



Department
of the
Treasury
**Internal
Revenue
Service**

Important:

New Income Tax
Withholding Tables
Inside
(See pages 26-47.)

Circular E

Employer's Tax Guide (Revised February 1992)

Dear Employer:

Each year millions of Americans file their tax returns and receive refunds. In the past few years, these refunds have grown and now average about \$900. Like many of your employees, these taxpayers don't claim all the withholding allowances they could. That's why their refunds are so high.

This new edition of **Publication 15**, Circular E, Employer's Tax Guide, contains new withholding tables for Federal income tax withholding. It replaces the January 1992 revision. Although these tables are for wages you pay after February 1992, you should begin using them as soon as you can. The tables for social security and Medicare withholding have not changed.

These tables will reduce the income tax withholding for most low and middle income employees, thereby increasing their take-home pay. Your employees withheld at the married rate may see as much as \$345 more in their pay over the next year. Those withheld at the single rate may see up to \$172 more.

Since your employees will have had the use of their money during the year, several things may happen. Some employees who received a refund in 1992 may receive a smaller refund in 1993. Others who received refunds in 1992 will owe money when they file in 1993. And, other employees who usually owe money when they file may find they owe more. Later this year, IRS plans to notify any employees likely to owe in 1993 because of this change and suggest that they adjust their withholding. The IRS will not penalize any employee underwithheld for 1992 because of these new rules.

Some workers, particularly high income wage earners, will not be affected by these new tables. Employees withheld at the married rate with wages subject to withholding of \$90,200 or more will see no change. Workers withheld at the single rate will also see no change if their wages subject to withholding are \$53,200 or more. Wages subject to withholding are total annual wages reduced by \$2,300 for each withholding allowance claimed.

If some of your employees do not want their withholding changed, they should complete new Forms W-4. They should claim the same number of withholding allowances as before but indicate on line 6 of the form that they want additional taxes withheld each payday. For employees withheld at the married rate, the amount on line 6 should be \$345 divided by the number of paydays in the year. Employees at the single rate should use \$172. These amounts should be added to any amount already shown on line 6. More information on determining the correct withholding can be found in **Publication 919**, Is My Withholding Correct?

We appreciate your help in bringing about this change to our withholding system. If you or your employees have any questions about these new tables, please call IRS at 1-800-829-1040. Thank you.

Internal Revenue Service
WADC-9999
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Publication 15

(Rev. February 1992)

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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

Give each employee a completed **Form W-2**, Wage and Tax Statement. Give each annuitant a completed **Form 1099-R**, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., by January 31. For pension payments made prior to 1991, use **Form W-2P**, Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments. (See section 17.)

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).)

February 28

Send Copy A of all Forms 1099-R with **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, to the Internal Revenue Service Center for your locality. (See section 16.)

By The Last Day of February

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 for employees 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 Medicare Tax, and pay any undeposited income, social security, and Medicare 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. Contact the INS for further information concerning your responsibilities.

Income Tax Withholding.—Ask each new employee to complete **Form W-4**. Use the 1992 **Form W-4**.

Social Security and Medicare Taxes.—Record each new employee's name and number from his or her social security card. Any employee without a social security card 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 and Medicare Taxes.—Withhold 6.2% from each wage payment in 1992 for social security. Stop when you reach \$55,500 in taxable wages. Withhold 1.45% from each wage payment in 1992 for Medicare. Stop when you reach \$130,200 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, and W-2G** for more details.

Report backup withholding amounts on the same **Form 941** you use to report social security, Medicare, and income tax with-

holding (or **Form 941E** if only reporting income tax withholding and the Medicare 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**, Miscellaneous Income, 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 58 and 59 as a quick reference guide to 1991 information returns. For details about forms of the 1099 series and for information about required magnetic media filing, please see the **Instructions for Forms 1099, 1098, 5498, and W-2G**. 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 Form W-2** for details. "Other compensation" to be reported on **Form W-2** is described in sections 6 and 17.

Information Return Penalties

A penalty may be imposed if a person either fails to file (on paper or on magnetic media) an information return or files with incorrect information.

The amount of the penalty is based on when the correct information returns are filed. The penalty is as follows:

- \$15 for each information return if the correct information is filed within 30 days after the due date (by March 30 if the due date is February 28) with a maximum penalty of \$75,000 per year (\$25,000 for small businesses, defined later).
- \$30 for each information return if the correct information is filed more than 30 days after the due date but by August 1, with a maximum penalty of \$150,000 per year (\$50,000 for small businesses, defined later).
- \$50 for each information return that is not filed at all or is not filed correctly by August 1, with a maximum penalty of \$250,000 per year (\$100,000 for small businesses, defined later).
- \$100 for each information return that is not filed or is not filed correctly due to intentional disregard of the filing requirements with a maximum penalty of 10% of the amounts of items required to be reported correctly.

Exceptions to the Penalty.—In general, the penalty will not apply to any failure that was due to reasonable cause.

In addition, the penalty will not apply to a de minimis number of failures. These failures are information returns that were filed timely but with incomplete or incorrect information and were corrected by August 1. The penalty will not apply to the greater of 10 information returns or 1/2 of 1% of the total number of information returns that are required to be filed for the year.

Definition of Small Business.—A small business is a firm with average annual gross receipts of \$5 million or less for the 3 most recent taxable years.

Failure to Provide Payee Statement or Providing Incorrect Payee Statement.—A penalty may be imposed if a person either

fails to furnish a payee statement by the due date or fails to include correct information on a payee statement. The penalty is \$50 for each failure. The maximum penalty for such failures is \$100,000.

Business Reporting

If you are a small business, self-employed, sole proprietor, independent contractor, or a member of a partnership, you may want to get **Pub. 937, Business Reporting**, for useful information on business reporting. You can order Pub. 937 by calling 1-800-829-3676.

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.

Hearing-impaired taxpayers who have access to TDD equipment, may call 1-800-829-4059 to ask for Problem Resolution assistance.

General Information

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 1991.

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

- Income tax,
- Social security and Medicare taxes.

They must also deposit, report, and pay—

- Federal unemployment tax (FUTA).

There are exceptions to these requirements. See pages 18 through 23. 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 in-

cludes organizations that are exempt from income, social security, Medicare, 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 1 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, social security, and Medicare 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 tax (1.45% of the first \$130,200 paid to each employee for the year), unless they are otherwise covered by a section 218 agreement between the State and the Social Security Administration. Wages of any employees covered by a section 218 agreement are subject to the social security and Medicare taxes. Wages for services performed after July 1, 1991, by employees who are not members of retirement systems of state and local government employers, with certain exceptions, are subject to the social security and Medicare taxes. For rules for determining whether an employee is a "member of a retirement system," see T.D. 8354 1991-30 I.R.B. 4.

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

See **Deposit Instructions for State and Local Government Employers** on page 11 for information on tax deposits for state and local government employers.

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 page 4.

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 page 4.

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 (e.g., 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 Rev. Rul. 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 and Medicare 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**, De-

termination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding. You can get the form at IRS offices. The Form SS-8 should be sent to your district director.

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 and Medicare taxes if you don't deduct and withhold these taxes because you consider an employee as a non-employee. 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 SSA offices or by calling 1-800-772-1213.

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.

If your employee has been given a new social security card because of an adjustment to his or her alien residence status, which shows a different name or social security number, correct your records for 1992 and show the new information on the 1992 Form W-2. If you filed Form W-2 for the same employee in prior years under the old name and social security number, file **Form W-2c**, Statement of Corrected Income and Tax Amounts, to correct the name and number. Advise the employee to contact their local SSA office later in the year to ensure that their records have been updated.

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

(See pages 18 through 23 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 pages 20 and 21.

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. See **What To Include on the 1991 Form W-2** on page 13 for more information.

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. Also see Rev. Rul. 90-72, 1990-2 C.B. 211.

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 must 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, and W-2G. 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), social security, and Medicare 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 18 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 are not 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 and Medicare in this publication may be exempt if covered by a totalization agreement. Employees and employers who are exempt under one of the agreements are exempt from both the social security (6.2%) portion and the Medicare (1.45%) portion. At this time, we have agreements in effect with Austria, Belgium, Canada, France, Italy, the Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, the United Kingdom, and Germany. For more information about social security totalization agreements, contact the Social Security Administration, Office of International Policy, P.O. Box 17,741, 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 special valuation rules for certain fringe benefits, provided that you have timely notified your employees of your election to use one of the special rules.

Nontaxable Fringe Benefits.—Some fringe benefits are not taxable if certain conditions are met. 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 provided the meals are not furnished at below cost), 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 Fringe Benefits Are Treated as Paid.—You may choose to treat certain noncash 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 this page.) 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, Medicare, 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,

Medicare, 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 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, you may be subject to the failure to deposit penalty. See section 13 for details.

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% in the employee's income. See **Fringe Benefits** on page 14 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 certain noncash 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. How-

ever, 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 paid by a third party, such as an insurance company or employees' trust. In either case, these payments are subject to social security, Medicare, or railroad retirement (RRTA) 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. Even though the third party makes the payments, you may be responsible for paying social security and Medicare taxes and reporting on Form W-2. See section 19 for details.

The following kinds of payments are not subject to social security, Medicare, 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, Medicare, or RRTA 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, employee social security tax, and employee Medicare 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.

Stop collecting the employee Medicare tax when his or her wages and tips for the year reach the Medicare limit.

You are responsible for the employer social security and Medicare taxes on wages and tips until the wages (including tips) reach the limits. You must withhold income tax for the whole year on wages and tips, even when the limits are 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 6b 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. On line 7 of Form 941, include all tips your employees report during the quarter until tips and wages reach the Medicare 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 and Medicare taxes on Form W-2. (See the Instructions for Form W-2.)

The chart on page 23 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, social security, or Medicare taxes on allocated tips. For further information, including required magnetic media filing if 250 or more 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 but are not limited to bonuses, commissions, overtime pay, accumulated sick leave, severance 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) on page 6.

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 (e.g., commissions paid on completion of a sale), count back the number of days from the payment period to the latest of:

- The last wage payment made during the same calendar year,
- The date employment began, if during the same calendar year, or
- 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 8 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 1992?**, call the IRS toll-free number 1-800-829-3676.

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 the employee, 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 income less than \$2,300. (If your employee's child (see Chart A below) 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:

Chart A—Relationship

1. 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).

2. 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 one job paid \$1,000 or less. A married person with two jobs or a working spouse can claim the allowance if one job paid \$1,000 or less.

(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 **Pub. 505, Tax Withholding and Estimated Tax**.

(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 and Medicare 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 \$600 for 1992, he or she usually **cannot** claim exemption from withholding.

Note: *Student 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 he or she 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 underwithheld. 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 when 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 9 and 11 on any Forms W-4 you send in. Box 10 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 Filing Information Returns Magnetically/ Electronically**, to request authorization. See Rev. Proc. 90-9, 1990-1 C.B. 460, also published as 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.

Amounts Exempt From Levy on Wages, Salary, and Other Income.—If you receive a Notice of Levy on Wages, Salary, and Other Income (Forms 668W or 668W(c)), you must withhold amounts as described in the instructions for these forms. **Pub. 1494, Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income** (Forms 668W and 668W(c)), shows the exempt amount. If you need the exemption rates for 1992, they are included in Notice 91-36, 1991-44, I.R.B. 13. You may also get these rates by calling 1-800-829-3676 and ordering a copy of the 1992 revision of Pub. 1494.

11. Figuring Withholding

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

- Percentage method (see pages 26 and 27).
- Wage bracket tables (see pages 28 through 47).

Also see page 24 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, employee social security, and employee Medicare tax table (see Pub. 493).
- Annualized wages method (see page 24).
- Average estimated wages method (see page 24).
- Cumulative wages and part-year employment methods (see page 24). These may be used if your employee requests that you use them, and you agree to this.
- Other alternative methods (see page 24).

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

Social Security and Medicare Taxes, Employer's and Employee's Share.—For wages paid in 1992, the social security tax rate is 6.2% and the Medicare tax rate is 1.45% for both the employer and the employee. You can multiply each wage payment by these percentages or use the tables on pages 48 through 50. You can use the amounts in the boxes in the lower right corners of the tables on pages 49 and 50 if the wage payment is \$100 or more. For example, the social security tax on a wage payment of \$355 would be \$22.01 (\$18.60 + \$3.41) each. The Medicare tax would be \$5.15 (\$4.35 + \$.80) 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 9). 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.*

Also, see section 14 for information on reporting withheld income tax on Form 941.

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 1099-R showing the required information. (See section 16.)

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. See Pub. 515.

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 and Medicare 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 that 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 and complete instructions 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. See **Penalties** below for details.

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, 1989-2 C.B. 599 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. Deposits may be subject to the failure to deposit penalty if the check is not considered an immediate credit item by that FRB. 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.—FRBs accept deposits in accordance with their check collection schedule and only process immediate credit

items. Generally, immediate credit items include checks drawn on commercial banks located in the same city as the FRB on the date that the commercial bank processes the check. If you use a check to deposit taxes at an FRB, please deposit with the FRB that serves your area by the cut-off time necessary for the check to be considered an immediate credit item. Deposits may be subject to the failure to deposit penalty if the check is not considered an immediate credit item on the day it is received by that FRB.

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.*

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**. You can get this over-the-counter deposit coupon at most IRS offices. When you use Form 8109-B, be sure your EIN, name and address, type of tax (i.e., 940, 941, etc.), tax period for which you are depositing, and the month your tax year ends are on the form. Use Form 8109-B 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.—The penalties for failure to make deposits of taxes are based on applicable percentages of the amount of underpayment determined by the number of days the deposit is late. If the failure is:

(1) not more than 5 days late, the applicable percentage is 2% of the underdeposited taxes;

(2) more than 5 days but not more than 15 days late, the applicable percentage is 5% of the underdeposited taxes; or

(3) if the failure is more than 15 days late, the penalty is 10%.

Also, a penalty of 15% may be imposed if the underdeposited taxes are not paid on or before the earlier of:

(1) 10 days after the first delinquency notice; or

(2) the day on which notice and demand for immediate payment is given.

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, Medicare 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. **Pub. 509**, Tax Calendars for 1992, shows the due dates for deposits required under rules 2 through 4.

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

Depositing Social Security, Medicare, and Withheld Income Taxes

Note: Effective for deposit periods beginning after March 31, 1991, an employer's deposit obligation is determined by reference to the total amount of liability accumulated for the period and no longer by the total amount of undeposited taxes on hand at the close of the period.

Rule 1—Less than \$500 at end of quarter.—If at the end of the calendar quarter your total tax liability for the quarter is 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 tax liability is 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 tax liability is \$500 or more but less than \$3,000, you must deposit the taxes within 15 days after the end of the month, unless the exception to rule 3 below applies.

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 but less than \$100,000 at the end of any eighth-monthly period.—Each month is divided into eight deposit periods called eighth-monthly 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 tax liability is \$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, below.) Do not count as banking days local holidays observed by authorized financial institutions, Saturdays, Sundays, and legal holidays. If your tax liability is \$100,000 or more at the end or at any time during the eighth-monthly period, deposit the taxes on the next banking day as described in rule 5.

Exception to rule 4: 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 tax liability for any eighth-monthly period during this month is less than \$10,000.

Rule 5—\$100,000 or more during any eighth-monthly period.—If your total tax liability is \$100,000 or more on any day in any eighth-monthly period, you are required to deposit the payroll taxes by the close of the next banking day. You must also complete **Schedule B (Form 941)**, Supplemental Record of Federal Tax Liability, and attach it to your Form 941 or Form 941E.

You will be considered to meet rules 4 and 5 if:

- When your tax liability is \$3,000 or more for any eighth-monthly period, you deposit at least 95% of the tax liability for that eighth-monthly period within 3 banking days after the end of that period. However, if you accumulate a tax liability of \$100,000 or more on any day in an eighth-monthly period, you deposit at least 95% of that amount on the next banking day.
- 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.)

The following examples explain the five deposit rules and tell where the tax liability should be shown on the Record of Federal Tax Liability on Form 941 and Form 941E.

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). Show \$450 on line I and \$550 on line II.

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). Show \$3,500 on line A.

Example C: The taxes on wages paid from the 4th through the 7th of January 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). Show \$2,500 on line B and \$2,000 on line C.

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). Show \$3,500 on line G. 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). Show \$2,500 on line H. 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 1992, paydays are on January 3, 10, 17, 24, and 31; February 7, 14, 21, and 28; and March 6, 13, 20, and 27. Taxes are \$1,050 for each payday.

Enter \$1,050 on lines A, C, E, G, H, J, L, N, P, R, T, V and X of Form 941. Enter \$5,250 on Total line I; \$4,200 on Total lines II and III; and \$13,650 on line IV.

You must make a deposit within 3 banking days of January 19, February 7, February 29, and March 22 because the liability for taxes reached at least \$3,000 for the eighth-monthly periods ending on those dates.

The liability for taxes at the end of January of \$2,100 (for paydays on the 24th and 31st) may be carried over to February because of the exception to rule 3 as explained in Example D. A deposit will be required within 3 banking days of February 29th when the liability for taxes reached at least \$3,000. A deposit is required within 3 banking days of March 22 for the paydays of March 6, 13, and 20. At the end of March, the liability for taxes of \$1,050 (for the payday on the 27th) 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).

Chart B—Summary of Deposit Rules for Social Security and Medicare Taxes and Withheld Income Tax

| Deposit Rule | Deposit Due |
|--|---|
| (1) If at the end of the quarter your total tax liability for the quarter is 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 tax liability is less than \$500: | (2) No deposit is required. You may carry the tax liability over to the following month within the quarter. |
| (3) If at the end of any month your total tax liability is \$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 tax liability is \$3,000 or more but less than \$100,000: | (4) Within 3 banking days after the end of that eighth-monthly period. |
| (5) If at the end of any day during an eighth-monthly period your total tax liability is \$100,000 or more: | (5) By the end of the next banking day. |

Example F: Wages are paid every two weeks. Paydays for December of 1992 are:

| Payroll Date | Payroll Tax Liability | Eighth-Monthly Period |
|-------------------|-----------------------|-----------------------|
| December 3, 1992 | \$105,000 | Q |
| December 17, 1992 | 90,000 | U |
| December 31, 1992 | 130,000 | X |

The December 3rd liability of \$105,000 is due by December 4, 1992. (Rule 5 applies.)

The December 17th liability of \$90,000 is due by December 23, 1992. (Rule 4 applies.)

The December 31st liability of \$130,000 is due by January 4, 1993 (January 1st is a banking holiday and the 2nd and 3rd are Saturday and Sunday). (Rule 5 applies.)

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, Medicare, 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 tax. If you are covered by a section 218 agreement (or (for services performed after July 1, 1991) have employees that are not members of a state or local government retirement system), deposit income tax and social se-

curity and Medicare taxes following rules 1 through 5 on page 10.

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

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, Social Security, and Medicare Taxes

Form 941.—Generally, all employers who are subject to income tax withholding (including withholding on pensions, annuities, sick pay, gambling winnings, and supplemental unemployment benefits) or social security and Medicare 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 li-

ability 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. The IRS will mail two Forms 941 to the seasonal filer once a year after March 1. The preprinted label will not include the date the quarter ended. You must enter the date the quarter ended when you file the return. 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 only the Medicare tax. These include some payers of supplemental unemployment compensation benefits, churches and church-controlled organizations that have filed **Form 8274**, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security Taxes and certain payers of pensions, annuities, and sick pay. These employers should use Form 941E.

(c) Household employers reporting social security and Medicare taxes and/or 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 and Medicare 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, social security, and Medicare 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:

Chart C—Due Dates

| 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 |

Chart D—Social Security and Medicare Tax Rate Table (for 3 prior years)

| Calendar Year | Wage Base (each employee) | Tax Rate on Taxable Wages | Tax Rate on Taxable Tips |
|----------------------|------------------------------|------------------------------|-----------------------------|
| 1991-Social Security | \$53,400 | 12.40% | 12.40% |
| 1991- Medicare | 125,000 | 2.90 | 2.90 |
| 1990 | 51,300 | 15.30 | 15.30 |
| 1989 | 48,000 | 15.02 | 15.02 |

Note: Prior to 1991, the social security and Medicare tax rates were combined and the wage bases were the same.

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. See Regulations section 31.3121(a)(1)-1, for more information. Also see Rev. Proc. 84-77, 1984-2 C.B. 753, for the procedures used in filing returns in a predecessor-successor situation.

Common Paymaster.—For information on concurrent employment by related corporations with a common paymaster, see Regulations section 31.3121(s).

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 and Medicare taxes 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 and Medicare taxes 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, social security, and Medicare taxes, including the use of **Form 941c**, Statement to Correct Information. Generally, you can adjust social security and Medicare taxes reported on previous Forms 941 on your current Form 941. However, if you use Form 941c to correct social security and Medicare taxes because of a change in the wage totals reported for a previous year, 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 and Medicare taxes you overwithheld, you may be able to claim a refund of these taxes by filing **Form 843**, Claim for Refund and Request for Abatement.

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 and Medicare taxes 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 and Medicare taxes.

You do not have to pay social security and Medicare taxes 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 con-

dition, 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 the **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 and Medicare taxes 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 1991 revision date (for example, January or October 1991) can generally be used without modification for any quarter of 1991.

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, JUN91 would be for the quarter ending June 30, 1991). Cross out any inapplicable tax rate(s) shown on the form and write in the rate from the table above. You can get tax rates and wage bases for years not shown in the table from the IRS.

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

The Federal Unemployment Tax Act (FUTA), together with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a Federal and state unemployment tax. Only the employer pays this tax. Use Form 940 or 940-EZ, Employer's Annual Federal Unemployment (FUTA) Tax Return, to report Federal unemployment tax.

For 1991, IRS will mail preaddressed Forms 940 or 940-EZ to employers who filed returns the year before. If you do not receive Form 940 or 940-EZ in the mail, you can get them 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 or Form 940-EZ.

You may be able to 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 cannot use Form 940-EZ.

For 1992, 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 Taxes

Forms W-2 and 1099-R.—By the last day of February, send to SSA Copy A of all Forms W-2 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 any payee copies of Forms W-2 and 1099-R that you have tried to deliver without success for 4 years. 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, 1099, 1098, 5498, or W-2G) 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. If you are filing Forms W-2 using magnetic media, you may also need **Form 6559, Transmitter and Summary Report of Magnetic Media Filing**, and **Form 6559-A, Continuation Sheet for Form 6559**.

If you are filing Form W-2 data for the first time, you must obtain SSA approval of the data formats you plan to use.

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

Chart E—Magnetic Media Addresses

1. For Form W-2—

Social Security Administration
P.O. Box 2317
Baltimore, MD 21235
Attn: Magnetic Media Group

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

2. 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 and Medicare taxes. The Form W-2 must show the following social security and Medicare information: wages paid, tips reported, and taxes withheld (or paid on behalf of the employee).

Example.—You hired a part-time maid in 1991. You paid \$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 and Medicare 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 12 show \$120 as wages subject to social security. The employee social security tax is \$7.44 ($\$120 \times 6.2\%$), reported in box 11. In box 14 show \$120 as wages subject to Medicare. The employee Medicare tax is \$1.74 ($\$120 \times 1.45\%$), reported in box 15.

What To Include on the 1991 Form W-2 (also see the 1991 Instructions for Form W-2).—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) Certain reimbursements for employee business expenses. Generally, payments made under an accountable plan are excluded from the employee's gross income and are not reported on Form W-2. However, if your employees receive per diem or mileage allowance payments in excess of the standard mileage rate, or the per diem or high-low substantiation methods (i.e., government specified rates), you must include as income any amount in excess of the government specified rates. The excess amounts are subject to income tax withholding, social security tax, Medicare tax, and Federal unemployment tax. Use code "L" in Box 17 to report the amount that is equal to the government specified rates.

Payments made under a nonaccountable plan are reportable as wages on Form W-2, and are subject to income tax withholding, social security tax, Medicare tax, and Federal unemployment tax.

For more information on accountable plans, nonaccountable plans, the standard mileage rate, the per diem substantiation method, and the high-low substantiation method, see Regulations section 1.62-2, Rev. Proc. 90-59, 1990-2 C.B. 644, Rev. Proc. 90-60, 1990-2 C.B. 651, **Pub. 463**,

Travel, Entertainment, and Gift Expenses, and **Pub. 1542**, Per Diem Rates.

(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 and Medicare taxes. (See **Pub. 525**, Taxable and Nontaxable Income, for details.)

Note: The social security and Medicare taxes will be paid by the employee for coverage during which an employment relationship no longer exists. See the Instructions for the 1991 Form W-2.

(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 are not job related. Generally, amounts paid for educational assistance that are job related are not included as income. However, see **Pub. 508**, Educational Expenses, for more information.

Deceased Worker's Wages.—Employers must report wages or other compensation for services performed by a deceased former 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 22 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. For more information on the amount to report, see Notice 89-111, 1989-2 C.B. 449.

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 (including a simplified employee pension (SEP) plan) or if your employee participates in a collectively bargained plan (i.e., union pension plan), check the "Pension plan" box in box 6 of Form W-2. If you made contributions to a section 401(k), 403(b), 408(k)(6) salary reduction SEP, or 501(c)(18)(D) plan, check the "Deferred compensation" box in box 6 (in addition to checking the "Pension plan" box), and enter these elective deferrals in box 17.

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 and Medicare tax on tips, enter the uncollected amounts in box 17 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 7 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 8 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 boxes 12 and 14 as social security and Medicare wages. You must show the total value of the fringe benefits in box 23 on Form W-2 (or you may issue a separate Form W-2 showing just the value of the fringe benefits in boxes 10, 12, and 14 and a note in box 23). The amounts reported in boxes 17 and/or 22 of the Form W-2 should not be included in the amount reported in box 23. 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 23 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 personal 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, Medicare, and FUTA taxes depends on the nature of the employment and the status of the organization (see **Students** on page 22).

Golden Parachute Payments.—Include the amount of the payments in boxes 10, 12, and 14 of Form W-2. Withhold income, social security, and Medicare taxes as usual and report them in boxes 9, 11, and 15, respec-

tively, 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 amount in box 9 and report it separately in box 17 of Form W-2.

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 (see page 63). 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 and W-3. You can get a copy by calling the IRS Forms Distribution Center at 1-800-829-3676.

Penalties.—For penalty provisions for Form W-2, see **Information Return Penalties** on page 2.

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 1992 the advance EIC can be as much as \$1,324.

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 using Form W-2 which contains a statement on the back of Copy C concerning the earned income credit (EIC). If you use a substitute Form W-2 which does not have the statement on the back of Copy C, you may have to give Notice 797 to your employees. 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, 1992. 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, 1989-2 C.B. 417 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 1-800-829-3676.

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 \$22,370. (An employer who has paid total wages of at least \$22,370 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) The employee cannot be a qualifying child of another person who is claiming the EIC.

(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 (the entire year for a foster child).

(f) A married 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.

(g) The child must be under age 19 at the end of the year, a full-time student under age 24, or permanently and totally disabled.

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 employees, "wages" means amounts subject to social security and Medicare 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 52. 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, social security, or Medicare 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, social security, and Medicare 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, social security, and Medicare taxes

(including the employer's share of social security and Medicare taxes), 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, social security, and Medicare taxes. Advance EIC payments you make to employees must be treated on your tax return as made from amounts withheld as income tax, employee social security tax, employee Medicare tax, and owed as employer social security and employer Medicare taxes. 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 EIC. 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), social security, and Medicare taxes 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, Medicare, 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 or Medicare 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 6a of Form 941. Also include payments subject to Medicare taxes on line 7 of Form 941. Report payments subject to RRTA taxes on **Form CT-1**, Employer's Annual Railroad Retirement and Unemploy-

ment 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.

Note: If a third party makes the sick pay payments, the third party may be liable for withholding the employee's share of social security and Medicare taxes. See *Third Party Payments of Sick Pay* below and Notice 91-26, 1991-31 I. R. B. 14.

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

The third party 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 third-party sick pay payments were made to employees covered under social security and Medicare, the third party must withhold and deposit the employee portions of the social security and Medicare taxes and pay the employer portions of the taxes. If third-party sick pay payments were made to employees covered under RRTA, the third party must withhold and deposit the employee portion of Tier I RRTA tax and Tier I Medicare tax and pay the employer portion of Tier I RRTA tax and Tier I Medicare tax. Liability for paying the employer portion of the social security and Medicare or Tier 1 RRTA and Tier I Medicare taxes, may be transferred to the employer for whom the employee normally works. The third party should 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 and Medicare taxes, include them with any other social security wages and figure the tax on line 6a of Form 941. Also include them with any other Medicare wages and figure the tax on line 7 of Form 941. If you have notified the employer of the payments and the employer is, therefore, liable for the employer portions of the social security and Medicare taxes, deduct the employer's portions of both taxes on line 9 of Form 941. The employer deducts the employee's portions on line 9 of the employer's Form 941.

If the payments are subject to Tier I RRTA tax and Tier I Medicare 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. For 1992, the employee Tier I RRTA tax rate is 6.2% on the first \$55,500 paid to each employee for the year and the Tier I Medicare tax is 1.45% on the first \$130,200 paid to each employee for the

year. See the instructions for Form CT-1 for information on deposit rules.

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

If the third party does not notify the employer, the third party 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 the third party provides timely notice to the plan, the plan, rather than the third party, is liable for social security, Medicare, RRTA, and FUTA taxes. 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 the third party made third-party payments of sick pay and did not notify the employer, the third party must give each employee a Form W-2 by January 31 that shows the **third party'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, box 18.);
- (d) The amount of sick pay subject to employee social security tax. (Show it in the box titled *Social security wages*.);
- (e) The employee social security tax you withheld. (Show it in the box titled *Social security tax withheld*.);
- (f) The amount of sick pay subject to employee Medicare tax. (Show it in the box titled *Medicare wages and tips*.); and
- (g) The employee Medicare tax you withheld. (Show it in the box titled *Medicare tax withheld*.)

If third-party payments of sick pay were made and the employer was notified, the third party 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, Medicare, 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, Medicare, 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, box 18.);
- (d) The amount of sick pay subject to employee social security tax. (Show it in the box titled *Social security wages*.);
- (e) The employee social security tax withheld by the third-party payer. (Show it in the box titled *Social security tax withheld*.);
- (f) The amount of sick pay subject to employee Medicare tax. (Show it in the box titled *Medicare wages and tips*.); and
- (g) The employee Medicare tax you withheld. (Show it in the box titled *Medicare 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.

Note: See Form W-3 instructions for more information on reporting third-party sick pay.

20. Reducing Discrepancies Between Reports Filed with IRS and SSA

When there are discrepancies between reports filed with IRS and those filed with SSA, we must contact you to resolve the discrepancies. This costs time and money, both for the government and for you the employer. To help reduce the number of these discrepancies, please:

(a) Reconcile the social security wages, social security tips, Medicare wages, total compensation, advance earned income credit, income tax withheld, social security taxes, and Medicare taxes, on the four quarterly Forms 941 to your Form W-3. The amounts may not match for various reasons. If they do not match, you should determine that the reason is a valid one (such as some income tax withheld was reported on Form 1099, or adjustments were made on Form 941c). Please retain your reconciliation. This way, if there are inquiries in the future, you will know why the amounts did not match.

- (b) Use Form W-2 for the current year.
- (c) File all Forms W-2 with SSA not with IRS.
- (d) Report bonuses as social security and Medicare wages.
- (e) Report **both** social security and Medicare wages and taxes separately for each employee.
- (f) Show social security taxes in the box for social security taxes withheld, not as social security wages.
- (g) Show Medicare taxes in the box for Medicare taxes withheld, not as Medicare wages.
- (h) Make sure social security and Medicare wage amounts for each employee do not exceed the annual social security and Medicare wage bases.

Deposit Rules

Effective for deposit periods beginning after March 31, 1991, an employer's deposit obligation is determined by reference to the total amount of **tax liability** accumulated for the period. The obligation is no longer determined by the total amount of **undeposited taxes** on hand at the close of the period. See Treasury Decision 8341, 1991-16 I.R.B. 4. The rules for depositing taxes can be found in Section 13 of this booklet.

21. Changes You Should Note

Separate Reporting of Withholding Required for Social Security and for Medicare

The wage base for social security is \$55,500 for 1992. The wage base for Medicare is \$130,200 for 1992. For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

Two separate tables are provided to help you figure these taxes. The social security table begins on page 48 and the Medicare table is on page 51. Be sure to use **BOTH** tables.

1992 Federal Unemployment (FUTA) Tax Rate is 6.2%.

1991 Form W-2

The 1991 Form W-2 has been revised extensively. Please see the separate instructions for more details.

Advance Earned Income Credit

The amount of the advance earned income credit is limited to the amount allowed for only one qualifying child, even though for 1992 employees may be eligible to claim an additional amount on their returns for more than one qualifying child. This package contains the tables needed to figure the advance earned income credit.

Form 1099-R Changes— Form W-2P Eliminated

Form W-2P, Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments, has been eliminated effective for tax year 1991. The information previously reported on Form W-2P must be included on **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Notice

Keep this booklet for reference. It has information that you will need during the year. The booklet may be needed by more than one department in your company; to order more copies, call 1-800-829-3676.

Chart F.—For Special Rules of Various Types of Services and Products

(Section references in this chart are to the Internal Revenue Code unless otherwise noted.)

| Special classes of employment and special types of payment | Treatment under different employment taxes | | |
|--|---|---|--|
| | Income tax withholding | Social security and Medicare | 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 , <i>Withholding of Tax on Nonresident Aliens and Foreign Corporations</i> , and Pub. 519 , <i>U.S. Tax Guide for Aliens</i> , 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 14 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. | Taxable |
| Dismissal or severance pay. | Taxable | Taxable | Taxable |
| 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. |

| Special classes of employment and special types of payment | Treatment under different employment taxes | | |
|---|---|---|---|
| | Income tax withholding | Social security and Medicare | Federal unemployment |
| Educational assistance programs. | Exempt to the extent it is reasonable to believe the amounts will be excludable from gross income under section 127. | | |
| 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 | Exempt until age 21 |
| b. Parent employed by a son or daughter. | Taxable | Taxable if in course of the son's or daughter's business. For household work in private home of son or daughter, see Household Employees on page 12. | Exempt |
| c. Spouse employed by spouse. | Taxable | Taxable if in course of spouse's business. | 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 Medicare 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 Federal employees) |
| b. For foreign affiliates of American employers and other private employers. | Exempt if at time of payment the employer is required by law of the foreign country to withhold income tax upon such payment. | 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 and Medicare | Federal unemployment |
| Fringe benefits. (See pages 5 and 14.) | 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. | Exempt to the extent payments are excludable from gross income under section 120. | | |
| Group-term life insurance costs. | Exempt | Generally, only the cost of group-term life insurance that is includible in gross income is taxable. | Exempt |
| Homeworkers (industrial): a. Common law employees. b. Statutory employees. (See page 4.) | Taxable Exempt | Taxable Taxable if paid \$100 or more in cash in a year. | Taxable 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. b. Other salesperson of life, casualty, etc., insurance. | Taxable only if employee under common law. Taxable only if employee under common law. | Generally taxable, regardless of common law. Taxable only if employee under common law. | Exempt if not common law employee or if paid solely by commissions. Exempt if not common law employee or if paid solely by commissions. |
| Interns working in hospitals. | Taxable | Taxable | Exempt |
| Leave-sharing plans: Amounts paid to an employee pursuant to a leave-sharing plan. (See Rev. Rul. 90-29, 1990-1 C.B. 11.) | Taxable | Taxable | Taxable |
| 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 Noncash payments below.) | (a) Meals—taxable unless furnished for employer's convenience and on the employer's premises. For information on the de minimis fringe exclusion, see section 132(e)(2). (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. b. For any organization other than those described in a. above. (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.) | Exempt Taxable | Exempt, unless the religious order or autonomous subdivision thereof irrevocably elects coverage for entire active membership. Taxable | Exempt Taxable |
| Members of religious orders, who have not taken a vow of poverty, and who are instructed by the order to perform services: a. For the order, agency of the supervising church, or associated institution. b. For any organization other than those described in a. above. (See Rev. Ruls. 76-323, 77-290, and 80-332.) | Exempt Taxable | Exempt Taxable | Exempt Taxable |

* Note: Benefits provided under cafeteria plans may qualify for exclusion from wages for social security tax, Medicare, and Federal unemployment tax.

| Special classes of employment and special types of payment | Treatment under different employment taxes | | |
|--|--|--|---|
| | Income tax withholding | Social security and Medicare | Federal unemployment |
| 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 |
| 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 and Medicare 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. | 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 a qualified plan | Exempt | Exempt | Exempt |
| b. 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 |
| c. Employer contributions to certain nonqualified deferred compensation arrangements. | Taxable* | Taxable** | Taxable** |
| d. Employer contributions to individual retirement accounts under a simplified employee pension plan (SEP). | Exempt if it is reasonable to believe that the employee will be entitled to receive a deduction for the contribution 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. |
| e. 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). |
| f. Distributions from qualified retirement and pension plans. | Taxable unless recipient elects exemption from withholding on Form W-4P | Exempt | Exempt |

* 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 and Medicare | Federal unemployment |
| Salespersons: a. Common law employees b. Statutory employees (on page 4). c. Qualified real estate agents and direct sellers. | Taxable Exempt 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. | Taxable Taxable | Taxable Taxable |
| Scholarships and fellowship grants (includible in income under section 117(c)). | Taxable | Taxability depends on the nature of the employment and the status of the organization. See Students below. | |
| 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. |
| Sickness or injury payments under: a. Workmen's compensation law. b. Certain employer plans c. No employer plan | Exempt Taxable. See pages 6 and 15. Taxable. See pages 6 and 15. | Exempt Exempt after end of 6 calendar months after calendar month employee last worked for employer. | Exempt Exempt |
| 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 b. Salaries and wages | Exempt Taxable | Taxable if certain transportation services or if covered by a section 218 agreement. Taxable (for medicare tax only) for employees, not otherwise covered by a section 218 agreement, hired after 3/31/86. Taxable for services performed after 7/1/91 by employees who are not members of retirement systems of employers. See section 3121(b)(7)(F). | Exempt Exempt |
| Students: a. Student working for private school, college, or university, if enrolled and regularly attending classes. 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. c. Student working for public school, college, or university, if enrolled and regularly attending classes, and student nurse working for public hospital. 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 Taxable Taxable Taxable | Exempt 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. Taxable only if covered by a section 218 agreement. Otherwise, the wages are not taxable. See Nonprofit organizations and State governments and political subdivisions, employees of , above. | Exempt Exempt Exempt Exempt |

| Special classes of employment and special types of payment | Treatment under different employment taxes | | |
|--|--|--|--|
| | Income tax withholding | Social security and Medicare | Federal unemployment |
| 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 |
| Wage limit: a. Maximum of taxable wages paid each employee by same employer in same calendar year. | Unlimited | Maximum social security wage base is \$53,400 for 1991 and \$55,500 for 1992; maximum Medicare wage base is \$125,000 for 1991 and \$130,200 for 1992. | \$7,000 |
| b. Individuals concurrently employed by two or more related corporations and paid through a common paymaster that is one of the corporations. See Employment Tax Regulations sections 31.3121(s)-1 and 31.3306(p)-1 for details. | Taxable | (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.) The related corporations are considered to be a single employer for the purposes of paying wages subject to social security, Medicare, 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 | \$44.23 |
| Biweekly | 88.46 |
| Semimonthly | 95.83 |
| Monthly | 191.67 |
| Quarterly | 575.00 |
| Semiannually | 1,150.00 |
| Annually | 2,300.00 |
| Daily or miscellaneous (each day of the payroll period) | 8.85 |

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 26 and 27.

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 | \$44.23 |
| (3) Allowances claimed on Form W-4 | 2 |
| (4) Multiply line 2 by line 3 | 88.46 |
| (5) Amount subject to withholding (subtract line 4 from line 1) | \$361.54 |
| (6) Tax to be withheld on \$361.54 from Table 1—single person, page 26 | 47.18 |
| Total to be withheld | \$ 47.18 |

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 Withhold-

ing 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 \$1000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$9,200 (the value of 4 withholding allowances) for a balance of \$42,800. Using the table for the annual payroll period, \$5,949.00 is withheld. Divide the annual tax by 52. The weekly tax is \$114.40.

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 page 23. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 26 and 27.

Under the wage bracket method, find the proper table (on pages 28 through 47) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of 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 page 23.)

(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, social security, and Medicare 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, 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.

Chart G—Withholding Tolerances

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

Advance Payment Tables for the Earned Income Credit

A. Percentage Method

If you do not want to use the wage bracket tables to figure how much to include in an employee's wages for the advance EIC pay-

ment, 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 52 and 53. 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 54 through 57, 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 publication. 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 28 through 47) have been rounded to whole dollar amounts.

When employers use the percentage method (pages 26 and 27) 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 54 through 57) have also been rounded to whole dollar amounts. If you use the percentage method for advance EIC payments (pages 52 and 53), 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 February 1992)

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 \$47 0

| Over— | But not over— | | of excess over— |
|-------|---------------|-------------------|-----------------|
| \$47 | —\$438 | 15% | —\$47 |
| \$438 | —\$913 | \$58.65 plus 28% | —\$438 |
| \$913 | | \$191.65 plus 31% | —\$913 |

(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 \$115 0

| Over— | But not over— | | of excess over— |
|---------|---------------|-------------------|-----------------|
| \$115 | —\$760 | 15% | —\$115 |
| \$760 | —\$1,513 | \$96.75 plus 28% | —\$760 |
| \$1,513 | | \$307.59 plus 31% | —\$1,513 |

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 \$94 0

| Over— | But not over— | | of excess over— |
|---------|---------------|-------------------|-----------------|
| \$94 | —\$875 | 15% | —\$94 |
| \$875 | —\$1,825 | \$117.15 plus 28% | —\$875 |
| \$1,825 | | \$383.15 plus 31% | —\$1,825 |

(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 \$231 0

| Over— | But not over— | | of excess over— |
|---------|---------------|-------------------|-----------------|
| \$231 | —\$1,519 | 15% | —\$231 |
| \$1,519 | —\$3,027 | \$193.20 plus 28% | —\$1,519 |
| \$3,027 | | \$615.44 plus 31% | —\$3,027 |

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 \$102 0

| Over— | But not over— | | of excess over— |
|---------|---------------|-------------------|-----------------|
| \$102 | —\$948 | 15% | —\$102 |
| \$948 | —\$1,977 | \$126.90 plus 28% | —\$948 |
| \$1,977 | | \$415.02 plus 31% | —\$1,977 |

(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 \$250 0

| Over— | But not over— | | of excess over— |
|---------|---------------|-------------------|-----------------|
| \$250 | —\$1,646 | 15% | —\$250 |
| \$1,646 | —\$3,279 | \$209.40 plus 28% | —\$1,646 |
| \$3,279 | | \$666.64 plus 31% | —\$3,279 |

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 \$204 0

| Over— | But not over— | | of excess over— |
|---------|---------------|-------------------|-----------------|
| \$204 | —\$1,896 | 15% | —\$204 |
| \$1,896 | —\$3,954 | \$253.80 plus 28% | —\$1,896 |
| \$3,954 | | \$830.04 plus 31% | —\$3,954 |

(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 \$500 0

| Over— | But not over— | | of excess over— |
|---------|---------------|---------------------|-----------------|
| \$500 | —\$3,292 | 15% | —\$500 |
| \$3,292 | —\$6,558 | \$418.80 plus 28% | —\$3,292 |
| \$6,558 | | \$1,333.28 plus 31% | —\$6,558 |

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 \$613 0

| Over— | But not over— | | of excess over— |
|---------------|----------------|---------------------|-----------------|
| \$613 | —\$5,688..... | 15% | —\$613 |
| \$5,688 | —\$11,863..... | \$761.25 plus 28% | —\$5,688 |
| \$11,863..... | | \$2,490.25 plus 31% | —\$11,863 |

(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 \$1,500..... 0

| Over— | But not over— | | of excess over— |
|---------------|----------------|---------------------|-----------------|
| \$1,500 | —\$9,875..... | 15% | —\$1,500 |
| \$9,875 | —\$19,675..... | \$1,256.25 plus 28% | —\$9,875 |
| \$19,675..... | | \$4,000.25 plus 31% | —\$19,675 |

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 \$1,225..... 0

| Over— | But not over— | | of excess over— |
|---------------|----------------|---------------------|-----------------|
| \$1,225 | —\$11,375..... | 15% | —\$1,225 |
| \$11,375 | —\$23,725..... | \$1,522.50 plus 28% | —\$11,375 |
| \$23,725..... | | \$4,980.50 plus 31% | —\$23,725 |

(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 \$3,000..... 0

| Over— | But not over— | | of excess over— |
|---------------|----------------|---------------------|-----------------|
| \$3,000 | —\$19,750..... | 15% | —\$3,000 |
| \$19,750 | —\$39,350..... | \$2,512.50 plus 28% | —\$19,750 |
| \$39,350..... | | \$8,000.50 plus 31% | —\$39,350 |

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 \$2,450..... 0

| Over— | But not over— | | of excess over— |
|---------------|----------------|---------------------|-----------------|
| \$2,450 | —\$22,750..... | 15% | —\$2,450 |
| \$22,750 | —\$47,450..... | \$3,045.00 plus 28% | —\$22,750 |
| \$47,450..... | | \$9,961.00 plus 31% | —\$47,450 |

(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 \$6,000..... 0

| Over— | But not over— | | of excess over— |
|---------------|----------------|----------------------|-----------------|
| \$6,000 | —\$39,500..... | 15% | —\$6,000 |
| \$39,500 | —\$78,700..... | \$5,025.00 plus 28% | —\$39,500 |
| \$78,700..... | | \$16,001.00 plus 31% | —\$78,700 |

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 \$9.40..... 0

| Over— | But not over— | | of excess over— |
|---------------|----------------|------------------|-----------------|
| \$9.40 | —\$87.50..... | 15% | —\$9.40 |
| \$87.50 | —\$182.50..... | \$11.72 plus 28% | —\$87.50 |
| \$182.50..... | | \$38.32 plus 31% | —\$182.50 |

(b) MARRIED person—

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

Not over \$23.10..... 0

| Over— | But not over— | | of excess over— |
|---------------|----------------|------------------|-----------------|
| \$23.10 | —\$151.90..... | 15% | —\$23.10 |
| \$151.90 | —\$302.70..... | \$19.32 plus 28% | —\$151.90 |
| \$302.70..... | | \$61.54 plus 31% | —\$302.70 |

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid After February 1992)

| 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 105 | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 110 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 11 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 14 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 15 | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 16 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 17 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 17 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 18 | 11 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 19 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 20 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 20 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 21 | 14 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 22 | 15 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 23 | 16 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 210 | 24 | 17 | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 220 | 25 | 19 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 230 | 27 | 20 | 13 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 28 | 22 | 15 | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 30 | 23 | 16 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 31 | 25 | 18 | 11 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 33 | 26 | 19 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 34 | 28 | 21 | 14 | 8 | 1 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 36 | 29 | 22 | 16 | 9 | 3 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 37 | 31 | 24 | 17 | 11 | 4 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 39 | 32 | 25 | 19 | 12 | 6 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 40 | 34 | 27 | 20 | 14 | 7 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 42 | 35 | 28 | 22 | 15 | 9 | 2 | 0 | 0 | 0 | 0 |
| 330 | 340 | 43 | 37 | 30 | 23 | 17 | 10 | 3 | 0 | 0 | 0 | 0 |
| 340 | 350 | 45 | 38 | 31 | 25 | 18 | 12 | 5 | 0 | 0 | 0 | 0 |
| 350 | 360 | 46 | 40 | 33 | 26 | 20 | 13 | 6 | 0 | 0 | 0 | 0 |
| 360 | 370 | 48 | 41 | 34 | 28 | 21 | 15 | 8 | 1 | 0 | 0 | 0 |
| 370 | 380 | 49 | 43 | 36 | 29 | 23 | 16 | 9 | 3 | 0 | 0 | 0 |
| 380 | 390 | 51 | 44 | 37 | 31 | 24 | 18 | 11 | 4 | 0 | 0 | 0 |
| 390 | 400 | 52 | 46 | 39 | 32 | 26 | 19 | 12 | 6 | 0 | 0 | 0 |
| 400 | 410 | 54 | 47 | 40 | 34 | 27 | 21 | 14 | 7 | 1 | 0 | 0 |
| 410 | 420 | 55 | 49 | 42 | 35 | 29 | 22 | 15 | 9 | 2 | 0 | 0 |
| 420 | 430 | 57 | 50 | 43 | 37 | 30 | 24 | 17 | 10 | 4 | 0 | 0 |
| 430 | 440 | 58 | 52 | 45 | 38 | 32 | 25 | 18 | 12 | 5 | 0 | 0 |
| 440 | 450 | 61 | 53 | 46 | 40 | 33 | 27 | 20 | 13 | 7 | 0 | 0 |
| 450 | 460 | 63 | 55 | 48 | 41 | 35 | 28 | 21 | 15 | 8 | 1 | 0 |
| 460 | 470 | 66 | 56 | 49 | 43 | 36 | 30 | 23 | 16 | 10 | 3 | 0 |
| 470 | 480 | 69 | 58 | 51 | 44 | 38 | 31 | 24 | 18 | 11 | 4 | 0 |
| 480 | 490 | 72 | 59 | 52 | 46 | 39 | 33 | 26 | 19 | 13 | 6 | 0 |
| 490 | 500 | 75 | 62 | 54 | 47 | 41 | 34 | 27 | 21 | 14 | 7 | 1 |
| 500 | 510 | 77 | 65 | 55 | 49 | 42 | 36 | 29 | 22 | 16 | 9 | 2 |
| 510 | 520 | 80 | 68 | 57 | 50 | 44 | 37 | 30 | 24 | 17 | 10 | 4 |
| 520 | 530 | 83 | 71 | 58 | 52 | 45 | 39 | 32 | 25 | 19 | 12 | 5 |
| 530 | 540 | 86 | 73 | 61 | 53 | 47 | 40 | 33 | 27 | 20 | 13 | 7 |
| 540 | 550 | 89 | 76 | 64 | 55 | 48 | 42 | 35 | 28 | 22 | 15 | 8 |
| 550 | 560 | 91 | 79 | 67 | 56 | 50 | 43 | 36 | 30 | 23 | 16 | 10 |
| 560 | 570 | 94 | 82 | 69 | 58 | 51 | 45 | 38 | 31 | 25 | 18 | 11 |
| 570 | 580 | 97 | 85 | 72 | 60 | 53 | 46 | 39 | 33 | 26 | 19 | 13 |
| 580 | 590 | 100 | 87 | 75 | 63 | 54 | 48 | 41 | 34 | 28 | 21 | 14 |

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$590 | \$600 | \$103 | \$90 | \$78 | \$66 | \$56 | \$49 | \$42 | \$36 | \$29 | \$22 | \$16 |
| 600 | 610 | 105 | 93 | 81 | 68 | 57 | 51 | 44 | 37 | 31 | 24 | 17 |
| 610 | 620 | 108 | 96 | 83 | 71 | 59 | 52 | 45 | 39 | 32 | 25 | 19 |
| 620 | 630 | 111 | 99 | 86 | 74 | 62 | 54 | 47 | 40 | 34 | 27 | 20 |
| 630 | 640 | 114 | 101 | 89 | 77 | 64 | 55 | 48 | 42 | 35 | 28 | 22 |
| 640 | 650 | 117 | 104 | 92 | 80 | 67 | 57 | 50 | 43 | 37 | 30 | 23 |
| 650 | 660 | 119 | 107 | 95 | 82 | 70 | 58 | 51 | 45 | 38 | 31 | 25 |
| 660 | 670 | 122 | 110 | 97 | 85 | 73 | 60 | 53 | 46 | 40 | 33 | 26 |
| 670 | 680 | 125 | 113 | 100 | 88 | 76 | 63 | 54 | 48 | 41 | 34 | 28 |
| 680 | 690 | 128 | 115 | 103 | 91 | 78 | 66 | 56 | 49 | 43 | 36 | 29 |
| 690 | 700 | 131 | 118 | 106 | 94 | 81 | 69 | 57 | 51 | 44 | 37 | 31 |
| 700 | 710 | 133 | 121 | 109 | 96 | 84 | 72 | 59 | 52 | 46 | 39 | 32 |
| 710 | 720 | 136 | 124 | 111 | 99 | 87 | 74 | 62 | 54 | 47 | 40 | 34 |
| 720 | 730 | 139 | 127 | 114 | 102 | 90 | 77 | 65 | 55 | 49 | 42 | 35 |
| 730 | 740 | 142 | 129 | 117 | 105 | 92 | 80 | 68 | 57 | 50 | 43 | 37 |
| 740 | 750 | 145 | 132 | 120 | 108 | 95 | 83 | 70 | 58 | 52 | 45 | 38 |
| 750 | 760 | 147 | 135 | 123 | 110 | 98 | 86 | 73 | 61 | 53 | 46 | 40 |
| 760 | 770 | 150 | 138 | 125 | 113 | 101 | 88 | 76 | 64 | 55 | 48 | 41 |
| 770 | 780 | 153 | 141 | 128 | 116 | 104 | 91 | 79 | 66 | 56 | 49 | 43 |
| 780 | 790 | 156 | 143 | 131 | 119 | 106 | 94 | 82 | 69 | 58 | 51 | 44 |
| 790 | 800 | 159 | 146 | 134 | 122 | 109 | 97 | 84 | 72 | 60 | 52 | 46 |
| 800 | 810 | 161 | 149 | 137 | 124 | 112 | 100 | 87 | 75 | 62 | 54 | 47 |
| 810 | 820 | 164 | 152 | 139 | 127 | 115 | 102 | 90 | 78 | 65 | 55 | 49 |
| 820 | 830 | 167 | 155 | 142 | 130 | 118 | 105 | 93 | 80 | 68 | 57 | 50 |
| 830 | 840 | 170 | 157 | 145 | 133 | 120 | 108 | 96 | 83 | 71 | 58 | 52 |
| 840 | 850 | 173 | 160 | 148 | 136 | 123 | 111 | 98 | 86 | 74 | 61 | 53 |
| 850 | 860 | 175 | 163 | 151 | 138 | 126 | 114 | 101 | 89 | 76 | 64 | 55 |
| 860 | 870 | 178 | 166 | 153 | 141 | 129 | 116 | 104 | 92 | 79 | 67 | 56 |
| 870 | 880 | 181 | 169 | 156 | 144 | 132 | 119 | 107 | 94 | 82 | 70 | 58 |
| 880 | 890 | 184 | 171 | 159 | 147 | 134 | 122 | 110 | 97 | 85 | 72 | 60 |
| 890 | 900 | 187 | 174 | 162 | 150 | 137 | 125 | 112 | 100 | 88 | 75 | 63 |
| 900 | 910 | 189 | 177 | 165 | 152 | 140 | 128 | 115 | 103 | 90 | 78 | 66 |
| 910 | 920 | 192 | 180 | 167 | 155 | 143 | 130 | 118 | 106 | 93 | 81 | 68 |
| 920 | 930 | 195 | 183 | 170 | 158 | 146 | 133 | 121 | 108 | 96 | 84 | 71 |
| 930 | 940 | 199 | 185 | 173 | 161 | 148 | 136 | 124 | 111 | 99 | 86 | 74 |
| 940 | 950 | 202 | 188 | 176 | 164 | 151 | 139 | 126 | 114 | 102 | 89 | 77 |
| 950 | 960 | 205 | 191 | 179 | 166 | 154 | 142 | 129 | 117 | 104 | 92 | 80 |
| 960 | 970 | 208 | 194 | 181 | 169 | 157 | 144 | 132 | 120 | 107 | 95 | 82 |
| 970 | 980 | 211 | 197 | 184 | 172 | 160 | 147 | 135 | 122 | 110 | 98 | 85 |
| 980 | 990 | 214 | 200 | 187 | 175 | 162 | 150 | 138 | 125 | 113 | 100 | 88 |
| 990 | 1,000 | 217 | 203 | 190 | 178 | 165 | 153 | 140 | 128 | 116 | 103 | 91 |
| 1,000 | 1,010 | 220 | 207 | 193 | 180 | 168 | 156 | 143 | 131 | 118 | 106 | 94 |
| 1,010 | 1,020 | 223 | 210 | 196 | 183 | 171 | 158 | 146 | 134 | 121 | 109 | 96 |
| 1,020 | 1,030 | 226 | 213 | 199 | 186 | 174 | 161 | 149 | 136 | 124 | 112 | 99 |
| 1,030 | 1,040 | 230 | 216 | 202 | 189 | 176 | 164 | 152 | 139 | 127 | 114 | 102 |
| 1,040 | 1,050 | 233 | 219 | 205 | 192 | 179 | 167 | 154 | 142 | 130 | 117 | 105 |
| 1,050 | 1,060 | 236 | 222 | 208 | 195 | 182 | 170 | 157 | 145 | 132 | 120 | 108 |
| 1,060 | 1,070 | 239 | 225 | 211 | 198 | 185 | 172 | 160 | 148 | 135 | 123 | 110 |
| 1,070 | 1,080 | 242 | 228 | 215 | 201 | 188 | 175 | 163 | 150 | 138 | 126 | 113 |
| 1,080 | 1,090 | 245 | 231 | 218 | 204 | 190 | 178 | 166 | 153 | 141 | 128 | 116 |
| 1,090 | 1,100 | 248 | 234 | 221 | 207 | 193 | 181 | 168 | 156 | 144 | 131 | 119 |
| 1,100 | 1,110 | 251 | 238 | 224 | 210 | 196 | 184 | 171 | 159 | 146 | 134 | 122 |
| 1,110 | 1,120 | 254 | 241 | 227 | 213 | 199 | 186 | 174 | 162 | 149 | 137 | 124 |
| 1,120 | 1,130 | 257 | 244 | 230 | 216 | 203 | 189 | 177 | 164 | 152 | 140 | 127 |
| 1,130 | 1,140 | 261 | 247 | 233 | 219 | 206 | 192 | 180 | 167 | 155 | 142 | 130 |
| 1,140 | 1,150 | 264 | 250 | 236 | 222 | 209 | 195 | 182 | 170 | 158 | 145 | 133 |
| 1,150 | 1,160 | 267 | 253 | 239 | 226 | 212 | 198 | 185 | 173 | 160 | 148 | 136 |
| 1,160 | 1,170 | 270 | 256 | 242 | 229 | 215 | 201 | 188 | 176 | 163 | 151 | 138 |
| 1,170 | 1,180 | 273 | 259 | 246 | 232 | 218 | 204 | 191 | 178 | 166 | 154 | 141 |
| 1,180 | 1,190 | 276 | 262 | 249 | 235 | 221 | 207 | 194 | 181 | 169 | 156 | 144 |
| 1,190 | 1,200 | 279 | 265 | 252 | 238 | 224 | 211 | 197 | 184 | 172 | 159 | 147 |
| 1,200 | 1,210 | 282 | 269 | 255 | 241 | 227 | 214 | 200 | 187 | 174 | 162 | 150 |
| 1,210 | 1,220 | 285 | 272 | 258 | 244 | 230 | 217 | 203 | 190 | 177 | 165 | 152 |
| 1,220 | 1,230 | 288 | 275 | 261 | 247 | 234 | 220 | 206 | 192 | 180 | 168 | 155 |
| 1,230 | 1,240 | 292 | 278 | 264 | 250 | 237 | 223 | 209 | 196 | 183 | 170 | 158 |

\$1,240 and over

Use Table 1(a) for a **SINGLE person** on page 26. Also see the instructions on page 24.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid After February 1992)

| 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 | \$120 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 120 | 125 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 210 | 13 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 220 | 15 | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 230 | 16 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 18 | 11 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 19 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 21 | 14 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 22 | 16 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 24 | 17 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 25 | 19 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 27 | 20 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 28 | 22 | 15 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 30 | 23 | 17 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 31 | 25 | 18 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 33 | 26 | 20 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 34 | 28 | 21 | 15 | 8 | 1 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 36 | 29 | 23 | 16 | 9 | 3 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 37 | 31 | 24 | 18 | 11 | 4 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 39 | 32 | 26 | 19 | 12 | 6 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 40 | 34 | 27 | 21 | 14 | 7 | 1 | 0 | 0 | 0 | 0 |
| 390 | 400 | 42 | 35 | 29 | 22 | 15 | 9 | 2 | 0 | 0 | 0 | 0 |
| 400 | 410 | 43 | 37 | 30 | 24 | 17 | 10 | 4 | 0 | 0 | 0 | 0 |
| 410 | 420 | 45 | 38 | 32 | 25 | 18 | 12 | 5 | 0 | 0 | 0 | 0 |
| 420 | 430 | 46 | 40 | 33 | 27 | 20 | 13 | 7 | 0 | 0 | 0 | 0 |
| 430 | 440 | 48 | 41 | 35 | 28 | 21 | 15 | 8 | 2 | 0 | 0 | 0 |
| 440 | 450 | 49 | 43 | 36 | 30 | 23 | 16 | 10 | 3 | 0 | 0 | 0 |
| 450 | 460 | 51 | 44 | 38 | 31 | 24 | 18 | 11 | 5 | 0 | 0 | 0 |
| 460 | 470 | 52 | 46 | 39 | 33 | 26 | 19 | 13 | 6 | 0 | 0 | 0 |
| 470 | 480 | 54 | 47 | 41 | 34 | 27 | 21 | 14 | 8 | 1 | 0 | 0 |
| 480 | 490 | 55 | 49 | 42 | 36 | 29 | 22 | 16 | 9 | 2 | 0 | 0 |
| 490 | 500 | 57 | 50 | 44 | 37 | 30 | 24 | 17 | 11 | 4 | 0 | 0 |
| 500 | 510 | 58 | 52 | 45 | 39 | 32 | 25 | 19 | 12 | 5 | 0 | 0 |
| 510 | 520 | 60 | 53 | 47 | 40 | 33 | 27 | 20 | 14 | 7 | 0 | 0 |
| 520 | 530 | 61 | 55 | 48 | 42 | 35 | 28 | 22 | 15 | 8 | 2 | 0 |
| 530 | 540 | 63 | 56 | 50 | 43 | 36 | 30 | 23 | 17 | 10 | 3 | 0 |
| 540 | 550 | 64 | 58 | 51 | 45 | 38 | 31 | 25 | 18 | 11 | 5 | 0 |
| 550 | 560 | 66 | 59 | 53 | 46 | 39 | 33 | 26 | 20 | 13 | 6 | 0 |
| 560 | 570 | 67 | 61 | 54 | 48 | 41 | 34 | 28 | 21 | 14 | 8 | 1 |
| 570 | 580 | 69 | 62 | 56 | 49 | 42 | 36 | 29 | 23 | 16 | 9 | 3 |
| 580 | 590 | 70 | 64 | 57 | 51 | 44 | 37 | 31 | 24 | 17 | 11 | 4 |
| 590 | 600 | 72 | 65 | 59 | 52 | 45 | 39 | 32 | 26 | 19 | 12 | 6 |
| 600 | 610 | 73 | 67 | 60 | 54 | 47 | 40 | 34 | 27 | 20 | 14 | 7 |
| 610 | 620 | 75 | 68 | 62 | 55 | 48 | 42 | 35 | 29 | 22 | 15 | 9 |
| 620 | 630 | 76 | 70 | 63 | 57 | 50 | 43 | 37 | 30 | 23 | 17 | 10 |
| 630 | 640 | 78 | 71 | 65 | 58 | 51 | 45 | 38 | 32 | 25 | 18 | 12 |
| 640 | 650 | 79 | 73 | 66 | 60 | 53 | 46 | 40 | 33 | 26 | 20 | 13 |
| 650 | 660 | 81 | 74 | 68 | 61 | 54 | 48 | 41 | 35 | 28 | 21 | 15 |
| 660 | 670 | 82 | 76 | 69 | 63 | 56 | 49 | 43 | 36 | 29 | 23 | 16 |
| 670 | 680 | 84 | 77 | 71 | 64 | 57 | 51 | 44 | 38 | 31 | 24 | 18 |
| 680 | 690 | 85 | 79 | 72 | 66 | 59 | 52 | 46 | 39 | 32 | 26 | 19 |
| 690 | 700 | 87 | 80 | 74 | 67 | 60 | 54 | 47 | 41 | 34 | 27 | 21 |
| 700 | 710 | 88 | 82 | 75 | 69 | 62 | 55 | 49 | 42 | 35 | 29 | 22 |
| 710 | 720 | 90 | 83 | 77 | 70 | 63 | 57 | 50 | 44 | 37 | 30 | 24 |
| 720 | 730 | 91 | 85 | 78 | 72 | 65 | 58 | 52 | 45 | 38 | 32 | 25 |

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$730 | \$740 | \$93 | \$86 | \$80 | \$73 | \$66 | \$60 | \$53 | \$47 | \$40 | \$33 | \$27 |
| 740 | 750 | 94 | 88 | 81 | 75 | 68 | 61 | 55 | 48 | 41 | 35 | 28 |
| 750 | 760 | 96 | 89 | 83 | 76 | 69 | 63 | 56 | 50 | 43 | 36 | 30 |
| 760 | 770 | 98 | 91 | 84 | 78 | 71 | 64 | 58 | 51 | 44 | 38 | 31 |
| 770 | 780 | 101 | 92 | 86 | 79 | 72 | 66 | 59 | 53 | 46 | 39 | 33 |
| 780 | 790 | 104 | 94 | 87 | 81 | 74 | 67 | 61 | 54 | 47 | 41 | 34 |
| 790 | 800 | 107 | 95 | 89 | 82 | 75 | 69 | 62 | 56 | 49 | 42 | 36 |
| 800 | 810 | 109 | 97 | 90 | 84 | 77 | 70 | 64 | 57 | 50 | 44 | 37 |
| 810 | 820 | 112 | 100 | 92 | 85 | 78 | 72 | 65 | 59 | 52 | 45 | 39 |
| 820 | 830 | 115 | 103 | 93 | 87 | 80 | 73 | 67 | 60 | 53 | 47 | 40 |
| 830 | 840 | 118 | 105 | 95 | 88 | 81 | 75 | 68 | 62 | 55 | 48 | 42 |
| 840 | 850 | 121 | 108 | 96 | 90 | 83 | 76 | 70 | 63 | 56 | 50 | 43 |
| 850 | 860 | 123 | 111 | 99 | 91 | 84 | 78 | 71 | 65 | 58 | 51 | 45 |
| 860 | 870 | 126 | 114 | 101 | 93 | 86 | 79 | 73 | 66 | 59 | 53 | 46 |
| 870 | 880 | 129 | 117 | 104 | 94 | 87 | 81 | 74 | 68 | 61 | 54 | 48 |
| 880 | 890 | 132 | 119 | 107 | 96 | 89 | 82 | 76 | 69 | 62 | 56 | 49 |
| 890 | 900 | 135 | 122 | 110 | 97 | 90 | 84 | 77 | 71 | 64 | 57 | 51 |
| 900 | 910 | 137 | 125 | 113 | 100 | 92 | 85 | 79 | 72 | 65 | 59 | 52 |
| 910 | 920 | 140 | 128 | 115 | 103 | 93 | 87 | 80 | 74 | 67 | 60 | 54 |
| 920 | 930 | 143 | 131 | 118 | 106 | 95 | 88 | 82 | 75 | 68 | 62 | 55 |
| 930 | 940 | 146 | 133 | 121 | 109 | 96 | 90 | 83 | 77 | 70 | 63 | 57 |
| 940 | 950 | 149 | 136 | 124 | 111 | 99 | 91 | 85 | 78 | 71 | 65 | 58 |
| 950 | 960 | 151 | 139 | 127 | 114 | 102 | 93 | 86 | 80 | 73 | 66 | 60 |
| 960 | 970 | 154 | 142 | 129 | 117 | 105 | 94 | 88 | 81 | 74 | 68 | 61 |
| 970 | 980 | 157 | 145 | 132 | 120 | 107 | 96 | 89 | 83 | 76 | 69 | 63 |
| 980 | 990 | 160 | 147 | 135 | 123 | 110 | 98 | 91 | 84 | 77 | 71 | 64 |
| 990 | 1,000 | 163 | 150 | 138 | 125 | 113 | 101 | 92 | 86 | 79 | 72 | 66 |
| 1,000 | 1,010 | 165 | 153 | 141 | 128 | 116 | 103 | 94 | 87 | 80 | 74 | 67 |
| 1,010 | 1,020 | 168 | 156 | 143 | 131 | 119 | 106 | 95 | 89 | 82 | 75 | 69 |
| 1,020 | 1,030 | 171 | 159 | 146 | 134 | 121 | 109 | 97 | 90 | 83 | 77 | 70 |
| 1,030 | 1,040 | 174 | 161 | 149 | 137 | 124 | 112 | 99 | 92 | 85 | 78 | 72 |
| 1,040 | 1,050 | 177 | 164 | 152 | 139 | 127 | 115 | 102 | 93 | 86 | 80 | 73 |
| 1,050 | 1,060 | 179 | 167 | 155 | 142 | 130 | 117 | 105 | 95 | 88 | 81 | 75 |
| 1,060 | 1,070 | 182 | 170 | 157 | 145 | 133 | 120 | 108 | 96 | 89 | 83 | 76 |
| 1,070 | 1,080 | 185 | 173 | 160 | 148 | 135 | 123 | 111 | 98 | 91 | 84 | 78 |
| 1,080 | 1,090 | 188 | 175 | 163 | 151 | 138 | 126 | 113 | 101 | 92 | 86 | 79 |
| 1,090 | 1,100 | 191 | 178 | 166 | 153 | 141 | 129 | 116 | 104 | 94 | 87 | 81 |
| 1,100 | 1,110 | 193 | 181 | 169 | 156 | 144 | 131 | 119 | 107 | 95 | 89 | 82 |
| 1,110 | 1,120 | 196 | 184 | 171 | 159 | 147 | 134 | 122 | 109 | 97 | 90 | 84 |
| 1,120 | 1,130 | 199 | 187 | 174 | 162 | 149 | 137 | 125 | 112 | 100 | 92 | 85 |
| 1,130 | 1,140 | 202 | 189 | 177 | 165 | 152 | 140 | 127 | 115 | 103 | 93 | 87 |
| 1,140 | 1,150 | 205 | 192 | 180 | 167 | 155 | 143 | 130 | 118 | 105 | 95 | 88 |
| 1,150 | 1,160 | 207 | 195 | 183 | 170 | 158 | 145 | 133 | 121 | 108 | 96 | 90 |
| 1,160 | 1,170 | 210 | 198 | 185 | 173 | 161 | 148 | 136 | 123 | 111 | 99 | 91 |
| 1,170 | 1,180 | 213 | 201 | 188 | 176 | 163 | 151 | 139 | 126 | 114 | 101 | 93 |
| 1,180 | 1,190 | 216 | 203 | 191 | 179 | 166 | 154 | 141 | 129 | 117 | 104 | 94 |
| 1,190 | 1,200 | 219 | 206 | 194 | 181 | 169 | 157 | 144 | 132 | 119 | 107 | 96 |
| 1,200 | 1,210 | 221 | 209 | 197 | 184 | 172 | 159 | 147 | 135 | 122 | 110 | 97 |
| 1,210 | 1,220 | 224 | 212 | 199 | 187 | 175 | 162 | 150 | 137 | 125 | 113 | 100 |
| 1,220 | 1,230 | 227 | 215 | 202 | 190 | 177 | 165 | 153 | 140 | 128 | 115 | 103 |
| 1,230 | 1,240 | 230 | 217 | 205 | 193 | 180 | 168 | 155 | 143 | 131 | 118 | 106 |
| 1,240 | 1,250 | 233 | 220 | 208 | 195 | 183 | 171 | 158 | 146 | 133 | 121 | 109 |
| 1,250 | 1,260 | 235 | 223 | 211 | 198 | 186 | 173 | 161 | 149 | 136 | 124 | 111 |
| 1,260 | 1,270 | 238 | 226 | 213 | 201 | 189 | 176 | 164 | 151 | 139 | 127 | 114 |
| 1,270 | 1,280 | 241 | 229 | 216 | 204 | 191 | 179 | 167 | 154 | 142 | 129 | 117 |
| 1,280 | 1,290 | 244 | 231 | 219 | 207 | 194 | 182 | 169 | 157 | 145 | 132 | 120 |
| 1,290 | 1,300 | 247 | 234 | 222 | 209 | 197 | 185 | 172 | 160 | 147 | 135 | 123 |
| 1,300 | 1,310 | 249 | 237 | 225 | 212 | 200 | 187 | 175 | 163 | 150 | 138 | 125 |
| 1,310 | 1,320 | 252 | 240 | 227 | 215 | 203 | 190 | 178 | 165 | 153 | 141 | 128 |
| 1,320 | 1,330 | 255 | 243 | 230 | 218 | 205 | 193 | 181 | 168 | 156 | 143 | 131 |
| 1,330 | 1,340 | 258 | 245 | 233 | 221 | 208 | 196 | 183 | 171 | 159 | 146 | 134 |
| 1,340 | 1,350 | 261 | 248 | 236 | 223 | 211 | 199 | 186 | 174 | 161 | 149 | 137 |
| 1,350 | 1,360 | 263 | 251 | 239 | 226 | 214 | 201 | 189 | 177 | 164 | 152 | 139 |
| 1,360 | 1,370 | 266 | 254 | 241 | 229 | 217 | 204 | 192 | 179 | 167 | 155 | 142 |
| 1,370 | 1,380 | 269 | 257 | 244 | 232 | 219 | 207 | 195 | 182 | 170 | 157 | 145 |

\$1,380 and over

Use Table 1(b) for a **MARRIED person** on page 26. Also see the instructions on page 24.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid After February 1992)

| 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 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 100 | 105 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 110 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 14 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 15 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 15 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 16 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 17 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 18 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 19 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 20 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 21 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 22 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 23 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 24 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 27 | 14 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 29 | 15 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 30 | 17 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 32 | 18 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 33 | 20 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 35 | 21 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 36 | 23 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 38 | 24 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 39 | 26 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 41 | 27 | 14 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 42 | 29 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 44 | 30 | 17 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 45 | 32 | 19 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 47 | 33 | 20 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 48 | 35 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 50 | 36 | 23 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 51 | 38 | 25 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 53 | 39 | 26 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 54 | 41 | 28 | 14 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 56 | 42 | 29 | 16 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 57 | 44 | 31 | 17 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 59 | 45 | 32 | 19 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 60 | 47 | 34 | 20 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 62 | 49 | 36 | 23 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 65 | 52 | 39 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 68 | 55 | 42 | 29 | 15 | 2 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 71 | 58 | 45 | 32 | 18 | 5 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 74 | 61 | 48 | 35 | 21 | 8 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 77 | 64 | 51 | 38 | 24 | 11 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 80 | 67 | 54 | 41 | 27 | 14 | 1 | 0 | 0 | 0 | 0 |
| 640 | 660 | 83 | 70 | 57 | 44 | 30 | 17 | 4 | 0 | 0 | 0 | 0 |
| 660 | 680 | 86 | 73 | 60 | 47 | 33 | 20 | 7 | 0 | 0 | 0 | 0 |
| 680 | 700 | 89 | 76 | 63 | 50 | 36 | 23 | 10 | 0 | 0 | 0 | 0 |
| 700 | 720 | 92 | 79 | 66 | 53 | 39 | 26 | 13 | 0 | 0 | 0 | 0 |
| 720 | 740 | 95 | 82 | 69 | 56 | 42 | 29 | 16 | 2 | 0 | 0 | 0 |
| 740 | 760 | 98 | 85 | 72 | 59 | 45 | 32 | 19 | 5 | 0 | 0 | 0 |

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$760 | \$780 | \$101 | \$88 | \$75 | \$62 | \$48 | \$35 | \$22 | \$8 | \$0 | \$0 | \$0 |
| 780 | 800 | 104 | 91 | 78 | 65 | 51 | 38 | 25 | 11 | 0 | 0 | 0 |
| 800 | 820 | 107 | 94 | 81 | 68 | 54 | 41 | 28 | 14 | 1 | 0 | 0 |
| 820 | 840 | 110 | 97 | 84 | 71 | 57 | 44 | 31 | 17 | 4 | 0 | 0 |
| 840 | 860 | 113 | 100 | 87 | 74 | 60 | 47 | 34 | 20 | 7 | 0 | 0 |
| 860 | 880 | 116 | 103 | 90 | 77 | 63 | 50 | 37 | 23 | 10 | 0 | 0 |
| 880 | 900 | 121 | 106 | 93 | 80 | 66 | 53 | 40 | 26 | 13 | 0 | 0 |
| 900 | 920 | 127 | 109 | 96 | 83 | 69 | 56 | 43 | 29 | 16 | 3 | 0 |
| 920 | 940 | 133 | 112 | 99 | 86 | 72 | 59 | 46 | 32 | 19 | 6 | 0 |
| 940 | 960 | 138 | 115 | 102 | 89 | 75 | 62 | 49 | 35 | 22 | 9 | 0 |
| 960 | 980 | 144 | 119 | 105 | 92 | 78 | 65 | 52 | 38 | 25 | 12 | 0 |
| 980 | 1,000 | 149 | 125 | 108 | 95 | 81 | 68 | 55 | 41 | 28 | 15 | 2 |
| 1,000 | 1,020 | 155 | 130 | 111 | 98 | 84 | 71 | 58 | 44 | 31 | 18 | 5 |
| 1,020 | 1,040 | 161 | 136 | 114 | 101 | 87 | 74 | 61 | 47 | 34 | 21 | 8 |
| 1,040 | 1,060 | 166 | 141 | 117 | 104 | 90 | 77 | 64 | 50 | 37 | 24 | 11 |
| 1,060 | 1,080 | 172 | 147 | 122 | 107 | 93 | 80 | 67 | 53 | 40 | 27 | 14 |
| 1,080 | 1,100 | 177 | 153 | 128 | 110 | 96 | 83 | 70 | 56 | 43 | 30 | 17 |
| 1,100 | 1,120 | 183 | 158 | 133 | 113 | 99 | 86 | 73 | 59 | 46 | 33 | 20 |
| 1,120 | 1,140 | 189 | 164 | 139 | 116 | 102 | 89 | 76 | 62 | 49 | 36 | 23 |
| 1,140 | 1,160 | 194 | 169 | 145 | 120 | 105 | 92 | 79 | 65 | 52 | 39 | 26 |
| 1,160 | 1,180 | 200 | 175 | 150 | 125 | 108 | 95 | 82 | 68 | 55 | 42 | 29 |
| 1,180 | 1,200 | 205 | 181 | 156 | 131 | 111 | 98 | 85 | 71 | 58 | 45 | 32 |
| 1,200 | 1,220 | 211 | 186 | 161 | 137 | 114 | 101 | 88 | 74 | 61 | 48 | 35 |
| 1,220 | 1,240 | 217 | 192 | 167 | 142 | 117 | 104 | 91 | 77 | 64 | 51 | 38 |
| 1,240 | 1,260 | 222 | 197 | 173 | 148 | 123 | 107 | 94 | 80 | 67 | 54 | 41 |
| 1,260 | 1,280 | 228 | 203 | 178 | 153 | 129 | 110 | 97 | 83 | 70 | 57 | 44 |
| 1,280 | 1,300 | 233 | 209 | 184 | 159 | 134 | 113 | 100 | 86 | 73 | 60 | 47 |
| 1,300 | 1,320 | 239 | 214 | 189 | 165 | 140 | 116 | 103 | 89 | 76 | 63 | 50 |
| 1,320 | 1,340 | 245 | 220 | 195 | 170 | 145 | 121 | 106 | 92 | 79 | 66 | 53 |
| 1,340 | 1,360 | 250 | 225 | 201 | 176 | 151 | 126 | 109 | 95 | 82 | 69 | 56 |
| 1,360 | 1,380 | 256 | 231 | 206 | 181 | 157 | 132 | 112 | 98 | 85 | 72 | 59 |
| 1,380 | 1,400 | 261 | 237 | 212 | 187 | 162 | 137 | 115 | 101 | 88 | 75 | 62 |
| 1,400 | 1,420 | 267 | 242 | 217 | 193 | 168 | 143 | 118 | 104 | 91 | 78 | 65 |
| 1,420 | 1,440 | 273 | 248 | 223 | 198 | 173 | 149 | 124 | 107 | 94 | 81 | 68 |
| 1,440 | 1,460 | 278 | 253 | 229 | 204 | 179 | 154 | 130 | 110 | 97 | 84 | 71 |
| 1,460 | 1,480 | 284 | 259 | 234 | 209 | 185 | 160 | 135 | 113 | 100 | 87 | 74 |
| 1,480 | 1,500 | 289 | 265 | 240 | 215 | 190 | 165 | 141 | 116 | 103 | 90 | 77 |
| 1,500 | 1,520 | 295 | 270 | 245 | 221 | 196 | 171 | 146 | 122 | 106 | 93 | 80 |
| 1,520 | 1,540 | 301 | 276 | 251 | 226 | 201 | 177 | 152 | 127 | 109 | 96 | 83 |
| 1,540 | 1,560 | 306 | 281 | 257 | 232 | 207 | 182 | 158 | 133 | 112 | 99 | 86 |
| 1,560 | 1,580 | 312 | 287 | 262 | 237 | 213 | 188 | 163 | 138 | 115 | 102 | 89 |
| 1,580 | 1,600 | 317 | 293 | 268 | 243 | 218 | 193 | 169 | 144 | 119 | 105 | 92 |
| 1,600 | 1,620 | 323 | 298 | 273 | 249 | 224 | 199 | 174 | 150 | 125 | 108 | 95 |
| 1,620 | 1,640 | 329 | 304 | 279 | 254 | 229 | 205 | 180 | 155 | 130 | 111 | 98 |
| 1,640 | 1,660 | 334 | 309 | 285 | 260 | 235 | 210 | 186 | 161 | 136 | 114 | 101 |
| 1,660 | 1,680 | 340 | 315 | 290 | 265 | 241 | 216 | 191 | 166 | 142 | 117 | 104 |
| 1,680 | 1,700 | 345 | 321 | 296 | 271 | 246 | 221 | 197 | 172 | 147 | 122 | 107 |
| 1,700 | 1,720 | 351 | 326 | 301 | 277 | 252 | 227 | 202 | 178 | 153 | 128 | 110 |
| 1,720 | 1,740 | 357 | 332 | 307 | 282 | 257 | 233 | 208 | 183 | 158 | 134 | 113 |
| 1,740 | 1,760 | 362 | 337 | 313 | 288 | 263 | 238 | 214 | 189 | 164 | 139 | 116 |
| 1,760 | 1,780 | 368 | 343 | 318 | 293 | 269 | 244 | 219 | 194 | 170 | 145 | 120 |
| 1,780 | 1,800 | 373 | 349 | 324 | 299 | 274 | 249 | 225 | 200 | 175 | 150 | 126 |
| 1,800 | 1,820 | 379 | 354 | 329 | 305 | 280 | 255 | 230 | 206 | 181 | 156 | 131 |
| 1,820 | 1,840 | 385 | 360 | 335 | 310 | 285 | 261 | 236 | 211 | 186 | 162 | 137 |
| 1,840 | 1,860 | 391 | 365 | 341 | 316 | 291 | 266 | 242 | 217 | 192 | 167 | 142 |
| 1,860 | 1,880 | 397 | 371 | 346 | 321 | 297 | 272 | 247 | 222 | 198 | 173 | 148 |
| 1,880 | 1,900 | 403 | 377 | 352 | 327 | 302 | 277 | 253 | 228 | 203 | 178 | 154 |
| 1,900 | 1,920 | 409 | 382 | 357 | 333 | 308 | 283 | 258 | 234 | 209 | 184 | 159 |
| 1,920 | 1,940 | 416 | 388 | 363 | 338 | 313 | 289 | 264 | 239 | 214 | 190 | 165 |
| 1,940 | 1,960 | 422 | 394 | 369 | 344 | 319 | 294 | 270 | 245 | 220 | 195 | 170 |
| 1,960 | 1,980 | 428 | 401 | 374 | 349 | 325 | 300 | 275 | 250 | 226 | 201 | 176 |
| 1,980 | 2,000 | 434 | 407 | 380 | 355 | 330 | 305 | 281 | 256 | 231 | 206 | 182 |
| 2,000 | 2,020 | 440 | 413 | 386 | 361 | 336 | 311 | 286 | 262 | 237 | 212 | 187 |
| 2,020 | 2,040 | 447 | 419 | 392 | 366 | 341 | 317 | 292 | 267 | 242 | 218 | 193 |
| 2,040 | 2,060 | 453 | 425 | 398 | 372 | 347 | 322 | 298 | 273 | 248 | 223 | 198 |

\$2,060 and over

Use Table 2(a) for a **SINGLE person** on page 26. Also see the instructions on page 24.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid After February 1992)

| 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 | \$235 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 235 | 240 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 14 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 17 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 19 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 20 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 23 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 25 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 26 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 28 | 14 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 29 | 16 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 31 | 17 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 32 | 19 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 34 | 20 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 35 | 22 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 37 | 23 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 38 | 25 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 40 | 26 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 42 | 29 | 15 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 45 | 32 | 18 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 48 | 35 | 21 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 51 | 38 | 24 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 54 | 41 | 27 | 14 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 57 | 44 | 30 | 17 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 60 | 47 | 33 | 20 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 63 | 50 | 36 | 23 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 66 | 53 | 39 | 26 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 69 | 56 | 42 | 29 | 16 | 3 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 72 | 59 | 45 | 32 | 19 | 6 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 75 | 62 | 48 | 35 | 22 | 9 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 78 | 65 | 51 | 38 | 25 | 12 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 81 | 68 | 54 | 41 | 28 | 15 | 1 | 0 | 0 | 0 | 0 |
| 780 | 800 | 84 | 71 | 57 | 44 | 31 | 18 | 4 | 0 | 0 | 0 | 0 |
| 800 | 820 | 87 | 74 | 60 | 47 | 34 | 21 | 7 | 0 | 0 | 0 | 0 |
| 820 | 840 | 90 | 77 | 63 | 50 | 37 | 24 | 10 | 0 | 0 | 0 | 0 |
| 840 | 860 | 93 | 80 | 66 | 53 | 40 | 27 | 13 | 0 | 0 | 0 | 0 |
| 860 | 880 | 96 | 83 | 69 | 56 | 43 | 30 | 16 | 3 | 0 | 0 | 0 |
| 880 | 900 | 99 | 86 | 72 | 59 | 46 | 33 | 19 | 6 | 0 | 0 | 0 |
| 900 | 920 | 102 | 89 | 75 | 62 | 49 | 36 | 22 | 9 | 0 | 0 | 0 |
| 920 | 940 | 105 | 92 | 78 | 65 | 52 | 39 | 25 | 12 | 0 | 0 | 0 |
| 940 | 960 | 108 | 95 | 81 | 68 | 55 | 42 | 28 | 15 | 2 | 0 | 0 |
| 960 | 980 | 111 | 98 | 84 | 71 | 58 | 45 | 31 | 18 | 5 | 0 | 0 |
| 980 | 1,000 | 114 | 101 | 87 | 74 | 61 | 48 | 34 | 21 | 8 | 0 | 0 |
| 1,000 | 1,020 | 117 | 104 | 90 | 77 | 64 | 51 | 37 | 24 | 11 | 0 | 0 |
| 1,020 | 1,040 | 120 | 107 | 93 | 80 | 67 | 54 | 40 | 27 | 14 | 0 | 0 |
| 1,040 | 1,060 | 123 | 110 | 96 | 83 | 70 | 57 | 43 | 30 | 17 | 3 | 0 |
| 1,060 | 1,080 | 126 | 113 | 99 | 86 | 73 | 60 | 46 | 33 | 20 | 6 | 0 |
| 1,080 | 1,100 | 129 | 116 | 102 | 89 | 76 | 63 | 49 | 36 | 23 | 9 | 0 |
| 1,100 | 1,120 | 132 | 119 | 105 | 92 | 79 | 66 | 52 | 39 | 26 | 12 | 0 |
| 1,120 | 1,140 | 135 | 122 | 108 | 95 | 82 | 69 | 55 | 42 | 29 | 15 | 2 |
| 1,140 | 1,160 | 138 | 125 | 111 | 98 | 85 | 72 | 58 | 45 | 32 | 18 | 5 |
| 1,160 | 1,180 | 141 | 128 | 114 | 101 | 88 | 75 | 61 | 48 | 35 | 21 | 8 |
| 1,180 | 1,200 | 144 | 131 | 117 | 104 | 91 | 78 | 64 | 51 | 38 | 24 | 11 |
| 1,200 | 1,220 | 147 | 134 | 120 | 107 | 94 | 81 | 67 | 54 | 41 | 27 | 14 |
| 1,220 | 1,240 | 150 | 137 | 123 | 110 | 97 | 84 | 70 | 57 | 44 | 30 | 17 |
| 1,240 | 1,260 | 153 | 140 | 126 | 113 | 100 | 87 | 73 | 60 | 47 | 33 | 20 |
| 1,260 | 1,280 | 156 | 143 | 129 | 116 | 103 | 90 | 76 | 63 | 50 | 36 | 23 |
| 1,280 | 1,300 | 159 | 146 | 132 | 119 | 106 | 93 | 79 | 66 | 53 | 39 | 26 |

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$1,300 | \$1,320 | \$162 | \$149 | \$135 | \$122 | \$109 | \$96 | \$82 | \$69 | \$56 | \$42 | \$29 |
| 1,320 | 1,340 | 165 | 152 | 138 | 125 | 112 | 99 | 85 | 72 | 59 | 45 | 32 |
| 1,340 | 1,360 | 168 | 155 | 141 | 128 | 115 | 102 | 88 | 75 | 62 | 48 | 35 |
| 1,360 | 1,380 | 171 | 158 | 144 | 131 | 118 | 105 | 91 | 78 | 65 | 51 | 38 |
| 1,380 | 1,400 | 174 | 161 | 147 | 134 | 121 | 108 | 94 | 81 | 68 | 54 | 41 |
| 1,400 | 1,420 | 177 | 164 | 150 | 137 | 124 | 111 | 97 | 84 | 71 | 57 | 44 |
| 1,420 | 1,440 | 180 | 167 | 153 | 140 | 127 | 114 | 100 | 87 | 74 | 60 | 47 |
| 1,440 | 1,460 | 183 | 170 | 156 | 143 | 130 | 117 | 103 | 90 | 77 | 63 | 50 |
| 1,460 | 1,480 | 186 | 173 | 159 | 146 | 133 | 120 | 106 | 93 | 80 | 66 | 53 |
| 1,480 | 1,500 | 189 | 176 | 162 | 149 | 136 | 123 | 109 | 96 | 83 | 69 | 56 |
| 1,500 | 1,520 | 192 | 179 | 165 | 152 | 139 | 126 | 112 | 99 | 86 | 72 | 59 |
| 1,520 | 1,540 | 196 | 182 | 168 | 155 | 142 | 129 | 115 | 102 | 89 | 75 | 62 |
| 1,540 | 1,560 | 202 | 185 | 171 | 158 | 145 | 132 | 118 | 105 | 92 | 78 | 65 |
| 1,560 | 1,580 | 207 | 188 | 174 | 161 | 148 | 135 | 121 | 108 | 95 | 81 | 68 |
| 1,580 | 1,600 | 213 | 191 | 177 | 164 | 151 | 138 | 124 | 111 | 98 | 84 | 71 |
| 1,600 | 1,620 | 219 | 194 | 180 | 167 | 154 | 141 | 127 | 114 | 101 | 87 | 74 |
| 1,620 | 1,640 | 224 | 200 | 183 | 170 | 157 | 144 | 130 | 117 | 104 | 90 | 77 |
| 1,640 | 1,660 | 230 | 205 | 186 | 173 | 160 | 147 | 133 | 120 | 107 | 93 | 80 |
| 1,660 | 1,680 | 235 | 211 | 189 | 176 | 163 | 150 | 136 | 123 | 110 | 96 | 83 |
| 1,680 | 1,700 | 241 | 216 | 192 | 179 | 166 | 153 | 139 | 126 | 113 | 99 | 86 |
| 1,700 | 1,720 | 247 | 222 | 197 | 182 | 169 | 156 | 142 | 129 | 116 | 102 | 89 |
| 1,720 | 1,740 | 252 | 228 | 203 | 185 | 172 | 159 | 145 | 132 | 119 | 105 | 92 |
| 1,740 | 1,760 | 258 | 233 | 208 | 188 | 175 | 162 | 148 | 135 | 122 | 108 | 95 |
| 1,760 | 1,780 | 263 | 239 | 214 | 191 | 178 | 165 | 151 | 138 | 125 | 111 | 98 |
| 1,780 | 1,800 | 269 | 244 | 220 | 195 | 181 | 168 | 154 | 141 | 128 | 114 | 101 |
| 1,800 | 1,820 | 275 | 250 | 225 | 200 | 184 | 171 | 157 | 144 | 131 | 117 | 104 |
| 1,820 | 1,840 | 280 | 256 | 231 | 206 | 187 | 174 | 160 | 147 | 134 | 120 | 107 |
| 1,840 | 1,860 | 286 | 261 | 236 | 212 | 190 | 177 | 163 | 150 | 137 | 123 | 110 |
| 1,860 | 1,880 | 291 | 267 | 242 | 217 | 193 | 180 | 166 | 153 | 140 | 126 | 113 |
| 1,880 | 1,900 | 297 | 272 | 248 | 223 | 198 | 183 | 169 | 156 | 143 | 129 | 116 |
| 1,900 | 1,920 | 303 | 278 | 253 | 228 | 204 | 186 | 172 | 159 | 146 | 132 | 119 |
| 1,920 | 1,940 | 308 | 284 | 259 | 234 | 209 | 189 | 175 | 162 | 149 | 135 | 122 |
| 1,940 | 1,960 | 314 | 289 | 264 | 240 | 215 | 192 | 178 | 165 | 152 | 138 | 125 |
| 1,960 | 1,980 | 319 | 295 | 270 | 245 | 220 | 196 | 181 | 168 | 155 | 141 | 128 |
| 1,980 | 2,000 | 325 | 300 | 276 | 251 | 226 | 201 | 184 | 171 | 158 | 144 | 131 |
| 2,000 | 2,020 | 331 | 306 | 281 | 256 | 232 | 207 | 187 | 174 | 161 | 147 | 134 |
| 2,020 | 2,040 | 336 | 312 | 287 | 262 | 237 | 212 | 190 | 177 | 164 | 150 | 137 |
| 2,040 | 2,060 | 342 | 317 | 292 | 268 | 243 | 218 | 193 | 180 | 167 | 153 | 140 |
| 2,060 | 2,080 | 347 | 323 | 298 | 273 | 248 | 224 | 199 | 183 | 170 | 156 | 143 |
| 2,080 | 2,100 | 353 | 328 | 304 | 279 | 254 | 229 | 204 | 186 | 173 | 159 | 146 |
| 2,100 | 2,120 | 359 | 334 | 309 | 284 | 260 | 235 | 210 | 189 | 176 | 162 | 149 |
| 2,120 | 2,140 | 364 | 340 | 315 | 290 | 265 | 240 | 216 | 192 | 179 | 165 | 152 |
| 2,140 | 2,160 | 370 | 345 | 320 | 296 | 271 | 246 | 221 | 197 | 182 | 168 | 155 |
| 2,160 | 2,180 | 375 | 351 | 326 | 301 | 276 | 252 | 227 | 202 | 185 | 171 | 158 |
| 2,180 | 2,200 | 381 | 356 | 332 | 307 | 282 | 257 | 232 | 208 | 188 | 174 | 161 |
| 2,200 | 2,220 | 387 | 362 | 337 | 312 | 288 | 263 | 238 | 213 | 191 | 177 | 164 |
| 2,220 | 2,240 | 392 | 368 | 343 | 318 | 293 | 268 | 244 | 219 | 194 | 180 | 167 |
| 2,240 | 2,260 | 398 | 373 | 348 | 324 | 299 | 274 | 249 | 225 | 200 | 183 | 170 |
| 2,260 | 2,280 | 403 | 379 | 354 | 329 | 304 | 280 | 255 | 230 | 205 | 186 | 173 |
| 2,280 | 2,300 | 409 | 384 | 360 | 335 | 310 | 285 | 260 | 236 | 211 | 189 | 176 |
| 2,300 | 2,320 | 415 | 390 | 365 | 340 | 316 | 291 | 266 | 241 | 217 | 192 | 179 |
| 2,320 | 2,340 | 420 | 396 | 371 | 346 | 321 | 296 | 272 | 247 | 222 | 197 | 182 |
| 2,340 | 2,360 | 426 | 401 | 376 | 352 | 327 | 302 | 277 | 253 | 228 | 203 | 185 |
| 2,360 | 2,380 | 431 | 407 | 382 | 357 | 332 | 308 | 283 | 258 | 233 | 209 | 188 |
| 2,380 | 2,400 | 437 | 412 | 388 | 363 | 338 | 313 | 288 | 264 | 239 | 214 | 191 |
| 2,400 | 2,420 | 443 | 418 | 393 | 368 | 344 | 319 | 294 | 269 | 245 | 220 | 195 |
| 2,420 | 2,440 | 448 | 424 | 399 | 374 | 349 | 324 | 300 | 275 | 250 | 225 | 201 |
| 2,440 | 2,460 | 454 | 429 | 404 | 380 | 355 | 330 | 305 | 281 | 256 | 231 | 206 |
| 2,460 | 2,480 | 459 | 435 | 410 | 385 | 360 | 336 | 311 | 286 | 261 | 237 | 212 |
| 2,480 | 2,500 | 465 | 440 | 416 | 391 | 366 | 341 | 316 | 292 | 267 | 242 | 217 |
| 2,500 | 2,520 | 471 | 446 | 421 | 396 | 372 | 347 | 322 | 297 | 273 | 248 | 223 |
| 2,520 | 2,540 | 476 | 452 | 427 | 402 | 377 | 352 | 328 | 303 | 278 | 253 | 229 |
| 2,540 | 2,560 | 482 | 457 | 432 | 408 | 383 | 358 | 333 | 309 | 284 | 259 | 234 |
| 2,560 | 2,580 | 487 | 463 | 438 | 413 | 388 | 364 | 339 | 314 | 289 | 265 | 240 |
| 2,580 | 2,600 | 493 | 468 | 444 | 419 | 394 | 369 | 344 | 320 | 295 | 270 | 245 |

\$2,600 and over

Use Table 2(b) for a **MARRIED** person on page 26. Also see the instructions on page 24.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid After February 1992)

| 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 | 2 | 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 | 5 | 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 | 155 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 15 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 17 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 17 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 19 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 20 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 22 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 23 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 27 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 29 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 30 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 32 | 18 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 33 | 19 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 35 | 21 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 36 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 38 | 24 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 39 | 25 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 41 | 27 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 42 | 28 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 44 | 30 | 15 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 45 | 31 | 17 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 47 | 33 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 48 | 34 | 20 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 50 | 36 | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 51 | 37 | 23 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 53 | 39 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 54 | 40 | 26 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 56 | 42 | 27 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 57 | 43 | 29 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 59 | 45 | 30 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 61 | 47 | 32 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 64 | 50 | 35 | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 67 | 53 | 38 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 70 | 56 | 41 | 27 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 73 | 59 | 44 | 30 | 16 | 1 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 76 | 62 | 47 | 33 | 19 | 4 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 79 | 65 | 50 | 36 | 22 | 7 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 82 | 68 | 53 | 39 | 25 | 10 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 85 | 71 | 56 | 42 | 28 | 13 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 88 | 74 | 59 | 45 | 31 | 16 | 2 | 0 | 0 | 0 | 0 |
| 700 | 720 | 91 | 77 | 62 | 48 | 34 | 19 | 5 | 0 | 0 | 0 | 0 |
| 720 | 740 | 94 | 80 | 65 | 51 | 37 | 22 | 8 | 0 | 0 | 0 | 0 |
| 740 | 760 | 97 | 83 | 68 | 54 | 40 | 25 | 11 | 0 | 0 | 0 | 0 |
| 760 | 780 | 100 | 86 | 71 | 57 | 43 | 28 | 14 | 0 | 0 | 0 | 0 |

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$780 | \$800 | \$103 | \$89 | \$74 | \$60 | \$46 | \$31 | \$17 | \$3 | \$0 | \$0 | \$0 |
| 800 | 820 | 106 | 92 | 77 | 63 | 49 | 34 | 20 | 6 | 0 | 0 | 0 |
| 820 | 840 | 109 | 95 | 80 | 66 | 52 | 37 | 23 | 9 | 0 | 0 | 0 |
| 840 | 860 | 112 | 98 | 83 | 69 | 55 | 40 | 26 | 12 | 0 | 0 | 0 |
| 860 | 880 | 115 | 101 | 86 | 72 | 58 | 43 | 29 | 15 | 0 | 0 | 0 |
| 880 | 900 | 118 | 104 | 89 | 75 | 61 | 46 | 32 | 18 | 3 | 0 | 0 |
| 900 | 920 | 121 | 107 | 92 | 78 | 64 | 49 | 35 | 21 | 6 | 0 | 0 |
| 920 | 940 | 124 | 110 | 95 | 81 | 67 | 52 | 38 | 24 | 9 | 0 | 0 |
| 940 | 960 | 127 | 113 | 98 | 84 | 70 | 55 | 41 | 27 | 12 | 0 | 0 |
| 960 | 980 | 133 | 116 | 101 | 87 | 73 | 58 | 44 | 30 | 15 | 1 | 0 |
| 980 | 1,000 | 139 | 119 | 104 | 90 | 76 | 61 | 47 | 33 | 18 | 4 | 0 |
| 1,000 | 1,020 | 144 | 122 | 107 | 93 | 79 | 64 | 50 | 36 | 21 | 7 | 0 |
| 1,020 | 1,040 | 150 | 125 | 110 | 96 | 82 | 67 | 53 | 39 | 24 | 10 | 0 |
| 1,040 | 1,060 | 155 | 129 | 113 | 99 | 85 | 70 | 56 | 42 | 27 | 13 | 0 |
| 1,060 | 1,080 | 161 | 134 | 116 | 102 | 88 | 73 | 59 | 45 | 30 | 16 | 1 |
| 1,080 | 1,100 | 167 | 140 | 119 | 105 | 91 | 76 | 62 | 48 | 33 | 19 | 4 |
| 1,100 | 1,120 | 172 | 145 | 122 | 108 | 94 | 79 | 65 | 51 | 36 | 22 | 7 |
| 1,120 | 1,140 | 178 | 151 | 125 | 111 | 97 | 82 | 68 | 54 | 39 | 25 | 10 |
| 1,140 | 1,160 | 183 | 157 | 130 | 114 | 100 | 85 | 71 | 57 | 42 | 28 | 13 |
| 1,160 | 1,180 | 189 | 162 | 135 | 117 | 103 | 88 | 74 | 60 | 45 | 31 | 16 |
| 1,180 | 1,200 | 195 | 168 | 141 | 120 | 106 | 91 | 77 | 63 | 48 | 34 | 19 |
| 1,200 | 1,220 | 200 | 173 | 147 | 123 | 109 | 94 | 80 | 66 | 51 | 37 | 22 |
| 1,220 | 1,240 | 206 | 179 | 152 | 126 | 112 | 97 | 83 | 69 | 54 | 40 | 25 |
| 1,240 | 1,260 | 211 | 185 | 158 | 131 | 115 | 100 | 86 | 72 | 57 | 43 | 28 |
| 1,260 | 1,280 | 217 | 190 | 163 | 137 | 118 | 103 | 89 | 75 | 60 | 46 | 31 |
| 1,280 | 1,300 | 223 | 196 | 169 | 142 | 121 | 106 | 92 | 78 | 63 | 49 | 34 |
| 1,300 | 1,320 | 228 | 201 | 175 | 148 | 124 | 109 | 95 | 81 | 66 | 52 | 37 |
| 1,320 | 1,340 | 234 | 207 | 180 | 153 | 127 | 112 | 98 | 84 | 69 | 55 | 40 |
| 1,340 | 1,360 | 239 | 213 | 186 | 159 | 132 | 115 | 101 | 87 | 72 | 58 | 43 |
| 1,360 | 1,380 | 245 | 218 | 191 | 165 | 138 | 118 | 104 | 90 | 75 | 61 | 46 |
| 1,380 | 1,400 | 251 | 224 | 197 | 170 | 143 | 121 | 107 | 93 | 78 | 64 | 49 |
| 1,400 | 1,420 | 256 | 229 | 203 | 176 | 149 | 124 | 110 | 96 | 81 | 67 | 52 |
| 1,420 | 1,440 | 262 | 235 | 208 | 181 | 155 | 128 | 113 | 99 | 84 | 70 | 55 |
| 1,440 | 1,460 | 267 | 241 | 214 | 187 | 160 | 133 | 116 | 102 | 87 | 73 | 58 |
| 1,460 | 1,480 | 273 | 246 | 219 | 193 | 166 | 139 | 119 | 105 | 90 | 76 | 61 |
| 1,480 | 1,500 | 279 | 252 | 225 | 198 | 171 | 144 | 122 | 108 | 93 | 79 | 64 |
| 1,500 | 1,520 | 284 | 257 | 231 | 204 | 177 | 150 | 125 | 111 | 96 | 82 | 67 |
| 1,520 | 1,540 | 290 | 263 | 236 | 209 | 183 | 156 | 129 | 114 | 99 | 85 | 70 |
| 1,540 | 1,560 | 295 | 269 | 242 | 215 | 188 | 161 | 134 | 117 | 102 | 88 | 73 |
| 1,560 | 1,580 | 301 | 274 | 247 | 221 | 194 | 167 | 140 | 120 | 105 | 91 | 76 |
| 1,580 | 1,600 | 307 | 280 | 253 | 226 | 199 | 172 | 146 | 123 | 108 | 94 | 79 |
| 1,600 | 1,620 | 312 | 285 | 259 | 232 | 205 | 178 | 151 | 126 | 111 | 97 | 82 |
| 1,620 | 1,640 | 318 | 291 | 264 | 237 | 211 | 184 | 157 | 130 | 114 | 100 | 85 |
| 1,640 | 1,660 | 323 | 297 | 270 | 243 | 216 | 189 | 162 | 136 | 117 | 103 | 88 |
| 1,660 | 1,680 | 329 | 302 | 275 | 249 | 222 | 195 | 168 | 141 | 120 | 106 | 91 |
| 1,680 | 1,700 | 335 | 308 | 281 | 254 | 227 | 200 | 174 | 147 | 123 | 109 | 94 |
| 1,700 | 1,720 | 340 | 313 | 287 | 260 | 233 | 206 | 179 | 152 | 126 | 112 | 97 |
| 1,720 | 1,740 | 346 | 319 | 292 | 265 | 239 | 212 | 185 | 158 | 131 | 115 | 100 |
| 1,740 | 1,760 | 351 | 325 | 298 | 271 | 244 | 217 | 190 | 164 | 137 | 118 | 103 |
| 1,760 | 1,780 | 357 | 330 | 303 | 277 | 250 | 223 | 196 | 169 | 142 | 121 | 106 |
| 1,780 | 1,800 | 363 | 336 | 309 | 282 | 255 | 228 | 202 | 175 | 148 | 124 | 109 |
| 1,800 | 1,820 | 368 | 341 | 315 | 288 | 261 | 234 | 207 | 180 | 154 | 127 | 112 |
| 1,820 | 1,840 | 374 | 347 | 320 | 293 | 267 | 240 | 213 | 186 | 159 | 132 | 115 |
| 1,840 | 1,860 | 379 | 353 | 326 | 299 | 272 | 245 | 218 | 192 | 165 | 138 | 118 |
| 1,860 | 1,880 | 385 | 358 | 331 | 305 | 278 | 251 | 224 | 197 | 170 | 144 | 121 |
| 1,880 | 1,900 | 391 | 364 | 337 | 310 | 283 | 256 | 230 | 203 | 176 | 149 | 124 |
| 1,900 | 1,920 | 396 | 369 | 343 | 316 | 289 | 262 | 235 | 208 | 182 | 155 | 128 |
| 1,920 | 1,940 | 402 | 375 | 348 | 321 | 295 | 268 | 241 | 214 | 187 | 160 | 134 |
| 1,940 | 1,960 | 407 | 381 | 354 | 327 | 300 | 273 | 246 | 220 | 193 | 166 | 139 |
| 1,960 | 1,980 | 413 | 386 | 359 | 333 | 306 | 279 | 252 | 225 | 198 | 172 | 145 |
| 1,980 | 2,000 | 419 | 392 | 365 | 338 | 311 | 284 | 258 | 231 | 204 | 177 | 150 |
| 2,000 | 2,020 | 425 | 397 | 371 | 344 | 317 | 290 | 263 | 236 | 210 | 183 | 156 |
| 2,020 | 2,040 | 431 | 403 | 376 | 349 | 323 | 296 | 269 | 242 | 215 | 188 | 162 |
| 2,040 | 2,060 | 438 | 409 | 382 | 355 | 328 | 301 | 274 | 248 | 221 | 194 | 167 |
| 2,060 | 2,080 | 444 | 414 | 387 | 361 | 334 | 307 | 280 | 253 | 226 | 200 | 173 |

\$2,080 and over

Use Table 3(a) for a **SINGLE person** on page 26. Also see the instructions on page 24.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid After February 1992)

| 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 | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 250 | 260 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 17 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 19 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 22 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 23 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 25 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 28 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 29 | 15 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 31 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 32 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 34 | 19 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 35 | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 37 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 39 | 25 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 42 | 28 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 45 | 31 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 48 | 34 | 19 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 51 | 37 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 54 | 40 | 25 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 57 | 43 | 28 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 60 | 46 | 31 | 17 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 63 | 49 | 34 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 66 | 52 | 37 | 23 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 69 | 55 | 40 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 72 | 58 | 43 | 29 | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 75 | 61 | 46 | 32 | 18 | 3 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 78 | 64 | 49 | 35 | 21 | 6 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 81 | 67 | 52 | 38 | 24 | 9 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 84 | 70 | 55 | 41 | 27 | 12 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 87 | 73 | 58 | 44 | 30 | 15 | 1 | 0 | 0 | 0 | 0 |
| 840 | 860 | 90 | 76 | 61 | 47 | 33 | 18 | 4 | 0 | 0 | 0 | 0 |
| 860 | 880 | 93 | 79 | 64 | 50 | 36 | 21 | 7 | 0 | 0 | 0 | 0 |
| 880 | 900 | 96 | 82 | 67 | 53 | 39 | 24 | 10 | 0 | 0 | 0 | 0 |
| 900 | 920 | 99 | 85 | 70 | 56 | 42 | 27 | 13 | 0 | 0 | 0 | 0 |
| 920 | 940 | 102 | 88 | 73 | 59 | 45 | 30 | 16 | 1 | 0 | 0 | 0 |
| 940 | 960 | 105 | 91 | 76 | 62 | 48 | 33 | 19 | 4 | 0 | 0 | 0 |
| 960 | 980 | 108 | 94 | 79 | 65 | 51 | 36 | 22 | 7 | 0 | 0 | 0 |
| 980 | 1,000 | 111 | 97 | 82 | 68 | 54 | 39 | 25 | 10 | 0 | 0 | 0 |
| 1,000 | 1,020 | 114 | 100 | 85 | 71 | 57 | 42 | 28 | 13 | 0 | 0 | 0 |
| 1,020 | 1,040 | 117 | 103 | 88 | 74 | 60 | 45 | 31 | 16 | 2 | 0 | 0 |
| 1,040 | 1,060 | 120 | 106 | 91 | 77 | 63 | 48 | 34 | 19 | 5 | 0 | 0 |
| 1,060 | 1,080 | 123 | 109 | 94 | 80 | 66 | 51 | 37 | 22 | 8 | 0 | 0 |
| 1,080 | 1,100 | 126 | 112 | 97 | 83 | 69 | 54 | 40 | 25 | 11 | 0 | 0 |
| 1,100 | 1,120 | 129 | 115 | 100 | 86 | 72 | 57 | 43 | 28 | 14 | 0 | 0 |
| 1,120 | 1,140 | 132 | 118 | 103 | 89 | 75 | 60 | 46 | 31 | 17 | 3 | 0 |
| 1,140 | 1,160 | 135 | 121 | 106 | 92 | 78 | 63 | 49 | 34 | 20 | 6 | 0 |
| 1,160 | 1,180 | 138 | 124 | 109 | 95 | 81 | 66 | 52 | 37 | 23 | 9 | 0 |
| 1,180 | 1,200 | 141 | 127 | 112 | 98 | 84 | 69 | 55 | 40 | 26 | 12 | 0 |
| 1,200 | 1,220 | 144 | 130 | 115 | 101 | 87 | 72 | 58 | 43 | 29 | 15 | 0 |
| 1,220 | 1,240 | 147 | 133 | 118 | 104 | 90 | 75 | 61 | 46 | 32 | 18 | 3 |
| 1,240 | 1,260 | 150 | 136 | 121 | 107 | 93 | 78 | 64 | 49 | 35 | 21 | 6 |
| 1,260 | 1,280 | 153 | 139 | 124 | 110 | 96 | 81 | 67 | 52 | 38 | 24 | 9 |
| 1,280 | 1,300 | 156 | 142 | 127 | 113 | 99 | 84 | 70 | 55 | 41 | 27 | 12 |
| 1,300 | 1,320 | 159 | 145 | 130 | 116 | 102 | 87 | 73 | 58 | 44 | 30 | 15 |
| 1,320 | 1,340 | 162 | 148 | 133 | 119 | 105 | 90 | 76 | 61 | 47 | 33 | 18 |
| 1,340 | 1,360 | 165 | 151 | 136 | 122 | 108 | 93 | 79 | 64 | 50 | 36 | 21 |
| 1,360 | 1,380 | 168 | 154 | 139 | 125 | 111 | 96 | 82 | 67 | 53 | 39 | 24 |

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$1,380 | \$1,400 | \$171 | \$157 | \$142 | \$128 | \$114 | \$99 | \$85 | \$70 | \$56 | \$42 | \$27 |
| 1,400 | 1,420 | 174 | 160 | 145 | 131 | 117 | 102 | 88 | 73 | 59 | 45 | 30 |
| 1,420 | 1,440 | 177 | 163 | 148 | 134 | 120 | 105 | 91 | 76 | 62 | 48 | 33 |
| 1,440 | 1,460 | 180 | 166 | 151 | 137 | 123 | 108 | 94 | 79 | 65 | 51 | 36 |
| 1,460 | 1,480 | 183 | 169 | 154 | 140 | 126 | 111 | 97 | 82 | 68 | 54 | 39 |
| 1,480 | 1,500 | 186 | 172 | 157 | 143 | 129 | 114 | 100 | 85 | 71 | 57 | 42 |
| 1,500 | 1,520 | 189 | 175 | 160 | 146 | 132 | 117 | 103 | 88 | 74 | 60 | 45 |
| 1,520 | 1,540 | 192 | 178 | 163 | 149 | 135 | 120 | 106 | 91 | 77 | 63 | 48 |
| 1,540 | 1,560 | 195 | 181 | 166 | 152 | 138 | 123 | 109 | 94 | 80 | 66 | 51 |
| 1,560 | 1,580 | 198 | 184 | 169 | 155 | 141 | 126 | 112 | 97 | 83 | 69 | 54 |
| 1,580 | 1,600 | 201 | 187 | 172 | 158 | 144 | 129 | 115 | 100 | 86 | 72 | 57 |
| 1,600 | 1,620 | 204 | 190 | 175 | 161 | 147 | 132 | 118 | 103 | 89 | 75 | 60 |
| 1,620 | 1,640 | 207 | 193 | 178 | 164 | 150 | 135 | 121 | 106 | 92 | 78 | 63 |
| 1,640 | 1,660 | 211 | 196 | 181 | 167 | 153 | 138 | 124 | 109 | 95 | 81 | 66 |
| 1,660 | 1,680 | 216 | 199 | 184 | 170 | 156 | 141 | 127 | 112 | 98 | 84 | 69 |
| 1,680 | 1,700 | 222 | 202 | 187 | 173 | 159 | 144 | 130 | 115 | 101 | 87 | 72 |
| 1,700 | 1,720 | 227 | 205 | 190 | 176 | 162 | 147 | 133 | 118 | 104 | 90 | 75 |
| 1,720 | 1,740 | 233 | 208 | 193 | 179 | 165 | 150 | 136 | 121 | 107 | 93 | 78 |
| 1,740 | 1,760 | 239 | 212 | 196 | 182 | 168 | 153 | 139 | 124 | 110 | 96 | 81 |
| 1,760 | 1,780 | 244 | 217 | 199 | 185 | 171 | 156 | 142 | 127 | 113 | 99 | 84 |
| 1,780 | 1,800 | 250 | 223 | 202 | 188 | 174 | 159 | 145 | 130 | 116 | 102 | 87 |
| 1,800 | 1,820 | 255 | 229 | 205 | 191 | 177 | 162 | 148 | 133 | 119 | 105 | 90 |
| 1,820 | 1,840 | 261 | 234 | 208 | 194 | 180 | 165 | 151 | 136 | 122 | 108 | 93 |
| 1,840 | 1,860 | 267 | 240 | 213 | 197 | 183 | 168 | 154 | 139 | 125 | 111 | 96 |
| 1,860 | 1,880 | 272 | 245 | 218 | 200 | 186 | 171 | 157 | 142 | 128 | 114 | 99 |
| 1,880 | 1,900 | 278 | 251 | 224 | 203 | 189 | 174 | 160 | 145 | 131 | 117 | 102 |
| 1,900 | 1,920 | 283 | 257 | 230 | 206 | 192 | 177 | 163 | 148 | 134 | 120 | 105 |
| 1,920 | 1,940 | 289 | 262 | 235 | 209 | 195 | 180 | 166 | 151 | 137 | 123 | 108 |
| 1,940 | 1,960 | 295 | 268 | 241 | 214 | 198 | 183 | 169 | 154 | 140 | 126 | 111 |
| 1,960 | 1,980 | 300 | 273 | 246 | 220 | 201 | 186 | 172 | 157 | 143 | 129 | 114 |
| 1,980 | 2,000 | 306 | 279 | 252 | 225 | 204 | 189 | 175 | 160 | 146 | 132 | 117 |
| 2,000 | 2,020 | 311 | 285 | 258 | 231 | 207 | 192 | 178 | 163 | 149 | 135 | 120 |
| 2,020 | 2,040 | 317 | 290 | 263 | 236 | 210 | 195 | 181 | 166 | 152 | 138 | 123 |
| 2,040 | 2,060 | 323 | 296 | 269 | 242 | 215 | 198 | 184 | 169 | 155 | 141 | 126 |
| 2,060 | 2,080 | 328 | 301 | 274 | 248 | 221 | 201 | 187 | 172 | 158 | 144 | 129 |
| 2,080 | 2,100 | 334 | 307 | 280 | 253 | 226 | 204 | 190 | 175 | 161 | 147 | 132 |
| 2,100 | 2,120 | 339 | 313 | 286 | 259 | 232 | 207 | 193 | 178 | 164 | 150 | 135 |
| 2,120 | 2,140 | 345 | 318 | 291 | 264 | 238 | 211 | 196 | 181 | 167 | 153 | 138 |
| 2,140 | 2,160 | 351 | 324 | 297 | 270 | 243 | 216 | 199 | 184 | 170 | 156 | 141 |
| 2,160 | 2,180 | 356 | 329 | 302 | 276 | 249 | 222 | 202 | 187 | 173 | 159 | 144 |
| 2,180 | 2,200 | 362 | 335 | 308 | 281 | 254 | 228 | 205 | 190 | 176 | 162 | 147 |
| 2,200 | 2,220 | 367 | 341 | 314 | 287 | 260 | 233 | 208 | 193 | 179 | 165 | 150 |
| 2,220 | 2,240 | 373 | 346 | 319 | 292 | 266 | 239 | 212 | 196 | 182 | 168 | 153 |
| 2,240 | 2,260 | 379 | 352 | 325 | 298 | 271 | 244 | 218 | 199 | 185 | 171 | 156 |
| 2,260 | 2,280 | 384 | 357 | 330 | 304 | 277 | 250 | 223 | 202 | 188 | 174 | 159 |
| 2,280 | 2,300 | 390 | 363 | 336 | 309 | 282 | 256 | 229 | 205 | 191 | 177 | 162 |
| 2,300 | 2,320 | 395 | 369 | 342 | 315 | 288 | 261 | 234 | 208 | 194 | 180 | 165 |
| 2,320 | 2,340 | 401 | 374 | 347 | 320 | 294 | 267 | 240 | 213 | 197 | 183 | 168 |
| 2,340 | 2,360 | 407 | 380 | 353 | 326 | 299 | 272 | 246 | 219 | 200 | 186 | 171 |
| 2,360 | 2,380 | 412 | 385 | 358 | 332 | 305 | 278 | 251 | 224 | 203 | 189 | 174 |
| 2,380 | 2,400 | 418 | 391 | 364 | 337 | 310 | 284 | 257 | 230 | 206 | 192 | 177 |
| 2,400 | 2,420 | 423 | 397 | 370 | 343 | 316 | 289 | 262 | 236 | 209 | 195 | 180 |
| 2,420 | 2,440 | 429 | 402 | 375 | 348 | 322 | 295 | 268 | 241 | 214 | 198 | 183 |
| 2,440 | 2,460 | 435 | 408 | 381 | 354 | 327 | 300 | 274 | 247 | 220 | 201 | 186 |
| 2,460 | 2,480 | 440 | 413 | 386 | 360 | 333 | 306 | 279 | 252 | 225 | 204 | 189 |
| 2,480 | 2,500 | 446 | 419 | 392 | 365 | 338 | 312 | 285 | 258 | 231 | 207 | 192 |
| 2,500 | 2,520 | 451 | 425 | 398 | 371 | 344 | 317 | 290 | 264 | 237 | 210 | 195 |
| 2,520 | 2,540 | 457 | 430 | 403 | 376 | 350 | 323 | 296 | 269 | 242 | 215 | 198 |
| 2,540 | 2,560 | 463 | 436 | 409 | 382 | 355 | 328 | 302 | 275 | 248 | 221 | 201 |
| 2,560 | 2,580 | 468 | 441 | 414 | 388 | 361 | 334 | 307 | 280 | 253 | 227 | 204 |
| 2,580 | 2,600 | 474 | 447 | 420 | 393 | 366 | 340 | 313 | 286 | 259 | 232 | 207 |
| 2,600 | 2,620 | 479 | 453 | 426 | 399 | 372 | 345 | 318 | 292 | 265 | 238 | 211 |
| 2,620 | 2,640 | 485 | 458 | 431 | 404 | 378 | 351 | 324 | 297 | 270 | 243 | 217 |
| 2,640 | 2,660 | 491 | 464 | 437 | 410 | 383 | 356 | 330 | 303 | 276 | 249 | 222 |
| 2,660 | 2,680 | 496 | 469 | 442 | 416 | 389 | 362 | 335 | 308 | 281 | 255 | 228 |

\$2,680 and over

Use Table 3(b) for a **MARRIED** person on page 26. Also see the instructions on page 24.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid After February 1992)

| 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 | \$210 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 210 | 220 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 230 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 320 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 340 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 360 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 380 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 31 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 34 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 37 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 40 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 43 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 46 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 49 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 52 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 55 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 58 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 640 | 62 | 34 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 680 | 68 | 40 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 720 | 74 | 46 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 80 | 52 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 86 | 58 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 92 | 64 | 35 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 98 | 70 | 41 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 104 | 76 | 47 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 110 | 82 | 53 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 116 | 88 | 59 | 30 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 122 | 94 | 65 | 36 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 128 | 100 | 71 | 42 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 134 | 106 | 77 | 48 | 19 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 140 | 112 | 83 | 54 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 146 | 118 | 89 | 60 | 31 | 3 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 152 | 124 | 95 | 66 | 37 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 158 | 130 | 101 | 72 | 43 | 15 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 164 | 136 | 107 | 78 | 49 | 21 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 170 | 142 | 113 | 84 | 55 | 27 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 176 | 148 | 119 | 90 | 61 | 33 | 4 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 182 | 154 | 125 | 96 | 67 | 39 | 10 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 188 | 160 | 131 | 102 | 73 | 45 | 16 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 194 | 166 | 137 | 108 | 79 | 51 | 22 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 200 | 172 | 143 | 114 | 85 | 57 | 28 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 206 | 178 | 149 | 120 | 91 | 63 | 34 | 5 | 0 | 0 | 0 |
| 1,600 | 1,640 | 212 | 184 | 155 | 126 | 97 | 69 | 40 | 11 | 0 | 0 | 0 |
| 1,640 | 1,680 | 218 | 190 | 161 | 132 | 103 | 75 | 46 | 17 | 0 | 0 | 0 |
| 1,680 | 1,720 | 224 | 196 | 167 | 138 | 109 | 81 | 52 | 23 | 0 | 0 | 0 |
| 1,720 | 1,760 | 230 | 202 | 173 | 144 | 115 | 87 | 58 | 29 | 0 | 0 | 0 |
| 1,760 | 1,800 | 236 | 208 | 179 | 150 | 121 | 93 | 64 | 35 | 6 | 0 | 0 |
| 1,800 | 1,840 | 242 | 214 | 185 | 156 | 127 | 99 | 70 | 41 | 12 | 0 | 0 |
| 1,840 | 1,880 | 248 | 220 | 191 | 162 | 133 | 105 | 76 | 47 | 18 | 0 | 0 |
| 1,880 | 1,920 | 255 | 226 | 197 | 168 | 139 | 111 | 82 | 53 | 24 | 0 | 0 |
| 1,920 | 1,960 | 266 | 232 | 203 | 174 | 145 | 117 | 88 | 59 | 30 | 2 | 0 |
| 1,960 | 2,000 | 277 | 238 | 209 | 180 | 151 | 123 | 94 | 65 | 36 | 8 | 0 |
| 2,000 | 2,040 | 289 | 244 | 215 | 186 | 157 | 129 | 100 | 71 | 42 | 14 | 0 |
| 2,040 | 2,080 | 300 | 250 | 221 | 192 | 163 | 135 | 106 | 77 | 48 | 20 | 0 |
| 2,080 | 2,120 | 311 | 257 | 227 | 198 | 169 | 141 | 112 | 83 | 54 | 26 | 0 |
| 2,120 | 2,160 | 322 | 268 | 233 | 204 | 175 | 147 | 118 | 89 | 60 | 32 | 3 |
| 2,160 | 2,200 | 333 | 280 | 239 | 210 | 181 | 153 | 124 | 95 | 66 | 38 | 9 |
| 2,200 | 2,240 | 345 | 291 | 245 | 216 | 187 | 159 | 130 | 101 | 72 | 44 | 15 |
| 2,240 | 2,280 | 356 | 302 | 251 | 222 | 193 | 165 | 136 | 107 | 78 | 50 | 21 |
| 2,280 | 2,320 | 367 | 313 | 260 | 228 | 199 | 171 | 142 | 113 | 84 | 56 | 27 |
| 2,320 | 2,360 | 378 | 324 | 271 | 234 | 205 | 177 | 148 | 119 | 90 | 62 | 33 |

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$2,360 | \$2,400 | \$389 | \$336 | \$282 | \$240 | \$211 | \$183 | \$154 | \$125 | \$96 | \$68 | \$39 |
| 2,400 | 2,440 | 401 | 347 | 293 | 246 | 217 | 189 | 160 | 131 | 102 | 74 | 45 |
| 2,440 | 2,480 | 412 | 358 | 304 | 252 | 223 | 195 | 166 | 137 | 108 | 80 | 51 |
| 2,480 | 2,520 | 423 | 369 | 316 | 262 | 229 | 201 | 172 | 143 | 114 | 86 | 57 |
| 2,520 | 2,560 | 434 | 380 | 327 | 273 | 235 | 207 | 178 | 149 | 120 | 92 | 63 |
| 2,560 | 2,600 | 445 | 392 | 338 | 284 | 241 | 213 | 184 | 155 | 126 | 98 | 69 |
| 2,600 | 2,640 | 457 | 403 | 349 | 296 | 247 | 219 | 190 | 161 | 132 | 104 | 75 |
| 2,640 | 2,680 | 468 | 414 | 360 | 307 | 253 | 225 | 196 | 167 | 138 | 110 | 81 |
| 2,680 | 2,720 | 479 | 425 | 372 | 318 | 264 | 231 | 202 | 173 | 144 | 116 | 87 |
| 2,720 | 2,760 | 490 | 436 | 383 | 329 | 275 | 237 | 208 | 179 | 150 | 122 | 93 |
| 2,760 | 2,800 | 501 | 448 | 394 | 340 | 287 | 243 | 214 | 185 | 156 | 128 | 99 |
| 2,800 | 2,840 | 513 | 459 | 405 | 352 | 298 | 249 | 220 | 191 | 162 | 134 | 105 |
| 2,840 | 2,880 | 524 | 470 | 416 | 363 | 309 | 255 | 226 | 197 | 168 | 140 | 111 |
| 2,880 | 2,920 | 535 | 481 | 428 | 374 | 320 | 267 | 232 | 203 | 174 | 146 | 117 |
| 2,920 | 2,960 | 546 | 492 | 439 | 385 | 331 | 278 | 238 | 209 | 180 | 152 | 123 |
| 2,960 | 3,000 | 557 | 504 | 450 | 396 | 343 | 289 | 244 | 215 | 186 | 158 | 129 |
| 3,000 | 3,040 | 569 | 515 | 461 | 408 | 354 | 300 | 250 | 221 | 192 | 164 | 135 |
| 3,040 | 3,080 | 580 | 526 | 472 | 419 | 365 | 311 | 258 | 227 | 198 | 170 | 141 |
| 3,080 | 3,120 | 591 | 537 | 484 | 430 | 376 | 323 | 269 | 233 | 204 | 176 | 147 |
| 3,120 | 3,160 | 602 | 548 | 495 | 441 | 387 | 334 | 280 | 239 | 210 | 182 | 153 |
| 3,160 | 3,200 | 613 | 560 | 506 | 452 | 399 | 345 | 291 | 245 | 216 | 188 | 159 |
| 3,200 | 3,240 | 625 | 571 | 517 | 464 | 410 | 356 | 303 | 251 | 222 | 194 | 165 |
| 3,240 | 3,280 | 636 | 582 | 528 | 475 | 421 | 367 | 314 | 260 | 228 | 200 | 171 |
| 3,280 | 3,320 | 647 | 593 | 540 | 486 | 432 | 379 | 325 | 271 | 234 | 206 | 177 |
| 3,320 | 3,360 | 658 | 604 | 551 | 497 | 443 | 390 | 336 | 282 | 240 | 212 | 183 |
| 3,360 | 3,400 | 669 | 616 | 562 | 508 | 455 | 401 | 347 | 294 | 246 | 218 | 189 |
| 3,400 | 3,440 | 681 | 627 | 573 | 520 | 466 | 412 | 359 | 305 | 252 | 224 | 195 |
| 3,440 | 3,480 | 692 | 638 | 584 | 531 | 477 | 423 | 370 | 316 | 262 | 230 | 201 |
| 3,480 | 3,520 | 703 | 649 | 596 | 542 | 488 | 435 | 381 | 327 | 274 | 236 | 207 |
| 3,520 | 3,560 | 714 | 660 | 607 | 553 | 499 | 446 | 392 | 338 | 285 | 242 | 213 |
| 3,560 | 3,600 | 725 | 672 | 618 | 564 | 511 | 457 | 403 | 350 | 296 | 248 | 219 |
| 3,600 | 3,640 | 737 | 683 | 629 | 576 | 522 | 468 | 415 | 361 | 307 | 254 | 225 |
| 3,640 | 3,680 | 748 | 694 | 640 | 587 | 533 | 479 | 426 | 372 | 318 | 265 | 231 |
| 3,680 | 3,720 | 759 | 705 | 652 | 598 | 544 | 491 | 437 | 383 | 330 | 276 | 237 |
| 3,720 | 3,760 | 770 | 716 | 663 | 609 | 555 | 502 | 448 | 394 | 341 | 287 | 243 |
| 3,760 | 3,800 | 781 | 728 | 674 | 620 | 567 | 513 | 459 | 406 | 352 | 298 | 249 |
| 3,800 | 3,840 | 793 | 739 | 685 | 632 | 578 | 524 | 471 | 417 | 363 | 310 | 256 |
| 3,840 | 3,880 | 804 | 750 | 696 | 643 | 589 | 535 | 482 | 428 | 374 | 321 | 267 |
| 3,880 | 3,920 | 815 | 761 | 708 | 654 | 600 | 547 | 493 | 439 | 386 | 332 | 278 |
| 3,920 | 3,960 | 826 | 772 | 719 | 665 | 611 | 558 | 504 | 450 | 397 | 343 | 289 |
| 3,960 | 4,000 | 838 | 784 | 730 | 676 | 623 | 569 | 515 | 462 | 408 | 354 | 301 |
| 4,000 | 4,040 | 850 | 795 | 741 | 688 | 634 | 580 | 527 | 473 | 419 | 366 | 312 |
| 4,040 | 4,080 | 863 | 806 | 752 | 699 | 645 | 591 | 538 | 484 | 430 | 377 | 323 |
| 4,080 | 4,120 | 875 | 817 | 764 | 710 | 656 | 603 | 549 | 495 | 442 | 388 | 334 |
| 4,120 | 4,160 | 888 | 828 | 775 | 721 | 667 | 614 | 560 | 506 | 453 | 399 | 345 |
| 4,160 | 4,200 | 900 | 841 | 786 | 732 | 679 | 625 | 571 | 518 | 464 | 410 | 357 |
| 4,200 | 4,240 | 912 | 853 | 797 | 744 | 690 | 636 | 583 | 529 | 475 | 422 | 368 |
| 4,240 | 4,280 | 925 | 865 | 808 | 755 | 701 | 647 | 594 | 540 | 486 | 433 | 379 |
| 4,280 | 4,320 | 937 | 878 | 820 | 766 | 712 | 659 | 605 | 551 | 498 | 444 | 390 |
| 4,320 | 4,360 | 950 | 890 | 831 | 777 | 723 | 670 | 616 | 562 | 509 | 455 | 401 |
| 4,360 | 4,400 | 962 | 903 | 843 | 788 | 735 | 681 | 627 | 574 | 520 | 466 | 413 |
| 4,400 | 4,440 | 974 | 915 | 856 | 800 | 746 | 692 | 639 | 585 | 531 | 478 | 424 |
| 4,440 | 4,480 | 987 | 927 | 868 | 811 | 757 | 703 | 650 | 596 | 542 | 489 | 435 |
| 4,480 | 4,520 | 999 | 940 | 880 | 822 | 768 | 715 | 661 | 607 | 554 | 500 | 446 |
| 4,520 | 4,560 | 1,012 | 952 | 893 | 833 | 779 | 726 | 672 | 618 | 565 | 511 | 457 |
| 4,560 | 4,600 | 1,024 | 965 | 905 | 846 | 791 | 737 | 683 | 630 | 576 | 522 | 469 |
| 4,600 | 4,640 | 1,036 | 977 | 918 | 858 | 802 | 748 | 695 | 641 | 587 | 534 | 480 |
| 4,640 | 4,680 | 1,049 | 989 | 930 | 871 | 813 | 759 | 706 | 652 | 598 | 545 | 491 |
| 4,680 | 4,720 | 1,061 | 1,002 | 942 | 883 | 824 | 771 | 717 | 663 | 610 | 556 | 502 |
| 4,720 | 4,760 | 1,074 | 1,014 | 955 | 895 | 836 | 782 | 728 | 674 | 621 | 567 | 513 |
| 4,760 | 4,800 | 1,086 | 1,027 | 967 | 908 | 848 | 793 | 739 | 686 | 632 | 578 | 525 |
| 4,800 | 4,840 | 1,098 | 1,039 | 980 | 920 | 861 | 804 | 751 | 697 | 643 | 590 | 536 |
| 4,840 | 4,880 | 1,111 | 1,051 | 992 | 933 | 873 | 815 | 762 | 708 | 654 | 601 | 547 |
| 4,880 | 4,920 | 1,123 | 1,064 | 1,004 | 945 | 886 | 827 | 773 | 719 | 666 | 612 | 558 |
| 4,920 | 4,960 | 1,136 | 1,076 | 1,017 | 957 | 898 | 839 | 784 | 730 | 677 | 623 | 569 |

\$4,960 and over Use Table 4(a) for a **SINGLE** person on page 26. Also see the instructions on page 24.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid After February 1992)

| 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 | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 500 | 520 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 640 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 680 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 720 | 30 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 36 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 42 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 48 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 54 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 60 | 31 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 66 | 37 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 72 | 43 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 78 | 49 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 84 | 55 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 90 | 61 | 33 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 96 | 67 | 39 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 102 | 73 | 45 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 108 | 79 | 51 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 114 | 85 | 57 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 120 | 91 | 63 | 34 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 126 | 97 | 69 | 40 | 11 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 132 | 103 | 75 | 46 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 138 | 109 | 81 | 52 | 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 144 | 115 | 87 | 58 | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 150 | 121 | 93 | 64 | 35 | 6 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 156 | 127 | 99 | 70 | 41 | 12 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 162 | 133 | 105 | 76 | 47 | 18 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 168 | 139 | 111 | 82 | 53 | 24 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 174 | 145 | 117 | 88 | 59 | 30 | 2 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 180 | 151 | 123 | 94 | 65 | 36 | 8 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 186 | 157 | 129 | 100 | 71 | 42 | 14 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 192 | 163 | 135 | 106 | 77 | 48 | 20 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 198 | 169 | 141 | 112 | 83 | 54 | 26 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 204 | 175 | 147 | 118 | 89 | 60 | 32 | 3 | 0 | 0 | 0 |
| 1,880 | 1,920 | 210 | 181 | 153 | 124 | 95 | 66 | 38 | 9 | 0 | 0 | 0 |
| 1,920 | 1,960 | 216 | 187 | 159 | 130 | 101 | 72 | 44 | 15 | 0 | 0 | 0 |
| 1,960 | 2,000 | 222 | 193 | 165 | 136 | 107 | 78 | 50 | 21 | 0 | 0 | 0 |
| 2,000 | 2,040 | 228 | 199 | 171 | 142 | 113 | 84 | 56 | 27 | 0 | 0 | 0 |
| 2,040 | 2,080 | 234 | 205 | 177 | 148 | 119 | 90 | 62 | 33 | 4 | 0 | 0 |
| 2,080 | 2,120 | 240 | 211 | 183 | 154 | 125 | 96 | 68 | 39 | 10 | 0 | 0 |
| 2,120 | 2,160 | 246 | 217 | 189 | 160 | 131 | 102 | 74 | 45 | 16 | 0 | 0 |
| 2,160 | 2,200 | 252 | 223 | 195 | 166 | 137 | 108 | 80 | 51 | 22 | 0 | 0 |
| 2,200 | 2,240 | 258 | 229 | 201 | 172 | 143 | 114 | 86 | 57 | 28 | 0 | 0 |
| 2,240 | 2,280 | 264 | 235 | 207 | 178 | 149 | 120 | 92 | 63 | 34 | 5 | 0 |
| 2,280 | 2,320 | 270 | 241 | 213 | 184 | 155 | 126 | 98 | 69 | 40 | 11 | 0 |
| 2,320 | 2,360 | 276 | 247 | 219 | 190 | 161 | 132 | 104 | 75 | 46 | 17 | 0 |
| 2,360 | 2,400 | 282 | 253 | 225 | 196 | 167 | 138 | 110 | 81 | 52 | 23 | 0 |
| 2,400 | 2,440 | 288 | 259 | 231 | 202 | 173 | 144 | 116 | 87 | 58 | 29 | 1 |
| 2,440 | 2,480 | 294 | 265 | 237 | 208 | 179 | 150 | 122 | 93 | 64 | 35 | 7 |
| 2,480 | 2,520 | 300 | 271 | 243 | 214 | 185 | 156 | 128 | 99 | 70 | 41 | 13 |
| 2,520 | 2,560 | 306 | 277 | 249 | 220 | 191 | 162 | 134 | 105 | 76 | 47 | 19 |
| 2,560 | 2,600 | 312 | 283 | 255 | 226 | 197 | 168 | 140 | 111 | 82 | 53 | 25 |
| 2,600 | 2,640 | 318 | 289 | 261 | 232 | 203 | 174 | 146 | 117 | 88 | 59 | 31 |
| 2,640 | 2,680 | 324 | 295 | 267 | 238 | 209 | 180 | 152 | 123 | 94 | 65 | 37 |
| 2,680 | 2,720 | 330 | 301 | 273 | 244 | 215 | 186 | 158 | 129 | 100 | 71 | 43 |
| 2,720 | 2,760 | 336 | 307 | 279 | 250 | 221 | 192 | 164 | 135 | 106 | 77 | 49 |
| 2,760 | 2,800 | 342 | 313 | 285 | 256 | 227 | 198 | 170 | 141 | 112 | 83 | 55 |
| 2,800 | 2,840 | 348 | 319 | 291 | 262 | 233 | 204 | 176 | 147 | 118 | 89 | 61 |
| 2,840 | 2,880 | 354 | 325 | 297 | 268 | 239 | 210 | 182 | 153 | 124 | 95 | 67 |
| 2,880 | 2,920 | 360 | 331 | 303 | 274 | 245 | 216 | 188 | 159 | 130 | 101 | 73 |
| 2,920 | 2,960 | 366 | 337 | 309 | 280 | 251 | 222 | 194 | 165 | 136 | 107 | 79 |
| 2,960 | 3,000 | 372 | 343 | 315 | 286 | 257 | 228 | 200 | 171 | 142 | 113 | 85 |
| 3,000 | 3,040 | 378 | 349 | 321 | 292 | 263 | 234 | 206 | 177 | 148 | 119 | 91 |
| 3,040 | 3,080 | 384 | 355 | 327 | 298 | 269 | 240 | 212 | 183 | 154 | 125 | 97 |
| 3,080 | 3,120 | 390 | 361 | 333 | 304 | 275 | 246 | 218 | 189 | 160 | 131 | 103 |
| 3,120 | 3,160 | 396 | 367 | 339 | 310 | 281 | 252 | 224 | 195 | 166 | 137 | 109 |

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$3,160 | \$3,200 | \$402 | \$373 | \$345 | \$316 | \$287 | \$258 | \$230 | \$201 | \$172 | \$143 | \$115 |
| 3,200 | 3,240 | 408 | 379 | 351 | 322 | 293 | 264 | 236 | 207 | 178 | 149 | 121 |
| 3,240 | 3,280 | 414 | 385 | 357 | 328 | 299 | 270 | 242 | 213 | 184 | 155 | 127 |
| 3,280 | 3,320 | 421 | 391 | 363 | 334 | 305 | 276 | 248 | 219 | 190 | 161 | 133 |
| 3,320 | 3,360 | 432 | 397 | 369 | 340 | 311 | 282 | 254 | 225 | 196 | 167 | 139 |
| 3,360 | 3,400 | 443 | 403 | 375 | 346 | 317 | 288 | 260 | 231 | 202 | 173 | 145 |
| 3,400 | 3,440 | 455 | 409 | 381 | 352 | 323 | 294 | 266 | 237 | 208 | 179 | 151 |
| 3,440 | 3,480 | 466 | 415 | 387 | 358 | 329 | 300 | 272 | 243 | 214 | 185 | 157 |
| 3,480 | 3,520 | 477 | 423 | 393 | 364 | 335 | 306 | 278 | 249 | 220 | 191 | 163 |
| 3,520 | 3,560 | 488 | 435 | 399 | 370 | 341 | 312 | 284 | 255 | 226 | 197 | 169 |
| 3,560 | 3,600 | 499 | 446 | 405 | 376 | 347 | 318 | 290 | 261 | 232 | 203 | 175 |
| 3,600 | 3,640 | 511 | 457 | 411 | 382 | 353 | 324 | 296 | 267 | 238 | 209 | 181 |
| 3,640 | 3,680 | 522 | 468 | 417 | 388 | 359 | 330 | 302 | 273 | 244 | 215 | 187 |
| 3,680 | 3,720 | 533 | 479 | 426 | 394 | 365 | 336 | 308 | 279 | 250 | 221 | 193 |
| 3,720 | 3,760 | 544 | 491 | 437 | 400 | 371 | 342 | 314 | 285 | 256 | 227 | 199 |
| 3,760 | 3,800 | 555 | 502 | 448 | 406 | 377 | 348 | 320 | 291 | 262 | 233 | 205 |
| 3,800 | 3,840 | 567 | 513 | 459 | 412 | 383 | 354 | 326 | 297 | 268 | 239 | 211 |
| 3,840 | 3,880 | 578 | 524 | 471 | 418 | 389 | 360 | 332 | 303 | 274 | 245 | 217 |
| 3,880 | 3,920 | 589 | 535 | 482 | 428 | 395 | 366 | 338 | 309 | 280 | 251 | 223 |
| 3,920 | 3,960 | 600 | 547 | 493 | 439 | 401 | 372 | 344 | 315 | 286 | 257 | 229 |
| 3,960 | 4,000 | 611 | 558 | 504 | 450 | 407 | 378 | 350 | 321 | 292 | 263 | 235 |
| 4,000 | 4,040 | 623 | 569 | 515 | 462 | 413 | 384 | 356 | 327 | 298 | 269 | 241 |
| 4,040 | 4,080 | 634 | 580 | 527 | 473 | 419 | 390 | 362 | 333 | 304 | 275 | 247 |
| 4,080 | 4,120 | 645 | 591 | 538 | 484 | 430 | 396 | 368 | 339 | 310 | 281 | 253 |
| 4,120 | 4,160 | 656 | 603 | 549 | 495 | 442 | 402 | 374 | 345 | 316 | 287 | 259 |
| 4,160 | 4,200 | 667 | 614 | 560 | 506 | 453 | 408 | 380 | 351 | 322 | 293 | 265 |
| 4,200 | 4,240 | 679 | 625 | 571 | 518 | 464 | 414 | 386 | 357 | 328 | 299 | 271 |
| 4,240 | 4,280 | 690 | 636 | 583 | 529 | 475 | 422 | 392 | 363 | 334 | 305 | 277 |
| 4,280 | 4,320 | 701 | 647 | 594 | 540 | 486 | 433 | 398 | 369 | 340 | 311 | 283 |
| 4,320 | 4,360 | 712 | 659 | 605 | 551 | 498 | 444 | 404 | 375 | 346 | 317 | 289 |
| 4,360 | 4,400 | 723 | 670 | 616 | 562 | 509 | 455 | 410 | 381 | 352 | 323 | 295 |
| 4,400 | 4,440 | 735 | 681 | 627 | 574 | 520 | 466 | 416 | 387 | 358 | 329 | 301 |
| 4,440 | 4,480 | 746 | 692 | 639 | 585 | 531 | 478 | 424 | 393 | 364 | 335 | 307 |
| 4,480 | 4,520 | 757 | 703 | 650 | 596 | 542 | 489 | 435 | 399 | 370 | 341 | 313 |
| 4,520 | 4,560 | 768 | 715 | 661 | 607 | 554 | 500 | 446 | 405 | 376 | 347 | 319 |
| 4,560 | 4,600 | 779 | 726 | 672 | 618 | 565 | 511 | 457 | 411 | 382 | 353 | 325 |
| 4,600 | 4,640 | 791 | 737 | 683 | 630 | 576 | 522 | 469 | 417 | 388 | 359 | 331 |
| 4,640 | 4,680 | 802 | 748 | 695 | 641 | 587 | 534 | 480 | 426 | 394 | 365 | 337 |
| 4,680 | 4,720 | 813 | 759 | 706 | 652 | 598 | 545 | 491 | 437 | 400 | 371 | 343 |
| 4,720 | 4,760 | 824 | 771 | 717 | 663 | 610 | 556 | 502 | 449 | 406 | 377 | 349 |
| 4,760 | 4,800 | 835 | 782 | 728 | 674 | 621 | 567 | 513 | 460 | 412 | 383 | 355 |
| 4,800 | 4,840 | 847 | 793 | 739 | 686 | 632 | 578 | 525 | 471 | 418 | 389 | 361 |
| 4,840 | 4,880 | 858 | 804 | 751 | 697 | 643 | 590 | 536 | 482 | 429 | 395 | 367 |
| 4,880 | 4,920 | 869 | 815 | 762 | 708 | 654 | 601 | 547 | 493 | 440 | 401 | 373 |
| 4,920 | 4,960 | 880 | 827 | 773 | 719 | 666 | 612 | 558 | 505 | 451 | 407 | 379 |
| 4,960 | 5,000 | 891 | 838 | 784 | 730 | 677 | 623 | 569 | 516 | 462 | 413 | 385 |
| 5,000 | 5,040 | 903 | 849 | 795 | 742 | 688 | 634 | 581 | 527 | 473 | 420 | 391 |
| 5,040 | 5,080 | 914 | 860 | 807 | 753 | 699 | 646 | 592 | 538 | 485 | 431 | 397 |
| 5,080 | 5,120 | 925 | 871 | 818 | 764 | 710 | 657 | 603 | 549 | 496 | 442 | 403 |
| 5,120 | 5,160 | 936 | 883 | 829 | 775 | 722 | 668 | 614 | 561 | 507 | 453 | 409 |
| 5,160 | 5,200 | 947 | 894 | 840 | 786 | 733 | 679 | 625 | 572 | 518 | 464 | 415 |
| 5,200 | 5,240 | 959 | 905 | 851 | 798 | 744 | 690 | 637 | 583 | 529 | 476 | 422 |
| 5,240 | 5,280 | 970 | 916 | 863 | 809 | 755 | 702 | 648 | 594 | 541 | 487 | 433 |
| 5,280 | 5,320 | 981 | 927 | 874 | 820 | 766 | 713 | 659 | 605 | 552 | 498 | 444 |
| 5,320 | 5,360 | 992 | 939 | 885 | 831 | 778 | 724 | 670 | 617 | 563 | 509 | 456 |
| 5,360 | 5,400 | 1,003 | 950 | 896 | 842 | 789 | 735 | 681 | 628 | 574 | 520 | 467 |
| 5,400 | 5,440 | 1,015 | 961 | 907 | 854 | 800 | 746 | 693 | 639 | 585 | 532 | 478 |
| 5,440 | 5,480 | 1,026 | 972 | 919 | 865 | 811 | 758 | 704 | 650 | 597 | 543 | 489 |
| 5,480 | 5,520 | 1,037 | 983 | 930 | 876 | 822 | 769 | 715 | 661 | 608 | 554 | 500 |
| 5,520 | 5,560 | 1,048 | 995 | 941 | 887 | 834 | 780 | 726 | 673 | 619 | 565 | 512 |
| 5,560 | 5,600 | 1,059 | 1,006 | 952 | 898 | 845 | 791 | 737 | 684 | 630 | 576 | 523 |
| 5,600 | 5,640 | 1,071 | 1,017 | 963 | 910 | 856 | 802 | 749 | 695 | 641 | 588 | 534 |
| 5,640 | 5,680 | 1,082 | 1,028 | 975 | 921 | 867 | 814 | 760 | 706 | 653 | 599 | 545 |
| 5,680 | 5,720 | 1,093 | 1,039 | 986 | 932 | 878 | 825 | 771 | 717 | 664 | 610 | 556 |
| 5,720 | 5,760 | 1,104 | 1,051 | 997 | 943 | 890 | 836 | 782 | 729 | 675 | 621 | 568 |

\$5,760 and over

Use Table 4(b) for a **MARRIED** person on page 26. Also see the instructions on page 24.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid After February 1992)

| 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 | \$12 | \$0 | \$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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 21 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 24 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 27 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 30 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 33 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 36 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 39 | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 42 | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 45 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 48 | 5 | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 51 | 6 | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | 54 | 6 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 57 | 7 | 6 | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 60 | 7 | 6 | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 60 | 63 | 8 | 6 | 5 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 63 | 66 | 8 | 7 | 6 | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 |
| 66 | 69 | 9 | 7 | 6 | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 69 | 72 | 9 | 8 | 7 | 5 | 4 | 3 | 1 | 0 | 0 | 0 | 0 |
| 72 | 75 | 10 | 8 | 7 | 6 | 4 | 3 | 2 | 0 | 0 | 0 | 0 |
| 75 | 78 | 10 | 9 | 7 | 6 | 5 | 3 | 2 | 1 | 0 | 0 | 0 |
| 78 | 81 | 11 | 9 | 8 | 7 | 5 | 4 | 3 | 1 | 0 | 0 | 0 |
| 81 | 84 | 11 | 10 | 8 | 7 | 6 | 4 | 3 | 2 | 0 | 0 | 0 |
| 84 | 87 | 11 | 10 | 9 | 7 | 6 | 5 | 3 | 2 | 1 | 0 | 0 |
| 87 | 90 | 12 | 11 | 9 | 8 | 7 | 5 | 4 | 3 | 1 | 0 | 0 |
| 90 | 93 | 13 | 11 | 10 | 8 | 7 | 6 | 4 | 3 | 2 | 0 | 0 |
| 93 | 96 | 14 | 11 | 10 | 9 | 7 | 6 | 5 | 3 | 2 | 1 | 0 |
| 96 | 99 | 15 | 12 | 11 | 9 | 8 | 7 | 5 | 4 | 3 | 1 | 0 |
| 99 | 102 | 15 | 13 | 11 | 10 | 8 | 7 | 6 | 4 | 3 | 2 | 0 |
| 102 | 105 | 16 | 14 | 11 | 10 | 9 | 7 | 6 | 5 | 3 | 2 | 1 |
| 105 | 108 | 17 | 15 | 12 | 11 | 9 | 8 | 7 | 5 | 4 | 3 | 1 |
| 108 | 111 | 18 | 15 | 13 | 11 | 10 | 8 | 7 | 6 | 4 | 3 | 2 |
| 111 | 114 | 19 | 16 | 14 | 11 | 10 | 9 | 8 | 6 | 5 | 4 | 2 |
| 114 | 117 | 20 | 17 | 15 | 12 | 11 | 9 | 8 | 7 | 5 | 4 | 3 |
| 117 | 120 | 20 | 18 | 15 | 13 | 11 | 10 | 8 | 7 | 6 | 4 | 3 |
| 120 | 123 | 21 | 19 | 16 | 14 | 12 | 10 | 9 | 8 | 6 | 5 | 4 |
| 123 | 126 | 22 | 20 | 17 | 15 | 12 | 11 | 9 | 8 | 7 | 5 | 4 |
| 126 | 129 | 23 | 20 | 18 | 15 | 13 | 11 | 10 | 8 | 7 | 6 | 4 |
| 129 | 132 | 24 | 21 | 19 | 16 | 14 | 12 | 10 | 9 | 8 | 6 | 5 |
| 132 | 135 | 25 | 22 | 20 | 17 | 15 | 12 | 11 | 9 | 8 | 7 | 5 |
| 135 | 138 | 25 | 23 | 20 | 18 | 16 | 13 | 11 | 10 | 8 | 7 | 6 |
| 138 | 141 | 26 | 24 | 21 | 19 | 16 | 14 | 12 | 10 | 9 | 8 | 6 |
| 141 | 144 | 27 | 25 | 22 | 20 | 17 | 15 | 12 | 11 | 9 | 8 | 7 |
| 144 | 147 | 28 | 25 | 23 | 21 | 18 | 16 | 13 | 11 | 10 | 8 | 7 |
| 147 | 150 | 29 | 26 | 24 | 21 | 19 | 16 | 14 | 12 | 10 | 9 | 8 |
| 150 | 153 | 30 | 27 | 25 | 22 | 20 | 17 | 15 | 12 | 11 | 9 | 8 |
| 153 | 156 | 30 | 28 | 26 | 23 | 21 | 18 | 16 | 13 | 11 | 10 | 8 |
| 156 | 159 | 31 | 29 | 26 | 24 | 21 | 19 | 16 | 14 | 12 | 10 | 9 |
| 159 | 162 | 32 | 30 | 27 | 25 | 22 | 20 | 17 | 15 | 12 | 11 | 9 |
| 162 | 165 | 33 | 31 | 28 | 26 | 23 | 21 | 18 | 16 | 13 | 11 | 10 |
| 165 | 168 | 34 | 31 | 29 | 26 | 24 | 21 | 19 | 16 | 14 | 12 | 10 |
| 168 | 171 | 35 | 32 | 30 | 27 | 25 | 22 | 20 | 17 | 15 | 12 | 11 |
| 171 | 174 | 36 | 33 | 31 | 28 | 26 | 23 | 21 | 18 | 16 | 13 | 11 |
| 174 | 177 | 36 | 34 | 31 | 29 | 26 | 24 | 21 | 19 | 17 | 14 | 12 |
| 177 | 180 | 37 | 35 | 32 | 30 | 27 | 25 | 22 | 20 | 17 | 15 | 12 |
| 180 | 183 | 38 | 36 | 33 | 31 | 28 | 26 | 23 | 21 | 18 | 16 | 13 |
| 183 | 186 | 39 | 36 | 34 | 31 | 29 | 26 | 24 | 22 | 19 | 17 | 14 |
| 186 | 189 | 40 | 37 | 35 | 32 | 30 | 27 | 25 | 22 | 20 | 17 | 15 |
| 189 | 192 | 41 | 38 | 36 | 33 | 31 | 28 | 26 | 23 | 21 | 18 | 16 |
| 192 | 195 | 42 | 39 | 36 | 34 | 31 | 29 | 27 | 24 | 22 | 19 | 17 |
| 195 | 198 | 43 | 40 | 37 | 35 | 32 | 30 | 27 | 25 | 22 | 20 | 17 |
| 198 | 201 | 44 | 41 | 38 | 36 | 33 | 31 | 28 | 26 | 23 | 21 | 18 |
| 201 | 204 | 45 | 42 | 39 | 36 | 34 | 32 | 29 | 27 | 24 | 22 | 19 |
| 204 | 207 | 45 | 43 | 40 | 37 | 35 | 32 | 30 | 27 | 25 | 22 | 20 |
| 207 | 210 | 46 | 44 | 41 | 38 | 36 | 33 | 31 | 28 | 26 | 23 | 21 |
| 210 | 213 | 47 | 45 | 42 | 39 | 37 | 34 | 32 | 29 | 27 | 24 | 22 |
| 213 | 216 | 48 | 45 | 43 | 40 | 37 | 35 | 32 | 30 | 27 | 25 | 23 |
| 216 | 219 | 49 | 46 | 44 | 41 | 38 | 36 | 33 | 31 | 28 | 26 | 23 |

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$219 | \$222 | \$50 | \$47 | \$45 | \$42 | \$39 | \$37 | \$34 | \$32 | \$29 | \$27 | \$24 |
| 222 | 225 | 51 | 48 | 46 | 43 | 40 | 37 | 35 | 32 | 30 | 27 | 25 |
| 225 | 228 | 52 | 49 | 46 | 44 | 41 | 38 | 36 | 33 | 31 | 28 | 26 |
| 228 | 231 | 53 | 50 | 47 | 45 | 42 | 39 | 37 | 34 | 32 | 29 | 27 |
| 231 | 234 | 54 | 51 | 48 | 46 | 43 | 40 | 37 | 35 | 32 | 30 | 28 |
| 234 | 237 | 55 | 52 | 49 | 47 | 44 | 41 | 38 | 36 | 33 | 31 | 28 |
| 237 | 240 | 56 | 53 | 50 | 47 | 45 | 42 | 39 | 37 | 34 | 32 | 29 |
| 240 | 243 | 57 | 54 | 51 | 48 | 46 | 43 | 40 | 37 | 35 | 33 | 30 |
| 243 | 246 | 58 | 55 | 52 | 49 | 47 | 44 | 41 | 38 | 36 | 33 | 31 |
| 246 | 249 | 58 | 56 | 53 | 50 | 47 | 45 | 42 | 39 | 37 | 34 | 32 |
| 249 | 252 | 59 | 57 | 54 | 51 | 48 | 46 | 43 | 40 | 38 | 35 | 33 |
| 252 | 255 | 60 | 58 | 55 | 52 | 49 | 47 | 44 | 41 | 38 | 36 | 33 |
| 255 | 258 | 61 | 59 | 56 | 53 | 50 | 48 | 45 | 42 | 39 | 37 | 34 |
| 258 | 261 | 62 | 59 | 57 | 54 | 51 | 48 | 46 | 43 | 40 | 38 | 35 |
| 261 | 264 | 63 | 60 | 58 | 55 | 52 | 49 | 47 | 44 | 41 | 38 | 36 |
| 264 | 267 | 64 | 61 | 59 | 56 | 53 | 50 | 48 | 45 | 42 | 39 | 37 |
| 267 | 270 | 65 | 62 | 59 | 57 | 54 | 51 | 49 | 46 | 43 | 40 | 38 |
| 270 | 273 | 66 | 63 | 60 | 58 | 55 | 52 | 49 | 47 | 44 | 41 | 38 |
| 273 | 276 | 67 | 64 | 61 | 59 | 56 | 53 | 50 | 48 | 45 | 42 | 39 |
| 276 | 279 | 68 | 65 | 62 | 60 | 57 | 54 | 51 | 49 | 46 | 43 | 40 |
| 279 | 282 | 69 | 66 | 63 | 60 | 58 | 55 | 52 | 49 | 47 | 44 | 41 |
| 282 | 285 | 70 | 67 | 64 | 61 | 59 | 56 | 53 | 50 | 48 | 45 | 42 |
| 285 | 288 | 71 | 68 | 65 | 62 | 60 | 57 | 54 | 51 | 49 | 46 | 43 |
| 288 | 291 | 71 | 69 | 66 | 63 | 61 | 58 | 55 | 52 | 50 | 47 | 44 |
| 291 | 294 | 72 | 70 | 67 | 64 | 61 | 59 | 56 | 53 | 50 | 48 | 45 |
| 294 | 297 | 73 | 71 | 68 | 65 | 62 | 60 | 57 | 54 | 51 | 49 | 46 |
| 297 | 300 | 74 | 72 | 69 | 66 | 63 | 61 | 58 | 55 | 52 | 50 | 47 |
| 300 | 303 | 75 | 72 | 70 | 67 | 64 | 61 | 59 | 56 | 53 | 51 | 48 |
| 303 | 306 | 76 | 73 | 71 | 68 | 65 | 62 | 60 | 57 | 54 | 51 | 49 |
| 306 | 309 | 77 | 74 | 72 | 69 | 66 | 63 | 61 | 58 | 55 | 52 | 50 |
| 309 | 312 | 78 | 75 | 73 | 70 | 67 | 64 | 62 | 59 | 56 | 53 | 51 |
| 312 | 315 | 79 | 76 | 73 | 71 | 68 | 65 | 62 | 60 | 57 | 54 | 51 |
| 315 | 318 | 80 | 77 | 74 | 72 | 69 | 66 | 63 | 61 | 58 | 55 | 52 |
| 318 | 321 | 81 | 78 | 75 | 73 | 70 | 67 | 64 | 62 | 59 | 56 | 53 |
| 321 | 324 | 82 | 79 | 76 | 73 | 71 | 68 | 65 | 63 | 60 | 57 | 54 |
| 324 | 327 | 83 | 80 | 77 | 74 | 72 | 69 | 66 | 63 | 61 | 58 | 55 |
| 327 | 330 | 84 | 81 | 78 | 75 | 73 | 70 | 67 | 64 | 62 | 59 | 56 |
| 330 | 333 | 85 | 82 | 79 | 76 | 74 | 71 | 68 | 65 | 63 | 60 | 57 |
| 333 | 336 | 85 | 83 | 80 | 77 | 74 | 72 | 69 | 66 | 63 | 61 | 58 |
| 336 | 339 | 86 | 84 | 81 | 78 | 75 | 73 | 70 | 67 | 64 | 62 | 59 |
| 339 | 341 | 87 | 84 | 82 | 79 | 76 | 73 | 71 | 68 | 65 | 62 | 60 |
| 341 | 343 | 88 | 85 | 82 | 80 | 77 | 74 | 71 | 69 | 66 | 63 | 60 |
| 343 | 345 | 88 | 86 | 83 | 80 | 77 | 75 | 72 | 69 | 66 | 64 | 61 |
| 345 | 347 | 89 | 86 | 84 | 81 | 78 | 75 | 73 | 70 | 67 | 64 | 62 |
| 347 | 349 | 90 | 87 | 84 | 81 | 79 | 76 | 73 | 70 | 68 | 65 | 62 |
| 349 | 351 | 90 | 87 | 85 | 82 | 79 | 77 | 74 | 71 | 68 | 66 | 63 |
| 351 | 353 | 91 | 88 | 85 | 83 | 80 | 77 | 74 | 72 | 69 | 66 | 63 |
| 353 | 355 | 91 | 89 | 86 | 83 | 81 | 78 | 75 | 72 | 70 | 67 | 64 |
| 355 | 357 | 92 | 89 | 87 | 84 | 81 | 78 | 76 | 73 | 70 | 67 | 65 |
| 357 | 359 | 93 | 90 | 87 | 84 | 82 | 79 | 76 | 74 | 71 | 68 | 65 |
| 359 | 361 | 93 | 91 | 88 | 85 | 82 | 80 | 77 | 74 | 71 | 69 | 66 |
| 361 | 363 | 94 | 91 | 88 | 86 | 83 | 80 | 78 | 75 | 72 | 69 | 67 |
| 363 | 365 | 95 | 92 | 89 | 86 | 84 | 81 | 78 | 75 | 73 | 70 | 67 |
| 365 | 367 | 95 | 92 | 90 | 87 | 84 | 81 | 79 | 76 | 73 | 71 | 68 |
| 367 | 369 | 96 | 93 | 90 | 88 | 85 | 82 | 79 | 77 | 74 | 71 | 68 |
| 369 | 371 | 96 | 94 | 91 | 88 | 85 | 83 | 80 | 77 | 74 | 72 | 69 |
| 371 | 373 | 97 | 94 | 92 | 89 | 86 | 83 | 81 | 78 | 75 | 72 | 70 |
| 373 | 375 | 98 | 95 | 92 | 89 | 87 | 84 | 81 | 78 | 76 | 73 | 70 |
| 375 | 377 | 98 | 96 | 93 | 90 | 87 | 85 | 82 | 79 | 76 | 74 | 71 |
| 377 | 379 | 99 | 96 | 93 | 91 | 88 | 85 | 82 | 80 | 77 | 74 | 71 |
| 379 | 381 | 100 | 97 | 94 | 91 | 89 | 86 | 83 | 80 | 78 | 75 | 72 |
| 381 | 383 | 100 | 97 | 95 | 92 | 89 | 86 | 84 | 81 | 78 | 75 | 73 |
| 383 | 385 | 101 | 98 | 95 | 93 | 90 | 87 | 84 | 82 | 79 | 76 | 73 |
| 385 | 387 | 101 | 99 | 96 | 93 | 90 | 88 | 85 | 82 | 79 | 77 | 74 |
| 387 | 389 | 102 | 99 | 97 | 94 | 91 | 88 | 86 | 83 | 80 | 77 | 75 |

\$389 and over

Use Table 8(a) for a **SINGLE person** on page 27. Also see the instructions on page 24.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid After February 1992)

| 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 | \$27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | 30 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 33 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 36 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 39 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 42 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 45 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 48 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 51 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | 54 | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 57 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 60 | 5 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 63 | 6 | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | 66 | 6 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | 69 | 7 | 5 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | 72 | 7 | 6 | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 75 | 8 | 6 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 75 | 78 | 8 | 7 | 5 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 78 | 81 | 8 | 7 | 6 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 81 | 84 | 9 | 8 | 6 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 |
| 84 | 87 | 9 | 8 | 7 | 5 | 4 | 3 | 1 | 0 | 0 | 0 | 0 |
| 87 | 90 | 10 | 8 | 7 | 6 | 5 | 3 | 2 | 1 | 0 | 0 | 0 |
| 90 | 93 | 10 | 9 | 8 | 6 | 5 | 4 | 2 | 1 | 0 | 0 | 0 |
| 93 | 96 | 11 | 9 | 8 | 7 | 5 | 4 | 3 | 1 | 0 | 0 | 0 |
| 96 | 99 | 11 | 10 | 9 | 7 | 6 | 5 | 3 | 2 | 1 | 0 | 0 |
| 99 | 102 | 12 | 10 | 9 | 8 | 6 | 5 | 4 | 2 | 1 | 0 | 0 |
| 102 | 105 | 12 | 11 | 9 | 8 | 7 | 5 | 4 | 3 | 1 | 0 | 0 |
| 105 | 108 | 13 | 11 | 10 | 9 | 7 | 6 | 5 | 3 | 2 | 1 | 0 |
| 108 | 111 | 13 | 12 | 10 | 9 | 8 | 6 | 5 | 4 | 2 | 1 | 0 |
| 111 | 114 | 13 | 12 | 11 | 9 | 8 | 7 | 5 | 4 | 3 | 1 | 0 |
| 114 | 117 | 14 | 13 | 11 | 10 | 9 | 7 | 6 | 5 | 3 | 2 | 1 |
| 117 | 120 | 14 | 13 | 12 | 10 | 9 | 8 | 6 | 5 | 4 | 2 | 1 |
| 120 | 123 | 15 | 13 | 12 | 11 | 9 | 8 | 7 | 5 | 4 | 3 | 1 |
| 123 | 126 | 15 | 14 | 13 | 11 | 10 | 9 | 7 | 6 | 5 | 3 | 2 |
| 126 | 129 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 6 | 5 | 4 | 2 |
| 129 | 132 | 16 | 15 | 13 | 12 | 11 | 9 | 8 | 7 | 5 | 4 | 3 |
| 132 | 135 | 17 | 15 | 14 | 13 | 11 | 10 | 9 | 7 | 6 | 5 | 3 |
| 135 | 138 | 17 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 6 | 5 | 4 |
| 138 | 141 | 17 | 16 | 15 | 13 | 12 | 11 | 10 | 8 | 7 | 6 | 4 |
| 141 | 144 | 18 | 17 | 15 | 14 | 13 | 11 | 10 | 9 | 7 | 6 | 5 |
| 144 | 147 | 18 | 17 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 6 | 5 |
| 147 | 150 | 19 | 17 | 16 | 15 | 14 | 12 | 11 | 10 | 8 | 7 | 6 |
| 150 | 153 | 19 | 18 | 17 | 15 | 14 | 13 | 11 | 10 | 9 | 7 | 6 |
| 153 | 156 | 20 | 18 | 17 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 6 |
| 156 | 159 | 21 | 19 | 18 | 16 | 15 | 14 | 12 | 11 | 10 | 8 | 7 |
| 159 | 162 | 22 | 19 | 18 | 17 | 15 | 14 | 13 | 11 | 10 | 9 | 7 |
| 162 | 165 | 23 | 20 | 18 | 17 | 16 | 14 | 13 | 12 | 10 | 9 | 8 |
| 165 | 168 | 23 | 21 | 19 | 18 | 16 | 15 | 14 | 12 | 11 | 10 | 8 |
| 168 | 171 | 24 | 22 | 19 | 18 | 17 | 15 | 14 | 13 | 11 | 10 | 9 |
| 171 | 174 | 25 | 23 | 20 | 18 | 17 | 16 | 14 | 13 | 12 | 10 | 9 |
| 174 | 177 | 26 | 23 | 21 | 19 | 18 | 16 | 15 | 14 | 12 | 11 | 10 |
| 177 | 180 | 27 | 24 | 22 | 19 | 18 | 17 | 15 | 14 | 13 | 11 | 10 |
| 180 | 183 | 28 | 25 | 23 | 20 | 18 | 17 | 16 | 14 | 13 | 12 | 10 |
| 183 | 186 | 28 | 26 | 23 | 21 | 19 | 18 | 16 | 15 | 14 | 12 | 11 |
| 186 | 189 | 29 | 27 | 24 | 22 | 19 | 18 | 17 | 15 | 14 | 13 | 11 |
| 189 | 192 | 30 | 28 | 25 | 23 | 20 | 18 | 17 | 16 | 14 | 13 | 12 |
| 192 | 195 | 31 | 28 | 26 | 24 | 21 | 19 | 18 | 16 | 15 | 14 | 12 |
| 195 | 198 | 32 | 29 | 27 | 24 | 22 | 19 | 18 | 17 | 15 | 14 | 13 |
| 198 | 201 | 33 | 30 | 28 | 25 | 23 | 20 | 19 | 17 | 16 | 15 | 13 |
| 201 | 204 | 33 | 31 | 29 | 26 | 24 | 21 | 19 | 18 | 16 | 15 | 14 |
| 204 | 207 | 34 | 32 | 29 | 27 | 24 | 22 | 19 | 18 | 17 | 15 | 14 |
| 207 | 210 | 35 | 33 | 30 | 28 | 25 | 23 | 20 | 19 | 17 | 16 | 15 |
| 210 | 213 | 36 | 34 | 31 | 29 | 26 | 24 | 21 | 19 | 18 | 16 | 15 |
| 213 | 216 | 37 | 34 | 32 | 29 | 27 | 24 | 22 | 20 | 18 | 17 | 15 |
| 216 | 219 | 38 | 35 | 33 | 30 | 28 | 25 | 23 | 20 | 19 | 17 | 16 |
| 219 | 222 | 39 | 36 | 34 | 31 | 29 | 26 | 24 | 21 | 19 | 18 | 16 |
| 222 | 225 | 39 | 37 | 34 | 32 | 29 | 27 | 25 | 22 | 20 | 18 | 17 |
| 225 | 228 | 40 | 38 | 35 | 33 | 30 | 28 | 25 | 23 | 20 | 19 | 17 |
| 228 | 231 | 41 | 39 | 36 | 34 | 31 | 29 | 26 | 24 | 21 | 19 | 18 |
| 231 | 234 | 42 | 39 | 37 | 34 | 32 | 30 | 27 | 25 | 22 | 20 | 18 |

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid After February 1992)

| 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— | | | | | | | | | | | | |
| \$234 | \$237 | \$43 | \$40 | \$38 | \$35 | \$33 | \$30 | \$28 | \$25 | \$23 | \$20 | \$19 |
| 237 | 240 | 44 | 41 | 39 | 36 | 34 | 31 | 29 | 26 | 24 | 21 | 19 |
| 240 | 243 | 44 | 42 | 39 | 37 | 35 | 32 | 30 | 27 | 25 | 22 | 20 |
| 243 | 246 | 45 | 43 | 40 | 38 | 35 | 33 | 30 | 28 | 25 | 23 | 20 |
| 246 | 249 | 46 | 44 | 41 | 39 | 36 | 34 | 31 | 29 | 26 | 24 | 21 |
| 249 | 252 | 47 | 44 | 42 | 39 | 37 | 35 | 32 | 30 | 27 | 25 | 22 |
| 252 | 255 | 48 | 45 | 43 | 40 | 38 | 35 | 33 | 30 | 28 | 25 | 23 |
| 255 | 258 | 49 | 46 | 44 | 41 | 39 | 36 | 34 | 31 | 29 | 26 | 24 |
| 258 | 261 | 49 | 47 | 44 | 42 | 40 | 37 | 35 | 32 | 30 | 27 | 25 |
| 261 | 264 | 50 | 48 | 45 | 43 | 40 | 38 | 35 | 33 | 30 | 28 | 26 |
| 264 | 267 | 51 | 49 | 46 | 44 | 41 | 39 | 36 | 34 | 31 | 29 | 26 |
| 267 | 270 | 52 | 49 | 47 | 45 | 42 | 40 | 37 | 35 | 32 | 30 | 27 |
| 270 | 273 | 53 | 50 | 48 | 45 | 43 | 40 | 38 | 35 | 33 | 31 | 28 |
| 273 | 276 | 54 | 51 | 49 | 46 | 44 | 41 | 39 | 36 | 34 | 31 | 29 |
| 276 | 279 | 54 | 52 | 50 | 47 | 45 | 42 | 40 | 37 | 35 | 32 | 30 |
| 279 | 282 | 55 | 53 | 50 | 48 | 45 | 43 | 40 | 38 | 36 | 33 | 31 |
| 282 | 285 | 56 | 54 | 51 | 49 | 46 | 44 | 41 | 39 | 36 | 34 | 31 |
| 285 | 288 | 57 | 55 | 52 | 50 | 47 | 45 | 42 | 40 | 37 | 35 | 32 |
| 288 | 291 | 58 | 55 | 53 | 50 | 48 | 45 | 43 | 41 | 38 | 36 | 33 |
| 291 | 294 | 59 | 56 | 54 | 51 | 49 | 46 | 44 | 41 | 39 | 36 | 34 |
| 294 | 297 | 60 | 57 | 55 | 52 | 50 | 47 | 45 | 42 | 40 | 37 | 35 |
| 297 | 300 | 60 | 58 | 55 | 53 | 50 | 48 | 46 | 43 | 41 | 38 | 36 |
| 300 | 303 | 61 | 59 | 56 | 54 | 51 | 49 | 46 | 44 | 41 | 39 | 36 |
| 303 | 306 | 62 | 60 | 57 | 55 | 52 | 50 | 47 | 45 | 42 | 40 | 37 |
| 306 | 309 | 63 | 60 | 58 | 55 | 53 | 51 | 48 | 46 | 43 | 41 | 38 |
| 309 | 312 | 64 | 61 | 59 | 56 | 54 | 51 | 49 | 46 | 44 | 41 | 39 |
| 312 | 315 | 65 | 62 | 60 | 57 | 55 | 52 | 50 | 47 | 45 | 42 | 40 |
| 315 | 318 | 66 | 63 | 60 | 58 | 56 | 53 | 51 | 48 | 46 | 43 | 41 |
| 318 | 321 | 67 | 64 | 61 | 59 | 56 | 54 | 51 | 49 | 46 | 44 | 41 |
| 321 | 324 | 68 | 65 | 62 | 60 | 57 | 55 | 52 | 50 | 47 | 45 | 42 |
| 324 | 327 | 69 | 66 | 63 | 60 | 58 | 56 | 53 | 51 | 48 | 46 | 43 |
| 327 | 330 | 70 | 67 | 64 | 61 | 59 | 56 | 54 | 51 | 49 | 46 | 44 |
| 330 | 333 | 70 | 68 | 65 | 62 | 60 | 57 | 55 | 52 | 50 | 47 | 45 |
| 333 | 336 | 71 | 69 | 66 | 63 | 61 | 58 | 56 | 53 | 51 | 48 | 46 |
| 336 | 339 | 72 | 70 | 67 | 64 | 61 | 59 | 56 | 54 | 51 | 49 | 47 |
| 339 | 341 | 73 | 70 | 68 | 65 | 62 | 60 | 57 | 55 | 52 | 50 | 47 |
| 341 | 343 | 74 | 71 | 68 | 66 | 63 | 60 | 58 | 55 | 53 | 50 | 48 |
| 343 | 345 | 74 | 72 | 69 | 66 | 63 | 61 | 58 | 56 | 53 | 51 | 48 |
| 345 | 347 | 75 | 72 | 69 | 67 | 64 | 61 | 59 | 56 | 54 | 51 | 49 |
| 347 | 349 | 76 | 73 | 70 | 67 | 65 | 62 | 59 | 57 | 54 | 52 | 49 |
| 349 | 351 | 76 | 73 | 71 | 68 | 65 | 62 | 60 | 57 | 55 | 52 | 50 |
| 351 | 353 | 77 | 74 | 71 | 69 | 66 | 63 | 60 | 58 | 56 | 53 | 51 |
| 353 | 355 | 77 | 75 | 72 | 69 | 66 | 64 | 61 | 59 | 56 | 54 | 51 |
| 355 | 357 | 78 | 75 | 73 | 70 | 67 | 64 | 62 | 59 | 57 | 54 | 52 |
| 357 | 359 | 79 | 76 | 73 | 70 | 68 | 65 | 62 | 60 | 57 | 55 | 52 |
| 359 | 361 | 79 | 77 | 74 | 71 | 68 | 66 | 63 | 60 | 58 | 55 | 53 |
| 361 | 363 | 80 | 77 | 74 | 72 | 69 | 66 | 63 | 61 | 58 | 56 | 53 |
| 363 | 365 | 81 | 78 | 75 | 72 | 70 | 67 | 64 | 61 | 59 | 56 | 54 |
| 365 | 367 | 81 | 78 | 76 | 73 | 70 | 67 | 65 | 62 | 59 | 57 | 54 |
| 367 | 369 | 82 | 79 | 76 | 74 | 71 | 68 | 65 | 63 | 60 | 58 | 55 |
| 369 | 371 | 82 | 80 | 77 | 74 | 71 | 69 | 66 | 63 | 61 | 58 | 56 |
| 371 | 373 | 83 | 80 | 78 | 75 | 72 | 69 | 67 | 64 | 61 | 59 | 56 |
| 373 | 375 | 84 | 81 | 78 | 75 | 73 | 70 | 67 | 64 | 62 | 59 | 57 |
| 375 | 377 | 84 | 82 | 79 | 76 | 73 | 71 | 68 | 65 | 62 | 60 | 57 |
| 377 | 379 | 85 | 82 | 79 | 77 | 74 | 71 | 68 | 66 | 63 | 60 | 58 |
| 379 | 381 | 86 | 83 | 80 | 77 | 75 | 72 | 69 | 66 | 64 | 61 | 58 |
| 381 | 383 | 86 | 83 | 81 | 78 | 75 | 72 | 70 | 67 | 64 | 61 | 59 |
| 383 | 385 | 87 | 84 | 81 | 79 | 76 | 73 | 70 | 68 | 65 | 62 | 60 |
| 385 | 387 | 87 | 85 | 82 | 79 | 76 | 74 | 71 | 68 | 65 | 63 | 60 |
| 387 | 389 | 88 | 85 | 83 | 80 | 77 | 74 | 72 | 69 | 66 | 63 | 61 |
| 389 | 391 | 89 | 86 | 83 | 80 | 78 | 75 | 72 | 69 | 67 | 64 | 61 |
| 391 | 393 | 89 | 86 | 84 | 81 | 78 | 76 | 73 | 70 | 67 | 65 | 62 |
| 393 | 395 | 90 | 87 | 84 | 82 | 79 | 76 | 73 | 71 | 68 | 65 | 62 |
| 395 | 397 | 90 | 88 | 85 | 82 | 79 | 77 | 74 | 71 | 69 | 66 | 63 |
| 397 | 399 | 91 | 88 | 86 | 83 | 80 | 77 | 75 | 72 | 69 | 66 | 64 |

\$399 and over

Use Table 8(b) for a **MARRIED** person on page 27. Also see the instructions on page 24.

6.2% Social Security Employee Tax Table for 1992

Note: Wages subject to social security are generally also subject to the Medicare tax. See page 51.

| 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 | \$0.09 | \$0.00 | 14.60 | 14.76 | .91 | 29.28 | 29.44 | 1.82 | 43.96 | 44.12 | 2.73 |
| .09 | .25 | .01 | 14.76 | 14.92 | .92 | 29.44 | 29.60 | 1.83 | 44.12 | 44.28 | 2.74 |
| .25 | .41 | .02 | 14.92 | 15.09 | .93 | 29.60 | 29.76 | 1.84 | 44.28 | 44.44 | 2.75 |
| .41 | .57 | .03 | 15.09 | 15.25 | .94 | 29.76 | 29.92 | 1.85 | 44.44 | 44.60 | 2.76 |
| .57 | .73 | .04 | 15.25 | 15.41 | .95 | 29.92 | 30.09 | 1.86 | 44.60 | 44.76 | 2.77 |
| .73 | .89 | .05 | 15.41 | 15.57 | .96 | 30.09 | 30.25 | 1.87 | 44.76 | 44.92 | 2.78 |
| .89 | 1.05 | .06 | 15.57 | 15.73 | .97 | 30.25 | 30.41 | 1.88 | 44.92 | 45.09 | 2.79 |
| 1.05 | 1.21 | .07 | 15.73 | 15.89 | .98 | 30.41 | 30.57 | 1.89 | 45.09 | 45.25 | 2.80 |
| 1.21 | 1.38 | .08 | 15.89 | 16.05 | .99 | 30.57 | 30.73 | 1.90 | 45.25 | 45.41 | 2.81 |
| 1.38 | 1.54 | .09 | 16.05 | 16.21 | 1.00 | 30.73 | 30.89 | 1.91 | 45.41 | 45.57 | 2.82 |
| 1.54 | 1.70 | .10 | 16.21 | 16.38 | 1.01 | 30.89 | 31.05 | 1.92 | 45.57 | 45.73 | 2.83 |
| 1.70 | 1.86 | .11 | 16.38 | 16.54 | 1.02 | 31.05 | 31.21 | 1.93 | 45.73 | 45.89 | 2.84 |
| 1.86 | 2.02 | .12 | 16.54 | 16.70 | 1.03 | 31.21 | 31.38 | 1.94 | 45.89 | 46.05 | 2.85 |
| 2.02 | 2.18 | .13 | 16.70 | 16.86 | 1.04 | 31.38 | 31.54 | 1.95 | 46.05 | 46.21 | 2.86 |
| 2.18 | 2.34 | .14 | 16.86 | 17.02 | 1.05 | 31.54 | 31.70 | 1.96 | 46.21 | 46.38 | 2.87 |
| 2.34 | 2.50 | .15 | 17.02 | 17.18 | 1.06 | 31.70 | 31.86 | 1.97 | 46.38 | 46.54 | 2.88 |
| 2.50 | 2.67 | .16 | 17.18 | 17.34 | 1.07 | 31.86 | 32.02 | 1.98 | 46.54 | 46.70 | 2.89 |
| 2.67 | 2.83 | .17 | 17.34 | 17.50 | 1.08 | 32.02 | 32.18 | 1.99 | 46.70 | 46.86 | 2.90 |
| 2.83 | 2.99 | .18 | 17.50 | 17.67 | 1.09 | 32.18 | 32.34 | 2.00 | 46.86 | 47.02 | 2.91 |
| 2.99 | 3.15 | .19 | 17.67 | 17.83 | 1.10 | 32.34 | 32.50 | 2.01 | 47.02 | 47.18 | 2.92 |
| 3.15 | 3.31 | .20 | 17.83 | 17.99 | 1.11 | 32.50 | 32.67 | 2.02 | 47.18 | 47.34 | 2.93 |
| 3.31 | 3.47 | .21 | 17.99 | 18.15 | 1.12 | 32.67 | 32.83 | 2.03 | 47.34 | 47.50 | 2.94 |
| 3.47 | 3.63 | .22 | 18.15 | 18.31 | 1.13 | 32.83 | 32.99 | 2.04 | 47.50 | 47.67 | 2.95 |
| 3.63 | 3.80 | .23 | 18.31 | 18.47 | 1.14 | 32.99 | 33.15 | 2.05 | 47.67 | 47.83 | 2.96 |
| 3.80 | 3.96 | .24 | 18.47 | 18.63 | 1.15 | 33.15 | 33.31 | 2.06 | 47.83 | 47.99 | 2.97 |
| 3.96 | 4.12 | .25 | 18.63 | 18.80 | 1.16 | 33.31 | 33.47 | 2.07 | 47.99 | 48.15 | 2.98 |
| 4.12 | 4.28 | .26 | 18.80 | 18.96 | 1.17 | 33.47 | 33.63 | 2.08 | 48.15 | 48.31 | 2.99 |
| 4.28 | 4.44 | .27 | 18.96 | 19.12 | 1.18 | 33.63 | 33.80 | 2.09 | 48.31 | 48.47 | 3.00 |
| 4.44 | 4.60 | .28 | 19.12 | 19.28 | 1.19 | 33.80 | 33.96 | 2.10 | 48.47 | 48.63 | 3.01 |
| 4.60 | 4.76 | .29 | 19.28 | 19.44 | 1.20 | 33.96 | 34.12 | 2.11 | 48.63 | 48.80 | 3.02 |
| 4.76 | 4.92 | .30 | 19.44 | 19.60 | 1.21 | 34.12 | 34.28 | 2.12 | 48.80 | 48.96 | 3.03 |
| 4.92 | 5.09 | .31 | 19.60 | 19.76 | 1.22 | 34.28 | 34.44 | 2.13 | 48.96 | 49.12 | 3.04 |
| 5.09 | 5.25 | .32 | 19.76 | 19.92 | 1.23 | 34.44 | 34.60 | 2.14 | 49.12 | 49.28 | 3.05 |
| 5.25 | 5.41 | .33 | 19.92 | 20.09 | 1.24 | 34.60 | 34.76 | 2.15 | 49.28 | 49.44 | 3.06 |
| 5.41 | 5.57 | .34 | 20.09 | 20.25 | 1.25 | 34.76 | 34.92 | 2.16 | 49.44 | 49.60 | 3.07 |
| 5.57 | 5.73 | .35 | 20.25 | 20.41 | 1.26 | 34.92 | 35.09 | 2.17 | 49.60 | 49.76 | 3.08 |
| 5.73 | 5.89 | .36 | 20.41 | 20.57 | 1.27 | 35.09 | 35.25 | 2.18 | 49.76 | 49.92 | 3.09 |
| 5.89 | 6.05 | .37 | 20.57 | 20.73 | 1.28 | 35.25 | 35.41 | 2.19 | 49.92 | 50.09 | 3.10 |
| 6.05 | 6.21 | .38 | 20.73 | 20.89 | 1.29 | 35.41 | 35.57 | 2.20 | 50.09 | 50.25 | 3.11 |
| 6.21 | 6.38 | .39 | 20.89 | 21.05 | 1.30 | 35.57 | 35.73 | 2.21 | 50.25 | 50.41 | 3.12 |
| 6.38 | 6.54 | .40 | 21.05 | 21.21 | 1.31 | 35.73 | 35.89 | 2.22 | 50.41 | 50.57 | 3.13 |
| 6.54 | 6.70 | .41 | 21.21 | 21.38 | 1.32 | 35.89 | 36.05 | 2.23 | 50.57 | 50.73 | 3.14 |
| 6.70 | 6.86 | .42 | 21.38 | 21.54 | 1.33 | 36.05 | 36.21 | 2.24 | 50.73 | 50.89 | 3.15 |
| 6.86 | 7.02 | .43 | 21.54 | 21.70 | 1.34 | 36.21 | 36.38 | 2.25 | 50.89 | 51.05 | 3.16 |
| 7.02 | 7.18 | .44 | 21.70 | 21.86 | 1.35 | 36.38 | 36.54 | 2.26 | 51.05 | 51.21 | 3.17 |
| 7.18 | 7.34 | .45 | 21.86 | 22.02 | 1.36 | 36.54 | 36.70 | 2.27 | 51.21 | 51.38 | 3.18 |
| 7.34 | 7.50 | .46 | 22.02 | 22.18 | 1.37 | 36.70 | 36.86 | 2.28 | 51.38 | 51.54 | 3.19 |
| 7.50 | 7.67 | .47 | 22.18 | 22.34 | 1.38 | 36.86 | 37.02 | 2.29 | 51.54 | 51.70 | 3.20 |
| 7.67 | 7.83 | .48 | 22.34 | 22.50 | 1.39 | 37.02 | 37.18 | 2.30 | 51.70 | 51.86 | 3.21 |
| 7.83 | 7.99 | .49 | 22.50 | 22.67 | 1.40 | 37.18 | 37.34 | 2.31 | 51.86 | 52.02 | 3.22 |
| 7.99 | 8.15 | .50 | 22.67 | 22.83 | 1.41 | 37.34 | 37.50 | 2.32 | 52.02 | 52.18 | 3.23 |
| 8.15 | 8.31 | .51 | 22.83 | 22.99 | 1.42 | 37.50 | 37.67 | 2.33 | 52.18 | 52.34 | 3.24 |
| 8.31 | 8.47 | .52 | 22.99 | 23.15 | 1.43 | 37.67 | 37.83 | 2.34 | 52.34 | 52.50 | 3.25 |
| 8.47 | 8.63 | .53 | 23.15 | 23.31 | 1.44 | 37.83 | 37.99 | 2.35 | 52.50 | 52.67 | 3.26 |
| 8.63 | 8.80 | .54 | 23.31 | 23.47 | 1.45 | 37.99 | 38.15 | 2.36 | 52.67 | 52.83 | 3.27 |
| 8.80 | 8.96 | .55 | 23.47 | 23.63 | 1.46 | 38.15 | 38.31 | 2.37 | 52.83 | 52.99 | 3.28 |
| 8.96 | 9.12 | .56 | 23.63 | 23.80 | 1.47 | 38.31 | 38.47 | 2.38 | 52.99 | 53.15 | 3.29 |
| 9.12 | 9.28 | .57 | 23.80 | 23.96 | 1.48 | 38.47 | 38.63 | 2.39 | 53.15 | 53.31 | 3.30 |
| 9.28 | 9.44 | .58 | 23.96 | 24.12 | 1.49 | 38.63 | 38.80 | 2.40 | 53.31 | 53.47 | 3.31 |
| 9.44 | 9.60 | .59 | 24.12 | 24.28 | 1.50 | 38.80 | 38.96 | 2.41 | 53.47 | 53.63 | 3.32 |
| 9.60 | 9.76 | .60 | 24.28 | 24.44 | 1.51 | 38.96 | 39.12 | 2.42 | 53.63 | 53.80 | 3.33 |
| 9.76 | 9.92 | .61 | 24.44 | 24.60 | 1.52 | 39.12 | 39.28 | 2.43 | 53.80 | 53.96 | 3.34 |
| 9.92 | 10.09 | .62 | 24.60 | 24.76 | 1.53 | 39.28 | 39.44 | 2.44 | 53.96 | 54.12 | 3.35 |
| 10.09 | 10.25 | .63 | 24.76 | 24.92 | 1.54 | 39.44 | 39.60 | 2.45 | 54.12 | 54.28 | 3.36 |
| 10.25 | 10.41 | .64 | 24.92 | 25.09 | 1.55 | 39.60 | 39.76 | 2.46 | 54.28 | 54.44 | 3.37 |
| 10.41 | 10.57 | .65 | 25.09 | 25.25 | 1.56 | 39.76 | 39.92 | 2.47 | 54.44 | 54.60 | 3.38 |
| 10.57 | 10.73 | .66 | 25.25 | 25.41 | 1.57 | 39.92 | 40.09 | 2.48 | 54.60 | 54.76 | 3.39 |
| 10.73 | 10.89 | .67 | 25.41 | 25.57 | 1.58 | 40.09 | 40.25 | 2.49 | 54.76 | 54.92 | 3.40 |
| 10.89 | 11.05 | .68 | 25.57 | 25.73 | 1.59 | 40.25 | 40.41 | 2.50 | 54.92 | 55.09 | 3.41 |
| 11.05 | 11.21 | .69 | 25.73 | 25.89 | 1.60 | 40.41 | 40.57 | 2.51 | 55.09 | 55.25 | 3.42 |
| 11.21 | 11.38 | .70 | 25.89 | 26.05 | 1.61 | 40.57 | 40.73 | 2.52 | 55.25 | 55.41 | 3.43 |
| 11.38 | 11.54 | .71 | 26.05 | 26.21 | 1.62 | 40.73 | 40.89 | 2.53 | 55.41 | 55.57 | 3.44 |
| 11.54 | 11.70 | .72 | 26.21 | 26.38 | 1.63 | 40.89 | 41.05 | 2.54 | 55.57 | 55.73 | 3.45 |
| 11.70 | 11.86 | .73 | 26.38 | 26.54 | 1.64 | 41.05 | 41.21 | 2.55 | 55.73 | 55.89 | 3.46 |
| 11.86 | 12.02 | .74 | 26.54 | 26.70 | 1.65 | 41.21 | 41.38 | 2.56 | 55.89 | 56.05 | 3.47 |
| 12.02 | 12.18 | .75 | 26.70 | 26.86 | 1.66 | 41.38 | 41.54 | 2.57 | 56.05 | 56.21 | 3.48 |
| 12.18 | 12.34 | .76 | 26.86 | 27.02 | 1.67 | 41.54 | 41.70 | 2.58 | 56.21 | 56.38 | 3.49 |
| 12.34 | 12.50 | .77 | 27.02 | 27.18 | 1.68 | 41.70 | 41.86 | 2.59 | 56.38 | 56.54 | 3.50 |
| 12.50 | 12.67 | .78 | 27.18 | 27.34 | 1.69 | 41.86 | 42.02 | 2.60 | 56.54 | 56.70 | 3.51 |
| 12.67 | 12.83 | .79 | 27.34 | 27.50 | 1.70 | 42.02 | 42.18 | 2.61 | 56.70 | 56.86 | 3.52 |
| 12.83 | 12.99 | .80 | 27.50 | 27.67 | 1.71 | 42.18 | 42.34 | 2.62 | 56.86 | 57.02 | 3.53 |
| 12.99 | 13.15 | .81 | 27.67 | 27.83 | 1.72 | 42.34 | 42.50 | 2.63 | 57.02 | 57.18 | 3.54 |
| 13.15 | 13.31 | .82 | 27.83 | 27.99 | 1.73 | 42.50 | 42.67 | 2.64 | 57.18 | 57.34 | 3.55 |
| 13.31 | 13.47 | .83 | 27.99 | 28.15 | 1.74 | 42.67 | 42.83 | 2.65 | 57.34 | 57.50 | 3.56 |
| 13.47 | 13.63 | .84 | 28.15 | 28.31 | 1.75 | 42.83 | 42.99 | 2.66 | 57.50 | 57.67 | 3.57 |
| 13.63 | 13.80 | .85 | 28.31 | 28.47 | 1.76 | 42.99 | 43.15 | 2.67 | 57.67 | 57.83 | 3.58 |
| 13.80 | 13.96 | .86 | 28.47 | 28.63 | 1.77 | 43.15 | 43.31 | 2.68 | 57.83 | 57.99 | 3.59 |
| 13.96 | 14.12 | .87 | 28.63 | 28.80 | 1.78 | 43.31 | 43.47 | 2.69 | 57.99 | 58.15 | 3.60 |
| 14.12 | 14.28 | .88 | 28.80 | 28.96 | 1.79 | 43.47 | 43.63 | 2.70 | 58.15 | 58.31 | 3.61 |
| 14.28 | 14.44 | .89 | 28.96 | 29.12 | 1.80 | 43.63 | 43.80 | 2.71 | 58.31 | 58.47 | 3.62 |
| 14.44 | 14.60 | .90 | 29.12 | 29.28 | 1.81 | 43.80 | 43.96 | 2.72 | 58.47 | 58.63 | 3.63 |

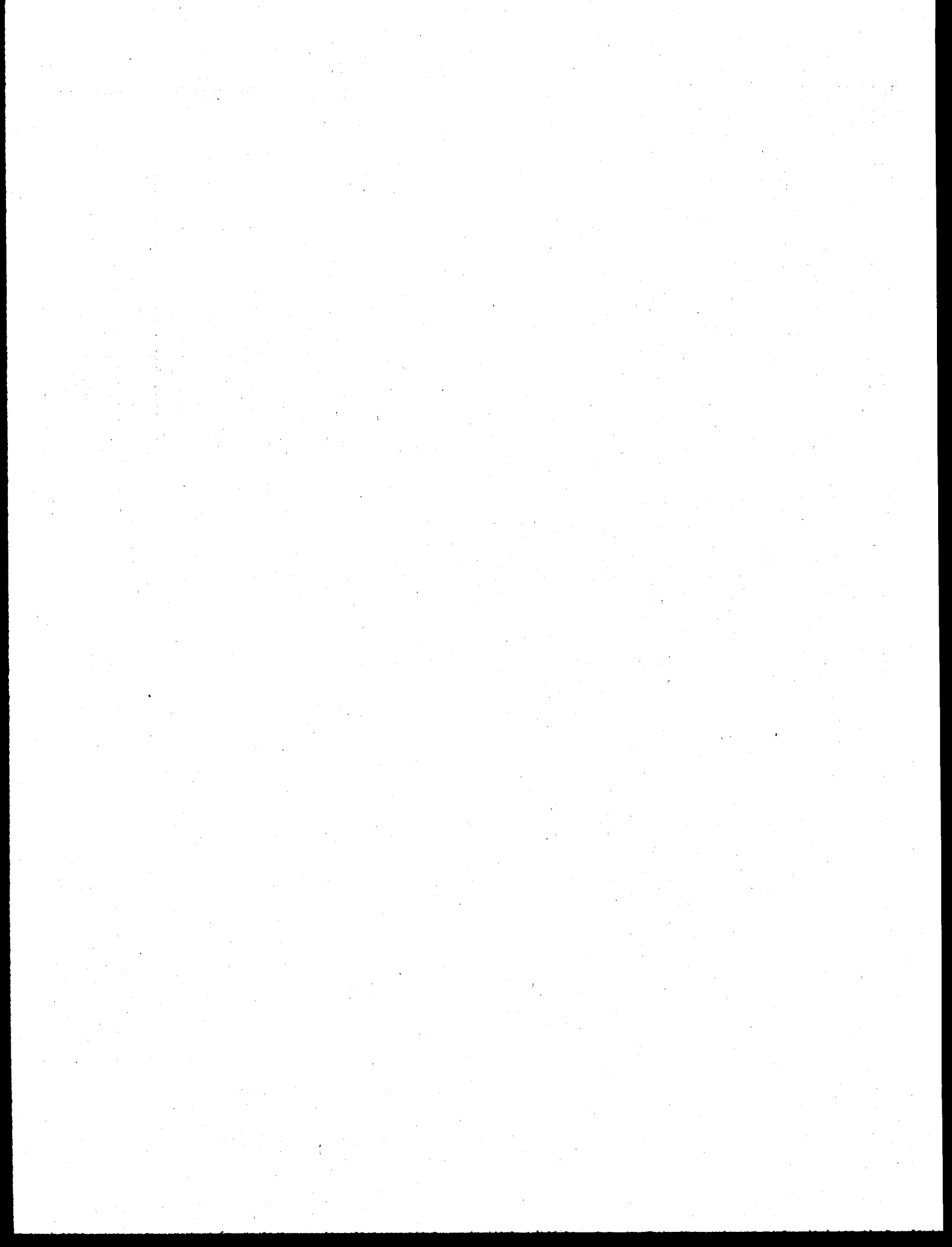
6.2% Social Security Employee Tax Table for 1992

Note: Wages subject to social security are generally also subject to the Medicare tax. See page 51.

| 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 |
|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|
| 58.63 | 58.80 | 3.64 | 69.92 | 70.09 | 4.34 | 81.21 | 81.38 | 5.04 | 92.50 | 92.67 | 5.74 |
| 58.80 | 58.96 | 3.65 | 70.09 | 70.25 | 4.35 | 81.38 | 81.54 | 5.05 | 92.67 | 92.83 | 5.75 |
| 58.96 | 59.12 | 3.66 | 70.25 | 70.41 | 4.36 | 81.54 | 81.70 | 5.06 | 92.83 | 92.99 | 5.76 |
| 59.12 | 59.28 | 3.67 | 70.41 | 70.57 | 4.37 | 81.70 | 81.86 | 5.07 | 92.99 | 93.15 | 5.77 |
| 59.28 | 59.44 | 3.68 | 70.57 | 70.73 | 4.38 | 81.86 | 82.02 | 5.08 | 93.15 | 93.31 | 5.78 |
| 59.44 | 59.60 | 3.69 | 70.73 | 70.89 | 4.39 | 82.02 | 82.18 | 5.09 | 93.31 | 93.47 | 5.79 |
| 59.60 | 59.76 | 3.70 | 70.89 | 71.05 | 4.40 | 82.18 | 82.34 | 5.10 | 93.47 | 93.63 | 5.80 |
| 59.76 | 59.92 | 3.71 | 71.05 | 71.21 | 4.41 | 82.34 | 82.50 | 5.11 | 93.63 | 93.80 | 5.81 |
| 59.92 | 60.09 | 3.72 | 71.21 | 71.38 | 4.42 | 82.50 | 82.67 | 5.12 | 93.80 | 93.96 | 5.82 |
| 60.09 | 60.25 | 3.73 | 71.38 | 71.54 | 4.43 | 82.67 | 82.83 | 5.13 | 93.96 | 94.12 | 5.83 |
| 60.25 | 60.41 | 3.74 | 71.54 | 71.70 | 4.44 | 82.83 | 82.99 | 5.14 | 94.12 | 94.28 | 5.84 |
| 60.41 | 60.57 | 3.75 | 71.70 | 71.86 | 4.45 | 82.99 | 83.15 | 5.15 | 94.28 | 94.44 | 5.85 |
| 60.57 | 60.73 | 3.76 | 71.86 | 72.02 | 4.46 | 83.15 | 83.31 | 5.16 | 94.44 | 94.60 | 5.86 |
| 60.73 | 60.89 | 3.77 | 72.02 | 72.18 | 4.47 | 83.31 | 83.47 | 5.17 | 94.60 | 94.76 | 5.87 |
| 60.89 | 61.05 | 3.78 | 72.18 | 72.34 | 4.48 | 83.47 | 83.63 | 5.18 | 94.76 | 94.92 | 5.88 |
| 61.05 | 61.21 | 3.79 | 72.34 | 72.50 | 4.49 | 83.63 | 83.80 | 5.19 | 94.92 | 95.09 | 5.89 |
| 61.21 | 61.38 | 3.80 | 72.50 | 72.67 | 4.50 | 83.80 | 83.96 | 5.20 | 95.09 | 95.25 | 5.90 |
| 61.38 | 61.54 | 3.81 | 72.67 | 72.83 | 4.51 | 83.96 | 84.12 | 5.21 | 95.25 | 95.41 | 5.91 |
| 61.54 | 61.70 | 3.82 | 72.83 | 72.99 | 4.52 | 84.12 | 84.28 | 5.22 | 95.41 | 95.57 | 5.92 |
| 61.70 | 61.86 | 3.83 | 72.99 | 73.15 | 4.53 | 84.28 | 84.44 | 5.23 | 95.57 | 95.73 | 5.93 |
| 61.86 | 62.02 | 3.84 | 73.15 | 73.31 | 4.54 | 84.44 | 84.60 | 5.24 | 95.73 | 95.89 | 5.94 |
| 62.02 | 62.18 | 3.85 | 73.31 | 73.47 | 4.55 | 84.60 | 84.76 | 5.25 | 95.89 | 96.05 | 5.95 |
| 62.18 | 62.34 | 3.86 | 73.47 | 73.63 | 4.56 | 84.76 | 84.92 | 5.26 | 96.05 | 96.21 | 5.96 |
| 62.34 | 62.50 | 3.87 | 73.63 | 73.80 | 4.57 | 84.92 | 85.09 | 5.27 | 96.21 | 96.38 | 5.97 |
| 62.50 | 62.67 | 3.88 | 73.80 | 73.96 | 4.58 | 85.09 | 85.25 | 5.28 | 96.38 | 96.54 | 5.98 |
| 62.67 | 62.83 | 3.89 | 73.96 | 74.12 | 4.59 | 85.25 | 85.41 | 5.29 | 96.54 | 96.70 | 5.99 |
| 62.83 | 62.99 | 3.90 | 74.12 | 74.28 | 4.60 | 85.41 | 85.57 | 5.30 | 96.70 | 96.86 | 6.00 |
| 62.99 | 63.15 | 3.91 | 74.28 | 74.44 | 4.61 | 85.57 | 85.73 | 5.31 | 96.86 | 97.02 | 6.01 |
| 63.15 | 63.31 | 3.92 | 74.44 | 74.60 | 4.62 | 85.73 | 85.89 | 5.32 | 97.02 | 97.18 | 6.02 |
| 63.31 | 63.47 | 3.93 | 74.60 | 74.76 | 4.63 | 85.89 | 86.05 | 5.33 | 97.18 | 97.34 | 6.03 |
| 63.47 | 63.63 | 3.94 | 74.76 | 74.92 | 4.64 | 86.05 | 86.21 | 5.34 | 97.34 | 97.50 | 6.04 |
| 63.63 | 63.80 | 3.95 | 74.92 | 75.09 | 4.65 | 86.21 | 86.38 | 5.35 | 97.50 | 97.67 | 6.05 |
| 63.80 | 63.96 | 3.96 | 75.09 | 75.25 | 4.66 | 86.38 | 86.54 | 5.36 | 97.67 | 97.83 | 6.06 |
| 63.96 | 64.12 | 3.97 | 75.25 | 75.41 | 4.67 | 86.54 | 86.70 | 5.37 | 97.83 | 97.99 | 6.07 |
| 64.12 | 64.28 | 3.98 | 75.41 | 75.57 | 4.68 | 86.70 | 86.86 | 5.38 | 97.99 | 98.15 | 6.08 |
| 64.28 | 64.44 | 3.99 | 75.57 | 75.73 | 4.69 | 86.86 | 87.02 | 5.39 | 98.15 | 98.31 | 6.09 |
| 64.44 | 64.60 | 4.00 | 75.73 | 75.89 | 4.70 | 87.02 | 87.18 | 5.40 | 98.31 | 98.47 | 6.10 |
| 64.60 | 64.76 | 4.01 | 75.89 | 76.05 | 4.71 | 87.18 | 87.34 | 5.41 | 98.47 | 98.63 | 6.11 |
| 64.76 | 64.92 | 4.02 | 76.05 | 76.21 | 4.72 | 87.34 | 87.50 | 5.42 | 98.63 | 98.80 | 6.12 |
| 64.92 | 65.09 | 4.03 | 76.21 | 76.38 | 4.73 | 87.50 | 87.67 | 5.43 | 98.80 | 98.96 | 6.13 |
| 65.09 | 65.25 | 4.04 | 76.38 | 76.54 | 4.74 | 87.67 | 87.83 | 5.44 | 98.96 | 99.12 | 6.14 |
| 65.25 | 65.41 | 4.05 | 76.54 | 76.70 | 4.75 | 87.83 | 87.99 | 5.45 | 99.12 | 99.28 | 6.15 |
| 65.41 | 65.57 | 4.06 | 76.70 | 76.86 | 4.76 | 87.99 | 88.15 | 5.46 | 99.28 | 99.44 | 6.16 |
| 65.57 | 65.73 | 4.07 | 76.86 | 77.02 | 4.77 | 88.15 | 88.31 | 5.47 | 99.44 | 99.60 | 6.17 |
| 65.73 | 65.89 | 4.08 | 77.02 | 77.18 | 4.78 | 88.31 | 88.47 | 5.48 | 99.60 | 99.76 | 6.18 |
| 65.89 | 66.05 | 4.09 | 77.18 | 77.34 | 4.79 | 88.47 | 88.63 | 5.49 | 99.76 | 99.92 | 6.19 |
| 66.05 | 66.21 | 4.10 | 77.34 | 77.50 | 4.80 | 88.63 | 88.80 | 5.50 | 99.92 | 100.00 | 6.20 |
| 66.21 | 66.38 | 4.11 | 77.50 | 77.67 | 4.81 | 88.80 | 88.96 | 5.51 | | | |
| 66.38 | 66.54 | 4.12 | 77.67 | 77.83 | 4.82 | 88.96 | 89.12 | 5.52 | | | |
| 66.54 | 66.70 | 4.13 | 77.83 | 77.99 | 4.83 | 89.12 | 89.28 | 5.53 | | | |
| 66.70 | 66.86 | 4.14 | 77.99 | 78.15 | 4.84 | 89.28 | 89.44 | 5.54 | | | |
| 66.86 | 67.02 | 4.15 | 78.15 | 78.31 | 4.85 | 89.44 | 89.60 | 5.55 | | | |
| 67.02 | 67.18 | 4.16 | 78.31 | 78.47 | 4.86 | 89.60 | 89.76 | 5.56 | | | |
| 67.18 | 67.34 | 4.17 | 78.47 | 78.63 | 4.87 | 89.76 | 89.92 | 5.57 | | | |
| 67.34 | 67.50 | 4.18 | 78.63 | 78.80 | 4.88 | 89.92 | 90.09 | 5.58 | | | |
| 67.50 | 67.67 | 4.19 | 78.80 | 78.96 | 4.89 | 90.09 | 90.25 | 5.59 | | | |
| 67.67 | 67.83 | 4.20 | 78.96 | 79.12 | 4.90 | 90.25 | 90.41 | 5.60 | | | |
| 67.83 | 67.99 | 4.21 | 79.12 | 79.28 | 4.91 | 90.41 | 90.57 | 5.61 | | | |
| 67.99 | 68.15 | 4.22 | 79.28 | 79.44 | 4.92 | 90.57 | 90.73 | 5.62 | | | |
| 68.15 | 68.31 | 4.23 | 79.44 | 79.60 | 4.93 | 90.73 | 90.89 | 5.63 | | | |
| 68.31 | 68.47 | 4.24 | 79.60 | 79.76 | 4.94 | 90.89 | 91.05 | 5.64 | | | |
| 68.47 | 68.63 | 4.25 | 79.76 | 79.92 | 4.95 | 91.05 | 91.21 | 5.65 | | | |
| 68.63 | 68.80 | 4.26 | 79.92 | 80.09 | 4.96 | 91.21 | 91.38 | 5.66 | | | |
| 68.80 | 68.96 | 4.27 | 80.09 | 80.25 | 4.97 | 91.38 | 91.54 | 5.67 | | | |
| 68.96 | 69.12 | 4.28 | 80.25 | 80.41 | 4.98 | 91.54 | 91.70 | 5.68 | | | |
| 69.12 | 69.28 | 4.29 | 80.41 | 80.57 | 4.99 | 91.70 | 91.86 | 5.69 | | | |
| 69.28 | 69.44 | 4.30 | 80.57 | 80.73 | 5.00 | 91.86 | 92.02 | 5.70 | | | |
| 69.44 | 69.60 | 4.31 | 80.73 | 80.89 | 5.01 | 92.02 | 92.18 | 5.71 | | | |
| 69.60 | 69.76 | 4.32 | 80.89 | 81.05 | 5.02 | 92.18 | 92.34 | 5.72 | | | |
| 69.76 | 69.92 | 4.33 | 81.05 | 81.21 | 5.03 | 92.34 | 92.50 | 5.73 | | | |

| Wages | Taxes |
|-------|--------|
| 100 | \$6.20 |
| 200 | 12.40 |
| 300 | 18.60 |
| 400 | 24.80 |
| 500 | 31.00 |
| 600 | 37.20 |
| 700 | 43.40 |
| 800 | 49.60 |
| 900 | 55.80 |
| 1,000 | 62.00 |

31.00
- .25
31.25



1.45% Medicare Tax Table for 1992

| 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 | \$0.35 | \$0.00 | 28.63 | 29.32 | .42 | 57.59 | 58.28 | .84 | 86.56 | 87.25 | 1.26 |
| .35 | 1.04 | .01 | 29.32 | 30.00 | .43 | 58.28 | 58.97 | .85 | 87.25 | 87.94 | 1.27 |
| 1.04 | 1.73 | .02 | 30.00 | 30.69 | .44 | 58.97 | 59.66 | .86 | 87.94 | 88.63 | 1.28 |
| 1.73 | 2.42 | .03 | 30.69 | 31.38 | .45 | 59.66 | 60.35 | .87 | 88.63 | 89.32 | 1.29 |
| 2.42 | 3.11 | .04 | 31.38 | 32.07 | .46 | 60.35 | 61.04 | .88 | 89.32 | 90.00 | 1.30 |
| 3.11 | 3.80 | .05 | 32.07 | 32.76 | .47 | 61.04 | 61.73 | .89 | 90.00 | 90.69 | 1.31 |
| 3.80 | 4.49 | .06 | 32.76 | 33.45 | .48 | 61.73 | 62.42 | .90 | 90.69 | 91.38 | 1.32 |
| 4.49 | 5.18 | .07 | 33.45 | 34.14 | .49 | 62.42 | 63.11 | .91 | 91.38 | 92.07 | 1.33 |
| 5.18 | 5.87 | .08 | 34.14 | 34.83 | .50 | 63.11 | 63.80 | .92 | 92.07 | 92.76 | 1.34 |
| 5.87 | 6.56 | .09 | 34.83 | 35.52 | .51 | 63.80 | 64.49 | .93 | 92.76 | 93.45 | 1.35 |
| 6.56 | 7.25 | .10 | 35.52 | 36.21 | .52 | 64.49 | 65.18 | .94 | 93.45 | 94.14 | 1.36 |
| 7.25 | 7.94 | .11 | 36.21 | 36.90 | .53 | 65.18 | 65.87 | .95 | 94.14 | 94.83 | 1.37 |
| 7.94 | 8.63 | .12 | 36.90 | 37.59 | .54 | 65.87 | 66.56 | .96 | 94.83 | 95.52 | 1.38 |
| 8.63 | 9.32 | .13 | 37.59 | 38.28 | .55 | 66.56 | 67.25 | .97 | 95.52 | 96.21 | 1.39 |
| 9.32 | 10.00 | .14 | 38.28 | 38.97 | .56 | 67.25 | 67.94 | .98 | 96.21 | 96.90 | 1.40 |
| 10.00 | 10.69 | .15 | 38.97 | 39.66 | .57 | 67.94 | 68.63 | .99 | 96.90 | 97.59 | 1.41 |
| 10.69 | 11.38 | .16 | 39.66 | 40.35 | .58 | 68.63 | 69.32 | 1.00 | 97.59 | 98.28 | 1.42 |
| 11.38 | 12.07 | .17 | 40.35 | 41.04 | .59 | 69.32 | 70.00 | 1.01 | 98.28 | 98.97 | 1.43 |
| 12.07 | 12.76 | .18 | 41.04 | 41.73 | .60 | 70.00 | 70.69 | 1.02 | 98.97 | 99.66 | 1.44 |
| 12.76 | 13.45 | .19 | 41.73 | 42.42 | .61 | 70.69 | 71.38 | 1.03 | 99.66 | 100.00 | 1.45 |
| 13.45 | 14.14 | .20 | 42.42 | 43.11 | .62 | 71.38 | 72.07 | 1.04 | | | |
| 14.14 | 14.83 | .21 | 43.11 | 43.80 | .63 | 72.07 | 72.76 | 1.05 | <div>Wages</div> <div>Taxes</div> <div>100 \$1.45</div> <div>200 2.90</div> <div>300 4.35</div> <div>400 5.80</div> <div>500 7.25</div> <div>600 8.70</div> <div>700 10.15</div> <div>800 11.60</div> <div>900 13.05</div> <div>1,000 14.50</div> | | |
| 14.83 | 15.52 | .22 | 43.80 | 44.49 | .64 | 72.76 | 73.45 | 1.06 | | | |
| 15.52 | 16.21 | .23 | 44.49 | 45.18 | .65 | 73.45 | 74.14 | 1.07 | | | |
| 16.21 | 16.90 | .24 | 45.18 | 45.87 | .66 | 74.14 | 74.83 | 1.08 | | | |
| 16.90 | 17.59 | .25 | 45.87 | 46.56 | .67 | 74.83 | 75.52 | 1.09 | | | |
| 17.59 | 18.28 | .26 | 46.56 | 47.25 | .68 | 75.52 | 76.21 | 1.10 | | | |
| 18.28 | 18.97 | .27 | 47.25 | 47.94 | .69 | 76.21 | 76.90 | 1.11 | | | |
| 18.97 | 19.66 | .28 | 47.94 | 48.63 | .70 | 76.90 | 77.59 | 1.12 | | | |
| 19.66 | 20.35 | .29 | 48.63 | 49.32 | .71 | 77.59 | 78.28 | 1.13 | | | |
| 20.35 | 21.04 | .30 | 49.32 | 50.00 | .72 | 78.28 | 78.97 | 1.14 | | | |
| 21.04 | 21.73 | .31 | 50.00 | 50.69 | .73 | 78.97 | 79.66 | 1.15 | | | |
| 21.73 | 22.42 | .32 | 50.69 | 51.38 | .74 | 79.66 | 80.35 | 1.16 | | | |
| 22.42 | 23.11 | .33 | 51.38 | 52.07 | .75 | 80.35 | 81.04 | 1.17 | | | |
| 23.11 | 23.80 | .34 | 52.07 | 52.76 | .76 | 81.04 | 81.73 | 1.18 | | | |
| 23.80 | 24.49 | .35 | 52.76 | 53.45 | .77 | 81.73 | 82.42 | 1.19 | | | |
| 24.49 | 25.18 | .36 | 53.45 | 54.14 | .78 | 82.42 | 83.11 | 1.20 | | | |
| 25.18 | 25.87 | .37 | 54.14 | 54.83 | .79 | 83.11 | 83.80 | 1.21 | | | |
| 25.87 | 26.56 | .38 | 54.83 | 55.52 | .80 | 83.80 | 84.49 | 1.22 | | | |
| 26.56 | 27.25 | .39 | 55.52 | 56.21 | .81 | 84.49 | 85.18 | 1.23 | | | |
| 27.25 | 27.94 | .40 | 56.21 | 56.90 | .82 | 85.18 | 85.87 | 1.24 | | | |
| 27.94 | 28.63 | .41 | 56.90 | 57.59 | .83 | 85.87 | 86.56 | 1.25 | | | |

7.25
 .06

 7.31

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid After December 1991)

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 | \$142 . . . | 17.6% of wages |
| \$142 | \$231 . . . | \$25 |
| \$231 | | \$25 less 12.57% of wages in excess of \$231 |

(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 | \$68 . . . | 17.6% of wages |
| \$68 | \$119 . . . | \$12 |
| \$119 | | \$12 less 12.57% of wages in excess of \$119 |

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 | \$284 . . . | 17.6% of wages |
| \$284 | \$462 . . . | \$50 |
| \$462 | | \$50 less 12.57% of wages in excess of \$462 |

(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 | \$142 . . . | 17.6% of wages |
| \$142 | \$231 . . . | \$25 |
| \$231 | | \$25 less 12.57% of wages in excess of \$231 |

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 | \$312 . . . | 17.6% of wages |
| \$312 | \$494 . . . | \$55 |
| \$494 | | \$55 less 12.57% of wages in excess of \$494 |

(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 | \$153 . . . | 17.6% of wages |
| \$153 | \$251 . . . | \$27 |
| \$251 | | \$27 less 12.57% of wages in excess of \$251 |

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 | \$625 . . . | 17.6% of wages |
| \$625 | \$989 . . . | \$110 |
| \$989 | | \$110 less 12.57% of wages in excess of \$989 |

(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 | \$312 . . . | 17.6% of wages |
| \$312 | \$494 . . . | \$55 |
| \$494 | | \$55 less 12.57% of wages in excess of \$494 |

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 | \$1,875 . . . | 17.6% of wages |
| \$1,875 | \$2,967 . . . | \$330 |
| \$2,967 | | \$330 less 12.57% of wages in excess of \$2,967 |

(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 | \$937 . . . | 17.6% of wages |
| \$937 | \$1,483 . . . | \$165 |
| \$1,483 | | \$165 less 12.57% of wages in excess of \$1,483 |

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 | \$3,755 . . . | 17.6% of wages |
| \$3,755 | \$5,926 . . . | \$661 |
| \$5,926 | | \$661 less 12.57% of wages in excess of \$5,926 |

(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 | \$1,875 . . . | 17.6% of wages |
| \$1,875 | \$2,966 . . . | \$330 |
| \$2,966 | | \$330 less 12.57% of wages in excess of \$2,966 |

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 | \$7,517 . . . | 17.6% of wages |
| \$7,517 | \$11,844 . . . | \$1,323 |
| \$11,844 | | \$1,323 less 12.57% of wages in excess of \$11,844 |

(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 | \$3,755 . . . | 17.6% of wages |
| \$3,755 | \$5,925 . . . | \$661 |
| \$5,925 | | \$661 less 12.57% of wages in excess of \$5,925 |

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 | \$28 . . . | 17.6% of wages |
| \$28 | \$46 . . . | \$5 |
| \$46 | | \$5 less 12.57% of wages in excess of \$46 |

(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 | \$11 . . . | 17.6% of wages |
| \$11 | \$27 . . . | \$2 |
| \$27 | | \$2 less 12.57% of wages in excess of \$27 |

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid After December 1991)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 74 | 80 | 13 | 231 | 239 | 24 | 334 | 342 | 11 |
| 6 | 12 | 1 | 80 | 86 | 14 | 239 | 246 | 23 | 342 | 350 | 10 |
| 12 | 18 | 2 | 86 | 91 | 15 | 246 | 254 | 22 | 350 | 358 | 9 |
| 18 | 23 | 3 | 91 | 97 | 16 | 254 | 262 | 21 | 358 | 366 | 8 |
| 23 | 29 | 4 | 97 | 103 | 17 | 262 | 270 | 20 | 366 | 374 | 7 |
| | | | | | | | | | | | |
| 29 | 35 | 5 | 103 | 108 | 18 | 270 | 278 | 19 | 374 | 382 | 6 |
| 35 | 40 | 6 | 108 | 114 | 19 | 278 | 286 | 18 | 382 | 390 | 5 |
| 40 | 46 | 7 | 114 | 120 | 20 | 286 | 294 | 17 | 390 | 398 | 4 |
| 46 | 52 | 8 | 120 | 125 | 21 | 294 | 302 | 16 | 398 | 406 | 3 |
| 52 | 57 | 9 | 125 | 131 | 22 | 302 | 310 | 15 | 406 | 414 | 2 |
| | | | | | | | | | | | |
| 57 | 63 | 10 | 131 | 137 | 23 | 310 | 318 | 14 | 414 | 421 | 1 |
| 63 | 69 | 11 | 137 | 142 | 24 | 318 | 326 | 13 | 421 | ----- | 0 |
| 69 | 74 | 12 | 142 | 231 | 25 | 326 | 334 | 12 | | | |

MARRIED With Both Spouses Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 40 | 46 | 7 | 119 | 127 | 11 | 166 | 174 | 5 |
| 6 | 12 | 1 | 46 | 52 | 8 | 127 | 135 | 10 | 174 | 182 | 4 |
| 12 | 18 | 2 | 52 | 57 | 9 | 135 | 143 | 9 | 182 | 190 | 3 |
| 18 | 23 | 3 | 57 | 63 | 10 | 143 | 151 | 8 | 190 | 198 | 2 |
| 23 | 29 | 4 | 63 | 68 | 11 | 151 | 158 | 7 | 198 | 206 | 1 |
| | | | | | | | | | | | |
| 29 | 35 | 5 | 68 | 119 | 12 | 158 | 166 | 6 | 206 | ----- | 0 |
| 35 | 40 | 6 | | | | | | | | | |

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 148 | 154 | 26 | 462 | 470 | 49 | 660 | 668 | 24 |
| 6 | 12 | 1 | 154 | 160 | 27 | 470 | 478 | 48 | 668 | 676 | 23 |
| 12 | 18 | 2 | 160 | 165 | 28 | 478 | 485 | 47 | 676 | 684 | 22 |
| 18 | 23 | 3 | 165 | 171 | 29 | 485 | 493 | 46 | 684 | 692 | 21 |
| 23 | 29 | 4 | 171 | 177 | 30 | 493 | 501 | 45 | 692 | 700 | 20 |
| | | | | | | | | | | | |
| 29 | 35 | 5 | 177 | 182 | 31 | 501 | 509 | 44 | 700 | 708 | 19 |
| 35 | 40 | 6 | 182 | 188 | 32 | 509 | 517 | 43 | 708 | 716 | 18 |
| 40 | 46 | 7 | 188 | 194 | 33 | 517 | 525 | 42 | 716 | 724 | 17 |
| 46 | 52 | 8 | 194 | 199 | 34 | 525 | 533 | 41 | 724 | 732 | 16 |
| 52 | 57 | 9 | 199 | 205 | 35 | 533 | 541 | 40 | 732 | 740 | 15 |
| | | | | | | | | | | | |
| 57 | 63 | 10 | 205 | 211 | 36 | 541 | 549 | 39 | 740 | 748 | 14 |
| 63 | 69 | 11 | 211 | 216 | 37 | 549 | 557 | 38 | 748 | 756 | 13 |
| 69 | 74 | 12 | 216 | 222 | 38 | 557 | 565 | 37 | 756 | 764 | 12 |
| 74 | 80 | 13 | 222 | 228 | 39 | 565 | 573 | 36 | 764 | 772 | 11 |
| 80 | 86 | 14 | 228 | 233 | 40 | 573 | 581 | 35 | 772 | 780 | 10 |
| | | | | | | | | | | | |
| 86 | 91 | 15 | 233 | 239 | 41 | 581 | 589 | 34 | 780 | 788 | 9 |
| 91 | 97 | 16 | 239 | 245 | 42 | 589 | 597 | 33 | 788 | 796 | 8 |
| 97 | 103 | 17 | 245 | 250 | 43 | 597 | 605 | 32 | 796 | 804 | 7 |
| 103 | 108 | 18 | 250 | 256 | 44 | 605 | 613 | 31 | 804 | 812 | 6 |
| 108 | 114 | 19 | 256 | 262 | 45 | 613 | 621 | 30 | 812 | 820 | 5 |
| | | | | | | | | | | | |
| 114 | 120 | 20 | 262 | 268 | 46 | 621 | 629 | 29 | 820 | 828 | 4 |
| 120 | 125 | 21 | 268 | 273 | 47 | 629 | 637 | 28 | 828 | 835 | 3 |
| 125 | 131 | 22 | 273 | 279 | 48 | 637 | 645 | 27 | 835 | 843 | 2 |
| 131 | 137 | 23 | 279 | 284 | 49 | 645 | 653 | 26 | 843 | 851 | 1 |
| 137 | 143 | 24 | 284 | 462 | 50 | 653 | 660 | 25 | 851 | ----- | 0 |
| 143 | 148 | 25 | | | | | | | | | |

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 74 | 80 | 13 | 231 | 239 | 24 | 334 | 342 | 11 |
| 6 | 12 | 1 | 80 | 86 | 14 | 239 | 246 | 23 | 342 | 350 | 10 |
| 12 | 18 | 2 | 86 | 91 | 15 | 246 | 254 | 22 | 350 | 358 | 9 |
| 18 | 23 | 3 | 91 | 97 | 16 | 254 | 262 | 21 | 358 | 366 | 8 |
| 23 | 29 | 4 | 97 | 103 | 17 | 262 | 270 | 20 | 366 | 374 | 7 |
| 29 | 35 | 5 | 103 | 108 | 18 | 270 | 278 | 19 | 374 | 382 | 6 |
| 35 | 40 | 6 | 108 | 114 | 19 | 278 | 286 | 18 | 382 | 390 | 5 |
| 40 | 46 | 7 | 114 | 120 | 20 | 286 | 294 | 17 | 390 | 398 | 4 |
| 46 | 52 | 8 | 120 | 125 | 21 | 294 | 302 | 16 | 398 | 406 | 3 |
| 52 | 57 | 9 | 125 | 131 | 22 | 302 | 310 | 15 | 406 | 414 | 2 |
| 57 | 63 | 10 | 131 | 137 | 23 | 310 | 318 | 14 | 414 | 421 | 1 |
| 63 | 69 | 11 | 137 | 142 | 24 | 318 | 326 | 13 | 421 | ---- | 0 |
| 69 | 74 | 12 | 142 | 231 | 25 | 326 | 334 | 12 | | | |

SEMIMONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 160 | 165 | 28 | 494 | 502 | 54 | 717 | 725 | 26 |
| 6 | 12 | 1 | 165 | 171 | 29 | 502 | 510 | 53 | 725 | 733 | 25 |
| 12 | 18 | 2 | 171 | 177 | 30 | 510 | 518 | 52 | 733 | 741 | 24 |
| 18 | 23 | 3 | 177 | 182 | 31 | 518 | 526 | 51 | 741 | 749 | 23 |
| 23 | 29 | 4 | 182 | 188 | 32 | 526 | 534 | 50 | 749 | 757 | 22 |
| 29 | 35 | 5 | 188 | 194 | 33 | 534 | 542 | 49 | 757 | 764 | 21 |
| 35 | 40 | 6 | 194 | 199 | 34 | 542 | 550 | 48 | 764 | 772 | 20 |
| 40 | 46 | 7 | 199 | 205 | 35 | 550 | 558 | 47 | 772 | 780 | 19 |
| 46 | 52 | 8 | 205 | 211 | 36 | 558 | 566 | 46 | 780 | 788 | 18 |
| 52 | 57 | 9 | 211 | 216 | 37 | 566 | 574 | 45 | 788 | 796 | 17 |
| 57 | 63 | 10 | 216 | 222 | 38 | 574 | 582 | 44 | 796 | 804 | 16 |
| 63 | 69 | 11 | 222 | 228 | 39 | 582 | 589 | 43 | 804 | 812 | 15 |
| 69 | 74 | 12 | 228 | 233 | 40 | 589 | 597 | 42 | 812 | 820 | 14 |
| 74 | 80 | 13 | 233 | 239 | 41 | 597 | 605 | 41 | 820 | 828 | 13 |
| 80 | 86 | 14 | 239 | 245 | 42 | 605 | 613 | 40 | 828 | 836 | 12 |
| 86 | 91 | 15 | 245 | 250 | 43 | 613 | 621 | 39 | 836 | 844 | 11 |
| 91 | 97 | 16 | 250 | 256 | 44 | 621 | 629 | 38 | 844 | 852 | 10 |
| 97 | 103 | 17 | 256 | 262 | 45 | 629 | 637 | 37 | 852 | 860 | 9 |
| 103 | 108 | 18 | 262 | 268 | 46 | 637 | 645 | 36 | 860 | 868 | 8 |
| 108 | 114 | 19 | 268 | 273 | 47 | 645 | 653 | 35 | 868 | 876 | 7 |
| 114 | 120 | 20 | 273 | 279 | 48 | 653 | 661 | 34 | 876 | 884 | 6 |
| 120 | 125 | 21 | 279 | 285 | 49 | 661 | 669 | 33 | 884 | 892 | 5 |
| 125 | 131 | 22 | 285 | 290 | 50 | 669 | 677 | 32 | 892 | 900 | 4 |
| 131 | 137 | 23 | 290 | 296 | 51 | 677 | 685 | 31 | 900 | 908 | 3 |
| 137 | 143 | 24 | 296 | 302 | 52 | 685 | 693 | 30 | 908 | 916 | 2 |
| 143 | 148 | 25 | 302 | 307 | 53 | 693 | 701 | 29 | 916 | 924 | 1 |
| 148 | 154 | 26 | 307 | 312 | 54 | 701 | 709 | 28 | 924 | ---- | 0 |
| 154 | 160 | 27 | 312 | 494 | 55 | 709 | 717 | 27 | | | |

MARRIED With Both Spouses Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 57 | 63 | 10 | 114 | 120 | 20 | 267 | 275 | 24 |
| 6 | 12 | 1 | 63 | 69 | 11 | 120 | 125 | 21 | 275 | 283 | 23 |
| 12 | 18 | 2 | 69 | 74 | 12 | 125 | 131 | 22 | 283 | 291 | 22 |
| 18 | 23 | 3 | 74 | 80 | 13 | 131 | 137 | 23 | 291 | 299 | 21 |
| 23 | 29 | 4 | 80 | 86 | 14 | 137 | 143 | 24 | 299 | 307 | 20 |
| 29 | 35 | 5 | 86 | 91 | 15 | 143 | 148 | 25 | | | |
| 35 | 40 | 6 | 91 | 97 | 16 | 148 | 153 | 26 | | | |
| 40 | 46 | 7 | 97 | 103 | 17 | 153 | 251 | 27 | | | |
| 46 | 52 | 8 | 103 | 108 | 18 | 251 | 259 | 26 | | | |
| 52 | 57 | 9 | 108 | 114 | 19 | 259 | 267 | 25 | | | |

(continued on next page)

SEMIMONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

| Wages— | | | Payment | | | Wages— | | | Payment | | | Wages— | | | Payment | | | Wages— | | | Payment | | |
|----------|---------------|------------|----------|---------------|------------|----------|---------------|------------|----------|---------------|------------|----------|---------------|------------|----------|---------------|------------|----------|---------------|------------|----------|---------------|------------|
| At least | But less than | to be made | At least | But less than | to be made | At least | But less than | to be made | At least | But less than | to be made | At least | But less than | to be made | At least | But less than | to be made | At least | But less than | to be made | At least | But less than | to be made |
| 307 | 315 | 19 | 346 | 354 | 14 | 386 | 394 | 9 | 426 | 434 | 4 | 466 | 474 | 3 | 506 | 514 | 2 | 546 | 554 | 1 | 586 | 594 | 0 |
| 315 | 323 | 18 | 354 | 362 | 13 | 394 | 402 | 8 | 434 | 442 | 3 | 474 | 482 | 2 | 514 | 522 | 1 | 554 | 562 | 0 | 594 | 602 | 0 |
| 323 | 330 | 17 | 362 | 370 | 12 | 402 | 410 | 7 | 442 | 450 | 2 | 482 | 490 | 1 | 522 | 530 | 0 | 562 | 570 | 0 | 602 | 610 | 0 |
| 330 | 338 | 16 | 370 | 378 | 11 | 410 | 418 | 6 | 450 | 458 | 1 | 490 | 498 | 0 | 530 | 538 | 0 | 570 | 578 | 0 | 610 | 618 | 0 |
| 338 | 346 | 15 | 378 | 386 | 10 | 418 | 426 | 5 | 458 | 466 | 0 | 498 | 506 | 0 | 538 | 546 | 0 | 578 | 586 | 0 | 618 | 626 | 0 |

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 285 | 290 | 50 | 569 | 574 | 100 | 1,299 | 1,307 | 70 |
| 6 | 12 | 1 | 290 | 296 | 51 | 574 | 580 | 101 | 1,307 | 1,315 | 69 |
| 12 | 18 | 2 | 296 | 302 | 52 | 580 | 586 | 102 | 1,315 | 1,323 | 68 |
| 18 | 23 | 3 | 302 | 307 | 53 | 586 | 591 | 103 | 1,323 | 1,331 | 67 |
| 23 | 29 | 4 | 307 | 313 | 54 | 591 | 597 | 104 | 1,331 | 1,339 | 66 |
| 29 | 35 | 5 | 313 | 319 | 55 | 597 | 603 | 105 | 1,339 | 1,346 | 65 |
| 35 | 40 | 6 | 319 | 324 | 56 | 603 | 608 | 106 | 1,346 | 1,354 | 64 |
| 40 | 46 | 7 | 324 | 330 | 57 | 608 | 614 | 107 | 1,354 | 1,362 | 63 |
| 46 | 52 | 8 | 330 | 336 | 58 | 614 | 620 | 108 | 1,362 | 1,370 | 62 |
| 52 | 57 | 9 | 336 | 341 | 59 | 620 | 625 | 109 | 1,370 | 1,378 | 61 |
| 57 | 63 | 10 | 341 | 347 | 60 | 625 | 989 | 110 | 1,378 | 1,386 | 60 |
| 63 | 69 | 11 | 347 | 353 | 61 | 989 | 996 | 109 | 1,386 | 1,394 | 59 |
| 69 | 74 | 12 | 353 | 358 | 62 | 996 | 1,004 | 108 | 1,394 | 1,402 | 58 |
| 74 | 80 | 13 | 358 | 364 | 63 | 1,004 | 1,012 | 107 | 1,402 | 1,410 | 57 |
| 80 | 86 | 14 | 364 | 370 | 64 | 1,012 | 1,020 | 106 | 1,410 | 1,418 | 56 |
| 86 | 91 | 15 | 370 | 375 | 65 | 1,020 | 1,028 | 105 | 1,418 | 1,426 | 55 |
| 91 | 97 | 16 | 375 | 381 | 66 | 1,028 | 1,036 | 104 | 1,426 | 1,434 | 54 |
| 97 | 103 | 17 | 381 | 387 | 67 | 1,036 | 1,044 | 103 | 1,434 | 1,442 | 53 |
| 103 | 108 | 18 | 387 | 393 | 68 | 1,044 | 1,052 | 102 | 1,442 | 1,450 | 52 |
| 108 | 114 | 19 | 393 | 398 | 69 | 1,052 | 1,060 | 101 | 1,450 | 1,458 | 51 |
| 114 | 120 | 20 | 398 | 404 | 70 | 1,060 | 1,068 | 100 | 1,458 | 1,466 | 50 |
| 120 | 125 | 21 | 404 | 410 | 71 | 1,068 | 1,076 | 99 | 1,466 | 1,474 | 49 |
| 125 | 131 | 22 | 410 | 415 | 72 | 1,076 | 1,084 | 98 | 1,474 | 1,482 | 48 |
| 131 | 137 | 23 | 415 | 421 | 73 | 1,084 | 1,092 | 97 | 1,482 | 1,490 | 47 |
| 137 | 143 | 24 | 421 | 427 | 74 | 1,092 | 1,100 | 96 | 1,490 | 1,498 | 46 |
| 143 | 148 | 25 | 427 | 432 | 75 | 1,100 | 1,108 | 95 | 1,498 | 1,506 | 45 |
| 148 | 154 | 26 | 432 | 438 | 76 | 1,108 | 1,116 | 94 | 1,506 | 1,514 | 44 |
| 154 | 160 | 27 | 438 | 444 | 77 | 1,116 | 1,124 | 93 | 1,514 | 1,522 | 43 |
| 160 | 165 | 28 | 444 | 449 | 78 | 1,124 | 1,132 | 92 | 1,522 | 1,529 | 42 |
| 165 | 171 | 29 | 449 | 455 | 79 | 1,132 | 1,140 | 91 | 1,529 | 1,537 | 41 |
| 171 | 177 | 30 | 455 | 461 | 80 | 1,140 | 1,148 | 90 | 1,537 | 1,545 | 40 |
| 177 | 182 | 31 | 461 | 466 | 81 | 1,148 | 1,156 | 89 | 1,545 | 1,553 | 39 |
| 182 | 188 | 32 | 466 | 472 | 82 | 1,156 | 1,164 | 88 | 1,553 | 1,561 | 38 |
| 188 | 194 | 33 | 472 | 478 | 83 | 1,164 | 1,171 | 87 | 1,561 | 1,569 | 37 |
| 194 | 199 | 34 | 478 | 483 | 84 | 1,171 | 1,179 | 86 | 1,569 | 1,577 | 36 |
| 199 | 205 | 35 | 483 | 489 | 85 | 1,179 | 1,187 | 85 | 1,577 | 1,585 | 35 |
| 205 | 211 | 36 | 489 | 495 | 86 | 1,187 | 1,195 | 84 | 1,585 | 1,593 | 34 |
| 211 | 216 | 37 | 495 | 500 | 87 | 1,195 | 1,203 | 83 | 1,593 | 1,601 | 33 |
| 216 | 222 | 38 | 500 | 506 | 88 | 1,203 | 1,211 | 82 | 1,601 | 1,609 | 32 |
| 222 | 228 | 39 | 506 | 512 | 89 | 1,211 | 1,219 | 81 | 1,609 | 1,617 | 31 |
| 228 | 233 | 40 | 512 | 518 | 90 | 1,219 | 1,227 | 80 | 1,617 | 1,625 | 30 |
| 233 | 239 | 41 | 518 | 523 | 91 | 1,227 | 1,235 | 79 | 1,625 | 1,633 | 29 |
| 239 | 245 | 42 | 523 | 529 | 92 | 1,235 | 1,243 | 78 | 1,633 | 1,641 | 28 |
| 245 | 250 | 43 | 529 | 535 | 93 | 1,243 | 1,251 | 77 | 1,641 | 1,649 | 27 |
| 250 | 256 | 44 | 535 | 540 | 94 | 1,251 | 1,259 | 76 | 1,649 | 1,657 | 26 |
| 256 | 262 | 45 | 540 | 546 | 95 | 1,259 | 1,267 | 75 | 1,657 | 1,665 | 25 |
| 262 | 268 | 46 | 546 | 552 | 96 | 1,267 | 1,275 | 74 | 1,665 | 1,673 | 24 |
| 268 | 273 | 47 | 552 | 557 | 97 | 1,275 | 1,283 | 73 | 1,673 | 1,681 | 23 |
| 273 | 279 | 48 | 557 | 563 | 98 | 1,283 | 1,291 | 72 | 1,681 | 1,689 | 22 |
| 279 | 285 | 49 | 563 | 569 | 99 | 1,291 | 1,299 | 71 | 1,689 | 1,697 | 21 |

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 |
| 1,697 | 1,704 | 20 | 1,736 | 1,744 | 15 | 1,776 | 1,784 | 10 | 1,816 | 1,824 | 5 |
| 1,704 | 1,712 | 19 | 1,744 | 1,752 | 14 | 1,784 | 1,792 | 9 | 1,824 | 1,832 | 4 |
| 1,712 | 1,720 | 18 | 1,752 | 1,760 | 13 | 1,792 | 1,800 | 8 | 1,832 | 1,840 | 3 |
| 1,720 | 1,728 | 17 | 1,760 | 1,768 | 12 | 1,800 | 1,808 | 7 | 1,840 | 1,848 | 2 |
| 1,728 | 1,736 | 16 | 1,768 | 1,776 | 11 | 1,808 | 1,816 | 6 | 1,848 | 1,856 | 1 |
| | | | | | | | | | 1,856 | ----- | 0 |

MARRIED With Both Spouses Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 171 | 177 | 30 | 526 | 534 | 50 | 764 | 772 | 20 |
| 6 | 12 | 1 | 177 | 182 | 31 | 534 | 542 | 49 | 772 | 780 | 19 |
| 12 | 18 | 2 | 182 | 188 | 32 | 542 | 550 | 48 | 780 | 788 | 18 |
| 18 | 23 | 3 | 188 | 194 | 33 | 550 | 558 | 47 | 788 | 796 | 17 |
| 23 | 29 | 4 | 194 | 199 | 34 | 558 | 566 | 46 | 796 | 804 | 16 |
| | | | | | | | | | | | |
| 29 | 35 | 5 | 199 | 205 | 35 | 566 | 574 | 45 | 804 | 812 | 15 |
| 35 | 40 | 6 | 205 | 211 | 36 | 574 | 582 | 44 | 812 | 820 | 14 |
| 40 | 46 | 7 | 211 | 216 | 37 | 582 | 589 | 43 | 820 | 828 | 13 |
| 46 | 52 | 8 | 216 | 222 | 38 | 589 | 597 | 42 | 828 | 836 | 12 |
| 52 | 57 | 9 | 222 | 228 | 39 | 597 | 605 | 41 | 836 | 844 | 11 |
| | | | | | | | | | | | |
| 57 | 63 | 10 | 228 | 233 | 40 | 605 | 613 | 40 | 844 | 852 | 10 |
| 63 | 69 | 11 | 233 | 239 | 41 | 613 | 621 | 39 | 852 | 860 | 9 |
| 69 | 74 | 12 | 239 | 245 | 42 | 621 | 629 | 38 | 860 | 868 | 8 |
| 74 | 80 | 13 | 245 | 250 | 43 | 629 | 637 | 37 | 868 | 876 | 7 |
| 80 | 86 | 14 | 250 | 256 | 44 | 637 | 645 | 36 | 876 | 884 | 6 |
| | | | | | | | | | | | |
| 86 | 91 | 15 | 256 | 262 | 45 | 645 | 653 | 35 | 884 | 892 | 5 |
| 91 | 97 | 16 | 262 | 268 | 46 | 653 | 661 | 34 | 892 | 900 | 4 |
| 97 | 103 | 17 | 268 | 273 | 47 | 661 | 669 | 33 | 900 | 908 | 3 |
| 103 | 108 | 18 | 273 | 279 | 48 | 669 | 677 | 32 | 908 | 916 | 2 |
| 108 | 114 | 19 | 279 | 285 | 49 | 677 | 685 | 31 | 916 | 924 | 1 |
| | | | | | | | | | | | |
| 114 | 120 | 20 | 285 | 290 | 50 | 685 | 693 | 30 | 924 | ----- | 0 |
| 120 | 125 | 21 | 290 | 296 | 51 | 693 | 701 | 29 | | | |
| 125 | 131 | 22 | 296 | 302 | 52 | 701 | 709 | 28 | | | |
| 131 | 137 | 23 | 302 | 307 | 53 | 709 | 717 | 27 | | | |
| 137 | 143 | 24 | 307 | 312 | 54 | 717 | 725 | 26 | | | |
| | | | | | | | | | | | |
| 143 | 148 | 25 | 312 | 494 | 55 | 725 | 733 | 25 | | | |
| 148 | 154 | 26 | 494 | 502 | 54 | 733 | 741 | 24 | | | |
| 154 | 160 | 27 | 502 | 510 | 53 | 741 | 749 | 23 | | | |
| 160 | 165 | 28 | 510 | 518 | 52 | 749 | 757 | 22 | | | |
| 165 | 171 | 29 | 518 | 526 | 51 | 757 | 764 | 21 | | | |

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 18 | 23 | 3 | 46 | 54 | 4 | 70 | 78 | 1 |
| 6 | 12 | 1 | 23 | 28 | 4 | 54 | 62 | 3 | 78 | ----- | 0 |
| 12 | 18 | 2 | 28 | 46 | 5 | 62 | 70 | 2 | | | |

MARRIED With Both Spouses Filing Certificate

| Wages— | | | Wages— | | | Wages— | | | Wages— | | |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| 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 | \$6 | \$0 | 11 | 27 | 2 | 27 | 35 | 1 | 35 | ----- | 0 |
| 6 | 11 | 1 | | | | | | | | | |

Chart H—Guide to Information Returns

(If any date shown falls on a Saturday, Sunday, or legal holiday, use the next regular workday.)

| Form | 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, gambling winnings, and compensation for personal services. | All amounts | March 15 | March 15 |
| 1098 | Mortgage Interest Statement | Mortgage interest (including certain points) you received in the course of your trade or business from individuals. | \$600 or more | February 28 | (To Payer/Borrower) January 31 |
| 1099-A | 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 | Proceeds From Broker and Barter Exchange Transactions | Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions. | All amounts | February 28 | January 31 |
| 1099-DIV | Dividends and Distributions | Distributions, such as dividends, capital gain 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 | Certain Government Payments | Unemployment compensation, state and local income tax refunds, agricultural payments, taxable grants, and discharge of indebtedness owed to the Federal Government. | \$10 or more for unemployment and tax refunds; \$600 or more for all others | February 28 | January 31 |
| 1099-INT | 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 | 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. Payments to crew members by owners or operators of fishing boats. Report payments of proceeds from sale of catch. 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. 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, and golden parachute payments. Substitute dividend and tax-exempt interest payments reportable by brokers. Crop insurance proceeds. | \$600 or more, except \$10 or more for royalties All payments \$600 or more \$600 or more \$10 or more \$600 or more | February 28 | January 31 |
| 1099-OID | Original Issue Discount | Original issue discount. | \$10 or more | February 28 | January 31 |
| 1099-PATR | Taxable Distributions Received From Cooperatives | Distributions from cooperatives to their patrons. | \$10 or more | February 28 | January 31 |
| 1099-R | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | Distributions from retirement or profit-sharing plans, IRAs, SEPs, or insurance contracts. | All amounts | February 28 | January 31 |
| 1099-S | Proceeds From Real Estate Transactions | Gross proceeds from the sale or exchange of real estate. | All amounts | February 28 | January 31 |
| 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 |

Guide to Information Returns (Continued)

| Form | Title | What To Report | Amounts To Report | Due Date | |
|------|---|--|--|--|---|
| | | | | To IRS | To Recipient (unless indicated otherwise) |
| 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) (for value of account) January 31 (for contributions) May 31 |
| 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, 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 | 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, social security and Medicare taxes, and advance earned income credit (EIC) payments. Include bonuses, vacation allowances, severance pay, moving expense 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 |

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>BANK NAME/ DATE STAMP</p> | 2 | AMOUNT OF DEPOSIT (Do NOT type; please print.) | | 3 | Darken only one TYPE OF TAX | | 4 | Darken only one TAX PERIOD | |
| | DOLLARS | CENTS | TYPE OF TAX | | TAX PERIOD | | | | |
| | <input checked="" type="checkbox"/> | <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></div> | | | <input type="checkbox"/> 941 | <input type="checkbox"/> Sch. A | | <input type="checkbox"/> 1st Quarter | |
| | | <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></div> | | | <input type="checkbox"/> 990C | <input type="checkbox"/> 1120 | | <input type="checkbox"/> 2nd Quarter | |
| | | <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></div> | | | <input type="checkbox"/> 943 | <input type="checkbox"/> 990T | | <input type="checkbox"/> 3rd Quarter | |
| | | <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></div> | | | <input type="checkbox"/> 720 | <input type="checkbox"/> 990PF | | <input type="checkbox"/> 4th Quarter | |
| | | <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></div> | | | <input type="checkbox"/> CT-1 | <input type="checkbox"/> 1042 | | | |
| | | <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></div> | | | <input type="checkbox"/> 940 | | | | |

1 EIN 12-3456789 111111

LILIAN SMITH & PAUL JONES
L & P GRAPHICS
2025 MAIN STREET
ANYTOWN MD 99999

Telephone number () **5**

IRS USE ONLY ☐

FOR BANK USE IN MICR ENCODING

Federal Tax Deposit Coupon Form 8109

| | | |
|--|--|--|
| FTD REORDER FORM | | OMB No. 1545-0257 |
| <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><input checked="" type="checkbox"/></p> <p>New Name _____</p> <p>New Address 2 _____</p> <p>City _____</p> <p>State _____ Zip _____</p> <p>Telephone Number: () 4</p> | <p>Employer Identification Number (EIN)</p> <p>1 12-3456789 111111</p> <p>LILIAN SMITH & PAUL JONES L & P GRAPHICS 2025 MAIN STREET ANYTOWN MD 99999</p> <p style="text-align: center;">INTERNAL REVENUE SERVICE CENTER CITY ST 00000</p> <p style="text-align: center;">Send correspondence and reorders to the IRS address above.</p> | <p>Number of books of 23 coupons each</p> <p>3 </p> |

Form 8109A

| | | | | | | | | |
|------------------|--|--|----------|-------------------------------|---------------------------------|----------|--------------------------------------|--|
| 1 | AMOUNT OF DEPOSIT (Do NOT type; please print.) | | 4 | Darken only one TYPE OF TAX | | 5 | Darken only one TAX PERIOD | |
| TAX YEAR MONTH → | DOLLARS | CENTS | | TYPE OF TAX | TAX PERIOD | | | |
| | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | | <input type="checkbox"/> 941 | <input type="checkbox"/> Sch. A | | <input type="checkbox"/> 1st Quarter | |
| | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | | <input type="checkbox"/> 990C | <input type="checkbox"/> 1120 | | <input type="checkbox"/> 2nd Quarter | |
| | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | | <input type="checkbox"/> 943 | <input type="checkbox"/> 990T | | <input type="checkbox"/> 3rd Quarter | |
| | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | | <input type="checkbox"/> 720 | <input type="checkbox"/> 990PF | | <input type="checkbox"/> 4th Quarter | |
| | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | | <input type="checkbox"/> CT-1 | <input type="checkbox"/> 1042 | | | |
| | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> | | <input type="checkbox"/> 940 | | | | |

2 EMPLOYER IDENTIFICATION NUMBER → 12-3456789 111111

Name LILIAN SMITH & PAUL JONES

Address L & P GRAPHICS

2025 MAIN STREET

3 City ANYTOWN

State MD ZIP 99999

Telephone number () **6**

IRS USE ONLY ☐

FOR BANK USE IN MICR ENCODING

Federal Tax Deposit Coupon Form 8109-B

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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**Employer's Order Blank
for 1992 Information Returns**

► See instructions on back.
► For Paperwork Reduction Act Notice, see back of form.

OMB No. 1545-1185
Expires 7-31-93

**Use to Order 1992
Forms Only**

IRS WILL NOT SHIP THESE FORMS BEFORE JANUARY 1992

PART A (7018-D)

USE THIS PORTION FOR 1992 FORMS ONLY

| FORM | QUANTITY | FORM | QUANTITY | FORM | QUANTITY | FORM | QUANTITY |
|------|----------|----------|----------|-----------|----------|------------|----------|
| W-2 | | 1098 | | 1099-INT | | 1099-S | |
| W-2c | | 1099-A | | 1099-MISC | | Instr 1099 | |
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| W-3c | | 1099-DIV | | 1099-PATR | | Pub. 213 | |
| 1096 | | 1099-G | | 1099-R | | | |

DO NOT SEPARATE LABEL FROM ORDER

| | |
|--|----------|
| Firm/Company Name | |
| | |
| Firm/Company address (number and street) | |
| City/State | ZIP code |

SEPARATE ORDER BLANKS HERE

PART B (7018-D)

____ **W-4**
(Number needed)

____ **W-4P**
(Number needed)

____ **W-4S**
(Number needed)

____ **W-5**
(Number needed)
(1992 Revisions)

| | |
|--|----------|
| Firm/Company Name | |
| | |
| Firm/Company address (number and street) | |
| City/State | ZIP code |

Instructions

Simply enter the quantity next to the form you are ordering and fully complete the mailing label. The titles of these forms are listed below. If you need forms that are not listed on the order blanks, enter the form number and quantity in the blank boxes. Use this form for ordering 1992 forms ONLY. Do not separate the mailing label from the order blank. Some of the forms listed are printed two on a sheet; some are printed three on a sheet; please order the number of forms, NOT the number of sheets.

Note: None of the items on the order blank are available from the IRS in a continuous feed version.

Titles

Form W-2, Wage and Tax Statement (two forms per sheet)
 Form W-2c, Statement of Corrected Income and Tax Amounts (two forms per sheet)
 Form W-3, Transmittal of Income and Tax Statements (one form per sheet)
 Form W-3c, Transmittal of Corrected Income and Tax Statements (one form per sheet)
 Form W-4, Employee's Withholding Allowance Certificate (one form per sheet)
 Form W-4P, Withholding Certificate for Pension or Annuity Payments (one form per sheet)
 Form W-4S, Request for Federal Income Tax Withholding From Sick Pay (one form per sheet)
 Form W-5, Earned Income Credit Advance Payment Certificate (one form per sheet)
 Form 1096, Annual Summary and Transmittal of U.S. Information Returns (one form per sheet)
 Form 1098, Mortgage Interest Statement (three forms per sheet)
 Form 1099-A, Acquisition or Abandonment of Secured Property (three forms per sheet)
 Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (three forms per sheet)
 Form 1099-DIV, Dividends and Distributions (three forms per sheet)
 Form 1099-G, Certain Government Payments (three forms per sheet)
 Form 1099-INT, Interest Income (three forms per sheet)
 Form 1099-MISC, Miscellaneous Income (three forms per sheet)
 Form 1099-OID, Original Issue Discount (three forms per sheet)
 Form 1099-PATR, Taxable Distributions Received From Cooperatives (three forms per sheet)
 Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (two forms per sheet)
 Form 1099-S, Proceeds From Real Estate Transactions (three forms per sheet)
 Instructions for Forms 1099, 1098, 5498, and W-2G
 Form 5498, Individual Retirement Arrangement Information (three forms per sheet)
 Publication 213, Check Your Withholding (A bulletin board poster containing information on filing Form W-4)

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-1185), Washington, DC 20503. **DO NOT** send the

tax form to either of these offices. Instead, see the instructions for the form for information on where to file it.

Where To Send Your Order

Send your order to the Internal Revenue Service address for your state.

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