29	2.57	46.94	47.08	3.53
8.73	8.86	.66	21.51	21.64	1.62	34.29	34.43	2.58	47.08	47.21	3.54
8.86	8.99	.67	21.64	21.78	1.63	34.43	34.56	2.59	47.21	47.34	3.55
8.99	9.13	.68	21.78	21.91	1.64	34.56	34.69	2.60	47.34	47.48	3.56
9.13	9.26	.69	21.91	22.04	1.65	34.69	34.83	2.61	47.48	47.61	3.57
9.26	9.39	.70	22.04	22.18	1.66	34.83	34.96	2.62	47.61	47.74	3.58
9.39	9.53	.71	22.18	22.31	1.67	34.96	35.09	2.63	47.74	47.87	3.59
9.53	9.66	.72	22.31	22.44	1.68	35.09	35.22	2.64	47.87	48.01	3.60
9.66	9.79	.73	22.44	22.57	1.69	35.22	35.36	2.65	48.01	48.14	3.61
9.79	9.93	.74	22.57	22.71	1.70	35.36	35.49	2.66	48.14	48.27	3.62
9.93	10.06	.75	22.71	22.84	1.71	35.49	35.62	2.67	48.27	48.41	3.63
10.06	10.19	.76	22.84	22.97	1.72	35.62	35.76	2.68	48.41	48.54	3.64
10.19	10.32	.77	22.97	23.11	1.73	35.76	35.89	2.69	48.54	48.67	3.65
10.32	10.46	.78	23.11	23.24	1.74	35.89	36.02	2.70	48.67	48.81	3.66
10.46	10.59	.79	23.24	23.37	1.75	36.02	36.16	2.71	48.81	48.94	3.67
10.59	10.72	.80	23.37	23.51	1.76	36.16	36.29	2.72	48.94	49.07	3.68
10.72	10.86	.81	23.51	23.64	1.77	36.29	36.42	2.73	49.07	49.21	3.69
10.86	10.99	.82	23.64	23.77	1.78	36.42	36.56	2.74	49.21	49.34	3.70
10.99	11.12	.83	23.77	23.91	1.79	36.56	36.69	2.75	49.34	49.47	3.71
11.12	11.26	.84	23.91	24.04	1.80	36.69	36.82	2.76	49.47	49.61	3.72
11.26	11.39	.85	24.04	24.17	1.81	36.82	36.96	2.77	49.61	49.74	3.73
11.39	11.52	.86	24.17	24.31	1.82	36.96	37.09	2.78	49.74	49.87	3.74
11.52	11.66	.87	24.31	24.44	1.83	37.09	37.22	2.79	49.87	50.00	3.75
11.66	11.79	.88	24.44	24.57	1.84	37.22	37.36	2.80	50.00	50.14	3.76
11.79	11.92	.89	24.57	24.71	1.85	37.36	37.49	2.81	50.14	50.27	3.77
11.92	12.06	.90	24.71	24.84	1.86	37.49	37.62	2.82	50.27	50.40	3.78
12.06	12.19	.91	24.84	24.97	1.87	37.62	37.75	2.83	50.40	50.54	3.79
12.19	12.32	.92	24.97	25.10	1.88	37.75	37.89	2.84	50.54	50.67	3.80
12.32	12.46	.93	25.10	25.24	1.89	37.89	38.02	2.85	50.67	50.80	3.81
12.46	12.59	.94	25.24	25.37	1.90	38.02	38.15	2.86	50.80	50.94	3.82
12.59	12.72	.95	25.37	25.50	1.91	38.15	38.29	2.87	50.94	51.07	3.83

# Social Security Employee Tax Table for 1989

## 7.51% employee tax deductions

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
51.07	51.20	3.84	63.72	63.85	4.79	76.37	76.50	5.74	89.02	89.15	6.69
51.20	51.34	3.85	63.85	63.99	4.80	76.50	76.64	5.75	89.15	89.29	6.70
51.34	51.47	3.86	63.99	64.12	4.81	76.64	76.77	5.76	89.29	89.42	6.71
51.47	51.60	3.87	64.12	64.25	4.82	76.77	76.90	5.77	89.42	89.55	6.72
51.60	51.74	3.88	64.25	64.39	4.83	76.90	77.04	5.78	89.55	89.69	6.73
51.74	51.87	3.89	64.39	64.52	4.84	77.04	77.17	5.79	89.69	89.82	6.74
51.87	52.00	3.90	64.52	64.65	4.85	77.17	77.30	5.80	89.82	89.95	6.75
52.00	52.14	3.91	64.65	64.79	4.86	77.30	77.44	5.81	89.95	90.08	6.76
52.14	52.27	3.92	64.79	64.92	4.87	77.44	77.57	5.82	90.08	90.22	6.77
52.27	52.40	3.93	64.92	65.05	4.88	77.57	77.70	5.83	90.22	90.35	6.78
52.40	52.53	3.94	65.05	65.18	4.89	77.70	77.83	5.84	90.35	90.48	6.79
52.53	52.67	3.95	65.18	65.32	4.90	77.83	77.97	5.85	90.48	90.62	6.80
52.67	52.80	3.96	65.32	65.45	4.91	77.97	78.10	5.86	90.62	90.75	6.81
52.80	52.93	3.97	65.45	65.58	4.92	78.10	78.23	5.87	90.75	90.88	6.82
52.93	53.07	3.98	65.58	65.72	4.93	78.23	78.37	5.88	90.88	91.02	6.83
53.07	53.20	3.99	65.72	65.85	4.94	78.37	78.50	5.89	91.02	91.15	6.84
53.20	53.33	4.00	65.85	65.98	4.95	78.50	78.63	5.90	91.15	91.28	6.85
53.33	53.47	4.01	65.98	66.12	4.96	78.63	78.77	5.91	91.28	91.42	6.86
53.47	53.60	4.02	66.12	66.25	4.97	78.77	78.90	5.92	91.42	91.55	6.87
53.60	53.73	4.03	66.25	66.38	4.98	78.90	79.03	5.93	91.55	91.68	6.88
53.73	53.87	4.04	66.38	66.52	4.99	79.03	79.17	5.94	91.68	91.82	6.89
53.87	54.00	4.05	66.52	66.65	5.00	79.17	79.30	5.95	91.82	91.95	6.90
54.00	54.13	4.06	66.65	66.78	5.01	79.30	79.43	5.96	91.95	92.08	6.91
54.13	54.27	4.07	66.78	66.92	5.02	79.43	79.57	5.97	92.08	92.22	6.92
54.27	54.40	4.08	66.92	67.05	5.03	79.57	79.70	5.98	92.22	92.35	6.93
54.40	54.53	4.09	67.05	67.18	5.04	79.70	79.83	5.99	92.35	92.48	6.94
54.53	54.67	4.10	67.18	67.32	5.05	79.83	79.97	6.00	92.48	92.61	6.95
54.67	54.80	4.11	67.32	67.45	5.06	79.97	80.10	6.01	92.61	92.75	6.96
54.80	54.93	4.12	67.45	67.58	5.07	80.10	80.23	6.02	92.75	92.88	6.97
54.93	55.06	4.13	67.58	67.71	5.08	80.23	80.36	6.03	92.88	93.01	6.98
55.06	55.20	4.14	67.71	67.85	5.09	80.36	80.50	6.04	93.01	93.15	6.99
55.20	55.33	4.15	67.85	67.98	5.10	80.50	80.63	6.05	93.15	93.28	7.00
55.33	55.46	4.16	67.98	68.11	5.11	80.63	80.76	6.06	93.28	93.41	7.01
55.46	55.60	4.17	68.11	68.25	5.12	80.76	80.90	6.07	93.41	93.55	7.02
55.60	55.73	4.18	68.25	68.38	5.13	80.90	81.03	6.08	93.55	93.68	7.03
55.73	55.86	4.19	68.38	68.51	5.14	81.03	81.16	6.09	93.68	93.81	7.04
55.86	56.00	4.20	68.51	68.65	5.15	81.16	81.30	6.10	93.81	93.95	7.05
56.00	56.13	4.21	68.65	68.78	5.16	81.30	81.43	6.11	93.95	94.08	7.06
56.13	56.26	4.22	68.78	68.91	5.17	81.43	81.56	6.12	94.08	94.21	7.07
56.26	56.40	4.23	68.91	69.05	5.18	81.56	81.70	6.13	94.21	94.35	7.08
56.40	56.53	4.24	69.05	69.18	5.19	81.70	81.83	6.14	94.35	94.48	7.09
56.53	56.66	4.25	69.18	69.31	5.20	81.83	81.96	6.15	94.48	94.61	7.10
56.66	56.80	4.26	69.31	69.45	5.21	81.96	82.10	6.16	94.61	94.75	7.11
56.80	56.93	4.27	69.45	69.58	5.22	82.10	82.23	6.17	94.75	94.88	7.12
56.93	57.06	4.28	69.58	69.71	5.23	82.23	82.36	6.18	94.88	95.01	7.13
57.06	57.20	4.29	69.71	69.85	5.24	82.36	82.50	6.19	95.01	95.14	7.14
57.20	57.33	4.30	69.85	69.98	5.25	82.50	82.63	6.20	95.14	95.28	7.15
57.33	57.46	4.31	69.98	70.11	5.26	82.63	82.76	6.21	95.28	95.41	7.16
57.46	57.59	4.32	70.11	70.24	5.27	82.76	82.89	6.22	95.41	95.54	7.17
57.59	57.73	4.33	70.24	70.38	5.28	82.89	83.03	6.23	95.54	95.68	7.18
57.73	57.86	4.34	70.38	70.51	5.29	83.03	83.16	6.24	95.68	95.81	7.19
57.86	57.99	4.35	70.51	70.64	5.30	83.16	83.29	6.25	95.81	95.94	7.20
57.99	58.13	4.36	70.64	70.78	5.31	83.29	83.43	6.26	95.94	96.08	7.21
58.13	58.26	4.37	70.78	70.91	5.32	83.43	83.56	6.27	96.08	96.21	7.22
58.26	58.39	4.38	70.91	71.04	5.33	83.56	83.69	6.28	96.21	96.34	7.23
58.39	58.53	4.39	71.04	71.18	5.34	83.69	83.83	6.29	96.34	96.48	7.24
58.53	58.66	4.40	71.18	71.31	5.35	83.83	83.96	6.30	96.48	96.61	7.25
58.66	58.79	4.41	71.31	71.44	5.36	83.96	84.09	6.31	96.61	96.74	7.26
58.79	58.93	4.42	71.44	71.58	5.37	84.09	84.23	6.32	96.74	96.88	7.27
58.93	59.06	4.43	71.58	71.71	5.38	84.23	84.36	6.33	96.88	97.01	7.28
59.06	59.19	4.44	71.71	71.84	5.39	84.36	84.49	6.34	97.01	97.14	7.29
59.19	59.33	4.45	71.84	71.98	5.40	84.49	84.63	6.35	97.14	97.28	7.30
59.33	59.46	4.46	71.98	72.11	5.41	84.63	84.76	6.36	97.28	97.41	7.31
59.46	59.59	4.47	72.11	72.24	5.42	84.76	84.89	6.37	97.41	97.54	7.32
59.59	59.73	4.48	72.24	72.38	5.43	84.89	85.02	6.38	97.54	97.67	7.33
59.73	59.86	4.49	72.38	72.51	5.44	85.02	85.16	6.39	97.67	97.81	7.34
59.86	59.99	4.50	72.51	72.64	5.45	85.16	85.29	6.40	97.81	97.94	7.35
59.99	60.12	4.51	72.64	72.77	5.46	85.29	85.42	6.41	97.94	98.07	7.36
60.12	60.26	4.52	72.77	72.91	5.47	85.42	85.56	6.42	98.07	98.21	7.37
60.26	60.39	4.53	72.91	73.04	5.48	85.56	85.69	6.43	98.21	98.34	7.38
60.39	60.52	4.54	73.04	73.17	5.49	85.69	85.82	6.44	98.34	98.47	7.39
60.52	60.66	4.55	73.17	73.31	5.50	85.82	85.96	6.45	98.47	98.61	7.40
60.66	60.79	4.56	73.31	73.44	5.51	85.96	86.09	6.46	98.61	98.74	7.41
60.79	60.92	4.57	73.44	73.57	5.52	86.09	86.22	6.47	98.74	98.87	7.42
60.92	61.06	4.58	73.57	73.71	5.53	86.22	86.36	6.48	98.87	99.01	7.43
61.06	61.19	4.59	73.71	73.84	5.54	86.36	86.49	6.49	99.01	99.14	7.44
61.19	61.32	4.60	73.84	73.97	5.55	86.49	86.62	6.50	99.14	99.27	7.45
61.32	61.46	4.61	73.97	74.11	5.56	86.62	86.76	6.51	99.27	99.41	7.46
61.46	61.59	4.62	74.11	74.24	5.57	86.76	86.89	6.52	99.41	99.54	7.47
61.59	61.72	4.63	74.24	74.37	5.58	86.89	87.02	6.53	99.54	99.67	7.48
61.72	61.86	4.64	74.37	74.51	5.59	87.02	87.16	6.54	99.67	99.81	7.49
61.86	61.99	4.65	74.51	74.64	5.60	87.16	87.29	6.55	99.81	99.94	7.50
61.99	62.12	4.66	74.64	74.77	5.61	87.29	87.42	6.56	99.94	100.00	7.51
62.12	62.26	4.67	74.77	74.91	5.62	87.42	87.55	6.57			
62.26	62.39	4.68	74.91	75.04	5.63	87.55	87.69	6.58			
62.39	62.52	4.69	75.04	75.17	5.64	87.69	87.82	6.59			
62.52	62.65	4.70	75.17	75.30	5.65	87.82	87.95	6.60			
62.65	62.79	4.71	75.30	75.44	5.66	87.95	88.09	6.61			
62.79	62.92	4.72	75.44	75.57	5.67	88.09	88.22	6.62			
62.92	63.05	4.73	75.57	75.70	5.68	88.22	88.35	6.63			
63.05	63.19	4.74	75.70	75.84	5.69	88.35	88.49	6.64			
63.19	63.32	4.75	75.84	75.97	5.70	88.49	88.62	6.65			
63.32	63.45	4.76	75.97	76.10	5.71	88.62	88.75	6.66			
63.45	63.59	4.77	76.10	76.24	5.72	88.75	88.89	6.67			
63.59	63.72	4.78	76.24	76.37	5.73	88.89	89.02	6.68			
									Wages		Taxes
									100		\$7.51
									200		15.02
									300		22.53
									400		30.04
									500		37.55
									600		45.06
									700		52.57
									800		60.08
									900		67.59
									1,000		

# Tables for Percentage Method of Advance EIC Payments

(For Wages Paid After December 1988)

## Table 1. WEEKLY Payroll Period

### (a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$121 . . .	14% of wages
\$121	\$201 . . .	\$17
\$201	. . . . .	\$17 less 10% of wages in excess of \$201

### (b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$57 . . . . .	14% of wages
\$57	\$105 . . . . .	\$8
\$105	. . . . .	\$8 less 10% of wages in excess of \$105

## Table 2. BIWEEKLY Payroll Period

### (a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$250 . . .	14% of wages
\$250	\$393 . . .	\$35
\$393	. . . . .	\$35 less 10% of wages in excess of \$393

### (b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$121 . . . . .	14% of wages
\$121	\$201 . . . . .	\$17
\$201	. . . . .	\$17 less 10% of wages in excess of \$201

## Table 3. SEMIMONTHLY Payroll Period

### (a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$264 . . . . .	14% of wages
\$264	\$435 . . . . .	\$37
\$435	. . . . .	\$37 less 10% of wages in excess of \$435

### (b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$128 . . . . .	14% of wages
\$128	\$222 . . . . .	\$18
\$222	. . . . .	\$18 less 10% of wages in excess of \$222

## Table 4. MONTHLY Payroll Period

### (a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$535 . . . . .	14% of wages
\$535	\$861 . . . . .	\$75
\$861	. . . . .	\$75 less 10% of wages in excess of \$861

### (b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$264 . . . . .	14% of wages
\$264	\$435 . . . . .	\$37
\$435	. . . . .	\$37 less 10% of wages in excess of \$435

**Table 5. QUARTERLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$1,621 . . .	14% of wages
\$1,621	\$2,565 . . .	\$227
\$2,565	. . . . .	\$227 less 10% of wages in excess of \$2,565

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$807 . . .	14% of wages
\$807	\$1,287 . . .	\$113
\$1,287	. . . . .	\$113 less 10% of wages in excess of \$1,287

**Table 6. SEMIANNUAL Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$3,250 . . .	14% of wages
\$3,250	\$5,120 . . .	\$455
\$5,120	. . . . .	\$455 less 10% of wages in excess of \$5,120

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$1,621 . . .	14% of wages
\$1,621	\$2,565 . . .	\$227
\$2,565	. . . . .	\$227 less 10% of wages in excess of \$2,565

**Table 7. ANNUAL Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$6,500 . . .	14% of wages
\$6,500	\$10,240 . . .	\$910
\$10,240	. . . . .	\$910 less 10% of wages in excess of \$10,240

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$3,250 . . .	14% of wages
\$3,250	\$5,120 . . .	\$455
\$5,120	. . . . .	\$455 less 10% of wages in excess of \$5,120

**Table 8. DAILY or MISCELLANEOUS Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$21 . . . . .	14% of wages
\$21	\$44 . . . . .	\$3
\$44	. . . . .	\$3 less 10% of wages in excess of \$44

**(b) MARRIED With Both Spouses Filing Certificate**

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$7 . . . . .	14% of wages
\$7	\$27 . . . . .	\$1
\$27	. . . . .	\$1 less 10% of wages in excess of \$27

**Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid After December 1988)**

**WEEKLY Payroll Period**

**SINGLE or MARRIED Without Spouse Filing Certificate**

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$8	\$0	\$65	\$72	\$9	\$201	\$211	\$16	\$291	\$301	\$7
8	15	1	72	79	10	211	221	15	301	311	6
15	22	2	79	86	11	221	231	14	311	321	5
22	29	3	86	93	12	231	241	13	321	331	4
29	36	4	93	100	13	241	251	12	331	341	3
36	43	5	100	108	14	251	261	11	341	351	2
43	50	6	108	115	15	261	271	10	351	361	1
50	58	7	115	121	16	271	281	9	361	.....	0
58	65	8	121	201	17	281	291	8			

**MARRIED With Both Spouses Filing Certificate**

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$8	\$0	\$36	\$43	\$5	\$115	\$125	\$6	\$165	\$175	\$1
8	15	1	43	50	6	125	135	5	175	.....	0
15	22	2	50	57	7	135	145	4			
22	29	3	57	105	8	145	155	3			
29	36	4	105	115	7	155	165	2			

**BIWEEKLY Payroll Period**

**SINGLE or MARRIED Without Spouse Filing Certificate**

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$8	\$0	\$122	\$129	\$17	\$249	\$393	\$35	\$563	\$573	\$17
8	15	1	129	136	18	393	403	34	573	583	16
15	22	2	136	143	19	403	413	33	583	593	15
22	29	3	143	150	20	413	423	32	593	603	14
29	36	4	150	158	21	423	433	31	603	613	13
36	43	5	158	165	22	433	443	30	613	623	12
43	50	6	165	172	23	443	453	29	623	633	11
50	58	7	172	179	24	453	463	28	633	643	10
58	65	8	179	186	25	463	473	27	643	653	9
65	72	9	186	193	26	473	483	26	653	663	8
72	79	10	193	200	27	483	493	25	663	673	7
79	86	11	200	208	28	493	503	24	673	683	6
86	93	12	208	215	29	503	513	23	683	693	5
93	100	13	215	222	30	513	523	22	693	703	4
100	108	14	222	229	31	523	533	21	703	713	3
108	115	15	229	236	32	533	543	20	713	723	2
115	122	16	236	243	33	543	553	19	723	733	1
			243	249	34	553	563	18	733	.....	0

**MARRIED With Both Spouses Filing Certificate**

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$8	\$0	\$65	\$72	\$9	\$201	\$211	\$16	\$291	\$301	\$7
8	15	1	72	79	10	211	221	15	301	311	6
15	22	2	79	86	11	221	231	14	311	321	5
22	29	3	86	93	12	231	241	13	321	331	4
29	36	4	93	100	13	241	251	12	331	341	3
36	43	5	100	108	14	251	261	11	341	351	2
43	50	6	108	115	15	261	271	10	351	361	1
50	58	7	115	121	16	271	281	9	361	.....	0
58	65	8	121	201	17	281	291	8			

## SEMIMONTHLY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$8	\$0	\$136	\$143	\$19	\$435	\$445	\$36	\$625	\$635	\$17
8	15	1	143	150	20	445	455	35	635	645	16
15	22	2	150	158	21	455	465	34	645	655	15
22	29	3	158	165	22	465	475	33	655	665	14
29	36	4	165	172	23	475	485	32	665	675	13
36	43	5	172	179	24	485	495	31	675	685	12
43	50	6	179	186	25	495	505	30	685	695	11
50	58	7	186	193	26	505	515	29	695	705	10
58	65	8	193	200	27	515	525	28	705	715	9
65	72	9	200	208	28	525	535	27	715	725	8
72	79	10	208	215	29	535	545	26	725	735	7
79	86	11	215	222	30	545	555	25	735	745	6
86	93	12	222	229	31	555	565	24	745	755	5
93	100	13	229	236	32	565	575	23	755	765	4
100	108	14	236	243	33	575	585	22	765	775	3
108	115	15	243	250	34	585	595	21	775	785	2
115	122	16	250	258	35	595	605	20	785	795	1
122	129	17	258	264	36	605	615	19	795	.....	0
129	136	18	264	435	37	615	625	18			

### MARRIED With Both Spouses Filing Certificate

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$8	\$0	\$72	\$79	\$10	\$232	\$242	\$16	\$332	\$342	\$6
8	15	1	79	86	11	242	252	15	342	352	5
15	22	2	86	93	12	252	262	14	352	362	4
22	29	3	93	100	13	262	272	13	362	372	3
29	36	4	100	108	14	272	282	12	372	382	2
36	43	5	108	115	15	282	292	11	382	392	1
43	50	6	115	122	16	292	302	10	392	.....	0
50	58	7	122	128	17	302	312	9			
58	65	8	128	222	18	312	322	8			
65	72	9	222	232	17	322	332	7			

## MONTHLY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$8	\$0	\$143	\$150	\$20	\$286	\$293	\$40	\$429	\$436	\$60
8	15	1	150	158	21	293	300	41	436	443	61
15	22	2	158	165	22	300	308	42	443	450	62
22	29	3	165	172	23	308	315	43	450	458	63
29	36	4	172	179	24	315	322	44	458	465	64
36	43	5	179	186	25	322	329	45	465	472	65
43	50	6	186	193	26	329	336	46	472	479	66
50	58	7	193	200	27	336	343	47	479	486	67
58	65	8	200	208	28	343	350	48	486	493	68
65	72	9	208	215	29	350	358	49	493	500	69
72	79	10	215	222	30	358	365	50	500	508	70
79	86	11	222	229	31	365	372	51	508	515	71
86	93	12	229	236	32	372	379	52	515	522	72
93	100	13	236	243	33	379	386	53	522	529	73
100	108	14	243	250	34	386	393	54	529	535	74
108	115	15	250	258	35	393	400	55	535	861	75
115	122	16	258	265	36	400	408	56	861	871	74
122	129	17	265	272	37	408	415	57	871	881	73
129	136	18	272	279	38	415	422	58	881	891	72
136	143	19	279	286	39	422	429	59	891	901	71

This MONTHLY Payroll Period Table is continued on page 50.

## MONTHLY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$901	\$911	\$70	\$1,071	\$1,081	\$53	\$1,251	\$1,261	\$35	\$1,431	\$1,441	\$17
911	921	69	1,081	1,091	52	1,261	1,271	34	1,441	1,451	16
921	931	68	1,091	1,101	51	1,271	1,281	33	1,451	1,461	15
931	941	67	1,101	1,111	50	1,281	1,291	32	1,461	1,471	14
941	951	66	1,111	1,121	49	1,291	1,301	31	1,471	1,481	13
951	961	65	1,121	1,131	48	1,301	1,311	30	1,481	1,491	12
961	971	64	1,131	1,141	47	1,311	1,321	29	1,491	1,501	11
971	981	63	1,141	1,151	46	1,321	1,331	28	1,501	1,511	10
981	991	62	1,151	1,161	45	1,331	1,341	27	1,511	1,521	9
991	1,001	61	1,161	1,171	44	1,341	1,351	26	1,521	1,531	8
1,001	1,011	60	1,171	1,181	43	1,351	1,361	25	1,531	1,541	7
1,011	1,021	59	1,181	1,191	42	1,361	1,371	24	1,541	1,551	6
1,021	1,031	58	1,191	1,201	41	1,371	1,381	23	1,551	1,561	5
1,031	1,041	57	1,201	1,211	40	1,381	1,391	22	1,561	1,571	4
1,041	1,051	56	1,211	1,221	39	1,391	1,401	21	1,571	1,581	3
1,051	1,061	55	1,221	1,231	38	1,401	1,411	20	1,581	1,591	2
1,061	1,071	54	1,231	1,241	37	1,411	1,421	19	1,591	1,601	1
			1,241	1,251	36	1,421	1,431	18	1,601	----	0

### MARRIED With Both Spouses Filing Certificate

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$8	\$0	\$136	\$143	\$19	\$435	\$445	\$36	\$625	\$635	\$17
8	15	1	143	150	20	445	455	35	635	645	16
15	22	2	150	158	21	455	465	34	645	655	15
22	29	3	158	165	22	465	475	33	655	665	14
29	36	4	165	172	23	475	485	32	665	675	13
36	43	5	172	179	24	485	495	31	675	685	12
43	50	6	179	186	25	495	505	30	685	695	11
50	58	7	186	193	26	505	515	29	695	705	10
58	65	8	193	200	27	515	525	28	705	715	9
65	72	9	200	208	28	525	535	27	715	725	8
72	79	10	208	215	29	535	545	26	725	735	7
79	86	11	215	222	30	545	555	25	735	745	6
86	93	12	222	229	31	555	565	24	745	755	5
93	100	13	229	236	32	565	575	23	755	765	4
100	108	14	236	243	33	575	585	22	765	775	3
108	115	15	243	250	34	585	595	21	775	785	2
115	122	16	250	258	35	595	605	20	785	795	1
122	129	17	258	264	36	605	615	19	795	----	0
129	136	18	264	435	37	615	625	18			

## DAILY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$8	\$0	\$15	\$21	\$2	\$44	\$54	\$2	\$64	----	\$0
8	15	1	21	44	3	54	64	1			

### MARRIED With Both Spouses Filing Certificate

And the wages are—											
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$7	\$0	\$7	\$27	\$1	\$27	----	\$0	----	----	----

## Notes

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**Guide to 1988 Information Returns** (If any date shown falls on a Saturday, Sunday, or legal holiday, use the next regular workday.)

Form Number	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1042S	Foreign Person's U.S. Source Income Subject to Withholding	Payments subject to withholding under Chapter 3 of the Code, including interest, dividends, royalties, pensions and annuities, and compensation for personal services.	All amounts	March 15	March 15
1098	Mortgage Interest Statement	Mortgage interest payments you received in the course of your trade or business from individuals.	\$600 or more	February 28	(To Payer/Borrower) January 31
1099-A	Information Return for Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	February 28	(To Borrower) January 31
1099-B	Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and bartering exchange transactions.	All amounts	February 28	January 31
1099-DIV	Statement for Recipients of Dividends and Distributions	Distributions, such as dividends, capital gains distributions, or nontaxable distributions, that were paid on stock, and distributions in liquidation.	\$10 or more, except \$600 or more for liquidations	February 28	January 31
1099-G	Statement for Recipients of Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, taxable grants, and discharge of indebtedness.	\$10 or more for unemployment and tax refunds; \$600 or more for all others	February 28	January 31
1099-INT	Statement for Recipients of Interest Income	Interest payments, not including interest on an IRA.	\$10 or more (\$600 or more in some cases)	February 28	January 31
1099-MISC	(Also, use this form to report the occurrence of direct sales of \$5,000 or more of consumer goods for resale.)	Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows.	\$600 or more, except \$10 or more for royalties	February 28	January 31
		Payments to crew members by owners or operators of fishing boats. Report payments of proceeds from sale of catch.	All payments	February 28	January 31
		Payments to a physician, physicians' corporation, or other supplier of health and medical services. Issued mainly by medical assistance programs or health and accident insurance plans.	\$600 or more	February 28	January 31
		Payments for services performed for a trade or business by people not treated as its employees. Examples: fees to subcontractors or directors, expenses incurred for use of an entertainment facility treated as compensation to a nonemployee, fringe benefits, and golden parachute payments.	\$600 or more	February 28	January 31
		Substitute dividend and interest payments reportable by brokers.	\$10 or more	February 28	January 31
1099-OID	Statement for Recipients of Original Issue Discount	Original issue discount.	\$10 or more	February 28	January 31
1099-PATR	Statement for Recipients (Patrons) of Taxable Distributions Received From Cooperatives	Distributions from cooperatives to their patrons.	\$10 or more	February 28	January 31
1099-R	Statement for Recipients of Total Distributions From Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, Etc.	Total distributions from retirement or profit-sharing plans, IRAs, SEPs, insurance contracts or from individual retirement arrangements (IRAs). Generally, use Form 1099-R only if the distribution closed the payee's account.	All amounts	February 28	January 31
1099-S	Statement for Recipients of Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of certain real estate.	All amounts	February 28	January 31

**Guide to 1988 Information Returns** (If any date shown falls on a Saturday, Sunday, or legal holiday, use the next regular workday.)

Form Number	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
4789	Currency Transaction Report	Each deposit, withdrawal, exchange of currency, or other payment or transfer, by, through, or to financial institutions (other than casinos) that involves a transaction in currency of more than \$10,000.	Over \$10,000	Within 15 days after the date of the transaction	Not required
5498	Individual Retirement Arrangement Information	Contributions (including rollover contributions) to an individual retirement arrangement (IRA), and the value of an IRA or simplified employee pension (SEP) account.	All amounts	May 31	(To Participant) January 31 (for value of account) May 31 (for contributions)
8027	Employer's Annual Information Return of Tip Income and Allocated Tips	Receipts from food or beverage operations, tips reported by employees, and allocated tips.	See separate instructions.	February 28	Allocated tips are shown on Form W-2, due January 31
8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	Payments in cash or foreign currency received in one transaction, or two or more related transactions, in the course of a trade or business. Does not apply to banks and financial institutions filing Form 4789, Currency Transaction Report (see Form 4789 above), and casinos that are required to report such transactions on Form 8362, Currency Transaction Report by Casinos, below, or, generally, to transactions outside the United States.	Over \$10,000	Within 15 days after the date of the transaction	(To Payer) January 31
8308	Report of a Sale or Exchange of Certain Partnership Interests	Sales or exchanges of a partnership interest involving unrealized receivables or substantially appreciated inventory items.	(Transaction, only)	(Attach to Form 1065)	(To Transferor and Transferees) January 31
8362	Currency Transaction Report by Casinos	Each deposit, withdrawal, exchange of currency or gambling tokens or chips, or other payment or transfer, by, through, or to a casino (with gross annual gaming revenue in excess of \$1,000,000) that involves a transaction in cash of more than \$10,000.	Over \$10,000	Within 15 days after the date of the transaction	Not required
W-2G	Statement for Recipients of Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, raffles, drawings, bingo, slot machines, and keno.	Generally, \$600 or more (\$1,200 or more from bingo or slot machines; \$1,500 or more from keno)	February 28	January 31
W-2	Wage and Tax Statement	Wages, tips, other compensation, withheld income and social security taxes, and advance earned income credit (EIC) payments. Include bonuses, vacation allowances, severance pay, moving expense payments, taxable fringe benefits, golden parachute payments, some kinds of travel allowances and third-party payments of sick pay.	See separate instructions.	To SSA Last day of February	To Recipient January 31
W-2P	Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments	Retirement payments other than total distributions.	See separate instructions.	Last day of February	January 31



## Federal Tax Deposit Coupon

Form 8109

- 1. Verify your name and employer identification number (EIN)** on the preprinted label. This will ensure that your deposit is applied to the proper account. To indicate a change, place an "X" in the box and enter the correct name and EIN. **DO NOT MAKE ADDRESS CHANGES.** Address changes should only be made when reordering coupons on Form 8109A. (See below.)
- 2. Write in the money amount**—do not type. Also, do not enter dollar signs, commas, decimal points, or leading zeroes. If your deposit is for whole dollars only, be sure to enter "00" in the "CENTS" boxes.
- 3. To indicate the type of tax**, darken the box to the left of the appropriate form. Do not darken the "IRS USE ONLY" box.
- 4. Always darken the box indicating the quarter that the deposit is for**—not the quarter in which you are making the

deposit. For payroll, withholding, and excise tax deposits, the quarters are:

1st quarter - Jan. 1 through Mar. 31    3rd quarter - July 1 through Sept. 30  
2nd quarter - Apr. 1 through June 30    4th quarter - Oct. 1 through Dec. 31

For business income tax deposits (this includes the excise tax on net investment income for Form 990-PF filers) darken the first quarter box for deposits made before the end of your tax year. Darken the fourth quarter box for deposits made after the end of the year. Deposits for different types of taxes and for different quarters cannot be combined. Each needs its own deposit coupon.

**If you need additional FTD coupons**, use Reorder Form 8109A provided in the coupon book. See below for additional information on reordering.

- 5. Be sure to include your daytime telephone number** in the space provided.

## FTD Reorder Form

Form 8109A

- 1. Verify your employer identification number (EIN), name, and address.** Check the box if there is any change. If your EIN is incorrect, line through the number and enter the correct EIN.
- 2. If there is a change to your name and/or address**, enter the new name and/or address in this area.
- 3. FTD coupon books now contain 23 coupons. Request coupon books early enough** to make your deposits on time, since it takes five to six weeks to receive your new coupon books. Be sure to mail your reorder to the Internal Revenue Service Center address shown on the reorder form.

**Do not make any additional entries on this form**, such as "Please rush my order." This results in manually processing your request and may delay receipt of the coupons by approximately two weeks.

- 4. Be sure to include your daytime telephone number** in the space provided.

## Federal Tax Deposit Coupon

Form 8109-B

- 1. Enter the month that your tax year ends in this space** if you are filling in the 1120, 990-C, 990-PF, or 990-T box; otherwise, leave it blank. For example, if your tax year ends in January, enter 01; if it ends in December, enter 12.
- 2. Write in your EIN and the money amount.** Do not type it in or use dollar signs, commas, decimal points, or leading zeroes. Be sure to enter "00" in the "CENTS" boxes if your deposit is for whole dollars only.
- 3. To ensure proper credit to your account**, use the name and address as shown on your IRS mailing label found on the current business tax forms mailed to you, such as Form 940, 941, etc. This is your correct IRS account identification.
- 4. To indicate the type of tax**, darken the box to the left of the appropriate form. Do not darken the "IRS USE ONLY" box.
- 5. Darken the box to the left of the quarter that corresponds to the**

quarter that the deposit is for—not the quarter in which you are making the deposit. For payroll, withholding, and excise tax deposits, the quarters are:

1st quarter - Jan. 1 through Mar. 31    3rd quarter - July 1 through Sept. 30  
2nd quarter - Apr. 1 through June 30    4th quarter - Oct. 1 through Dec. 31

For business income tax deposits (this includes the excise tax on net investment income for Form 990-PF filers), darken the first quarter box for deposits made before the end of your tax year. Darken the fourth quarter box for deposits made after the end of the year.

**If you need coupon books** and don't have a Reorder Form 8109A, call the IRS or write your Internal Revenue Service Center and provide the following information: business name, address where you want the coupon books sent, number of coupon books, and EIN. Also include the month in which your tax year ends if you have a Form 1120, Form 990-C, Form 990-PF (with net investment income), Form 990-T, or Form 2438 filing requirement.

- 6. Be sure to include your daytime telephone number** in the space provided.

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