

Circular E

Employer's Tax Guide

1990 Social Security Tax Rate and Wage Base

The social security tax rate is 7.65% each for employers and employees on the first \$50,400 of wages paid in 1990.

1990 Federal Unemployment (FUTA) Tax Rate

The Federal Unemployment (FUTA) tax rate is 6.2% for 1990.

New Form 940-EZ for 1989

Beginning in 1989, you may be able to use new Form 940-EZ instead of Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. You can generally use new Form 940-EZ if: (1) you paid unemployment taxes ("contributions") to only one state; (2) you paid these taxes timely; and (3) all wages that were taxable for FUTA tax were also taxable for your state's unemployment tax.

New Reporting Requirement for Employee Business Expenses

Beginning in 1989, new rules apply to the amounts you pay your employees for business expenses. See "What to Include on the 1989 Form W-2" on page 11 for more details. A per diem chart is on page 51 to be used in calculating the amount to report on Form W-2.

Dependent Care Assistance

For 1989 and future years, employers must report dependent care benefits paid (or incurred) under section 129 of the Code on Form W-2. See "Dependent Care Benefits" on page 12 for more details.

1990 Form W-2

At the time this publication went to print, IRS was considering several changes to the 1990 Form W-2, Wage and Tax Statement. The form and separate instructions will be available at the beginning of 1990.

1990 Form W-4

The 1990 Form W-4, Employee's Withholding Allowance Certificate, is available. You may order copies by calling 1-800-424-3676.

Pending Legislation

At the time this publication went to print, Congress was considering legislation that would: (1) retroactively extend the exclusion from income for employer-provided educational assistance until December 31, 1991; (2) repeal section 89 nondiscrimination rules; (3) revise the information reporting penalties; (4) require income tax withholding on the wages of certain agricultural workers; and (5) revise the payroll tax deposit requirements on deposits of \$3,000 or more. If such legislation is enacted, IRS will issue further guidance.

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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 or Form 940-EZ**, 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 verify that each new employee is legally eligible to work in the U.S. This will include completing the Immigration and Naturalization Service (INS) **Form I-9**, Employment Eligibility Verification Form. The form can be obtained from INS offices or by calling the IRS Forms Distribution Center at 1-800-424-3676. Contact the INS for further information concerning your responsibilities.

Income Tax Withholding.—Ask each new employee to complete **Form W-4**. Use the 1990 **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. (Employers who have nonresident alien employees, see section 10.) 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, 10, 11, and 12.)

Social Security Taxes.—Withhold 7.65% from each wage payment in 1990. Stop when you reach \$50,400 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 1989 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-2G** and **Pub. 937**, Business Reporting. 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 explains 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 usually on the forms themselves. However, some forms do have separate instructions.) This guide also has tax tables you need to figure the taxes to withhold for each employee after December 1989.

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 different 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 (1.45% of the first \$50,400 paid to each employee for the year), 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 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 **Pub. 583**, Taxpayers Starting a Business, 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 involve a continuing relationship with the person for whom they are performed.

Pub. 937, Business Reporting, 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 Pub. 937 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 Card. You can get this form at IRS or SSA offices.

If the employee's name is not correct as shown on the card, including if the employee's name has changed due to marriage or divorce, the employee should request a new card from SSA.

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 18.

Payments to your employee for travel and other necessary expenses of your business generally are taxable if: (1) your employee is not required to or does not substantiate those expenses to you with receipts or other documentation, or (2) you advance an amount to your employee for business expenses and your employee is not required to or does not return any amount he or she does not use for business expenses. However, see "What to Include on Form W-2" on page 11 and "Reporting Employee Business Expenses" on page 51 for special rules.

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 Pub. 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 W2-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 Pub. 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, Portugal, 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 Pub. 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 Pub. 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. However, once you choose the payment dates, you must report the taxes on your return in the same tax period in which you treated them as paid. 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 in the same tax period you have determined to treat the fringe benefit as paid. To avoid a a penalty, deposit the taxes following the general deposit rules for that tax period. 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 no later than 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* on page 12 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.

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.

You are responsible for the employer social security tax on wages and tips 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 totalling 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 the following 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 **Pub. 505, Tax Withholding and Estimated Tax**, or **Pub. 919, Is My Withholding Correct for 1990?**, 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 \$2,050 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 by blood:
Great grandparent, etc.	Stepmother	Uncle
Brother	Stepfather	Aunt
Sister	Mother-in-law	Nephew
Grandchild	Father-in-law	Niece
Great grandchild, etc.	Brother-in-law	

*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, 1988-1 C.B. 527.

(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: *Status does not automatically exempt the employee from income tax withholding.*

Withholding on Nonresident Aliens.—Employers should remind nonresident aliens when completing Form W-4 that to avoid under withholding of income taxes they should (1) not claim exemption from income tax withholding; (2) request withholding as if they are single, regardless of their actual marital status; and (3) claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea they may claim one allowance for each dependent. In addition, nonresident aliens should request that their employer withhold an extra \$3 per week to avoid being under withheld. For more information, get Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations*.

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 Pub. 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 Pub. 493, *Alternative Tax Withholding Methods and Tables*).

- Wage bracket percentage method withholding tables (see Pub. 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 Pub. 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 1990, the tax rate is 7.65% for the employer and 7.65% 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 \$27.16 (\$22.95 + \$4.21) 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 Pub. 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 Pub. 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. Nonresident aliens who choose such exemption will be subject to withholding under section 1441 of the Code.

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

In general, you must deposit backup withholding, income tax withheld, and both the employer and employee social security taxes that total \$500 or more.

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. 89-48, 1989-34 I.R.B. 5 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.

Note: Please be sure that the financial institution where you make deposits is an authorized depository. Deposits made at an unauthorized institution may be subject to the failure to deposit penalty.

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 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 Social Security and Withheld Income 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 1990, paydays are on January 5, 12, 19, and 26; February 2, 9, 16, and 23; and March 2, 9, 16, 23, and 30. Taxes are \$1,050 for each payday.

Enter \$1,050 on lines B, D, E, 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 19, 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 26th) 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 25 for the paydays of March 9, 16, and 23. At the end of March, the undeposited taxes of \$1,050 (for the payday on the 30th) 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-EZ or 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 or Form 940-EZ 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) Seasonal employers no longer file for quarters when they regularly have no tax liability because they have paid no wages. To alert IRS that you will not have to file a return for one or more quarters during the year, check the Seasonal employer box above line 1 on Form 941. IRS will generally not inquire about unfiled returns if at least one taxable return is filed each year. However, you must check the Seasonal employer box on every quarterly return you file. Otherwise, IRS will expect a return to be filed for each quarter.

(b) 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.

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

(d) 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.

(e) 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% 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 Pub. 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 1989 revision date (for example, January or October 1989) can generally be used without modification for any quarter of 1989. 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 month and year the quarter ends; for example, JUN90 would be for the quarter ending June 30, 1990). 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
1989	\$48,000	15.02%	15.02%
1988	45,000	15.02	15.02
1987	43,800	14.30	7.15

15. Filing the Federal Unemployment (FUTA) Tax Return (Form 940 or 940-EZ)

For 1989, you may be able to use **new Form 940-EZ** to file your unemployment taxes. You can generally use Form 940-EZ if: (1) you paid unemployment taxes ("contributions") to only one state; (2) you paid these taxes by the due date of Form 940 or 940-EZ; and (3) all wages that were taxable for FUTA tax purposes were also taxable for your state's unemployment tax. Otherwise, use Form 940. For example, if you paid wages to corporate officers (these wages are subject to FUTA tax) in a state that exempts these wages from its unemployment taxes, you can not use Form 940-EZ.

For 1989, IRS will mail preaddressed Forms 940 to employers who filed returns the year before. Form 940-EZ will be mailed without a label. However, if you file Form 940-EZ, use the preaddressed label on Form 940 or be sure to fill in your name, address and EIN correctly. If you do not receive Form 940 or 940-EZ in the mail, you can get the forms from the IRS.

By January 31, file Form 940 or 940-EZ 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 1990, 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, if you file 250 or more information returns (Forms W-2, W-2P, 1099, 1098, 5498, or W-2G) you must use magnetic media to file. However, if you file more than 50 Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR (in total) you must use magnetic media. If you file any number of Forms 1099-B, you must use magnetic media to file. If you file on magnetic media, do not file the same returns on paper. The due dates for filing on magnetic media are the same as for paper documents.

If filing on magnetic media would be an undue hardship, you may be able to get a waiver from this requirement, for a period of time not to exceed one tax year, by filing **Form 8508, Request for Waiver From Filing Information Returns on Magnetic Media**. You must apply for this waiver at least 90 days before the due date of the return. For more information on obtaining a waiver, get Form 8508.

For additional information on filing information returns on magnetic media, including approval procedures for use of your particular magnetic medium, you may write to:

For Forms W-2 and W-2P:
Social Security Administration
P.O. Box 2317
Baltimore, MD 21235
Attn: Magnetic Media Coordinator

Note: You may also get this information from your local SSA office.

For Forms 1099, 1098, 5498 or W-2G:
Internal Revenue Service
Martinsburg Computing Center
P.O. Box 1359
Martinsburg, WV 25401-1359

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 1990. 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 \$9.18 (\$120 × 7.65%), reported in box 11.

What To Include on the 1989 Form W-2 (also see the Instructions for Forms W-2 and W-2P).—Use Form W-2 to report all wages, tips, and other compensation you pay an employee. "Other compensation" 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 (excluding elective deferrals) 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. Also include items such as:

(a)(1) Reimbursements you made to an employee for moving expenses that he or she cannot deduct and from which you withheld income tax. Report these reimbursements as wages. Report any other reimbursements for moving expenses as other compensation.

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 **Pub. 521, Moving Expenses**.)

(a)(2) Reimbursements for employee business expenses as follows: Show as wages the total reimbursements if:

The employee does not account to you (i.e., does not furnish receipts or other evidence) for those expenses; or

You advance amounts to your employee for business expenses and do not require the employee to return amounts he or she does not use for business expenses. The same is true if the employee does not return the amounts, even if you require it.

Include as wages, part of the reimbursements (as explained below) if:

(i) You reimburse your employee a per diem or other fixed allowance that is similar in form to an allowance specified by the Federal government AND

(ii) the amount exceeds the government specified rates (that is, the standard mileage rate for auto expenses, and the government per diem rate for travel away from home). In this case, include as wages in box 10, only the portion of the reimbursement that is more than that allowed under the government specified rates. Show in box 16 the amount that is equal to the applicable government specified rate.

Do not include as wages, employee business expense reimbursements if the amounts are less than or equal to the government specified rates and the employee established the time, place and business purpose of the expense. The government specified per diem rates are listed on page 51.

(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. The amount of group-term life insurance costs includible as income is also subject to social security taxes. (See **Pub. 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 Pub. 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.

Deceased Worker's Wages.—Employers must report wages or other compensation for services performed by a former deceased employee and paid to the estate or the person entitled to receive the payment of the deceased employee. For information on how to report, see Rev. Rul. 86-109, 1986-2 C.B. 196.

Dependent Care Benefits.—Include the total amount paid (or incurred) to your employee (or a third party for your employee) for dependent care benefits under section 129 of the Internal Revenue Code in box 16 on Form W-2. Employers who provide dependent care services on their premises or who pay a dependent care provider directly for their services should assist employees in obtaining a completed Form W-10, Dependent Care Provider's Identification and Certification.

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% 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% of the value of the use of the vehicle in the employee's income. See Pub. 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 includible 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 Pub. 937, Business Reporting, 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 on 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. Do Not write "corrected" on the new Copy A.

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 Pub. 1141 explains the format that must be used on substitute paper Forms W-2, W-2P, and W-3. You can get a copy by calling the IRS Forms Distribution Center at 1-800-424-3676.

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, 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.

If you fail to file a timely Form W-2P, you may be assessed a \$25 per day penalty, up to \$15,000 (\$50 per failure for IRA information reporting).

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 1990 the EIC can be as much as \$953.

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**, Notice of a Possible Federal Tax Refund Due to 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, 1990. You can use your own written statement as long as it has the exact wording of Notice 797 or if you furnish a substitute Form W-2, you may, on Copy C, use the language contained in Notice 89-95, 1989-37 I.R.B. 17 in place of Notice 797. You can order this notice, and Pub. 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 \$20,264. (An employer who has paid total wages of at least \$20,264 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, 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.

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 or 940-EZ.

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 I 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 1990, the employee Tier I RRTA tax rate is 7.65% on the first \$50,400 paid to each employee for the year. For 1990, the RURT tax rate is 4% on the first \$735 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 or 940-EZ. **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.

Special classes of employment and special types of payment (Section references in this chart are to the Internal Revenue Code unless otherwise noted.)	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Agricultural labor	See Circular A	See Circular A	See Circular A
Aliens: (Aliens not qualifying as resident aliens under the statutory definition contained in section 7701(b) are defined as nonresident aliens. See Pub. 515 , Withholding of Tax on Nonresident Aliens and Foreign Corporations and Pub. 519 , U.S. Tax Guide for Aliens, for more information.)			
a. Resident			
1. Service performed in U.S.	Same as U.S. citizen	Same as U.S. citizen; service as crew member of foreign vessel or aircraft exempt if any part is performed outside U.S.	Same as U.S. citizen
2. Service performed outside U.S.	Same as U.S. citizen	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.	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.
b. Nonresident working in U.S.:			
1. Canadians and Mexicans entering U.S. frequently in transportation service across boundary, or in construction or operation of waterway, bridge, etc., at boundary.	Exempt under the conditions stated in the regulations.	Exempt if railroad service	Exempt if railroad service
2. Other Canadians and Mexicans entering U.S. frequently to work.	Same as U.S. citizen	Same as U.S. citizen	Same as U.S. citizen
3. Workers from any foreign country or its possession lawfully admitted on a temporary basis to perform agricultural labor.	Exempt	Exempt	Exempt until 1993, but counted to see if either test in section 15 of Circular A is met.
4. Student, scholar, trainee, teacher, etc., as nonimmigrant alien under section 101(a)(15)(F), (J), or (M) of Immigration and Nationality Act.	Taxable unless excepted by regulations.	Exempt if service is performed for purpose specified in section 101(a)(15) (F), (J), or (M) of Immigration and Nationality Act.	
5. All other nonresidents working in U.S.	Taxable unless excepted by regulations.	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."	Same as U.S. citizen
c. Nonresident working on American vessel or aircraft outside U.S.	Exempt	Taxable if under contract made in U.S., or worker is employed on vessel or aircraft when it touches U.S. port.	
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 section 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	Taxable	Taxable
Employee achievement awards.	Exempt to the extent it is reasonable to believe the amounts will be excludable from gross income under section 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.
Family employees:			
a. Son or daughter employed by parent (or by partnership consisting only of parents).	Taxable	Exempt until age 18 Taxable if in course of the son's or daughter's business. For household work in private home of son or daughter, see <i>Household Employees</i> on page 10.	Exempt until age 21
b. Parent employed by a son or daughter.	Taxable		Exempt
c. Spouse employed by spouse.	Taxable	Taxable	Exempt
Federal employees:			
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.
Fishing and related activities, employment in connection with:			
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
Foreign service by U.S. citizens:			
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.	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 pages 4 and 12)	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	Taxable	Taxable
Group-term life insurance costs.	Exempt	Generally, only the cost of group-term life insurance in excess of \$50,000 is taxable.	Exempt
Homeworkers (industrial):			
a. Common law employees.	Taxable	Taxable	Taxable
b. Statutory employees. (See page 3.)	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.
Insurance agents or solicitors:			
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).	Taxable	Taxable	Taxable
(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.)			
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).	Taxable	Taxable	Taxable
(See Rev. Ruls. 76-323, 77-290, and 80-332.)			
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
Noncash payments:			
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
Nonprofit organizations:			
a. Religious, educational, charitable, etc., organizations described in section 501(c)(3) exempt from income tax under section 501(a).	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 section 501(a) (other than a pension, profit-sharing, or stock bonus plan described in section 401(a)) or under section 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
Retirement and pension plans:			
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., 401(k)).	Generally exempt, but see section 402(g) for limitation.	Taxable	Taxable
d. Employer contributions to certain nonqualified deferred compensation arrangements.	Taxable*	Taxable**	Taxable**
e. Employer contributions to a simplified employee pension plan (SEP).	Generally exempt, but see section 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 section 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.
Salespersons:			
a. Common law employees	Taxable	Taxable	Taxable
b. Statutory employees (on page 3).	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 (including in income under 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
Sickness or injury payments under:			
a. Workmen's compensation law.	Exempt	Exempt	Exempt
b. Certain employer plans	Taxable. See pages 5 and 13.	{ Exempt after end of 6 calendar months after calendar month employee last worked for employer.	
c. No employer plan	Taxable. See pages 5 and 13.		
Standby employees (age 62 or over) doing no actual work in period for which paid.	Taxable	Taxable	Taxable
State governments and political subdivisions, employees of:			
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		
Students:			
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 (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
Wage limit:			
a. Maximum of taxable wages paid each employee by same employer in same calendar year.	Unlimited	\$50,400 for 1990; \$48,000 for 1989. (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	\$39.42
Biweekly	78.85
Semimonthly	85.42
Monthly	170.83
Quarterly	512.50
Semiannually	1,025.00
Annually	2,050.00
Daily or miscellaneous (each day of the payroll period)	7.88

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	\$39.42
(3) Allowances claimed on Form W-4	2
(4) Line 2 times line 3	78.84
(5) Amount subject to withholding (subtract line 4 from line 1)	\$371.16
(6) Tax to be withheld on \$371.16 from Table 1—single person, page 22	52.22
Total to be withheld	\$ 52.22

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 \$8,200 (the value of 4 withholding allowances) for a balance of \$5,840. Using the table for the annual payroll period gives tax of \$366.00 to be withheld. Divide the annual tax by 52. The weekly tax is \$7.04.

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 Pub. 493. You can get Pub. 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.

Pub. 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, the term of continuous employment 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—

Less than \$10

\$10 or more but under \$100

\$100 or more but under \$1,000

\$1,000 or more

The annual tax withheld under your method may not differ by more than—

\$9.99

\$10 plus 10% of the excess over \$10

\$19 plus 3% of the excess over \$100

\$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.

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.

Tables for Percentage Method of Withholding
(For Wages Paid After December 1989)

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 \$23		0	
Over—	But not over—	of excess over—	
\$23	—\$397	15%	—\$23
\$397	—\$928	\$56.10 plus 28%	—\$397
\$928	—\$2,121	\$204.78 plus 33%	—\$928
\$2,121		\$598.47 plus 28%	—\$2,121

(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 \$65		0	
Over—	But not over—	of excess over—	
\$65	—\$689	15%	—\$65
\$689	—\$1,573	\$93.60 plus 28%	—\$689
\$1,573	—\$3,858	\$341.12 plus 33%	—\$1,573
\$3,858		\$1,095.17 plus 28%	—\$3,858

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 \$46		0	
Over—	But not over—	of excess over—	
\$46	—\$794	15%	—\$46
\$794	—\$1,856	\$112.20 plus 28%	—\$794
\$1,856	—\$4,242	\$409.56 plus 33%	—\$1,856
\$4,242		\$1,196.94 plus 28%	—\$4,242

(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 \$131		0	
Over—	But not over—	of excess over—	
\$131	—\$1,379	15%	—\$131
\$1,379	—\$3,146	\$187.20 plus 28%	—\$1,379
\$3,146	—\$7,716	\$681.96 plus 33%	—\$3,146
\$7,716		\$2,190.06 plus 28%	—\$7,716

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 \$50		0	
Over—	But not over—	of excess over—	
\$50	—\$860	15%	—\$50
\$860	—\$2,010	\$121.50 plus 28%	—\$860
\$2,010	—\$4,596	\$443.50 plus 33%	—\$2,010
\$4,596		\$1,296.88 plus 28%	—\$4,596

(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 \$142		0	
Over—	But not over—	of excess over—	
\$142	—\$1,494	15%	—\$142
\$1,494	—\$3,408	\$202.80 plus 28%	—\$1,494
\$3,408	—\$8,359	\$738.72 plus 33%	—\$3,408
\$8,359		\$2,372.55 plus 28%	—\$8,359

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 \$100		0	
Over—	But not over—	of excess over—	
\$100	—\$1,721	15%	—\$100
\$1,721	—\$4,021	\$243.15 plus 28%	—\$1,721
\$4,021	—\$9,192	\$887.15 plus 33%	—\$4,021
\$9,192		\$2,593.58 plus 28%	—\$9,192

(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 \$283		0	
Over—	But not over—	of excess over—	
\$283	—\$2,988	15%	—\$283
\$2,988	—\$6,817	\$405.75 plus 28%	—\$2,988
\$6,817	—\$16,718	\$1,477.87 plus 33%	—\$6,817
\$16,718		\$4,745.20 plus 28%	—\$16,718

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 \$300		0	
Over—	But not over—	of excess over—	
\$300	—\$5,163	15%	—\$300
\$5,163	—\$12,063	\$729.45 plus 28%	—\$5,163
\$12,063	—\$27,575	\$2,661.45 plus 33%	—\$12,063
\$27,575	.....	\$7,780.41 plus 28%	—\$27,575

(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 \$850		0	
Over—	But not over—	of excess over—	
\$850	—\$8,963	15%	—\$850
\$8,963	—\$20,450	\$1,216.95 plus 28%	—\$8,963
\$20,450	—\$50,153	\$4,433.31 plus 33%	—\$20,450
\$50,153	.....	\$14,235.30 plus 28%	—\$50,153

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 \$600		0	
Over—	But not over—	of excess over—	
\$600	—\$10,325	15%	—\$600
\$10,325	—\$24,125	\$1,458.75 plus 28%	—\$10,325
\$24,125	—\$55,150	\$5,322.75 plus 33%	—\$24,125
\$55,150	.....	\$15,561.00 plus 28%	—\$55,150

(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 \$1,700		0	
Over—	But not over—	of excess over—	
\$1,700	—\$17,925	15%	—\$1,700
\$17,925	—\$40,900	\$2,433.75 plus 28%	—\$17,925
\$40,900	—\$100,305	\$8,866.75 plus 33%	—\$40,900
\$100,305	.....	\$28,470.40 plus 28%	—\$100,305

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 \$1,200		0	
Over—	But not over—	of excess over—	
\$1,200	—\$20,650	15%	—\$1,200
\$20,650	—\$48,250	\$2,917.50 plus 28%	—\$20,650
\$48,250	—\$110,300	\$10,645.50 plus 33%	—\$48,250
\$110,300	.....	\$31,122.00 plus 28%	—\$110,300

(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 \$3,400		0	
Over—	But not over—	of excess over—	
\$3,400	—\$35,850	15%	—\$3,400
\$35,850	—\$81,800	\$4,867.50 plus 28%	—\$35,850
\$81,800	—\$200,610	\$17,733.50 plus 33%	—\$81,800
\$200,610	.....	\$56,940.80 plus 28%	—\$200,610

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 \$4.60		0	
Over—	But not over—	of excess over—	
\$4.60	—\$79.40	15%	—\$4.60
\$79.40	—\$185.60	\$11.22 plus 28%	—\$79.40
\$185.60	—\$424.20	\$40.96 plus 33%	—\$185.60
\$424.20	.....	\$119.70 plus 28%	—\$424.20

(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 \$13.10		0	
Over—	But not over—	of excess over—	
\$13.10	—\$137.90	15%	—\$13.10
\$137.90	—\$314.60	\$18.72 plus 28%	—\$137.90
\$314.60	—\$771.60	\$68.20 plus 33%	—\$314.60
\$771.60	.....	\$219.01 plus 28%	—\$771.60

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid After December 1989)

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

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid After December 1989)

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	\$98	\$86	\$75	\$64	\$55	\$49	\$43	\$37	\$31	\$25	\$19
550	560	100	89	78	67	56	50	44	38	32	27	21
560	570	103	92	81	70	59	52	46	40	34	28	22
570	580	106	95	84	73	62	53	47	41	35	30	24
580	590	109	98	87	76	65	55	49	43	37	31	25
590	600	112	100	89	78	67	56	50	44	38	33	27
600	610	114	103	92	81	70	59	52	46	40	34	28
610	620	117	106	95	84	73	62	53	47	41	36	30
620	630	120	109	98	87	76	65	55	49	43	37	31
630	640	123	112	101	90	79	68	56	50	44	39	33
640	650	126	114	103	92	81	70	59	52	46	40	34
650	660	128	117	106	95	84	73	62	53	47	42	36
660	670	131	120	109	98	87	76	65	55	49	43	37
670	680	134	123	112	101	90	79	68	57	50	45	39
680	690	137	126	115	104	93	82	70	59	52	46	40
690	700	140	128	117	106	95	84	73	62	53	48	42
700	710	142	131	120	109	98	87	76	65	55	49	43
710	720	145	134	123	112	101	90	79	68	57	51	45
720	730	148	137	126	115	104	93	82	71	60	52	46
730	740	151	140	129	118	107	96	84	73	62	54	48
740	750	154	142	131	120	109	98	87	76	65	55	49
750	760	156	145	134	123	112	101	90	79	68	57	51
760	770	159	148	137	126	115	104	93	82	71	60	52
770	780	162	151	140	129	118	107	96	85	74	63	54
780	790	165	154	143	132	121	110	98	87	76	65	55
790	800	168	156	145	134	123	112	101	90	79	68	57
800	810	170	159	148	137	126	115	104	93	82	71	60
810	820	173	162	151	140	129	118	107	96	85	74	63
820	830	176	165	154	143	132	121	110	99	88	77	66
830	840	179	168	157	146	135	124	112	101	90	79	68
840	850	182	170	159	148	137	126	115	104	93	82	71
850	860	184	173	162	151	140	129	118	107	96	85	74
860	870	187	176	165	154	143	132	121	110	99	88	77
870	880	190	179	168	157	146	135	124	113	102	91	80
880	890	193	182	171	160	149	138	126	115	104	93	82
890	900	196	184	173	162	151	140	129	118	107	96	85
900	910	198	187	176	165	154	143	132	121	110	99	88
910	920	201	190	179	168	157	146	135	124	113	102	91
920	930	204	193	182	171	160	149	138	127	116	105	94
930	940	207	196	185	174	163	152	140	129	118	107	96
940	950	210	198	187	176	165	154	143	132	121	110	99
950	960	214	201	190	179	168	157	146	135	124	113	102
960	970	217	204	193	182	171	160	149	138	127	116	105
970	980	220	207	196	185	174	163	152	141	130	119	108
980	990	224	211	199	188	177	166	154	143	132	121	110
990	1,000	227	214	201	190	179	168	157	146	135	124	113
1,000	1,010	230	217	204	193	182	171	160	149	138	127	116
1,010	1,020	233	220	207	196	185	174	163	152	141	130	119
1,020	1,030	237	224	211	199	188	177	166	155	144	133	122
1,030	1,040	240	227	214	202	191	180	168	157	146	135	124
1,040	1,050	243	230	217	204	193	182	171	160	149	138	127
1,050	1,060	247	234	221	208	196	185	174	163	152	141	130
1,060	1,070	250	237	224	211	199	188	177	166	155	144	133
1,070	1,080	253	240	227	214	202	191	180	169	158	147	136
1,080	1,090	257	244	231	218	205	194	182	171	160	149	138
1,090	1,100	260	247	234	221	208	196	185	174	163	152	141
1,100	1,110	263	250	237	224	211	199	188	177	166	155	144
1,110	1,120	266	253	240	227	214	202	191	180	169	158	147
1,120	1,130	270	257	244	231	218	205	194	183	172	161	150
1,130	1,140	273	260	247	234	221	208	196	185	174	163	152
1,140	1,150	276	263	250	237	224	211	199	188	177	166	155
1,150	1,160	280	267	254	241	228	215	202	191	180	169	158
1,160	1,170	283	270	257	244	231	218	205	194	183	172	161
1,170	1,180	286	273	260	247	234	221	208	197	186	175	164
1,180	1,190	290	277	264	251	238	225	212	199	188	177	166
1,190	1,200	293	280	267	254	241	228	215	202	191	180	169

\$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 1989)

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	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	75	1	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	3	0	0	0	0	0	0	0	0	0	0
90	95	4	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	6	0	0	0	0	0	0	0	0	0	0
110	115	7	1	0	0	0	0	0	0	0	0	0
115	120	8	2	0	0	0	0	0	0	0	0	0
120	125	9	3	0	0	0	0	0	0	0	0	0
125	130	9	3	0	0	0	0	0	0	0	0	0
130	135	10	4	0	0	0	0	0	0	0	0	0
135	140	11	5	0	0	0	0	0	0	0	0	0
140	145	12	6	0	0	0	0	0	0	0	0	0
145	150	12	6	0	0	0	0	0	0	0	0	0
150	155	13	7	1	0	0	0	0	0	0	0	0
155	160	14	8	2	0	0	0	0	0	0	0	0
160	165	15	9	3	0	0	0	0	0	0	0	0
165	170	15	9	3	0	0	0	0	0	0	0	0
170	175	16	10	4	0	0	0	0	0	0	0	0
175	180	17	11	5	0	0	0	0	0	0	0	0
180	185	18	12	6	0	0	0	0	0	0	0	0
185	190	18	12	6	1	0	0	0	0	0	0	0
190	195	19	13	7	1	0	0	0	0	0	0	0
195	200	20	14	8	2	0	0	0	0	0	0	0
200	210	21	15	9	3	0	0	0	0	0	0	0
210	220	22	17	11	5	0	0	0	0	0	0	0
220	230	24	18	12	6	0	0	0	0	0	0	0
230	240	25	20	14	8	2	0	0	0	0	0	0
240	250	27	21	15	9	3	0	0	0	0	0	0
250	260	28	23	17	11	5	0	0	0	0	0	0
260	270	30	24	18	12	6	0	0	0	0	0	0
270	280	31	26	20	14	8	2	0	0	0	0	0
280	290	33	27	21	15	9	3	0	0	0	0	0
290	300	34	29	23	17	11	5	0	0	0	0	0
300	310	36	30	24	18	12	6	0	0	0	0	0
310	320	37	32	26	20	14	8	2	0	0	0	0
320	330	39	33	27	21	15	9	3	0	0	0	0
330	340	40	35	29	23	17	11	5	0	0	0	0
340	350	42	36	30	24	18	12	6	1	0	0	0
350	360	43	38	32	26	20	14	8	2	0	0	0
360	370	45	39	33	27	21	15	9	4	0	0	0
370	380	46	41	35	29	23	17	11	5	0	0	0
380	390	48	42	36	30	24	18	12	7	1	0	0
390	400	49	44	38	32	26	20	14	8	2	0	0
400	410	51	45	39	33	27	21	15	10	4	0	0
410	420	52	47	41	35	29	23	17	11	5	0	0
420	430	54	48	42	36	30	24	18	13	7	1	0
430	440	55	50	44	38	32	26	20	14	8	2	0
440	450	57	51	45	39	33	27	21	16	10	4	0
450	460	58	53	47	41	35	29	23	17	11	5	0
460	470	60	54	48	42	36	30	24	19	13	7	1
470	480	61	56	50	44	38	32	26	20	14	8	2
480	490	63	57	51	45	39	33	27	22	16	10	4
490	500	64	59	53	47	41	35	29	23	17	11	5
500	510	66	60	54	48	42	36	30	25	19	13	7
510	520	67	62	56	50	44	38	32	26	20	14	8
520	530	69	63	57	51	45	39	33	28	22	16	10
530	540	70	65	59	53	47	41	35	29	23	17	11
540	550	72	66	60	54	48	42	36	31	25	19	13
550	560	73	68	62	56	50	44	38	32	26	20	14
560	570	75	69	63	57	51	45	39	34	28	22	16
570	580	76	71	65	59	53	47	41	35	29	23	17
580	590	78	72	66	60	54	48	42	37	31	25	19
590	600	79	74	68	62	56	50	44	38	32	26	20
600	610	81	75	69	63	57	51	45	40	34	28	22
610	620	82	77	71	65	59	53	47	41	35	29	23
620	630	84	78	72	66	60	54	48	43	37	31	25

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid After December 1989)

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—												
\$630	\$640	\$85	\$80	\$74	\$68	\$62	\$56	\$50	\$44	\$38	\$32	\$26
640	650	87	81	75	69	63	57	51	46	40	34	28
650	660	88	83	77	71	65	59	53	47	41	35	29
660	670	90	84	78	72	66	60	54	49	43	37	31
670	680	91	86	80	74	68	62	56	50	44	38	32
680	690	93	87	81	75	69	63	57	52	46	40	34
690	700	95	89	83	77	71	65	59	53	47	41	35
700	710	98	90	84	78	72	66	60	55	49	43	37
710	720	101	92	86	80	74	68	62	56	50	44	38
720	730	104	93	87	81	75	69	63	58	52	46	40
730	740	106	95	89	83	77	71	65	59	53	47	41
740	750	109	98	90	84	78	72	66	61	55	49	43
750	760	112	101	92	86	80	74	68	62	56	50	44
760	770	115	104	93	87	81	75	69	64	58	52	46
770	780	118	107	95	89	83	77	71	65	59	53	47
780	790	120	109	98	90	84	78	72	67	61	55	49
790	800	123	112	101	92	86	80	74	68	62	56	50
800	810	126	115	104	93	87	81	75	70	64	58	52
810	820	129	118	107	96	89	83	77	71	65	59	53
820	830	132	121	109	98	90	84	78	73	67	61	55
830	840	134	123	112	101	92	86	80	74	68	62	56
840	850	137	126	115	104	93	87	81	76	70	64	58
850	860	140	129	118	107	96	89	83	77	71	65	59
860	870	143	132	121	110	99	90	84	79	73	67	61
870	880	146	135	123	112	101	92	86	80	74	68	62
880	890	148	137	126	115	104	93	87	82	76	70	64
890	900	151	140	129	118	107	96	89	83	77	71	65
900	910	154	143	132	121	110	99	90	85	79	73	67
910	920	157	146	135	124	113	102	92	86	80	74	68
920	930	160	149	137	126	115	104	93	88	82	76	70
930	940	162	151	140	129	118	107	96	89	83	77	71
940	950	165	154	143	132	121	110	99	91	85	79	73
950	960	168	157	146	135	124	113	102	92	86	80	74
960	970	171	160	149	138	127	116	105	94	88	82	76
970	980	174	163	151	140	129	118	107	96	89	83	77
980	990	176	165	154	143	132	121	110	99	91	85	79
990	1,000	179	168	157	146	135	124	113	102	92	86	80
1,000	1,010	182	171	160	149	138	127	116	105	94	88	82
1,010	1,020	185	174	163	152	141	130	119	107	96	89	83
1,020	1,030	188	177	165	154	143	132	121	110	99	91	85
1,030	1,040	190	179	168	157	146	135	124	113	102	92	86
1,040	1,050	193	182	171	160	149	138	127	116	105	94	88
1,050	1,060	196	185	174	163	152	141	130	119	108	97	89
1,060	1,070	199	188	177	166	155	144	133	121	110	99	91
1,070	1,080	202	191	179	168	157	146	135	124	113	102	92
1,080	1,090	204	193	182	171	160	149	138	127	116	105	94
1,090	1,100	207	196	185	174	163	152	141	130	119	108	97
1,100	1,110	210	199	188	177	166	155	144	133	122	111	100
1,110	1,120	213	202	191	180	169	158	147	135	124	113	102
1,120	1,130	216	205	193	182	171	160	149	138	127	116	105
1,130	1,140	218	207	196	185	174	163	152	141	130	119	108
1,140	1,150	221	210	199	188	177	166	155	144	133	122	111
1,150	1,160	224	213	202	191	180	169	158	147	136	125	114
1,160	1,170	227	216	205	194	183	172	161	149	138	127	116
1,170	1,180	230	219	207	196	185	174	163	152	141	130	119
1,180	1,190	232	221	210	199	188	177	166	155	144	133	122
1,190	1,200	235	224	213	202	191	180	169	158	147	136	125
1,200	1,210	238	227	216	205	194	183	172	161	150	139	128
1,210	1,220	241	230	219	208	197	186	175	163	152	141	130
1,220	1,230	244	233	221	210	199	188	177	166	155	144	133
1,230	1,240	246	235	224	213	202	191	180	169	158	147	136
1,240	1,250	249	238	227	216	205	194	183	172	161	150	139
1,250	1,260	252	241	230	219	208	197	186	175	164	153	142
1,260	1,270	255	244	233	222	211	200	189	177	166	155	144
1,270	1,280	258	247	235	224	213	202	191	180	169	158	147
1,280	1,290	260	249	238	227	216	205	194	183	172	161	150

\$1,290 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 1989)

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	2	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	5	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	8	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	11	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	2	0	0	0	0	0	0	0	0	0
140	145	14	3	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	5	0	0	0	0	0	0	0	0	0
160	165	17	6	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	8	0	0	0	0	0	0	0	0	0
180	185	20	9	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	11	0	0	0	0	0	0	0	0	0
200	205	23	12	0	0	0	0	0	0	0	0	0
205	210	24	12	1	0	0	0	0	0	0	0	0
210	215	25	13	1	0	0	0	0	0	0	0	0
215	220	26	14	2	0	0	0	0	0	0	0	0
220	225	26	15	3	0	0	0	0	0	0	0	0
225	230	27	15	4	0	0	0	0	0	0	0	0
230	235	28	16	4	0	0	0	0	0	0	0	0
235	240	29	17	5	0	0	0	0	0	0	0	0
240	245	29	18	6	0	0	0	0	0	0	0	0
245	250	30	18	7	0	0	0	0	0	0	0	0
250	260	31	20	8	0	0	0	0	0	0	0	0
260	270	33	21	9	0	0	0	0	0	0	0	0
270	280	34	23	11	0	0	0	0	0	0	0	0
280	290	36	24	12	0	0	0	0	0	0	0	0
290	300	37	26	14	2	0	0	0	0	0	0	0
300	310	39	27	15	3	0	0	0	0	0	0	0
310	320	40	29	17	5	0	0	0	0	0	0	0
320	330	42	30	18	6	0	0	0	0	0	0	0
330	340	43	32	20	8	0	0	0	0	0	0	0
340	350	45	33	21	9	0	0	0	0	0	0	0
350	360	46	35	23	11	0	0	0	0	0	0	0
360	370	48	36	24	12	1	0	0	0	0	0	0
370	380	49	38	26	14	2	0	0	0	0	0	0
380	390	51	39	27	15	4	0	0	0	0	0	0
390	400	52	41	29	17	5	0	0	0	0	0	0
400	410	54	42	30	18	7	0	0	0	0	0	0
410	420	55	44	32	20	8	0	0	0	0	0	0
420	430	57	45	33	21	10	0	0	0	0	0	0
430	440	58	47	35	23	11	0	0	0	0	0	0
440	450	60	48	36	24	13	1	0	0	0	0	0
450	460	61	50	38	26	14	2	0	0	0	0	0
460	470	63	51	39	27	16	4	0	0	0	0	0
470	480	64	53	41	29	17	5	0	0	0	0	0
480	490	66	54	42	30	19	7	0	0	0	0	0
490	500	67	56	44	32	20	8	0	0	0	0	0
500	520	70	58	46	34	22	10	0	0	0	0	0
520	540	73	61	49	37	25	13	2	0	0	0	0
540	560	76	64	52	40	28	16	5	0	0	0	0
560	580	79	67	55	43	31	19	8	0	0	0	0

SINGLE Persons-BIWEEKLY Payroll Period
(For Wages Paid After December 1989)

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	\$70	\$58	\$46	\$34	\$22	\$11	\$0	\$0	\$0	\$0
600	620	85	73	61	49	37	25	14	2	0	0	0
620	640	88	76	64	52	40	28	17	5	0	0	0
640	660	91	79	67	55	43	31	20	8	0	0	0
660	680	94	82	70	58	46	34	23	11	0	0	0
680	700	97	85	73	61	49	37	26	14	2	0	0
700	720	100	88	76	64	52	40	29	17	5	0	0
720	740	103	91	79	67	55	43	32	20	8	0	0
740	760	106	94	82	70	58	46	35	23	11	0	0
760	780	109	97	85	73	61	49	38	26	14	2	0
780	800	112	100	88	76	64	52	41	29	17	5	0
800	820	117	103	91	79	67	55	44	32	20	8	0
820	840	122	106	94	82	70	58	47	35	23	11	0
840	860	128	109	97	85	73	61	50	38	26	14	2
860	880	133	112	100	88	76	64	53	41	29	17	5
880	900	139	117	103	91	79	67	56	44	32	20	8
900	920	145	123	106	94	82	70	59	47	35	23	11
920	940	150	128	109	97	85	73	62	50	38	26	14
940	960	156	134	112	100	88	76	65	53	41	29	17
960	980	161	139	117	103	91	79	68	56	44	32	20
980	1,000	167	145	123	106	94	82	71	59	47	35	23
1,000	1,020	173	151	128	109	97	85	74	62	50	38	26
1,020	1,040	178	156	134	112	100	88	77	65	53	41	29
1,040	1,060	184	162	140	118	103	91	80	68	56	44	32
1,060	1,080	189	167	145	123	106	94	83	71	59	47	35
1,080	1,100	195	173	151	129	109	97	86	74	62	50	38
1,100	1,120	201	179	156	134	112	100	89	77	65	53	41
1,120	1,140	206	184	162	140	118	103	92	80	68	56	44
1,140	1,160	212	190	168	146	124	106	95	83	71	59	47
1,160	1,180	217	195	173	151	129	109	98	86	74	62	50
1,180	1,200	223	201	179	157	135	113	101	89	77	65	53
1,200	1,220	229	207	184	162	140	118	104	92	80	68	56
1,220	1,240	234	212	190	168	146	124	107	95	83	71	59
1,240	1,260	240	218	196	174	152	129	110	98	86	74	62
1,260	1,280	245	223	201	179	157	135	113	101	89	77	65
1,280	1,300	251	229	207	185	163	141	119	104	92	80	68
1,300	1,320	257	235	212	190	168	146	124	107	95	83	71
1,320	1,340	262	240	218	196	174	152	130	110	98	86	74
1,340	1,360	268	246	224	202	180	157	135	113	101	89	77
1,360	1,380	273	251	229	207	185	163	141	119	104	92	80
1,380	1,400	279	257	235	213	191	169	147	124	107	95	83
1,400	1,420	285	263	240	218	196	174	152	130	110	98	86
1,420	1,440	290	268	246	224	202	180	158	136	114	101	89
1,440	1,460	296	274	252	230	208	185	163	141	119	104	92
1,460	1,480	301	279	257	235	213	191	169	147	125	107	95
1,480	1,500	307	285	263	241	219	197	175	152	130	110	98
1,500	1,520	313	291	268	246	224	202	180	158	136	114	101
1,520	1,540	318	296	274	252	230	208	186	164	142	120	104
1,540	1,560	324	302	280	258	236	213	191	169	147	125	107
1,560	1,580	329	307	285	263	241	219	197	175	153	131	110
1,580	1,600	335	313	291	269	247	225	203	180	158	136	114
1,600	1,620	341	319	296	274	252	230	208	186	164	142	120
1,620	1,640	346	324	302	280	258	236	214	192	170	148	125
1,640	1,660	352	330	308	286	264	241	219	197	175	153	131
1,660	1,680	357	335	313	291	269	247	225	203	181	159	137
1,680	1,700	363	341	319	297	275	253	231	208	186	164	142
1,700	1,720	369	347	324	302	280	258	236	214	192	170	148
1,720	1,740	374	352	330	308	286	264	242	220	198	176	153
1,740	1,760	380	358	336	314	292	269	247	225	203	181	159
1,760	1,780	385	363	341	319	297	275	253	231	209	187	165
1,780	1,800	391	369	347	325	303	281	259	236	214	192	170
1,800	1,820	397	375	352	330	308	286	264	242	220	198	176
1,820	1,840	402	380	358	336	314	292	270	248	226	204	181
1,840	1,860	408	386	364	342	320	297	275	253	231	209	187
1,860	1,880	414	391	369	347	325	303	281	259	237	215	193

\$1,880 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 1989)

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	2	0	0	0	0	0	0	0	0	0	0
145	150	3	0	0	0	0	0	0	0	0	0	0
150	155	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	5	0	0	0	0	0	0	0	0	0	0
165	170	6	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	8	0	0	0	0	0	0	0	0	0	0
185	190	9	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	11	0	0	0	0	0	0	0	0	0	0
205	210	12	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	1	0	0	0	0	0	0	0	0	0
220	225	14	2	0	0	0	0	0	0	0	0	0
225	230	15	3	0	0	0	0	0	0	0	0	0
230	235	15	3	0	0	0	0	0	0	0	0	0
235	240	16	4	0	0	0	0	0	0	0	0	0
240	245	17	5	0	0	0	0	0	0	0	0	0
245	250	18	6	0	0	0	0	0	0	0	0	0
250	260	19	7	0	0	0	0	0	0	0	0	0
260	270	20	8	0	0	0	0	0	0	0	0	0
270	280	22	10	0	0	0	0	0	0	0	0	0
280	290	23	11	0	0	0	0	0	0	0	0	0
290	300	25	13	1	0	0	0	0	0	0	0	0
300	310	26	14	2	0	0	0	0	0	0	0	0
310	320	28	16	4	0	0	0	0	0	0	0	0
320	330	29	17	5	0	0	0	0	0	0	0	0
330	340	31	19	7	0	0	0	0	0	0	0	0
340	350	32	20	8	0	0	0	0	0	0	0	0
350	360	34	22	10	0	0	0	0	0	0	0	0
360	370	35	23	11	0	0	0	0	0	0	0	0
370	380	37	25	13	1	0	0	0	0	0	0	0
380	390	38	26	14	3	0	0	0	0	0	0	0
390	400	40	28	16	4	0	0	0	0	0	0	0
400	410	41	29	17	6	0	0	0	0	0	0	0
410	420	43	31	19	7	0	0	0	0	0	0	0
420	430	44	32	20	9	0	0	0	0	0	0	0
430	440	46	34	22	10	0	0	0	0	0	0	0
440	450	47	35	23	12	0	0	0	0	0	0	0
450	460	49	37	25	13	1	0	0	0	0	0	0
460	470	50	38	26	15	3	0	0	0	0	0	0
470	480	52	40	28	16	4	0	0	0	0	0	0
480	490	53	41	29	18	6	0	0	0	0	0	0
490	500	55	43	31	19	7	0	0	0	0	0	0
500	520	57	45	33	21	10	0	0	0	0	0	0
520	540	60	48	36	24	13	1	0	0	0	0	0
540	560	63	51	39	27	16	4	0	0	0	0	0
560	580	66	54	42	30	19	7	0	0	0	0	0
580	600	69	57	45	33	22	10	0	0	0	0	0
600	620	72	60	48	36	25	13	1	0	0	0	0
620	640	75	63	51	39	28	16	4	0	0	0	0
640	660	78	66	54	42	31	19	7	0	0	0	0
660	680	81	69	57	45	34	22	10	0	0	0	0
680	700	84	72	60	48	37	25	13	1	0	0	0
700	720	87	75	63	51	40	28	16	4	0	0	0
720	740	90	78	66	54	43	31	19	7	0	0	0
740	760	93	81	69	57	46	34	22	10	0	0	0
760	780	96	84	72	60	49	37	25	13	1	0	0
780	800	99	87	75	63	52	40	28	16	4	0	0
800	820	102	90	78	66	55	43	31	19	7	0	0
820	840	105	93	81	69	58	46	34	22	10	0	0
840	860	108	96	84	72	61	49	37	25	13	1	0
860	880	111	99	87	75	64	52	40	28	16	4	0
880	900	114	102	90	78	67	55	43	31	19	7	0
900	920	117	105	93	81	70	58	46	34	22	10	0

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid After December 1989)

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	\$108	\$96	\$84	\$73	\$61	\$49	\$37	\$25	\$13	\$2
940	960	123	111	99	87	76	64	52	40	28	16	5
960	980	126	114	102	90	79	67	55	43	31	19	8
980	1,000	129	117	105	93	82	70	58	46	34	22	11
1,000	1,020	132	120	108	96	85	73	61	49	37	25	14
1,020	1,040	135	123	111	99	88	76	64	52	40	28	17
1,040	1,060	138	126	114	102	91	79	67	55	43	31	20
1,060	1,080	141	129	117	105	94	82	70	58	46	34	23
1,080	1,100	144	132	120	108	97	85	73	61	49	37	26
1,100	1,120	147	135	123	111	100	88	76	64	52	40	29
1,120	1,140	150	138	126	114	103	91	79	67	55	43	32
1,140	1,160	153	141	129	117	106	94	82	70	58	46	35
1,160	1,180	156	144	132	120	109	97	85	73	61	49	38
1,180	1,200	159	147	135	123	112	100	88	76	64	52	41
1,200	1,220	162	150	138	126	115	103	91	79	67	55	44
1,220	1,240	165	153	141	129	118	106	94	82	70	58	47
1,240	1,260	168	156	144	132	121	109	97	85	73	61	50
1,260	1,280	171	159	147	135	124	112	100	88	76	64	53
1,280	1,300	174	162	150	138	127	115	103	91	79	67	56
1,300	1,320	177	165	153	141	130	118	106	94	82	70	59
1,320	1,340	180	168	156	144	133	121	109	97	85	73	62
1,340	1,360	183	171	159	147	136	124	112	100	88	76	65
1,360	1,380	186	174	162	150	139	127	115	103	91	79	68
1,380	1,400	190	177	165	153	142	130	118	106	94	82	71
1,400	1,420	196	180	168	156	145	133	121	109	97	85	74
1,420	1,440	202	183	171	159	148	136	124	112	100	88	77
1,440	1,460	207	186	174	162	151	139	127	115	103	91	80
1,460	1,480	213	191	177	165	154	142	130	118	106	94	83
1,480	1,500	218	196	180	168	157	145	133	121	109	97	86
1,500	1,520	224	202	183	171	160	148	136	124	112	100	89
1,520	1,540	230	207	186	174	163	151	139	127	115	103	92
1,540	1,560	235	213	191	177	166	154	142	130	118	106	95
1,560	1,580	241	219	197	180	169	157	145	133	121	109	98
1,580	1,600	246	224	202	183	172	160	148	136	124	112	101
1,600	1,620	252	230	208	186	175	163	151	139	127	115	104
1,620	1,640	258	235	213	191	178	166	154	142	130	118	107
1,640	1,660	263	241	219	197	181	169	157	145	133	121	110
1,660	1,680	269	247	225	203	184	172	160	148	136	124	113
1,680	1,700	274	252	230	208	187	175	163	151	139	127	116
1,700	1,720	280	258	236	214	192	178	166	154	142	130	119
1,720	1,740	286	263	241	219	197	181	169	157	145	133	122
1,740	1,760	291	269	247	225	203	184	172	160	148	136	125
1,760	1,780	297	275	253	231	208	187	175	163	151	139	128
1,780	1,800	302	280	258	236	214	192	178	166	154	142	131
1,800	1,820	308	286	264	242	220	198	181	169	157	145	134
1,820	1,840	314	291	269	247	225	203	184	172	160	148	137
1,840	1,860	319	297	275	253	231	209	187	175	163	151	140
1,860	1,880	325	303	281	259	236	214	192	178	166	154	143
1,880	1,900	330	308	286	264	242	220	198	181	169	157	146
1,900	1,920	336	314	292	270	248	226	203	184	172	160	149
1,920	1,940	342	319	297	275	253	231	209	187	175	163	152
1,940	1,960	347	325	303	281	259	237	215	193	178	166	155
1,960	1,980	353	331	309	287	264	242	220	198	181	169	158
1,980	2,000	358	336	314	292	270	248	226	204	184	172	161
2,000	2,020	364	342	320	298	276	254	231	209	187	175	164
2,020	2,040	370	347	325	303	281	259	237	215	193	178	167
2,040	2,060	375	353	331	309	287	265	243	221	199	181	170
2,060	2,080	381	359	337	315	292	270	248	226	204	184	173
2,080	2,100	386	364	342	320	298	276	254	232	210	188	176
2,100	2,120	392	370	348	326	304	282	259	237	215	193	179
2,120	2,140	398	375	353	331	309	287	265	243	221	199	182
2,140	2,160	403	381	359	337	315	293	271	249	227	204	185
2,160	2,180	409	387	365	343	320	298	276	254	232	210	188
2,180	2,200	414	392	370	348	326	304	282	260	238	216	194
2,200	2,220	420	398	376	354	332	310	287	265	243	221	199

\$2,220 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 1989)

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	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	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	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	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	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	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	9	0	0	0	0	0	0	0	0	0	0
115	120	10	0	0	0	0	0	0	0	0	0	0
120	125	11	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	12	0	0	0	0	0	0	0	0	0	0
135	140	13	0	0	0	0	0	0	0	0	0	0
140	145	14	1	0	0	0	0	0	0	0	0	0
145	150	15	2	0	0	0	0	0	0	0	0	0
150	155	15	3	0	0	0	0	0	0	0	0	0
155	160	16	3	0	0	0	0	0	0	0	0	0
160	165	17	4	0	0	0	0	0	0	0	0	0
165	170	18	5	0	0	0	0	0	0	0	0	0
170	175	18	6	0	0	0	0	0	0	0	0	0
175	180	19	6	0	0	0	0	0	0	0	0	0
180	185	20	7	0	0	0	0	0	0	0	0	0
185	190	21	8	0	0	0	0	0	0	0	0	0
190	195	21	9	0	0	0	0	0	0	0	0	0
195	200	22	9	0	0	0	0	0	0	0	0	0
200	205	23	10	0	0	0	0	0	0	0	0	0
205	210	24	11	0	0	0	0	0	0	0	0	0
210	215	24	12	0	0	0	0	0	0	0	0	0
215	220	25	12	0	0	0	0	0	0	0	0	0
220	225	26	13	0	0	0	0	0	0	0	0	0
225	230	27	14	1	0	0	0	0	0	0	0	0
230	235	27	15	2	0	0	0	0	0	0	0	0
235	240	28	15	3	0	0	0	0	0	0	0	0
240	245	29	16	3	0	0	0	0	0	0	0	0
245	250	30	17	4	0	0	0	0	0	0	0	0
250	260	31	18	5	0	0	0	0	0	0	0	0
260	270	32	19	7	0	0	0	0	0	0	0	0
270	280	34	21	8	0	0	0	0	0	0	0	0
280	290	35	22	10	0	0	0	0	0	0	0	0
290	300	37	24	11	0	0	0	0	0	0	0	0
300	310	38	25	13	0	0	0	0	0	0	0	0
310	320	40	27	14	1	0	0	0	0	0	0	0
320	330	41	28	16	3	0	0	0	0	0	0	0
330	340	43	30	17	4	0	0	0	0	0	0	0
340	350	44	31	19	6	0	0	0	0	0	0	0
350	360	46	33	20	7	0	0	0	0	0	0	0
360	370	47	34	22	9	0	0	0	0	0	0	0
370	380	49	36	23	10	0	0	0	0	0	0	0
380	390	50	37	25	12	0	0	0	0	0	0	0
390	400	52	39	26	13	1	0	0	0	0	0	0
400	410	53	40	28	15	2	0	0	0	0	0	0
410	420	55	42	29	16	4	0	0	0	0	0	0
420	430	56	43	31	18	5	0	0	0	0	0	0
430	440	58	45	32	19	7	0	0	0	0	0	0
440	450	59	46	34	21	8	0	0	0	0	0	0
450	460	61	48	35	22	10	0	0	0	0	0	0
460	470	62	49	37	24	11	0	0	0	0	0	0
470	480	64	51	38	25	13	0	0	0	0	0	0
480	490	65	52	40	27	14	1	0	0	0	0	0
490	500	67	54	41	28	16	3	0	0	0	0	0
500	520	69	56	43	31	18	5	0	0	0	0	0
520	540	72	59	46	34	21	8	0	0	0	0	0
540	560	75	62	49	37	24	11	0	0	0	0	0
560	580	78	65	52	40	27	14	1	0	0	0	0
580	600	81	68	55	43	30	17	4	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid After December 1989)

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—												
\$600	\$620	\$84	\$71	\$58	\$46	\$33	\$20	\$7	\$0	\$0	\$0	\$0
620	640	87	74	61	49	36	23	10	0	0	0	0
640	660	90	77	64	52	39	26	13	0	0	0	0
660	680	93	80	67	55	42	29	16	3	0	0	0
680	700	96	83	70	58	45	32	19	6	0	0	0
700	720	99	86	73	61	48	35	22	9	0	0	0
720	740	102	89	76	64	51	38	25	12	0	0	0
740	760	105	92	79	67	54	41	28	15	3	0	0
760	780	108	95	82	70	57	44	31	18	6	0	0
780	800	111	98	85	73	60	47	34	21	9	0	0
800	820	114	101	88	76	63	50	37	24	12	0	0
820	840	117	104	91	79	66	53	40	27	15	2	0
840	860	120	107	94	82	69	56	43	30	18	5	0
860	880	124	110	97	85	72	59	46	33	21	8	0
880	900	130	113	100	88	75	62	49	36	24	11	0
900	920	135	116	103	91	78	65	52	39	27	14	1
920	940	141	119	106	94	81	68	55	42	30	17	4
940	960	147	123	109	97	84	71	58	45	33	20	7
960	980	152	128	112	100	87	74	61	48	36	23	10
980	1,000	158	134	115	103	90	77	64	51	39	26	13
1,000	1,020	163	140	118	106	93	80	67	54	42	29	16
1,020	1,040	169	145	121	109	96	83	70	57	45	32	19
1,040	1,060	175	151	127	112	99	86	73	60	48	35	22
1,060	1,080	180	156	132	115	102	89	76	63	51	38	25
1,080	1,100	186	162	138	118	105	92	79	66	54	41	28
1,100	1,120	191	168	144	121	108	95	82	69	57	44	31
1,120	1,140	197	173	149	125	111	98	85	72	60	47	34
1,140	1,160	203	179	155	131	114	101	88	75	63	50	37
1,160	1,180	208	184	160	136	117	104	91	78	66	53	40
1,180	1,200	214	190	166	142	120	107	94	81	69	56	43
1,200	1,220	219	196	172	148	124	110	97	84	72	59	46
1,220	1,240	225	201	177	153	129	113	100	87	75	62	49
1,240	1,260	231	207	183	159	135	116	103	90	78	65	52
1,260	1,280	236	212	188	164	141	119	106	93	81	68	55
1,280	1,300	242	218	194	170	146	122	109	96	84	71	58
1,300	1,320	247	224	200	176	152	128	112	99	87	74	61
1,320	1,340	253	229	205	181	157	133	115	102	90	77	64
1,340	1,360	259	235	211	187	163	139	118	105	93	80	67
1,360	1,380	264	240	216	192	169	145	121	108	96	83	70
1,380	1,400	270	246	222	198	174	150	126	111	99	86	73
1,400	1,420	275	252	228	204	180	156	132	114	102	89	76
1,420	1,440	281	257	233	209	185	161	138	117	105	92	79
1,440	1,460	287	263	239	215	191	167	143	120	108	95	82
1,460	1,480	292	268	244	220	197	173	149	125	111	98	85
1,480	1,500	298	274	250	226	202	178	154	130	114	101	88
1,500	1,520	303	280	256	232	208	184	160	136	117	104	91
1,520	1,540	309	285	261	237	213	189	166	142	120	107	94
1,540	1,560	315	291	267	243	219	195	171	147	123	110	97
1,560	1,580	320	296	272	248	225	201	177	153	129	113	100
1,580	1,600	326	302	278	254	230	206	182	158	135	116	103
1,600	1,620	331	308	284	260	236	212	188	164	140	119	106
1,620	1,640	337	313	289	265	241	217	194	170	146	122	109
1,640	1,660	343	319	295	271	247	223	199	175	151	127	112
1,660	1,680	348	324	300	276	253	229	205	181	157	133	115
1,680	1,700	354	330	306	282	258	234	210	186	163	139	118
1,700	1,720	359	336	312	288	264	240	216	192	168	144	121
1,720	1,740	365	341	317	293	269	245	222	198	174	150	126
1,740	1,760	371	347	323	299	275	251	227	203	179	155	131
1,760	1,780	376	352	328	304	281	257	233	209	185	161	137
1,780	1,800	382	358	334	310	286	262	238	214	191	167	143
1,800	1,820	387	364	340	316	292	268	244	220	196	172	148
1,820	1,840	393	369	345	321	297	273	250	226	202	178	154
1,840	1,860	399	375	351	327	303	279	255	231	207	183	159
1,860	1,880	404	380	356	332	309	285	261	237	213	189	165
1,880	1,900	410	386	362	338	314	290	266	242	219	195	171

\$1,900 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 1989)

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	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	150	1	0	0	0	0	0	0	0	0	0	0
150	155	2	0	0	0	0	0	0	0	0	0	0
155	160	2	0	0	0	0	0	0	0	0	0	0
160	165	3	0	0	0	0	0	0	0	0	0	0
165	170	4	0	0	0	0	0	0	0	0	0	0
170	175	5	0	0	0	0	0	0	0	0	0	0
175	180	5	0	0	0	0	0	0	0	0	0	0
180	185	6	0	0	0	0	0	0	0	0	0	0
185	190	7	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	8	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	12	0	0	0	0	0	0	0	0	0	0
225	230	13	0	0	0	0	0	0	0	0	0	0
230	235	14	1	0	0	0	0	0	0	0	0	0
235	240	14	2	0	0	0	0	0	0	0	0	0
240	245	15	2	0	0	0	0	0	0	0	0	0
245	250	16	3	0	0	0	0	0	0	0	0	0
250	260	17	4	0	0	0	0	0	0	0	0	0
260	270	19	6	0	0	0	0	0	0	0	0	0
270	280	20	7	0	0	0	0	0	0	0	0	0
280	290	22	9	0	0	0	0	0	0	0	0	0
290	300	23	10	0	0	0	0	0	0	0	0	0
300	310	25	12	0	0	0	0	0	0	0	0	0
310	320	26	13	0	0	0	0	0	0	0	0	0
320	330	28	15	2	0	0	0	0	0	0	0	0
330	340	29	16	3	0	0	0	0	0	0	0	0
340	350	31	18	5	0	0	0	0	0	0	0	0
350	360	32	19	6	0	0	0	0	0	0	0	0
360	370	34	21	8	0	0	0	0	0	0	0	0
370	380	35	22	9	0	0	0	0	0	0	0	0
380	390	37	24	11	0	0	0	0	0	0	0	0
390	400	38	25	12	0	0	0	0	0	0	0	0
400	410	40	27	14	1	0	0	0	0	0	0	0
410	420	41	28	15	3	0	0	0	0	0	0	0
420	430	43	30	17	4	0	0	0	0	0	0	0
430	440	44	31	18	6	0	0	0	0	0	0	0
440	450	46	33	20	7	0	0	0	0	0	0	0
450	460	47	34	21	9	0	0	0	0	0	0	0
460	470	49	36	23	10	0	0	0	0	0	0	0
470	480	50	37	24	12	0	0	0	0	0	0	0
480	490	52	39	26	13	0	0	0	0	0	0	0
490	500	53	40	27	15	2	0	0	0	0	0	0
500	520	55	42	30	17	4	0	0	0	0	0	0
520	540	58	45	33	20	7	0	0	0	0	0	0
540	560	61	48	36	23	10	0	0	0	0	0	0
560	580	64	51	39	26	13	0	0	0	0	0	0
580	600	67	54	42	29	16	3	0	0	0	0	0
600	620	70	57	45	32	19	6	0	0	0	0	0
620	640	73	60	48	35	22	9	0	0	0	0	0
640	660	76	63	51	38	25	12	0	0	0	0	0
660	680	79	66	54	41	28	15	2	0	0	0	0
680	700	82	69	57	44	31	18	5	0	0	0	0
700	720	85	72	60	47	34	21	8	0	0	0	0
720	740	88	75	63	50	37	24	11	0	0	0	0
740	760	91	78	66	53	40	27	14	2	0	0	0
760	780	94	81	69	56	43	30	17	5	0	0	0
780	800	97	84	72	59	46	33	20	8	0	0	0
800	820	100	87	75	62	49	36	23	11	0	0	0
820	840	103	90	78	65	52	39	26	14	1	0	0
840	860	106	93	81	68	55	42	29	17	4	0	0
860	880	109	96	84	71	58	45	32	20	7	0	0
880	900	112	99	87	74	61	48	35	23	10	0	0
900	920	115	102	90	77	64	51	38	26	13	0	0
920	940	118	105	93	80	67	54	41	29	16	3	0
940	960	121	108	96	83	70	57	44	32	19	6	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid After December 1989)

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—												
\$960	\$980	\$124	\$111	\$99	\$86	\$73	\$60	\$47	\$35	\$22	\$9	\$0
980	1,000	127	114	102	89	76	63	50	38	25	12	0
1,000	1,020	130	117	105	92	79	66	53	41	28	15	2
1,020	1,040	133	120	108	95	82	69	56	44	31	18	5
1,040	1,060	136	123	111	98	85	72	59	47	34	21	8
1,060	1,080	139	126	114	101	88	75	62	50	37	24	11
1,080	1,100	142	129	117	104	91	78	65	53	40	27	14
1,100	1,120	145	132	120	107	94	81	68	56	43	30	17
1,120	1,140	148	135	123	110	97	84	71	59	46	33	20
1,140	1,160	151	138	126	113	100	87	74	62	49	36	23
1,160	1,180	154	141	129	116	103	90	77	65	52	39	26
1,180	1,200	157	144	132	119	106	93	80	68	55	42	29
1,200	1,220	160	147	135	122	109	96	83	71	58	45	32
1,220	1,240	163	150	138	125	112	99	86	74	61	48	35
1,240	1,260	166	153	141	128	115	102	89	77	64	51	38
1,260	1,280	169	156	144	131	118	105	92	80	67	54	41
1,280	1,300	172	159	147	134	121	108	95	83	70	57	44
1,300	1,320	175	162	150	137	124	111	98	86	73	60	47
1,320	1,340	178	165	153	140	127	114	101	89	76	63	50
1,340	1,360	181	168	156	143	130	117	104	92	79	66	53
1,360	1,380	184	171	159	146	133	120	107	95	82	69	56
1,380	1,400	187	174	162	149	136	123	110	98	85	72	59
1,400	1,420	190	177	165	152	139	126	113	101	88	75	62
1,420	1,440	193	180	168	155	142	129	116	104	91	78	65
1,440	1,460	196	183	171	158	145	132	119	107	94	81	68
1,460	1,480	199	186	174	161	148	135	122	110	97	84	71
1,480	1,500	202	189	177	164	151	138	125	113	100	87	74
1,500	1,520	207	192	180	167	154	141	128	116	103	90	77
1,520	1,540	213	195	183	170	157	144	131	119	106	93	80
1,540	1,560	219	198	186	173	160	147	134	122	109	96	83
1,560	1,580	224	201	189	176	163	150	137	125	112	99	86
1,580	1,600	230	206	192	179	166	153	140	128	115	102	89
1,600	1,620	235	211	195	182	169	156	143	131	118	105	92
1,620	1,640	241	217	198	185	172	159	146	134	121	108	95
1,640	1,660	247	223	201	188	175	162	149	137	124	111	98
1,660	1,680	252	228	204	191	178	165	152	140	127	114	101
1,680	1,700	258	234	210	194	181	168	155	143	130	117	104
1,700	1,720	263	239	216	197	184	171	158	146	133	120	107
1,720	1,740	269	245	221	200	187	174	161	149	136	123	110
1,740	1,760	275	251	227	203	190	177	164	152	139	126	113
1,760	1,780	280	256	232	208	193	180	167	155	142	129	116
1,780	1,800	286	262	238	214	196	183	170	158	145	132	119
1,800	1,820	291	267	244	220	199	186	173	161	148	135	122
1,820	1,840	297	273	249	225	202	189	176	164	151	138	125
1,840	1,860	303	279	255	231	207	192	179	167	154	141	128
1,860	1,880	308	284	260	236	212	195	182	170	157	144	131
1,880	1,900	314	290	266	242	218	198	185	173	160	147	134
1,900	1,920	319	295	272	248	224	201	188	176	163	150	137
1,920	1,940	325	301	277	253	229	205	191	179	166	153	140
1,940	1,960	331	307	283	259	235	211	194	182	169	156	143
1,960	1,980	336	312	288	264	240	217	197	185	172	159	146
1,980	2,000	342	318	294	270	246	222	200	188	175	162	149
2,000	2,020	347	323	300	276	252	228	204	191	178	165	152
2,020	2,040	353	329	305	281	257	233	209	194	181	168	155
2,040	2,060	359	335	311	287	263	239	215	197	184	171	158
2,060	2,080	364	340	316	292	268	245	221	200	187	174	161
2,080	2,100	370	346	322	298	274	250	226	203	190	177	164
2,100	2,120	375	351	328	304	280	256	232	208	193	180	167
2,120	2,140	381	357	333	309	285	261	237	214	196	183	170
2,140	2,160	387	363	339	315	291	267	243	219	199	186	173
2,160	2,180	392	368	344	320	296	273	249	225	202	189	176
2,180	2,200	398	374	350	326	302	278	254	230	206	192	179
2,200	2,220	403	379	356	332	308	284	260	236	212	195	182
2,220	2,240	409	385	361	337	313	289	265	242	218	198	185
2,240	2,260	415	391	367	343	319	295	271	247	223	201	188

\$2,260 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 1989)

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	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	6	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	160	8	0	0	0	0	0	0	0	0	0	0
160	170	10	0	0	0	0	0	0	0	0	0	0
170	180	11	0	0	0	0	0	0	0	0	0	0
180	190	13	0	0	0	0	0	0	0	0	0	0
190	200	14	0	0	0	0	0	0	0	0	0	0
200	210	16	0	0	0	0	0	0	0	0	0	0
210	220	17	0	0	0	0	0	0	0	0	0	0
220	230	19	0	0	0	0	0	0	0	0	0	0
230	240	20	0	0	0	0	0	0	0	0	0	0
240	250	22	0	0	0	0	0	0	0	0	0	0
250	260	23	0	0	0	0	0	0	0	0	0	0
260	270	25	0	0	0	0	0	0	0	0	0	0
270	280	26	1	0	0	0	0	0	0	0	0	0
280	290	28	2	0	0	0	0	0	0	0	0	0
290	300	29	4	0	0	0	0	0	0	0	0	0
300	320	32	6	0	0	0	0	0	0	0	0	0
320	340	35	9	0	0	0	0	0	0	0	0	0
340	360	38	12	0	0	0	0	0	0	0	0	0
360	380	41	15	0	0	0	0	0	0	0	0	0
380	400	44	18	0	0	0	0	0	0	0	0	0
400	420	47	21	0	0	0	0	0	0	0	0	0
420	440	50	24	0	0	0	0	0	0	0	0	0
440	460	53	27	1	0	0	0	0	0	0	0	0
460	480	56	30	4	0	0	0	0	0	0	0	0
480	500	59	33	7	0	0	0	0	0	0	0	0
500	520	62	36	10	0	0	0	0	0	0	0	0
520	540	65	39	13	0	0	0	0	0	0	0	0
540	560	68	42	16	0	0	0	0	0	0	0	0
560	580	71	45	19	0	0	0	0	0	0	0	0
580	600	74	48	22	0	0	0	0	0	0	0	0
600	640	78	52	27	1	0	0	0	0	0	0	0
640	680	84	58	33	7	0	0	0	0	0	0	0
680	720	90	64	39	13	0	0	0	0	0	0	0
720	760	96	70	45	19	0	0	0	0	0	0	0
760	800	102	76	51	25	0	0	0	0	0	0	0
800	840	108	82	57	31	6	0	0	0	0	0	0
840	880	114	88	63	37	12	0	0	0	0	0	0
880	920	120	94	69	43	18	0	0	0	0	0	0
920	960	126	100	75	49	24	0	0	0	0	0	0
960	1,000	132	106	81	55	30	4	0	0	0	0	0
1,000	1,040	138	112	87	61	36	10	0	0	0	0	0
1,040	1,080	144	118	93	67	42	16	0	0	0	0	0
1,080	1,120	150	124	99	73	48	22	0	0	0	0	0
1,120	1,160	156	130	105	79	54	28	2	0	0	0	0
1,160	1,200	162	136	111	85	60	34	8	0	0	0	0
1,200	1,240	168	142	117	91	66	40	14	0	0	0	0
1,240	1,280	174	148	123	97	72	46	20	0	0	0	0
1,280	1,320	180	154	129	103	78	52	26	1	0	0	0
1,320	1,360	186	160	135	109	84	58	32	7	0	0	0
1,360	1,400	192	166	141	115	90	64	38	13	0	0	0
1,400	1,440	198	172	147	121	96	70	44	19	0	0	0
1,440	1,480	204	178	153	127	102	76	50	25	0	0	0
1,480	1,520	210	184	159	133	108	82	56	31	5	0	0
1,520	1,560	216	190	165	139	114	88	62	37	11	0	0
1,560	1,600	222	196	171	145	120	94	68	43	17	0	0
1,600	1,640	228	202	177	151	126	100	74	49	23	0	0
1,640	1,680	234	208	183	157	132	106	80	55	29	3	0
1,680	1,720	240	214	189	163	138	112	86	61	35	9	0
1,720	1,760	248	220	195	169	144	118	92	67	41	15	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid After December 1989)

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—												
\$1,760	\$1,800	\$260	\$226	\$201	\$175	\$150	\$124	\$98	\$73	\$47	\$21	\$0
1,800	1,840	271	232	207	181	156	130	104	79	53	27	2
1,840	1,880	282	238	213	187	162	136	110	85	59	33	8
1,880	1,920	293	245	219	193	168	142	116	91	65	39	14
1,920	1,960	304	257	225	199	174	148	122	97	71	45	20
1,960	2,000	316	268	231	205	180	154	128	103	77	51	26
2,000	2,040	327	279	237	211	186	160	134	109	83	57	32
2,040	2,080	338	290	243	217	192	166	140	115	89	63	38
2,080	2,120	349	301	254	223	198	172	146	121	95	69	44
2,120	2,160	360	313	265	229	204	178	152	127	101	75	50
2,160	2,200	372	324	276	235	210	184	158	133	107	81	56
2,200	2,240	383	335	287	241	216	190	164	139	113	87	62
2,240	2,280	394	346	298	251	222	196	170	145	119	93	68
2,280	2,320	405	357	310	262	228	202	176	151	125	99	74
2,320	2,360	416	369	321	273	234	208	182	157	131	105	80
2,360	2,400	428	380	332	284	240	214	188	163	137	111	86
2,400	2,440	439	391	343	295	248	220	194	169	143	117	92
2,440	2,480	450	402	354	307	259	226	200	175	149	123	98
2,480	2,520	461	413	366	318	270	232	206	181	155	129	104
2,520	2,560	472	425	377	329	281	238	212	187	161	135	110
2,560	2,600	484	436	388	340	292	245	218	193	167	141	116
2,600	2,640	495	447	399	351	304	256	224	199	173	147	122
2,640	2,680	506	458	410	363	315	267	230	205	179	153	128
2,680	2,720	517	469	422	374	326	278	236	211	185	159	134
2,720	2,760	528	481	433	385	337	289	242	217	191	165	140
2,760	2,800	540	492	444	396	348	301	253	223	197	171	146
2,800	2,840	551	503	455	407	360	312	264	229	203	177	152
2,840	2,880	562	514	466	419	371	323	275	235	209	183	158
2,880	2,920	573	525	478	430	382	334	286	241	215	189	164
2,920	2,960	584	537	489	441	393	345	297	250	221	195	170
2,960	3,000	596	548	500	452	404	357	309	261	227	201	176
3,000	3,040	607	559	511	463	416	368	320	272	233	207	182
3,040	3,080	618	570	522	475	427	379	331	283	239	213	188
3,080	3,120	629	581	534	486	438	390	342	294	247	219	194
3,120	3,160	640	593	545	497	449	401	353	306	258	225	200
3,160	3,200	652	604	556	508	460	413	365	317	269	231	206
3,200	3,240	663	615	567	519	472	424	376	328	280	237	212
3,240	3,280	674	626	578	531	483	435	387	339	291	244	218
3,280	3,320	685	637	590	542	494	446	398	350	303	255	224
3,320	3,360	696	649	601	553	505	457	409	362	314	266	230
3,360	3,400	708	660	612	564	516	469	421	373	325	277	236
3,400	3,440	719	671	623	575	528	480	432	384	336	288	242
3,440	3,480	730	682	634	587	539	491	443	395	347	300	252
3,480	3,520	741	693	646	598	550	502	454	406	359	311	263
3,520	3,560	752	705	657	609	561	513	465	418	370	322	274
3,560	3,600	764	716	668	620	572	525	477	429	381	333	285
3,600	3,640	775	727	679	631	584	536	488	440	392	344	297
3,640	3,680	786	738	690	643	595	547	499	451	403	356	308
3,680	3,720	797	749	702	654	606	558	510	462	415	367	319
3,720	3,760	808	761	713	665	617	569	521	474	426	378	330
3,760	3,800	820	772	724	676	628	581	533	485	437	389	341
3,800	3,840	831	783	735	687	640	592	544	496	448	400	353
3,840	3,880	842	794	746	699	651	603	555	507	459	412	364
3,880	3,920	853	805	758	710	662	614	566	518	471	423	375
3,920	3,960	864	817	769	721	673	625	577	530	482	434	386
3,960	4,000	876	828	780	732	684	637	589	541	493	445	397
4,000	4,040	887	839	791	743	696	648	600	552	504	456	409
4,040	4,080	900	850	802	755	707	659	611	563	515	468	420
4,080	4,120	913	861	814	766	718	670	622	574	527	479	431
4,120	4,160	926	873	825	777	729	681	633	586	538	490	442
4,160	4,200	940	884	836	788	740	693	645	597	549	501	453
4,200	4,240	953	896	847	799	752	704	656	608	560	512	465
4,240	4,280	966	910	858	811	763	715	667	619	571	524	476
4,280	4,320	979	923	870	822	774	726	678	630	583	535	487
4,320	4,360	992	936	881	833	785	737	689	642	594	546	498

\$4,360 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 1989)

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	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
290	300	2	0	0	0	0	0	0	0	0	0	0
300	320	4	0	0	0	0	0	0	0	0	0	0
320	340	7	0	0	0	0	0	0	0	0	0	0
340	360	10	0	0	0	0	0	0	0	0	0	0
360	380	13	0	0	0	0	0	0	0	0	0	0
380	400	16	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	22	0	0	0	0	0	0	0	0	0	0
440	460	25	0	0	0	0	0	0	0	0	0	0
460	480	28	2	0	0	0	0	0	0	0	0	0
480	500	31	5	0	0	0	0	0	0	0	0	0
500	520	34	8	0	0	0	0	0	0	0	0	0
520	540	37	11	0	0	0	0	0	0	0	0	0
540	560	40	14	0	0	0	0	0	0	0	0	0
560	580	43	17	0	0	0	0	0	0	0	0	0
580	600	46	20	0	0	0	0	0	0	0	0	0
600	640	51	25	0	0	0	0	0	0	0	0	0
640	680	57	31	5	0	0	0	0	0	0	0	0
680	720	63	37	11	0	0	0	0	0	0	0	0
720	760	69	43	17	0	0	0	0	0	0	0	0
760	800	75	49	23	0	0	0	0	0	0	0	0
800	840	81	55	29	4	0	0	0	0	0	0	0
840	880	87	61	35	10	0	0	0	0	0	0	0
880	920	93	67	41	16	0	0	0	0	0	0	0
920	960	99	73	47	22	0	0	0	0	0	0	0
960	1,000	105	79	53	28	2	0	0	0	0	0	0
1,000	1,040	111	85	59	34	8	0	0	0	0	0	0
1,040	1,080	117	91	65	40	14	0	0	0	0	0	0
1,080	1,120	123	97	71	46	20	0	0	0	0	0	0
1,120	1,160	129	103	77	52	26	0	0	0	0	0	0
1,160	1,200	135	109	83	58	32	6	0	0	0	0	0
1,200	1,240	141	115	89	64	38	12	0	0	0	0	0
1,240	1,280	147	121	95	70	44	18	0	0	0	0	0
1,280	1,320	153	127	101	76	50	24	0	0	0	0	0
1,320	1,360	159	133	107	82	56	30	5	0	0	0	0
1,360	1,400	165	139	113	88	62	36	11	0	0	0	0
1,400	1,440	171	145	119	94	68	42	17	0	0	0	0
1,440	1,480	177	151	125	100	74	48	23	0	0	0	0
1,480	1,520	183	157	131	106	80	54	29	3	0	0	0
1,520	1,560	189	163	137	112	86	60	35	9	0	0	0
1,560	1,600	195	169	143	118	92	66	41	15	0	0	0
1,600	1,640	201	175	149	124	98	72	47	21	0	0	0
1,640	1,680	207	181	155	130	104	78	53	27	2	0	0
1,680	1,720	213	187	161	136	110	84	59	33	8	0	0
1,720	1,760	219	193	167	142	116	90	65	39	14	0	0
1,760	1,800	225	199	173	148	122	96	71	45	20	0	0
1,800	1,840	231	205	179	154	128	102	77	51	26	0	0
1,840	1,880	237	211	185	160	134	108	83	57	32	6	0
1,880	1,920	243	217	191	166	140	114	89	63	38	12	0
1,920	1,960	249	223	197	172	146	120	95	69	44	18	0
1,960	2,000	255	229	203	178	152	126	101	75	50	24	0
2,000	2,040	261	235	209	184	158	132	107	81	56	30	4
2,040	2,080	267	241	215	190	164	138	113	87	62	36	10
2,080	2,120	273	247	221	196	170	144	119	93	68	42	16
2,120	2,160	279	253	227	202	176	150	125	99	74	48	22
2,160	2,200	285	259	233	208	182	156	131	105	80	54	28
2,200	2,240	291	265	239	214	188	162	137	111	86	60	34
2,240	2,280	297	271	245	220	194	168	143	117	92	66	40
2,280	2,320	303	277	251	226	200	174	149	123	98	72	46
2,320	2,360	309	283	257	232	206	180	155	129	104	78	52
2,360	2,400	315	289	263	238	212	186	161	135	110	84	58
2,400	2,440	321	295	269	244	218	192	167	141	116	90	64
2,440	2,480	327	301	275	250	224	198	173	147	122	96	70
2,480	2,520	333	307	281	256	230	204	179	153	128	102	76
2,520	2,560	339	313	287	262	236	210	185	159	134	108	82
2,560	2,600	345	319	293	268	242	216	191	165	140	114	88
2,600	2,640	351	325	299	274	248	222	197	171	146	120	94
2,640	2,680	357	331	305	280	254	228	203	177	152	126	100
2,680	2,720	363	337	311	286	260	234	209	183	158	132	106

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid After December 1989)

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—												
\$2,720	\$2,760	\$369	\$343	\$317	\$292	\$266	\$240	\$215	\$189	\$164	\$138	\$112
2,760	2,800	375	349	323	298	272	246	221	195	170	144	118
2,800	2,840	381	355	329	304	278	252	227	201	176	150	124
2,840	2,880	387	361	335	310	284	258	233	207	182	156	130
2,880	2,920	393	367	341	316	290	264	239	213	188	162	136
2,920	2,960	399	373	347	322	296	270	245	219	194	168	142
2,960	3,000	405	379	353	328	302	276	251	225	200	174	148
3,000	3,040	415	385	359	334	308	282	257	231	206	180	154
3,040	3,080	426	391	365	340	314	288	263	237	212	186	160
3,080	3,120	437	397	371	346	320	294	269	243	218	192	166
3,120	3,160	448	403	377	352	326	300	275	249	224	198	172
3,160	3,200	460	412	383	358	332	306	281	255	230	204	178
3,200	3,240	471	423	389	364	338	312	287	261	236	210	184
3,240	3,280	482	434	395	370	344	318	293	267	242	216	190
3,280	3,320	493	445	401	376	350	324	299	273	248	222	196
3,320	3,360	504	456	409	382	356	330	305	279	254	228	202
3,360	3,400	516	468	420	388	362	336	311	285	260	234	208
3,400	3,440	527	479	431	394	368	342	317	291	266	240	214
3,440	3,480	538	490	442	400	374	348	323	297	272	246	220
3,480	3,520	549	501	453	406	380	354	329	303	278	252	226
3,520	3,560	560	512	465	417	386	360	335	309	284	258	232
3,560	3,600	572	524	476	428	392	366	341	315	290	264	238
3,600	3,640	583	535	487	439	398	372	347	321	296	270	244
3,640	3,680	594	546	498	450	404	378	353	327	302	276	250
3,680	3,720	605	557	509	462	414	384	359	333	308	282	256
3,720	3,760	616	568	521	473	425	390	365	339	314	288	262
3,760	3,800	628	580	532	484	436	396	371	345	320	294	268
3,800	3,840	639	591	543	495	447	402	377	351	326	300	274
3,840	3,880	650	602	554	506	459	411	383	357	332	306	280
3,880	3,920	661	613	565	518	470	422	389	363	338	312	286
3,920	3,960	672	624	577	529	481	433	395	369	344	318	292
3,960	4,000	684	636	588	540	492	444	401	375	350	324	298
4,000	4,040	695	647	599	551	503	456	408	381	356	330	304
4,040	4,080	706	658	610	562	515	467	419	387	362	336	310
4,080	4,120	717	669	621	574	526	478	430	393	368	342	316
4,120	4,160	728	680	633	585	537	489	441	399	374	348	322
4,160	4,200	740	692	644	596	548	500	453	405	380	354	328
4,200	4,240	751	703	655	607	559	512	464	416	386	360	334
4,240	4,280	762	714	666	618	571	523	475	427	392	366	340
4,280	4,320	773	725	677	630	582	534	486	438	398	372	346
4,320	4,360	784	736	689	641	593	545	497	449	404	378	352
4,360	4,400	796	748	700	652	604	556	509	461	413	384	358
4,400	4,440	807	759	711	663	615	568	520	472	424	390	364
4,440	4,480	818	770	722	674	627	579	531	483	435	396	370
4,480	4,520	829	781	733	686	638	590	542	494	446	402	376
4,520	4,560	840	792	745	697	649	601	553	505	458	410	382
4,560	4,600	852	804	756	708	660	612	565	517	469	421	388
4,600	4,640	863	815	767	719	671	624	576	528	480	432	394
4,640	4,680	874	826	778	730	683	635	587	539	491	443	400
4,680	4,720	885	837	789	742	694	646	598	550	502	455	407
4,720	4,760	896	848	801	753	705	657	609	561	514	466	418
4,760	4,800	908	860	812	764	716	668	621	573	525	477	429
4,800	4,840	919	871	823	775	727	680	632	584	536	488	440
4,840	4,880	930	882	834	786	739	691	643	595	547	499	452
4,880	4,920	941	893	845	798	750	702	654	606	558	511	463
4,920	4,960	952	904	857	809	761	713	665	617	570	522	474
4,960	5,000	964	916	868	820	772	724	677	629	581	533	485
5,000	5,040	975	927	879	831	783	736	688	640	592	544	496
5,040	5,080	986	938	890	842	795	747	699	651	603	555	508
5,080	5,120	997	949	901	854	806	758	710	662	614	567	519
5,120	5,160	1,008	960	913	865	817	769	721	673	626	578	530
5,160	5,200	1,020	972	924	876	828	780	733	685	637	589	541
5,200	5,240	1,031	983	935	887	839	792	744	696	648	600	552
5,240	5,280	1,042	994	946	898	851	803	755	707	659	611	564
5,280	5,320	1,053	1,005	957	910	862	814	766	718	670	623	575

\$5,320 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 1989)

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

SINGLE Persons-DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid After December 1989)

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	\$51	\$49	\$46	\$44	\$41	\$39	\$37	\$34	\$32	\$30	\$28
219	222	52	50	47	45	42	40	37	35	33	31	29
222	225	53	51	48	46	43	41	38	36	34	32	29
225	228	54	52	49	47	44	41	39	37	35	33	30
228	231	55	53	50	48	45	42	40	38	36	33	31
231	234	56	54	51	49	46	43	41	39	36	34	32
234	237	57	55	52	50	47	44	42	39	37	35	33
237	240	58	56	53	51	48	45	43	40	38	36	34
240	243	59	57	54	52	49	46	44	41	39	37	35
243	246	60	58	55	53	50	47	45	42	40	38	35
246	249	61	59	56	54	51	48	46	43	41	38	36
249	252	62	60	57	55	52	49	47	44	42	39	37
252	255	63	61	58	56	53	50	48	45	43	40	38
255	258	64	62	59	57	54	51	49	46	44	41	39
258	261	65	63	60	58	55	52	50	47	45	42	40
261	264	66	64	61	59	56	53	51	48	46	43	40
264	267	67	65	62	60	57	54	52	49	47	44	41
267	270	68	66	63	61	58	55	53	50	47	45	42
270	273	69	67	64	61	59	56	54	51	48	46	43
273	276	70	68	65	62	60	57	55	52	49	47	44
276	279	71	69	66	63	61	58	56	53	50	48	45
279	282	72	70	67	64	62	59	57	54	51	49	46
282	285	73	71	68	65	63	60	58	55	52	50	47
285	288	74	72	69	66	64	61	59	56	53	51	48
288	291	75	73	70	67	65	62	60	57	54	52	49
291	294	76	74	71	68	66	63	61	58	55	53	50
294	297	77	75	72	69	67	64	62	59	56	54	51
297	300	78	76	73	70	68	65	63	60	57	55	52
300	303	79	77	74	71	69	66	64	61	58	56	53
303	306	80	78	75	72	70	67	65	62	59	57	54
306	309	81	79	76	73	71	68	66	63	60	58	55
309	312	82	80	77	74	72	69	67	64	61	59	56
312	315	83	81	78	75	73	70	68	65	62	60	57
315	318	84	82	79	76	74	71	69	66	63	61	58
318	321	85	83	80	77	75	72	70	67	64	62	59
321	324	86	84	81	78	76	73	71	68	65	63	60
324	327	87	85	82	79	77	74	72	69	66	64	61
327	330	88	86	83	80	78	75	72	70	67	65	62
330	333	89	86	84	81	79	76	73	71	68	66	63
333	336	90	87	85	82	80	77	74	72	69	67	64
336	339	91	88	86	83	81	78	75	73	70	68	65
339	341	92	89	87	84	81	79	76	74	71	68	66
341	343	93	90	87	85	82	80	77	74	72	69	67
343	345	93	91	88	85	83	80	78	75	72	70	67
345	347	94	91	89	86	83	81	78	76	73	70	68
347	349	95	92	89	87	84	82	79	76	74	71	69
349	351	95	93	90	87	85	82	80	77	74	72	69
351	353	96	93	91	88	85	83	80	78	75	72	70
353	355	97	94	91	89	86	84	81	78	76	73	71
355	357	97	95	92	89	87	84	82	79	76	74	71
357	359	98	95	93	90	87	85	82	80	77	74	72
359	361	99	96	93	91	88	85	83	80	78	75	72
361	363	99	97	94	91	89	86	84	81	78	76	73
363	365	100	97	95	92	89	87	84	82	79	76	74
365	367	100	98	95	93	90	87	85	82	80	77	74
367	369	101	99	96	93	91	88	86	83	80	78	75
369	371	102	99	97	94	91	89	86	84	81	78	76
371	373	102	100	97	95	92	89	87	84	82	79	76
373	375	103	101	98	95	93	90	88	85	82	80	77
375	377	104	101	99	96	93	91	88	86	83	80	78
377	379	104	102	99	97	94	91	89	86	84	81	78
379	381	105	103	100	97	95	92	89	87	84	82	79
381	383	106	103	101	98	95	93	90	88	85	82	80
383	385	106	104	101	99	96	93	91	88	86	83	80
385	387	107	104	102	99	97	94	91	89	86	84	81
387	389	108	105	103	100	97	95	92	90	87	84	82

\$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 1989)

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

MARRIED Persons-DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid After December 1989)

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	\$43	\$40	\$38	\$36	\$34	\$32	\$29	\$27	\$25	\$23	\$21
225	228	44	41	39	37	35	32	30	28	26	24	21
228	231	44	42	40	38	36	33	31	29	27	25	22
231	234	45	43	41	39	36	34	32	30	28	25	23
234	237	46	44	42	39	37	35	33	31	28	26	24
237	240	47	45	42	40	38	36	34	31	29	27	25
240	243	48	46	43	41	39	37	34	32	30	28	26
243	246	49	46	44	42	40	38	35	33	31	29	26
246	249	49	47	45	43	41	38	36	34	32	30	27
249	252	50	48	46	44	41	39	37	35	33	30	28
252	255	51	49	47	44	42	40	38	36	33	31	29
255	258	52	50	48	45	43	41	39	36	34	32	30
258	261	53	51	48	46	44	42	40	37	35	33	31
261	264	54	51	49	47	45	43	40	38	36	34	32
264	267	54	52	50	48	46	43	41	39	37	35	32
267	270	55	53	51	49	46	44	42	40	38	35	33
270	273	56	54	52	50	47	45	43	41	38	36	34
273	276	57	55	53	50	48	46	44	42	39	37	35
276	279	58	56	53	51	49	47	45	42	40	38	36
279	282	59	56	54	52	50	48	45	43	41	39	37
282	285	59	57	55	53	51	48	46	44	42	40	37
285	288	60	58	56	54	52	49	47	45	43	40	38
288	291	61	59	57	55	52	50	48	46	44	41	39
291	294	62	60	58	55	53	51	49	47	44	42	40
294	297	63	61	58	56	54	52	50	47	45	43	41
297	300	64	61	59	57	55	53	50	48	46	44	42
300	303	65	62	60	58	56	53	51	49	47	45	42
303	306	65	63	61	59	57	54	52	50	48	46	43
306	309	66	64	62	60	57	55	53	51	49	46	44
309	312	67	65	63	60	58	56	54	52	49	47	45
312	315	68	66	63	61	59	57	55	52	50	48	46
315	318	69	67	64	62	60	58	55	53	51	49	47
318	321	70	67	65	63	61	59	56	54	52	50	47
321	324	71	68	66	64	62	59	57	55	53	51	48
324	327	72	69	67	65	62	60	58	56	54	51	49
327	330	73	70	68	65	63	61	59	57	54	52	50
330	333	74	71	69	66	64	62	60	57	55	53	51
333	336	75	72	70	67	65	63	61	58	56	54	52
336	339	76	73	71	68	66	64	61	59	57	55	53
339	341	77	74	71	69	66	64	62	60	58	55	53
341	343	77	75	72	69	67	65	63	60	58	56	54
343	345	78	75	73	70	68	65	63	61	59	57	54
345	347	79	76	73	71	68	66	64	62	59	57	55
347	349	79	77	74	71	69	67	64	62	60	58	55
349	351	80	77	75	72	69	67	65	63	60	58	56
351	353	81	78	75	73	70	68	65	63	61	59	57
353	355	81	79	76	73	71	68	66	64	62	59	57
355	357	82	79	77	74	71	69	67	64	62	60	58
357	359	83	80	77	75	72	70	67	65	63	60	58
359	361	83	81	78	75	73	70	68	65	63	61	59
361	363	84	81	79	76	73	71	68	66	64	62	59
363	365	85	82	79	77	74	71	69	67	64	62	60
365	367	85	83	80	77	75	72	70	67	65	63	61
367	369	86	83	81	78	75	73	70	68	65	63	61
369	371	86	84	81	79	76	73	71	68	66	64	62
371	373	87	85	82	79	77	74	72	69	67	64	62
373	375	88	85	83	80	77	75	72	70	67	65	63
375	377	88	86	83	81	78	75	73	70	68	66	63
377	379	89	87	84	81	79	76	74	71	68	66	64
379	381	90	87	85	82	79	77	74	72	69	67	64
381	383	90	88	85	83	80	77	75	72	70	67	65
383	385	91	89	86	83	81	78	75	73	70	68	66
385	387	92	89	87	84	81	79	76	74	71	68	66
387	389	92	90	87	85	82	79	77	74	72	69	67
389	391	93	90	88	85	83	80	77	75	72	70	67
391	393	94	91	89	86	83	81	78	76	73	70	68

\$393 and over

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

7.65% Social Security Employee Tax Table for 1990

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	12.75	12.88	.98	25.56	25.69	1.96	38.37	38.50	2.94
.07	.20	.01	12.88	13.01	.99	25.69	25.82	1.97	38.50	38.63	2.95
.20	.33	.02	13.01	13.14	1.00	25.82	25.95	1.98	38.63	38.76	2.96
.33	.46	.03	13.14	13.27	1.01	25.95	26.08	1.99	38.76	38.89	2.97
.46	.59	.04	13.27	13.40	1.02	26.08	26.21	2.00	38.89	39.02	2.98
.59	.72	.05	13.40	13.53	1.03	26.21	26.34	2.01	39.02	39.16	2.99
.72	.85	.06	13.53	13.67	1.04	26.34	26.48	2.02	39.16	39.29	3.00
.85	.99	.07	13.67	13.80	1.05	26.48	26.61	2.03	39.29	39.42	3.01
.99	1.12	.08	13.80	13.93	1.06	26.61	26.74	2.04	39.42	39.55	3.02
1.12	1.25	.09	13.93	14.06	1.07	26.74	26.87	2.05	39.55	39.68	3.03
1.25	1.38	.10	14.06	14.19	1.08	26.87	27.00	2.06	39.68	39.81	3.04
1.38	1.51	.11	14.19	14.32	1.09	27.00	27.13	2.07	39.81	39.94	3.05
1.51	1.64	.12	14.32	14.45	1.10	27.13	27.26	2.08	39.94	40.07	3.06
1.64	1.77	.13	14.45	14.58	1.11	27.26	27.39	2.09	40.07	40.20	3.07
1.77	1.90	.14	14.58	14.71	1.12	27.39	27.52	2.10	40.20	40.33	3.08
1.90	2.03	.15	14.71	14.84	1.13	27.52	27.65	2.11	40.33	40.46	3.09
2.03	2.16	.16	14.84	14.97	1.14	27.65	27.78	2.12	40.46	40.59	3.10
2.16	2.29	.17	14.97	15.10	1.15	27.78	27.91	2.13	40.59	40.72	3.11
2.29	2.42	.18	15.10	15.23	1.16	27.91	28.04	2.14	40.72	40.85	3.12
2.42	2.55	.19	15.23	15.36	1.17	28.04	28.17	2.15	40.85	40.99	3.13
2.55	2.68	.20	15.36	15.50	1.18	28.17	28.31	2.16	40.99	41.12	3.14
2.68	2.82	.21	15.50	15.63	1.19	28.31	28.44	2.17	41.12	41.25	3.15
2.82	2.95	.22	15.63	15.76	1.20	28.44	28.57	2.18	41.25	41.38	3.16
2.95	3.08	.23	15.76	15.89	1.21	28.57	28.70	2.19	41.38	41.51	3.17
3.08	3.21	.24	15.89	16.02	1.22	28.70	28.83	2.20	41.51	41.64	3.18
3.21	3.34	.25	16.02	16.15	1.23	28.83	28.96	2.21	41.64	41.77	3.19
3.34	3.47	.26	16.15	16.28	1.24	28.96	29.09	2.22	41.77	41.90	3.20
3.47	3.60	.27	16.28	16.41	1.25	29.09	29.22	2.23	41.90	42.03	3.21
3.60	3.73	.28	16.41	16.54	1.26	29.22	29.35	2.24	42.03	42.16	3.22
3.73	3.86	.29	16.54	16.67	1.27	29.35	29.48	2.25	42.16	42.29	3.23
3.86	3.99	.30	16.67	16.80	1.28	29.48	29.61	2.26	42.29	42.42	3.24
3.99	4.12	.31	16.80	16.93	1.29	29.61	29.74	2.27	42.42	42.55	3.25
4.12	4.25	.32	16.93	17.06	1.30	29.74	29.87	2.28	42.55	42.68	3.26
4.25	4.38	.33	17.06	17.19	1.31	29.87	30.00	2.29	42.68	42.82	3.27
4.38	4.51	.34	17.19	17.33	1.32	30.00	30.14	2.30	42.82	42.95	3.28
4.51	4.65	.35	17.33	17.46	1.33	30.14	30.27	2.31	42.95	43.08	3.29
4.65	4.78	.36	17.46	17.59	1.34	30.27	30.40	2.32	43.08	43.21	3.30
4.78	4.91	.37	17.59	17.72	1.35	30.40	30.53	2.33	43.21	43.34	3.31
4.91	5.04	.38	17.72	17.85	1.36	30.53	30.66	2.34	43.34	43.47	3.32
5.04	5.17	.39	17.85	17.98	1.37	30.66	30.79	2.35	43.47	43.60	3.33
5.17	5.30	.40	17.98	18.11	1.38	30.79	30.92	2.36	43.60	43.73	3.34
5.30	5.43	.41	18.11	18.24	1.39	30.92	31.05	2.37	43.73	43.86	3.35
5.43	5.56	.42	18.24	18.37	1.40	31.05	31.18	2.38	43.86	43.99	3.36
5.56	5.69	.43	18.37	18.50	1.41	31.18	31.31	2.39	43.99	44.12	3.37
5.69	5.82	.44	18.50	18.63	1.42	31.31	31.44	2.40	44.12	44.25	3.38
5.82	5.95	.45	18.63	18.76	1.43	31.44	31.57	2.41	44.25	44.38	3.39
5.95	6.08	.46	18.76	18.89	1.44	31.57	31.70	2.42	44.38	44.51	3.40
6.08	6.21	.47	18.89	19.02	1.45	31.70	31.84	2.43	44.51	44.65	3.41
6.21	6.34	.48	19.02	19.16	1.46	31.84	31.97	2.44	44.65	44.78	3.42
6.34	6.48	.49	19.16	19.29	1.47	31.97	32.10	2.45	44.78	44.91	3.43
6.48	6.61	.50	19.29	19.42	1.48	32.10	32.23	2.46	44.91	45.04	3.44
6.61	6.74	.51	19.42	19.55	1.49	32.23	32.36	2.47	45.04	45.17	3.45
6.74	6.87	.52	19.55	19.68	1.50	32.36	32.49	2.48	45.17	45.30	3.46
6.87	7.00	.53	19.68	19.81	1.51	32.49	32.62	2.49	45.30	45.43	3.47
7.00	7.13	.54	19.81	19.94	1.52	32.62	32.75	2.50	45.43	45.56	3.48
7.13	7.26	.55	19.94	20.07	1.53	32.75	32.88	2.51	45.56	45.69	3.49
7.26	7.39	.56	20.07	20.20	1.54	32.88	33.01	2.52	45.69	45.82	3.50
7.39	7.52	.57	20.20	20.33	1.55	33.01	33.14	2.53	45.82	45.95	3.51
7.52	7.65	.58	20.33	20.46	1.56	33.14	33.27	2.54	45.95	46.08	3.52
7.65	7.78	.59	20.46	20.59	1.57	33.27	33.40	2.55	46.08	46.21	3.53
7.78	7.91	.60	20.59	20.72	1.58	33.40	33.53	2.56	46.21	46.34	3.54
7.91	8.04	.61	20.72	20.85	1.59	33.53	33.67	2.57	46.34	46.48	3.55
8.04	8.17	.62	20.85	20.99	1.60	33.67	33.80	2.58	46.48	46.61	3.56
8.17	8.31	.63	20.99	21.12	1.61	33.80	33.93	2.59	46.61	46.74	3.57
8.31	8.44	.64	21.12	21.25	1.62	33.93	34.06	2.60	46.74	46.87	3.58
8.44	8.57	.65	21.25	21.38	1.63	34.06	34.19	2.61	46.87	47.00	3.59
8.57	8.70	.66	21.38	21.51	1.64	34.19	34.32	2.62	47.00	47.13	3.60
8.70	8.83	.67	21.51	21.64	1.65	34.32	34.45	2.63	47.13	47.26	3.61
8.83	8.96	.68	21.64	21.77	1.66	34.45	34.58	2.64	47.26	47.39	3.62
8.96	9.09	.69	21.77	21.90	1.67	34.58	34.71	2.65	47.39	47.52	3.63
9.09	9.22	.70	21.90	22.03	1.68	34.71	34.84	2.66	47.52	47.65	3.64
9.22	9.35	.71	22.03	22.16	1.69	34.84	34.97	2.67	47.65	47.78	3.65
9.35	9.48	.72	22.16	22.29	1.70	34.97	35.10	2.68	47.78	47.91	3.66
9.48	9.61	.73	22.29	22.42	1.71	35.10	35.23	2.69	47.91	48.04	3.67
9.61	9.74	.74	22.42	22.55	1.72	35.23	35.36	2.70	48.04	48.17	3.68
9.74	9.87	.75	22.55	22.68	1.73	35.36	35.50	2.71	48.17	48.31	3.69
9.87	10.00	.76	22.68	22.82	1.74	35.50	35.63	2.72	48.31	48.44	3.70
10.00	10.14	.77	22.82	22.95	1.75	35.63	35.76	2.73	48.44	48.57	3.71
10.14	10.27	.78	22.95	23.08	1.76	35.76	35.89	2.74	48.57	48.70	3.72
10.27	10.40	.79	23.08	23.21	1.77	35.89	36.02	2.75	48.70	48.83	3.73
10.40	10.53	.80	23.21	23.34	1.78	36.02	36.15	2.76	48.83	48.96	3.74
10.53	10.66	.81	23.34	23.47	1.79	36.15	36.28	2.77	48.96	49.09	3.75
10.66	10.79	.82	23.47	23.60	1.80	36.28	36.41	2.78	49.09	49.22	3.76
10.79	10.92	.83	23.60	23.73	1.81	36.41	36.54	2.79	49.22	49.35	3.77
10.92	11.05	.84	23.73	23.86	1.82	36.54	36.67	2.80	49.35	49.48	3.78
11.05	11.18	.85	23.86	23.99	1.83	36.67	36.80	2.81	49.48	49.61	3.79
11.18	11.31	.86	23.99	24.12	1.84	36.80	36.93	2.82	49.61	49.74	3.80
11.31	11.44	.87	24.12	24.25	1.85	36.93	37.06	2.83	49.74	49.87	3.81
11.44	11.57	.88	24.25	24.38	1.86	37.06	37.19	2.84	49.87	50.00	3.82
11.57	11.70	.89	24.38	24.51	1.87	37.19	37.33	2.85	50.00	50.14	3.83
11.70	11.84	.90	24.51	24.65	1.88	37.33	37.46	2.86	50.14	50.27	3.84
11.84	11.97	.91	24.65	24.78	1.89	37.46	37.59	2.87	50.27	50.40	3.85
11.97	12.10	.92	24.78	24.91	1.90	37.59	37.72	2.88	50.40	50.53	3.86
12.10	12.23	.93	24.91	25.04	1.91	37.72	37.85	2.89	50.53	50.66	3.87
12.23	12.36	.94	25.04	25.17	1.92	37.85	37.98	2.90	50.66	50.79	3.88
12.36	12.49	.95	25.17	25.30	1.93	37.98	38.11	2.91	50.79	50.92	3.89
12.49	12.62	.96	25.30	25.43	1.94	38.11	38.24	2.92	50.92	51.05	3.90
12.62	12.75	.97	25.43	25.56	1.95	38.24	38.37	2.93	51.05	51.18	3.91

7.65% Social Security Employee Tax Table for 1990

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
51.18	51.31	3.92	63.86	63.99	4.89	76.54	76.67	5.86	89.22	89.35	6.83
51.31	51.44	3.93	63.99	64.12	4.90	76.67	76.80	5.87	89.35	89.48	6.84
51.44	51.57	3.94	64.12	64.25	4.91	76.80	76.93	5.88	89.48	89.61	6.85
51.57	51.70	3.95	64.25	64.38	4.92	76.93	77.06	5.89	89.61	89.74	6.86
51.70	51.84	3.96	64.38	64.51	4.93	77.06	77.19	5.90	89.74	89.87	6.87
51.84	51.97	3.97	64.51	64.65	4.94	77.19	77.33	5.91	89.87	90.00	6.88
51.97	52.10	3.98	64.65	64.78	4.95	77.33	77.46	5.92	90.00	90.14	6.89
52.10	52.23	3.99	64.78	64.91	4.96	77.46	77.59	5.93	90.14	90.27	6.90
52.23	52.36	4.00	64.91	65.04	4.97	77.59	77.72	5.94	90.27	90.40	6.91
52.36	52.49	4.01	65.04	65.17	4.98	77.72	77.85	5.95	90.40	90.53	6.92
52.49	52.62	4.02	65.17	65.30	4.99	77.85	77.98	5.96	90.53	90.66	6.93
52.62	52.75	4.03	65.30	65.43	5.00	77.98	78.11	5.97	90.66	90.79	6.94
52.75	52.88	4.04	65.43	65.56	5.01	78.11	78.24	5.98	90.79	90.92	6.95
52.88	53.01	4.05	65.56	65.69	5.02	78.24	78.37	5.99	90.92	91.05	6.96
53.01	53.14	4.06	65.69	65.82	5.03	78.37	78.50	6.00	91.05	91.18	6.97
53.14	53.27	4.07	65.82	65.95	5.04	78.50	78.63	6.01	91.18	91.31	6.98
53.27	53.40	4.08	65.95	66.08	5.05	78.63	78.76	6.02	91.31	91.44	6.99
53.40	53.53	4.09	66.08	66.21	5.06	78.76	78.89	6.03	91.44	91.57	7.00
53.53	53.67	4.10	66.21	66.34	5.07	78.89	79.02	6.04	91.57	91.70	7.01
53.67	53.80	4.11	66.34	66.48	5.08	79.02	79.16	6.05	91.70	91.84	7.02
53.80	53.93	4.12	66.48	66.61	5.09	79.16	79.29	6.06	91.84	91.97	7.03
53.93	54.06	4.13	66.61	66.74	5.10	79.29	79.42	6.07	91.97	92.10	7.04
54.06	54.19	4.14	66.74	66.87	5.11	79.42	79.55	6.08	92.10	92.23	7.05
54.19	54.32	4.15	66.87	67.00	5.12	79.55	79.68	6.09	92.23	92.36	7.06
54.32	54.45	4.16	67.00	67.13	5.13	79.68	79.81	6.10	92.36	92.49	7.07
54.45	54.58	4.17	67.13	67.26	5.14	79.81	79.94	6.11	92.49	92.62	7.08
54.58	54.71	4.18	67.26	67.39	5.15	79.94	80.07	6.12	92.62	92.75	7.09
54.71	54.84	4.19	67.39	67.52	5.16	80.07	80.20	6.13	92.75	92.88	7.10
54.84	54.97	4.20	67.52	67.65	5.17	80.20	80.33	6.14	92.88	93.01	7.11
54.97	55.10	4.21	67.65	67.78	5.18	80.33	80.46	6.15	93.01	93.14	7.12
55.10	55.23	4.22	67.78	67.91	5.19	80.46	80.59	6.16	93.14	93.27	7.13
55.23	55.36	4.23	67.91	68.04	5.20	80.59	80.72	6.17	93.27	93.40	7.14
55.36	55.50	4.24	68.04	68.17	5.21	80.72	80.85	6.18	93.40	93.53	7.15
55.50	55.63	4.25	68.17	68.31	5.22	80.85	80.99	6.19	93.53	93.67	7.16
55.63	55.76	4.26	68.31	68.44	5.23	80.99	81.12	6.20	93.67	93.80	7.17
55.76	55.89	4.27	68.44	68.57	5.24	81.12	81.25	6.21	93.80	93.93	7.18
55.89	56.02	4.28	68.57	68.70	5.25	81.25	81.38	6.22	93.93	94.06	7.19
56.02	56.15	4.29	68.70	68.83	5.26	81.38	81.51	6.23	94.06	94.19	7.20
56.15	56.28	4.30	68.83	68.96	5.27	81.51	81.64	6.24	94.19	94.32	7.21
56.28	56.41	4.31	68.96	69.09	5.28	81.64	81.77	6.25	94.32	94.45	7.22
56.41	56.54	4.32	69.09	69.22	5.29	81.77	81.90	6.26	94.45	94.58	7.23
56.54	56.67	4.33	69.22	69.35	5.30	81.90	82.03	6.27	94.58	94.71	7.24
56.67	56.80	4.34	69.35	69.48	5.31	82.03	82.16	6.28	94.71	94.84	7.25
56.80	56.93	4.35	69.48	69.61	5.32	82.16	82.29	6.29	94.84	94.97	7.26
56.93	57.06	4.36	69.61	69.74	5.33	82.29	82.42	6.30	94.97	95.10	7.27
57.06	57.19	4.37	69.74	69.87	5.34	82.42	82.55	6.31	95.10	95.23	7.28
57.19	57.33	4.38	69.87	70.00	5.35	82.55	82.68	6.32	95.23	95.36	7.29
57.33	57.46	4.39	70.00	70.14	5.36	82.68	82.82	6.33	95.36	95.50	7.30
57.46	57.59	4.40	70.14	70.27	5.37	82.82	82.95	6.34	95.50	95.63	7.31
57.59	57.72	4.41	70.27	70.40	5.38	82.95	83.08	6.35	95.63	95.76	7.32
57.72	57.85	4.42	70.40	70.53	5.39	83.08	83.21	6.36	95.76	95.89	7.33
57.85	57.98	4.43	70.53	70.66	5.40	83.21	83.34	6.37	95.89	96.02	7.34
57.98	58.11	4.44	70.66	70.79	5.41	83.34	83.47	6.38	96.02	96.15	7.35
58.11	58.24	4.45	70.79	70.92	5.42	83.47	83.60	6.39	96.15	96.28	7.36
58.24	58.37	4.46	70.92	71.05	5.43	83.60	83.73	6.40	96.28	96.41	7.37
58.37	58.50	4.47	71.05	71.18	5.44	83.73	83.86	6.41	96.41	96.54	7.38
58.50	58.63	4.48	71.18	71.31	5.45	83.86	83.99	6.42	96.54	96.67	7.39
58.63	58.76	4.49	71.31	71.44	5.46	83.99	84.12	6.43	96.67	96.80	7.40
58.76	58.89	4.50	71.44	71.57	5.47	84.12	84.25	6.44	96.80	96.93	7.41
58.89	59.02	4.51	71.57	71.70	5.48	84.25	84.38	6.45	96.93	97.06	7.42
59.02	59.16	4.52	71.70	71.84	5.49	84.38	84.51	6.46	97.06	97.19	7.43
59.16	59.29	4.53	71.84	71.97	5.50	84.51	84.65	6.47	97.19	97.33	7.44
59.29	59.42	4.54	71.97	72.10	5.51	84.65	84.78	6.48	97.33	97.46	7.45
59.42	59.55	4.55	72.10	72.23	5.52	84.78	84.91	6.49	97.46	97.59	7.46
59.55	59.68	4.56	72.23	72.36	5.53	84.91	85.04	6.50	97.59	97.72	7.47
59.68	59.81	4.57	72.36	72.49	5.54	85.04	85.17	6.51	97.72	97.85	7.48
59.81	59.94	4.58	72.49	72.62	5.55	85.17	85.30	6.52	97.85	97.98	7.49
59.94	60.07	4.59	72.62	72.75	5.56	85.30	85.43	6.53	97.98	98.11	7.50
60.07	60.20	4.60	72.75	72.88	5.57	85.43	85.56	6.54	98.11	98.24	7.51
60.20	60.33	4.61	72.88	73.01	5.58	85.56	85.69	6.55	98.24	98.37	7.52
60.33	60.46	4.62	73.01	73.14	5.59	85.69	85.82	6.56	98.37	98.50	7.53
60.46	60.59	4.63	73.14	73.27	5.60	85.82	85.95	6.57	98.50	98.63	7.54
60.59	60.72	4.64	73.27	73.40	5.61	85.95	86.08	6.58	98.63	98.76	7.55
60.72	60.85	4.65	73.40	73.53	5.62	86.08	86.21	6.59	98.76	98.89	7.56
60.85	60.99	4.66	73.53	73.67	5.63	86.21	86.34	6.60	98.89	99.02	7.57
60.99	61.12	4.67	73.67	73.80	5.64	86.34	86.48	6.61	99.02	99.16	7.58
61.12	61.25	4.68	73.80	73.93	5.65	86.48	86.61	6.62	99.16	99.29	7.59
61.25	61.38	4.69	73.93	74.06	5.66	86.61	86.74	6.63	99.29	99.42	7.60
61.38	61.51	4.70	74.06	74.19	5.67	86.74	86.87	6.64	99.42	99.55	7.61
61.51	61.64	4.71	74.19	74.32	5.68	86.87	87.00	6.65	99.55	99.68	7.62
61.64	61.77	4.72	74.32	74.45	5.69	87.00	87.13	6.66	99.68	99.81	7.63
61.77	61.90	4.73	74.45	74.58	5.70	87.13	87.26	6.67	99.81	99.94	7.64
61.90	62.03	4.74	74.58	74.71	5.71	87.26	87.39	6.68	99.94	100.00	7.65
62.03	62.16	4.75	74.71	74.84	5.72	87.39	87.52	6.69			
62.16	62.29	4.76	74.84	74.97	5.73	87.52	87.65	6.70			
62.29	62.42	4.77	74.97	75.10	5.74	87.65	87.78	6.71			
62.42	62.55	4.78	75.10	75.23	5.75	87.78	87.91	6.72			
62.55	62.68	4.79	75.23	75.36	5.76	87.91	88.04	6.73			
62.68	62.82	4.80	75.36	75.50	5.77	88.04	88.17	6.74			
62.82	62.95	4.81	75.50	75.63	5.78	88.17	88.31	6.75			
62.95	63.08	4.82	75.63	75.76	5.79	88.31	88.44	6.76			
63.08	63.21	4.83	75.76	75.89	5.80	88.44	88.57	6.77			
63.21	63.34	4.84	75.89	76.02	5.81	88.57	88.70	6.78			
63.34	63.47	4.85	76.02	76.15	5.82	88.70	88.83	6.79			
63.47	63.60	4.86	76.15	76.28	5.83	88.83	88.96	6.80			
63.60	63.73	4.87	76.28	76.41	5.84	88.96	89.09	6.81			
63.73	63.86	4.88	76.41	76.54	5.85	89.09	89.22	6.82			

Wages	Taxes
100	\$7.65
200	15.30
300	22.95
400	30.60
500	38.25
600	45.90
700	53.55
800	61.20
900	68.85
1,000	76.50

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid After December 1989)

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	\$128 . . .	14% of wages
\$128	\$209 . . .	\$18
\$209	. . . . .	\$18 less 10% of wages in excess of \$209

(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	\$64	14% of wages
\$64	\$104	\$9
\$104	. . . . .	\$9 less 10% of wages in excess of \$104

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	\$257	14% of wages
\$257	\$419	\$36
\$419	. . . . .	\$36 less 10% of wages in excess of \$419

(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	\$209	\$18
\$209	. . . . .	\$18 less 10% of wages in excess of \$209

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	\$278	14% of wages
\$278	\$454	\$39
\$454	. . . . .	\$39 less 10% of wages in excess of \$454

(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	\$135	14% of wages
\$135	\$232	\$19
\$232	. . . . .	\$19 less 10% of wages in excess of \$232

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	\$564	14% of wages
\$564	\$898	\$79
\$898	. . . . .	\$79 less 10% of wages in excess of \$898

(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	\$278	14% of wages
\$278	\$454	\$39
\$454	. . . . .	\$39 less 10% of wages in excess of \$454

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	\$1,700	14% of wages
\$1,700	\$2,686	\$238
\$2,686		\$238 less 10% of wages in excess of \$2,686

(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	\$850	14% of wages
\$850	\$1,343	\$119
\$1,343		\$119 less 10% of wages in excess of \$1,343

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	\$3,400	14% of wages
\$3,400	\$5,372	\$476
\$5,372		\$476 less 10% of wages in excess of \$5,372

(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	\$1,700	14% of wages
\$1,700	\$2,686	\$238
\$2,686		\$238 less 10% of wages in excess of \$2,686

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	\$6,807	14% of wages
\$6,807	\$10,734	\$953
\$10,734		\$953 less 10% of wages in excess of \$10,734

(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	\$3,400	14% of wages
\$3,400	\$5,372	\$476
\$5,372		\$476 less 10% of wages in excess of \$5,372

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	\$47	\$3
\$47		\$3 less 10% of wages in excess of \$47

(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	\$28	\$1
\$28		\$1 less 10% of wages in excess of \$28

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid After December 1989)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	\$219	\$229	\$16	\$319	\$329	\$6
8	15	1	79	86	11	229	239	15	329	339	5
15	22	2	86	93	12	239	249	14	339	349	4
22	29	3	93	100	13	249	259	13	349	359	3
29	36	4	100	108	14	259	269	12	359	369	2
36	43	5	108	115	15	269	279	11	369	379	1
43	50	6	115	122	16	279	289	10	379	.....	0
50	58	7	122	128	17	289	299	9			
58	65	8	128	209	18	299	309	8			
65	72	9	209	219	17	309	319	7			

MARRIED With Both Spouses Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	\$104	\$114	\$8	\$154	\$164	\$3
8	15	1	43	50	6	114	124	7	164	174	2
15	22	2	50	58	7	124	134	6	174	184	1
22	29	3	58	64	8	134	144	5	184	.....	0
29	36	4	64	104	9	144	154	4			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	\$129	\$136	\$18	\$257	\$419	\$36	\$589	\$599	\$18
8	15	1	136	143	19	419	429	35	599	609	17
15	22	2	143	150	20	429	439	34	609	619	16
22	29	3	150	158	21	439	449	33	619	629	15
29	36	4	158	165	22	449	459	32	629	639	14
36	43	5	165	172	23	459	469	31	639	649	13
43	50	6	172	179	24	469	479	30	649	659	12
50	58	7	179	186	25	479	489	29	659	669	11
58	65	8	186	193	26	489	499	28	669	679	10
65	72	9	193	200	27	499	509	27	679	689	9
72	79	10	200	208	28	509	519	26	689	699	8
79	86	11	208	215	29	519	529	25	699	709	7
86	93	12	215	222	30	529	539	24	709	719	6
93	100	13	222	229	31	539	549	23	719	729	5
100	108	14	229	236	32	549	559	22	729	739	4
108	115	15	236	243	33	559	569	21	739	749	3
115	122	16	243	250	34	569	579	20	749	759	2
122	129	17	250	257	35	579	589	19	759	769	1
									769	.....	0

MARRIED With Both Spouses Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	\$219	\$229	\$16	\$319	\$329	\$6
8	15	1	79	86	11	229	239	15	329	339	5
15	22	2	86	93	12	239	249	14	339	349	4
22	29	3	93	100	13	249	259	13	349	359	3
29	36	4	100	108	14	259	269	12	359	369	2
36	43	5	108	115	15	269	279	11	369	379	1
43	50	6	115	122	16	279	289	10	379	.....	0
50	58	7	122	128	17	289	299	9			
58	65	8	128	209	18	299	309	8			
65	72	9	209	219	17	309	319	7			

SEMIMONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	\$454	\$464	\$38	\$654	\$664	\$18
8	15	1	150	158	21	464	474	37	664	674	17
15	22	2	158	165	22	474	484	36	674	684	16
22	29	3	165	172	23	484	494	35	684	694	15
29	36	4	172	179	24	494	504	34	694	704	14
36	43	5	179	186	25	504	514	33	704	714	13
43	50	6	186	193	26	514	524	32	714	724	12
50	58	7	193	200	27	524	534	31	724	734	11
58	65	8	200	208	28	534	544	30	734	744	10
65	72	9	208	215	29	544	554	29	744	754	9
72	79	10	215	222	30	554	564	28	754	764	8
79	86	11	222	229	31	564	574	27	764	774	7
86	93	12	229	236	32	574	584	26	774	784	6
93	100	13	236	243	33	584	594	25	784	794	5
100	108	14	243	250	34	594	604	24	794	804	4
108	115	15	250	258	35	604	614	23	804	814	3
115	122	16	258	265	36	614	624	22	814	824	2
122	129	17	265	272	37	624	634	21	824	834	1
129	136	18	272	278	38	634	644	20	834	-----	0
136	143	19	278	454	39	644	654	19			

MARRIED With Both Spouses Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	\$18	\$332	\$342	\$8
8	15	1	79	86	11	242	252	17	342	352	7
15	22	2	86	93	12	252	262	16	352	362	6
22	29	3	93	100	13	262	272	15	362	372	5
29	36	4	100	108	14	272	282	14	372	382	4
36	43	5	108	115	15	282	292	13	382	392	3
43	50	6	115	122	16	292	302	12	392	402	2
50	58	7	122	129	17	302	312	11	402	412	1
58	65	8	129	135	18	312	322	10	412	-----	0
65	72	9	135	232	19	322	332	9			

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	536	74
108	115	15	250	258	35	393	400	55	536	543	75
115	122	16	258	265	36	400	408	56	543	550	76
122	129	17	265	272	37	408	415	57	550	558	77
129	136	18	272	279	38	415	422	58	558	564	78
136	143	19	279	286	39	422	429	59	564	898	79

This MONTHLY Payroll Period Table is continued on page 50.

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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
\$898	\$908	\$78	\$1,098	\$1,108	\$58	\$1,298	\$1,308	\$38	\$1,498	\$1,508	\$18
908	918	77	1,108	1,118	57	1,308	1,318	37	1,508	1,518	17
918	928	76	1,118	1,128	56	1,318	1,328	36	1,518	1,528	16
928	938	75	1,128	1,138	55	1,328	1,338	35	1,528	1,538	15
938	948	74	1,138	1,148	54	1,338	1,348	34	1,538	1,548	14
948	958	73	1,148	1,158	53	1,348	1,358	33	1,548	1,558	13
958	968	72	1,158	1,168	52	1,358	1,368	32	1,558	1,568	12
968	978	71	1,168	1,178	51	1,368	1,378	31	1,568	1,578	11
978	988	70	1,178	1,188	50	1,378	1,388	30	1,578	1,588	10
988	998	69	1,188	1,198	49	1,388	1,398	29	1,588	1,598	9
998	1,008	68	1,198	1,208	48	1,398	1,408	28	1,598	1,608	8
1,008	1,018	67	1,208	1,218	47	1,408	1,418	27	1,608	1,618	7
1,018	1,028	66	1,218	1,228	46	1,418	1,428	26	1,618	1,628	6
1,028	1,038	65	1,228	1,238	45	1,428	1,438	25	1,628	1,638	5
1,038	1,048	64	1,238	1,248	44	1,438	1,448	24	1,638	1,648	4
1,048	1,058	63	1,248	1,258	43	1,448	1,458	23	1,648	1,658	3
1,058	1,068	62	1,258	1,268	42	1,458	1,468	22	1,658	1,668	2
1,068	1,078	61	1,268	1,278	41	1,468	1,478	21	1,668	1,678	1
1,078	1,088	60	1,278	1,288	40	1,478	1,488	20	1,678	-----	0
1,088	1,098	59	1,288	1,298	39	1,488	1,498	19			

MARRIED With Both Spouses Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	\$278	\$454	\$39	\$644	\$654	\$19
8	15	1	143	150	20	454	464	38	654	664	18
15	22	2	150	158	21	464	474	37	664	674	17
22	29	3	158	165	22	474	484	36	674	684	16
29	36	4	165	172	23	484	494	35	684	694	15
36	43	5	172	179	24	494	504	34	694	704	14
43	50	6	179	186	25	504	514	33	704	714	13
50	58	7	186	193	26	514	524	32	714	724	12
58	65	8	193	200	27	524	534	31	724	734	11
65	72	9	200	208	28	534	544	30	734	744	10
72	79	10	208	215	29	544	554	29	744	754	9
79	86	11	215	222	30	554	564	28	754	764	8
86	93	12	222	229	31	564	574	27	764	774	7
93	100	13	229	236	32	574	584	26	774	784	6
100	108	14	236	243	33	584	594	25	784	794	5
108	115	15	243	250	34	594	604	24	794	804	4
115	122	16	250	258	35	604	614	23	804	814	3
122	129	17	258	265	36	614	624	22	814	824	2
129	136	18	265	272	37	624	634	21	824	834	1
			272	278	38	634	644	20	834	-----	0

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	\$47	\$57	\$2	\$67	-----	\$0
8	15	1	21	47	3	57	67	1			

MARRIED With Both Spouses Filing Certificate

And the wages are—			And the wages are—			And the wages are—			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	\$28	\$1	\$28	-----	\$0	-----	-----	-----

Reporting Employee Business Expenses

For 1989, new rules apply to amounts you pay your employee for business expenses. Under section 62(c) of the Internal Revenue Code, you must report amounts paid to your employee for business expenses as wages in box 10 of Form W-2, Wage and Tax Statement, if: (1) your employee is not required to or does not substantiate those expenses to you (i.e. furnish receipts or other documentation), or (2) you advance an amount to your employee for business expenses and your employee is not required to or does not return any amount he or she does not use for business expenses.

If your employee substantiates all of his or her business expenses to you and returns any excess, **do not include these amounts as wages on your employee's Form W-2.**

If you reimburse your employee a per diem or other fixed allowance amount (that is similar in form to an allowance specified by the Federal Government and the employee establishes the time, place and business purpose of the expense) and the reimbursement exceeds the government

specified rates (that is, the standard mileage rate for auto expenses and the government per diem rate for travel away from home), include as wages in box 10 on Form W-2 **only** the amount that is more than the government specified rates. Also, show in box 16 the amount that is **equal** to the applicable government specified rate. Label the amount in box 16 "EBE" (for employee business expenses).

If the amount you reimburse your employee is the same as or less than the government specified rates (and the employee establishes the time, place and business purpose of the expense) do not include that reimbursement on Form W-2.

Unsubstantiated business expenses or unreturned excess amounts are generally subject to income tax withholding, social security taxes, and Federal unemployment tax as stated in the 1989 instructions for Form W-2. However, for 1989, if you reasonably believe that your employee used an amount for business purposes, those amounts are **not** subject to income tax withholding, social security taxes, and Federal unemployment tax even though the amount was an unreturned excess or was not substantiated. In these

cases, the amounts paid to your employee should still be reported on Form W-2 in box 10 as other compensation not subject to withholding. Return to your employee any amount of social security tax you withheld on excess amounts for employee business expenses or amounts not substantiated that you reasonably believe were used for business expenses. You can make an adjustment of social security taxes on **Form 941**, Employer's Quarterly Federal Tax Return. If you are not able to adjust any social security taxes, you may be able to claim a refund by filing **Form 843**, Claim.

The Federal per diem rates are published periodically by the General Services Administration in the Federal Travel Regulations. These rates are also printed below.

Note: These rules are subject to change for 1990. The Service will issue guidance on reporting employee business expenses for 1990 at a later date.

Business Expense Per Diem Rates

Locations Eligible for \$34 a day Standard Meal Allowance

(Locations not listed are eligible for \$26 a day)

City	County*	City	County*	City	County*
California		Florida		New Mexico	
Death Valley	Inyo	Miami	Dade, Monroe	Cloudcroft	Otero
Los Angeles	Los Angeles, Kern, Orange, Ventura; Edwards AFB, China Lake Naval Center	West Palm Beach	Palm Beach	Santa Fe	Santa Fe
Oakland	Alameda, Marin, Contra Costa	Georgia		New York	
Palm Springs	Riverside	Atlanta	Clayton, De Kalb, Cobb, Fulton	Monticello	Sullivan
Sacramento	Sacramento	Illinois		Bronx, Brooklyn, Manhattan	Staten Island, Queens; Nassau, Suffolk
San Diego	San Diego	Chicago	Cook, Lake, Du Page	Ohio	
San Francisco	San Francisco	Louisiana		Saratoga Springs	Saratoga
San Jose	Santa Clara	New Orleans	Jefferson, St. Bernard, Orleans, Plaquemines	White Plains	Westchester
San Luis Obispo	San Luis Obispo	Maryland (see also District of Columbia)		Pennsylvania	
San Mateo	San Mateo	Annapolis	Anne Arundel	Chester	Delaware
Santa Barbara	Santa Barbara	Baltimore	Baltimore, Hartford	King of Prussia/	Montgomery
Santa Cruz	Santa Cruz	Columbia	Howard	Fort Washington	Philadelphia
South Lake Tahoe	Dorado	Ocean City	Worcester	Philadelphia	Chester
Tahoe City	Placer	Massachusetts		Rhode Island	
Yosemite National Park	Mariposa	Andover	Essex	Newport	Newport
Colorado		Boston	Middlesex, Norfolk, Suffolk	South Carolina	
Aspen	Pitkin	Martha's Vineyard/		Hilton Head	Beaufort
Boulder	Boulder	Nantucket		Texas	
Denver	Denver, Adams, Arapahoe, Jefferson	Michigan		Dallas/Fort Worth	Dallas, Tarrant
Keystone/Silverthorne	Summit	Detroit	Wayne	Houston	Harris; LBJ Space Center, Ellington AFB
Vail	Eagle	Nevada		Virginia (see also District of Columbia)	
Connecticut		Las Vegas	Clarke; Nellis AFB	Williamsburg	Williamsburg
Hartford	Hartford, Middlesex	New Jersey		Washington	
Salisbury	Litchfield	Atlantic City	Atlantic Monmouth; Fort Monmouth	Seattle	King
District of Columbia		Eatontown	Middlesex		
Washington, DC	Virginia counties of Arlington, Loudoun, and Fairfax, Maryland counties of Montgomery and Prince George's	Edison	Bergen, Essex, Hudson		
		Newark	Passaic, Union		
		Ocean City/Cape May	Cape May		
		Princeton/Trenton	Mercer		

*Includes parishes, boroughs, military installations, etc.

Guide to 1989 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	Statement for Recipients of Miscellaneous Income (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 1989 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.	Last day of February	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, 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)	Generally, attach to Form 1065	(To Transferor and Transferees) January 31
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	To Recipient
				Last day of February	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 (FTD) Checklist

<p>Mark the "X" in this box only if there is a change to Employer Identification Number (EIN) or Name.</p> <p>See instructions on page 1</p> <p>1</p> <p>BANK NAME/ DATE STAMP</p>		<p>2 AMOUNT OF DEPOSIT (Do NOT type; please print.)</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <th colspan="5">DOLLARS</th> <th colspan="2">CENTS</th> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> <p>EIN <u>12-3456789</u> <u>111111</u></p> <p>LILIAN SMITH & PAUL JONES L & P GRAPHICS 2025 MAIN STREET ANYTOWN MD 99999</p> <p>IRS USE ONLY <input type="checkbox"/></p>		DOLLARS					CENTS									<p>3 Darken only one TYPE OF TAX</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/> 941</td> <td><input type="checkbox"/> Sch. A</td> </tr> <tr> <td><input type="checkbox"/> 990C</td> <td><input type="checkbox"/> 1120</td> </tr> <tr> <td><input type="checkbox"/> 943</td> <td><input type="checkbox"/> 990T</td> </tr> <tr> <td><input type="checkbox"/> 720</td> <td><input type="checkbox"/> 990PF</td> </tr> <tr> <td><input type="checkbox"/> CT-1</td> <td><input type="checkbox"/> 1042</td> </tr> <tr> <td><input type="checkbox"/> 940</td> <td></td> </tr> </table>		<input type="checkbox"/> 941	<input type="checkbox"/> Sch. A	<input type="checkbox"/> 990C	<input type="checkbox"/> 1120	<input type="checkbox"/> 943	<input type="checkbox"/> 990T	<input type="checkbox"/> 720	<input type="checkbox"/> 990PF	<input type="checkbox"/> CT-1	<input type="checkbox"/> 1042	<input type="checkbox"/> 940		<p>Darken only one TAX PERIOD</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1st Quarter</td> </tr> <tr> <td><input type="checkbox"/> 2nd Quarter</td> </tr> <tr> <td><input type="checkbox"/> 3rd Quarter</td> </tr> <tr> <td><input type="checkbox"/> 4th Quarter</td> </tr> </table> <p>4</p> <p>57</p>		<input type="checkbox"/> 1st Quarter	<input type="checkbox"/> 2nd Quarter	<input type="checkbox"/> 3rd Quarter	<input type="checkbox"/> 4th Quarter
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<p>Federal Tax Deposit Coupon Form 8109 (Rev. 8-88)</p>																																					

<p>FTD REORDER FORM</p> <p>Mark the "X" in this box when changing your name, address, or EIN. Note: An address change here changes your address on the FTD coupons only.</p> <p>1</p> <p>New Name _____</p> <p>New Address 2 _____</p> <p>City _____</p> <p>State _____ Zip _____</p> <p>Do not write beyond this line</p> <p>Telephone Number: () 4</p>		<p>Employer Identification Number (EIN)</p> <p><u>12-3456789</u> <u>111111</u></p> <p>LILIAN SMITH & PAUL JONES L & P GRAPHICS 2025 MAIN STREET ANYTOWN MD 99999</p> <p>INTERNAL REVENUE SERVICE CENTER CITY ST 00000</p> <p>Send correspondence and reorders to the IRS address above.</p>		<p>OMB No. 1545-0257</p> <p>Number of books of 23 coupons each</p> <p>3</p> <p>76</p>	
<p>Form 8109A (Rev. 8-88)</p>					

<p>1</p> <p>TAX YEAR MONTH →</p>		<p>AMOUNT OF DEPOSIT (Do NOT type; please print.)</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <th colspan="5">DOLLARS</th> <th colspan="2">CENTS</th> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> <p>2</p>		DOLLARS					CENTS									<p>4 Darken only one TYPE OF TAX</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/> 941</td> <td><input type="checkbox"/> Sch. A</td> </tr> <tr> <td><input type="checkbox"/> 990C</td> <td><input type="checkbox"/> 1120</td> </tr> <tr> <td><input type="checkbox"/> 943</td> <td><input type="checkbox"/> 990T</td> </tr> <tr> <td><input type="checkbox"/> 720</td> <td><input type="checkbox"/> 990PF</td> </tr> <tr> <td><input type="checkbox"/> CT-1</td> <td><input type="checkbox"/> 1042</td> </tr> <tr> <td><input type="checkbox"/> 940</td> <td></td> </tr> </table>		<input type="checkbox"/> 941	<input type="checkbox"/> Sch. A	<input type="checkbox"/> 990C	<input type="checkbox"/> 1120	<input type="checkbox"/> 943	<input type="checkbox"/> 990T	<input type="checkbox"/> 720	<input type="checkbox"/> 990PF	<input type="checkbox"/> CT-1	<input type="checkbox"/> 1042	<input type="checkbox"/> 940		<p>Darken only one TAX PERIOD</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1st Quarter</td> </tr> <tr> <td><input type="checkbox"/> 2nd Quarter</td> </tr> <tr> <td><input type="checkbox"/> 3rd Quarter</td> </tr> <tr> <td><input type="checkbox"/> 4th Quarter</td> </tr> </table> <p>5</p> <p>35</p>		<input type="checkbox"/> 1st Quarter	<input type="checkbox"/> 2nd Quarter	<input type="checkbox"/> 3rd Quarter	<input type="checkbox"/> 4th Quarter
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<p>Federal Tax Deposit Coupon Form 8109-B (Rev. 8-88)</p>																																					

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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