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Employer's Supplemental Tax Guide

**(Supplement to
Circular E,
Employer's Tax Guide
(Publication 15))**



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Introduction

This publication supplements **Circular E**, Employer's Tax Guide. It contains specialized and detailed employment tax information supplementing the basic information provided in Circular E. **Publication 15-B**, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment of various types of noncash compensation. This publication contains:

- Alternative methods and tables for figuring income tax withholding.
- Combined income tax, employee social security tax, and employee Medicare tax withholding tables.
- Tables for withholding on distributions of Indian gaming profits to tribal members.

Telephone help. You can call the IRS with your tax questions. Check your telephone book for the local number or call 1-800-829-4933.

Help for people with disabilities. Telephone help is available using TTY/TDD equipment. You can call 1-800-829-4059 with your tax question or to order forms and publications. You may also use this number for problem resolution assistance.

Ordering publications and forms. See page 58 for information on how to obtain forms and publications.

Useful Items

You may want to see:

Publication

- 15** Circular E, Employer's Tax Guide
- 15-B** Employer's Tax Guide to Fringe Benefits
- 51** Agricultural Employer's Tax Guide
- 509** Tax Calendars for 2003
- 225** Farmer's Tax Guide
- 515** Withholding of Tax on Nonresident Aliens and Foreign Entities
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- 583** Starting a Business and Keeping Records
- 1635** Understanding Your EIN

Items To Note

Furnishing Form W-2 to employees electronically.

You may set up a system to furnish Forms W-2 to employees who choose to receive them in this format. Each employee participating must consent electronically, and you must notify the employees of all hardware and software requirements to receive them. You may not send Form W-2 electronically to any employee who does not consent or who has revoked consent previously provided.

To furnish Forms W-2 electronically, you must meet the following disclosure requirements and provide a clear and conspicuous statement of each of them to your employees.

- 1) The employee must be informed that he or she may receive a paper Form W-2 if consent is not given to receive it electronically. The consent statement must be made electronically in a way that demonstrates that the employee can access the Form W-2 in the electronic form that will be used to furnish the statement.
- 2) The employee must be informed how to obtain a paper copy and whether any fee will be charged for a paper copy.
- 3) The employee may withdraw consent in writing at any time on 30 days notice. The employer will confirm the withdrawal in writing, and inform the employee of the consequences of the withdrawal.
- 4) The employer will notify the employee of the scope and duration of the consent.
- 5) The employer will inform the employee that the form may be required to be attached to his or her tax

returns, and that the employee may need to print the forms.

The employer must furnish the electronic statements by the due date of the paper forms. The employer must notify the employees that the Forms W-2 will be posted on a web site by January 31. This notice may be delivered by mail, electronic mail, or in person.

For more information, see the Regulations under section 6051.

Electronic deposit requirement. Certain employers are required to make deposits of employment taxes using the Electronic Federal Tax Payment System (EFTPS). If you are required to use EFTPS and fail to do so, you may be subject to a 10% penalty. See Circular E for more information.

If you are not required to use EFTPS, you may participate voluntarily. To enroll in or get more information about EFTPS, call 1-800-945-8400 or 1-800-555-4477 or visit the EFTPS Web Site at www.eftps.gov.

Electronic submission of Forms W-4, W-4P, W-4S, W-4V, and W-5. You may set up a system to electronically receive any or all of the following forms from an employee or payee:

- **Form W-4**, Employee's Withholding Allowance Certificate
- **Form W-4P**, Withholding Certificate for Pension or Annuity Payments
- **Form W-4S**, Request for Federal Income Tax Withholding From Sick Pay
- **Form W-4V**, Voluntary Withholding Request
- **Form W-5**, Employee's Advance Earned Income Credit Certificate

If you establish an electronic system to receive any of these forms, you do not need to process that form in a paper version.

For each form that you establish an electronic submission system for, you must meet the following requirements:

- 1) The electronic system must ensure that the information received by the payer is the information sent by the payee. The system must document all occasions of user access that result in a submission. In addition, the design and operation of the electronic system, including access procedures, must make it reasonably certain that the person accessing the system and submitting the form is the person identified on the form.
- 2) The electronic system must provide exactly the same information as the paper form.
- 3) The electronic submission must be signed with an electronic signature by the payee whose name is on the form. The electronic signature must be the final entry in the submission.
- 4) Upon request, you must furnish a hard copy of any completed electronic form to the IRS and a state-

ment that, to the best of the payer's knowledge, the electronic form was submitted by the named payee. The hard copy of the electronic form must provide exactly the same information as, but need not be a facsimile of, the paper form. For Forms W-4 and W-5, the signature must be under penalty of perjury, and must contain the same language that appears on the paper version of the form. The electronic system must inform the employee that he or she must make a declaration contained in the perjury statement and that the declaration is made by signing the Form W-4 or W-5.

- 5) You must meet all recordkeeping requirements that apply to the paper forms.

For more information, see:

- Form W-4—Regulations section 31.3402(f)(5)-1
- Form W-5—Announcement 99-3. You can find Announcement 99-3 on page 15 of Internal Revenue Bulletin 1999-3 at www.irs.gov/pub/irs-irbs/irb99-03.pdf.
- Forms W-4P, W-4S, and W-4V—Announcement 99-6. You can find Announcement 99-6 on page 24 of Internal Revenue Bulletin 1999-4 at www.irs.gov/pub/irs-irbs/irb99-04.pdf.

Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling **1-800-THE-LOST** (1-800-843-5678) if you recognize a child.

1. Who Are Employees?

Before you can know how to treat payments you make for services, you must first know the business relationship that exists between you and the person performing the services. The person performing the services may be—

- An independent contractor.
- A common-law employee.
- A statutory employee.
- A statutory nonemployee.

This discussion explains these four categories. A later discussion, **Employee or Independent Contractor?** (section 2), points out the differences between an independent contractor and an employee and gives examples from various types of occupations. If an individual who works for you is not an employee under the common-law rules (see

section 2), you generally do not have to withhold Federal income tax from that individual's pay. However, in some cases you may be required to withhold under backup withholding requirements on these payments. See Circular E for information on backup withholding.

Independent Contractors

People such as lawyers, contractors, subcontractors, public stenographers, and auctioneers who follow an independent trade, business, or profession in which they offer their services to the public, are generally not employees. However, whether such people are employees or independent contractors depends on the facts in each case. The general rule is that an individual is an independent contractor if you, the person for whom the services are performed, have the right to control or direct only the result of the work and not the means and methods of accomplishing the result.

Common-Law Employees

Under common-law rules, anyone who performs services for you is your employee if you 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 right to control the details of how the services are performed. For a discussion of facts that indicate whether an individual providing services is an independent contractor or employee, see **Employee or Independent Contractor?** (section 2).

If you have an employer-employee relationship, it makes no difference how it is labeled. The **substance** of the relationship, **not the label**, governs the worker's status. Nor does it matter whether the individual is employed full time or part time.

For employment tax purposes, no distinction is made between classes of employees. Superintendents, managers, and other supervisory personnel are all employees. An **officer of a corporation** is generally an employee; however, an officer who performs no services or only minor services, and neither receives nor is entitled to receive any pay, is not considered an employee. A **director** of a corporation is not an employee with respect to services performed as a director.

You generally have to withhold and pay income, social security, and Medicare taxes on wages you pay to common-law employees. However, the wages of certain employees may be exempt from one or more of these taxes. See **Employees of Exempt Organizations** (section 3) and **Religious Exemptions** (section 4).

Leased employees. Under certain circumstances, a corporation furnishing workers to various professional people and firms is the employer of those workers for employment tax purposes. For example, a professional service corporation may provide the services of secretaries, nurses, and other similarly trained workers to its subscribers.

The service corporation enters into contracts with the subscribers under which the subscribers specify the services to be provided and the fee to be paid to the service corporation for each individual furnished. The service cor-

poration has the right to control and direct the worker's services for the subscriber, including the right to discharge or reassign the worker. The service corporation hires the workers, controls the payment of their wages, provides them with unemployment insurance and other benefits, and is the employer for employment tax purposes. For information on employee leasing as it relates to pension plan qualification requirements, see **Leased employees** in **Pub. 560**, Retirement Plans for Small Business (SEP, SIMPLE, and Keogh Plans).

Additional information. For more information about the treatment of special types of employment, the treatment of special types of payments, and similar subjects, get Circular E or Circular A (for agricultural employers).

Statutory Employees

If workers are independent contractors under the common law rules, such workers may nevertheless be treated as employees by statute ("statutory employees") for certain employment tax purposes if they fall within any one of the following four categories and meet the three conditions described under **Social security and Medicare taxes**, below.

- 1) A driver who distributes beverages (other than milk) or meat, vegetable, fruit, or bakery products; or who picks up and delivers laundry or dry cleaning, if the driver is your agent or is paid on commission.
- 2) A full-time life insurance sales agent whose principal business activity is selling life insurance or annuity contracts, or both, primarily for one life insurance company.
- 3) An individual who works at home on materials or goods that you supply and that must be returned to you or to a person you name, if you also furnish specifications for the work to be done.
- 4) A full-time traveling or city salesperson who works on your behalf and turns in orders to you from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments. The goods sold must be merchandise for resale or supplies for use in the buyer's business operation. The work performed for you must be the salesperson's principal business activity. See **Salesperson** in section 2.

Social security and Medicare taxes. Withhold social security and Medicare taxes from the wages of statutory employees if all three of the following conditions apply.

- The service contract states or implies that substantially all the services are to be performed personally by them.
- They do not have a substantial investment in the equipment and property used to perform the services (other than an investment in transportation facilities).
- The services are performed on a continuing basis for the same payer.

Federal unemployment (FUTA) tax. For FUTA tax, the term **employee** means the same as it does for social security and Medicare taxes, except that it does not include statutory employees in categories 2 and 3 above. Thus, any individual who is an employee under category 1 or 4 is also an employee for FUTA tax purposes and subject to FUTA tax.

Income tax. Do not withhold income tax from the wages of statutory employees.

Reporting payments to statutory employees. Furnish a Form W-2 to a statutory employee, and check "statutory employee" in box 13. Show your payments to the employee as other compensation in box 1. Also, show social security wages in box 3, social security tax withheld in box 4, Medicare wages in box 5, and Medicare tax withheld in box 6. The statutory employee can deduct his or her trade or business expenses from the payments shown on Form W-2. He or she reports earnings as a statutory employee on line 1 of Schedule C or C-EZ (Form 1040). (A statutory employee's business expenses are deductible on Schedule C or C-EZ (Form 1040) and are not subject to the reduction by 2% of his or her adjusted gross income that applies to common-law employees.)

Statutory Nonemployees

There are two categories of statutory nonemployees: **direct sellers** and **licensed real estate agents**. They are treated as self-employed for all Federal tax purposes, including income and employment taxes, if:

- 1) Substantially all payments for their services as direct sellers or real estate agents are directly related to sales or other output, rather than to the number of hours worked and
- 2) Their services are performed under a written contract providing that they will not be treated as employees for Federal tax purposes.

Direct sellers. Direct sellers include persons falling within any of the following three groups:

- 1) Persons engaged in selling (or soliciting the sale of) consumer products in the home or place of business other than in a permanent retail establishment.
- 2) Persons engaged in selling (or soliciting the sale of) consumer products to any buyer on a buy-sell basis, a deposit-commission basis, or any similar basis prescribed by regulations, for resale in the home or at a place of business other than in a permanent retail establishment.
- 3) Persons engaged in the trade or business of delivering or distributing newspapers or shopping news (including any services directly related to such delivery or distribution).

Direct selling includes activities of individuals who attempt to increase direct sales activities of their direct sellers and who earn income based on the productivity of their direct sellers. Such activities include providing motivation

and encouragement; imparting skills, knowledge, or experience; and recruiting. For more information on direct sellers, see **Pub. 911**, Direct Sellers.

Licensed real estate agents. This category includes individuals engaged in appraisal activities for real estate sales if they earn income based on sales or other output.

Misclassification of Employees

Consequences of treating an employee as an independent contractor. If you classify an employee as an independent contractor and you have no reasonable basis for doing so, you may be held liable for employment taxes for that worker (the relief provisions, discussed below, will not apply). See Internal Revenue Code section 3509 for more information.

Relief provisions. If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker. To get this relief, you must file all required Federal 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 periods beginning after 1977.

Technical service specialists. This relief provision does not apply to a worker who provides services to another business (the client) as a technical service specialist under an arrangement between the business providing the worker, such as a technical services firm, and the client. A technical service specialist is an engineer, designer, drafter, computer programmer, systems analyst, or other similarly skilled worker engaged in a similar line of work.

This rule does not affect the determination of whether such workers are employees under the common-law rules. The common-law rules control whether the specialist is treated as an employee or an independent contractor. However, if you directly contract with a technical service specialist to provide services for your business rather than for another business, you may still be entitled to the relief provision. See **Employee or Independent Contractor?** below.

2. Employee or Independent Contractor?

An employer must generally withhold income taxes, withhold and pay social security and Medicare taxes, and pay unemployment tax on wages paid to an employee. An employer does not generally have to withhold or pay any taxes on payments to independent contractors.

Common-Law Rules

To determine whether an individual is an employee or an independent contractor under the common law, the relationship of the worker and the business must be examined. All evidence of control and independence must be consid-

ered. In any employee-independent contractor determination, all information that provides evidence of the degree of control and the degree of independence must be considered.

Facts that provide evidence of the degree of control and independence fall into three categories: behavioral control, financial control, and the type of relationship of the parties. These facts are discussed below.

Behavioral control. Facts that show whether the business has a right to direct and control how the worker does the task for which the worker is hired include the type and degree of—

Instructions the business gives the worker. An employee is generally subject to the business' instructions about when, where, and how to work. All of the following are examples of types of instructions about how to do work:

- When and where to do the work
- What tools or equipment to use
- What workers to hire or to assist with the work
- Where to purchase supplies and services
- What work must be performed by a specified individual
- What order or sequence to follow

The amount of instruction needed varies among different jobs. Even if no instructions are given, sufficient behavioral control may exist if the employer has the right to control how the work results are achieved. A business may lack the knowledge to instruct some highly specialized professionals; in other cases, the task may require little or no instruction. The key consideration is whether the business has retained the right to control the details of a worker's performance or instead has given up that right.

Training the business gives the worker. An employee may be trained to perform services in a particular manner. Independent contractors ordinarily use their own methods.

Financial control. Facts that show whether the business has a right to control the business aspects of the worker's job include:

The extent to which the worker has unreimbursed business expenses. Independent contractors are more likely to have unreimbursed expenses than are employees. Fixed ongoing costs that are incurred regardless of whether work is currently being performed are especially important. However, employees may also incur unreimbursed expenses in connection with the services they perform for their business.

The extent of the worker's investment. An independent contractor often has a significant investment in the facilities he or she uses in performing services for someone else. However, a significant investment is not necessary for independent contractor status.

The extent to which the worker makes services available to the relevant market. An independent contractor is generally free to seek out business opportunities. Independent contractors often advertise, maintain a visible business location, and are available to work in the relevant market.

How the business pays the worker. An employee is generally guaranteed a regular wage amount for an hourly, weekly, or other period of time. This usually indicates that a worker is an employee, even when the wage or salary is supplemented by a commission. An independent contractor is usually paid by a flat fee for the job. However, it is common in some professions, such as law, to pay independent contractors hourly.

The extent to which the worker can realize a profit or loss. An independent contractor can make a profit or loss.

Type of relationship. Facts that show the parties' type of relationship include:

Written contracts describing the relationship the parties intended to create.

Whether the business provides the worker with employee-type benefits, such as insurance, a pension plan, vacation pay, or sick pay.

The permanency of the relationship. If you engage a worker with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, this is generally considered evidence that your intent was to create an employer-employee relationship.

The extent to which services performed by the worker are a key aspect of the regular business of the company. If a worker provides services that are a key aspect of your regular business activity, it is more likely that you will have the right to direct and control his or her activities. For example, if a law firm hires an attorney, it is likely that it will present the attorney's work as its own and would have the right to control or direct that work. This would indicate an employer-employee relationship.

IRS help. If you want the IRS to determine whether a worker is an employee, file **Form SS-8**, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding, with the IRS.

Industry Examples

The following examples may help you properly classify your workers.

Building and Construction Industry

Example 1. Jerry Jones has an agreement with Wilma White to supervise the remodeling of her house. She did not advance funds to help him carry on the work. She makes direct payments to the suppliers for all necessary materials. She carries liability and workers' compensation insurance covering Jerry and others he engaged to assist him. She pays them an hourly rate and exercises almost constant supervision over the work. Jerry is not free to

transfer his assistants to other jobs. He may not work on other jobs while working for Wilma. He assumes no responsibility to complete the work and will incur no contractual liability if he fails to do so. He and his assistants perform personal services for hourly wages. They are employees of Wilma White.

Example 2. Milton Manning, an experienced tilesetter, orally agreed with a corporation to perform full-time services at construction sites. He uses his own tools and performs services in the order designated by the corporation and according to its specifications. The corporation supplies all materials, makes frequent inspections of his work, pays him on a piecework basis, and carries workers' compensation insurance on him. He does not have a place of business or hold himself out to perform similar services for others. Either party can end the services at any time. Milton Manning is an employee of the corporation.

Example 3. Wallace Black agreed with the Sawdust Co. to supply the construction labor for a group of houses. The company agreed to pay all construction costs. However, he supplies all the tools and equipment. He performs personal services as a carpenter and mechanic for an hourly wage. He also acts as superintendent and foreman and engages other individuals to assist him. The company has the right to select, approve, or discharge any helper. A company representative makes frequent inspections of the construction site. When a house is finished, Wallace is paid a certain percentage of its costs. He is not responsible for faults, defects of construction, or wasteful operation. At the end of each week, he presents the company with a statement of the amount he has spent, including the payroll. The company gives him a check for that amount from which he pays the assistants, although he is not personally liable for their wages. Wallace Black and his assistants are employees of the Sawdust Co.

Example 4. Bill Plum contracted with Elm Corporation to complete the roofing on a housing complex. A signed contract established a flat amount for the services rendered by Bill Plum. Bill is a licensed roofer and carries workers' compensation and liability insurance under the business name, Plum Roofing. He hires his own roofers who are treated as employees for Federal employment tax purposes. If there is a problem with the roofing work, Plum Roofing is responsible for paying for any repairs. Bill Plum, doing business as Plum Roofing, is an independent contractor.

Example 5. Vera Elm, an electrician, submitted a job estimate to a housing complex for electrical work at \$16 per hour for 400 hours. She is to receive \$1,280 every 2 weeks for the next 10 weeks. This is not considered payment by the hour. Even if she works more or less than 400 hours to complete the work, Vera Elm will receive \$6,400. She also performs additional electrical installations under contracts with other companies, which she obtained through advertisements. Vera is an independent contractor.

Trucking Industry

Example. Rose Trucking contracts to deliver material for Forest Inc. at \$140 per ton. Rose Trucking is not paid for any articles that are not delivered. At times, Jan Rose, who operates as Rose Trucking, may also lease another truck and engage a driver to complete the contract. All operating expenses, including insurance coverage, are paid by Jan Rose. All equipment is owned or rented by Jan, and she is responsible for all maintenance. None of the drivers are provided by Forest Inc. Jan Rose, operating as Rose Trucking, is an independent contractor.

Computer Industry

Example. Steve Smith, a computer programmer, is laid off when Megabyte Inc. downsizes. Megabyte agrees to pay Steve a flat amount to complete a one-time project to create a certain product. It is not clear how long it will take to complete the project, and Steve is not guaranteed any minimum payment for the hours spent on the program. Megabyte provides Steve with no instructions beyond the specifications for the product itself. Steve and Megabyte have a written contract, which provides that Steve is considered to be an independent contractor, is required to pay Federal and state taxes, and receives no benefits from Megabyte. Megabyte will file a Form 1099-MISC. Steve does the work on a new high-end computer which cost him \$7,000. Steve works at home and is not expected or allowed to attend meetings of the software development group. Steve is an independent contractor.

Automobile Industry

Example 1. Donna Lee is a salesperson employed on a full-time basis by Bob Blue, an auto dealer. She works 6 days a week and is on duty in Bob's showroom on certain assigned days and times. She appraises trade-ins, but her appraisals are subject to the sales manager's approval. Lists of prospective customers belong to the dealer. She has to develop leads and report results to the sales manager. Because of her experience, she requires only minimal assistance in closing and financing sales and in other phases of her work. She is paid a commission and is eligible for prizes and bonuses offered by Bob. Bob also pays the cost of health insurance and group-term life insurance for Donna. Donna is an employee of Bob Blue.

Example 2. Sam Sparks performs auto repair services in the repair department of an auto sales company. He works regular hours and is paid on a percentage basis. He has no investment in the repair department. The sales company supplies all facilities, repair parts, and supplies; issues instructions on the amounts to be charged, parts to be used, and the time for completion of each job; and checks all estimates and repair orders. Sam is an employee of the sales company.

Example 3. An auto sales agency furnishes space for Helen Bach to perform auto repair services. She provides her own tools, equipment, and supplies. She seeks out business from insurance adjusters and other individuals and does all the body and paint work that comes to the agency. She hires and discharges her own helpers, determines her own and her helpers' working hours, quotes prices for repair work, makes all necessary adjustments, assumes all losses from uncollectible accounts, and receives, as compensation for her services, a large percentage of the gross collections from the auto repair shop. Helen is an independent contractor and the helpers are her employees.

Attorney

Example. Donna Yuma is a sole practitioner who rents office space and pays for the following items: telephone, computer, on-line legal research linkup, fax machine, and photocopier. Donna buys office supplies and pays bar dues and membership dues for three other professional organizations. Donna has a part-time receptionist who also does the bookkeeping. She pays the receptionist, withholds and pays Federal and state employment taxes, and files a Form W-2 each year. For the past 2 years, Donna has had only three clients, corporations with which there have been long-standing relationships. Donna charges the corporations an hourly rate for her services, sending monthly bills detailing the work performed for the prior month. The bills include charges for long distance calls, on-line research time, fax charges, photocopies, postage, and travel, costs for which the corporations have agreed to reimburse her. Donna is an independent contractor.

Taxicab Driver

Example. Tom Spruce rents a cab from Taft Cab Co. for \$150 per day. He pays the costs of maintaining and operating the cab. Tom Spruce keeps all fares he receives from customers. Although he receives the benefit of Taft's two-way radio communication equipment, dispatcher, and advertising, these items benefit both Taft and Tom Spruce. Tom Spruce is an independent contractor.

Salesperson

To determine whether salespersons are employees under the usual common-law rules, you must evaluate each individual case. If a salesperson who works for you does not meet the tests for a common-law employee, discussed earlier, you do not have to withhold income tax from his or her pay (see **Statutory Employees** earlier). However, even if a salesperson is not an employee under the usual common-law rules, his or her pay may still be subject to social security, Medicare, and FUTA taxes. To determine whether a salesperson is an employee for social security, Medicare, and FUTA tax purposes, the salesperson must meet **all** eight elements of the statutory employee test. A

salesperson is a statutory employee for social security, Medicare, and FUTA tax purposes if he or she:

- 1) Works full time for one person or company except, possibly, for sideline sales activities on behalf of some other person,
- 2) Sells on behalf of, and turns his or her orders over to, the person or company for which he or she works,
- 3) Sells to wholesalers, retailers, contractors, or operators of hotels, restaurants, or similar establishments,
- 4) Sells merchandise for resale, or supplies for use in the customer's business,
- 5) Agrees to do substantially all of this work personally,
- 6) Has no substantial investment in the facilities used to do the work, other than in facilities for transportation,
- 7) Maintains a continuing relationship with the person or company for which he or she works, and
- 8) Is not an employee under common-law rules.

3. Employees of Exempt Organizations

Many **nonprofit organizations** are exempt from income tax. Although they do not have to pay income tax themselves, they must still withhold income tax from the pay of their employees. However, there are special social security, Medicare, and Federal unemployment (FUTA) tax rules that apply to the wages they pay their employees.

Section 501(c)(3) organizations. Nonprofit organizations that are exempt from income tax under section 501(c)(3) of the Internal Revenue Code include any community chest, fund, or foundation organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes, fostering national or international amateur sports competition, or for the prevention of cruelty to children or animals. These organizations are usually corporations and are exempt from income tax under section 501(a).

Social security and Medicare taxes. Wages paid to employees of section 501(c)(3) organizations are subject to social security and Medicare taxes unless one of the following situations applies:

- 1) The organization pays an employee less than \$100 in a calendar year.
- 2) The organization is a church or church-controlled organization opposed for religious reasons to the payment of social security and Medicare taxes and has filed **Form 8274**, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security and Medicare Taxes, to elect exemption from social security and Medicare taxes. The organization must have filed for exemption before the first date on which a quarterly

employment tax return (Form 941) would otherwise be due.

An employee of a church or church-controlled organization that is exempt from social security and Medicare taxes must pay self-employment tax if the employee is paid \$108.28 or more in a year. However, an employee who is a member of a qualified religious sect can apply for an exemption from the self-employment tax by filing **Form 4029**, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits. See **Members of recognized religious sects opposed to insurance** in section 4.

Federal unemployment tax. An organization that is exempt from income tax under section 501(c)(3) of the Internal Revenue Code is also exempt from the Federal unemployment (FUTA) tax. This exemption cannot be waived.

Note: *An organization wholly owned by a state or its political subdivision should contact the appropriate state official for information about reporting and getting social security and Medicare coverage for its employees.*

Other than section 501(c)(3) organizations. Nonprofit organizations that are not section 501(c)(3) organizations may also be exempt from income tax under section 501(a) or section 521. However, these organizations are not exempt from withholding income, social security, or Medicare tax from their employees' pay, or from paying FUTA tax. Two special rules for social security, Medicare, and FUTA taxes apply.

- 1) If an employee is paid less than \$100 during a calendar year, his or her wages are not subject to social security and Medicare taxes.
- 2) If an employee is paid less than \$50 in a calendar quarter, his or her wages are not subject to FUTA tax for the quarter.

The above rules do not apply to employees who work for pension plans and other similar organizations described in section 401(a).

4. Religious Exemptions

Special rules apply to the treatment of ministers for social security purposes. An exemption from social security is available for ministers and certain other religious workers and members of certain recognized religious sects. For more information on getting an exemption, see **Pub. 517**, Social Security and Other Information for Members of the Clergy and Religious Workers.

Ministers. Ministers are individuals who are duly ordained, commissioned, or licensed by a religious body constituting a church or church denomination. They are given the authority to conduct religious worship, perform sacerdotal functions, and administer ordinances and sacraments according to the prescribed tenets and practices of that religious organization.

A minister who performs services for you subject to your will and control is your employee. The common-law rules discussed in sections 1 and 2 should be applied to determine whether a minister is your employee or is self-employed. The earnings of a minister are not subject to income, social security, and Medicare tax withholding. They are subject to self-employment tax and income tax. You do not withhold these taxes from wages earned by a minister. However, you may agree with the minister to voluntarily withhold tax to cover the minister's liability for self-employment tax and income tax.

Form W-2. If your employee is an ordained minister, report all taxable compensation as wages in box 1 on Form W-2. Include in this amount expense allowances or reimbursements paid under a nonaccountable plan, discussed in section 5 of Circular E. Do not include a parsonage allowance (excludable housing allowance) in this amount. You may report a parsonage or rental allowance (housing allowance), utilities allowance, and the rental value of housing provided in a separate statement or in box 14 on Form W-2. Do not show on Form W-2 or 941 any amount as social security or Medicare wages, or any withholding for social security or Medicare taxes. If you withheld tax from the minister under a voluntary agreement, this amount should be shown in box 2 on Form W-2 as Federal income tax withheld. For more information on ministers, see Pub. 517.

Exemptions for ministers and others. Certain ordained ministers, Christian Science practitioners, and members of religious orders who have not taken a vow of poverty, who are subject to self-employment tax, may apply to exempt their earnings from the tax on religious grounds. The application must be based on conscientious opposition to public insurance because of personal religious considerations. The exemption applies only to qualified services performed for the religious organization. See Rev. Proc. 91-20, 1991-1 C.B. 524, for guidelines to determine whether an organization is a religious order or whether an individual is a member of a religious order.

To apply for the exemption, the employee should file **Form 4361**, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners. See Pub. 517 for more information about claiming an exemption from self-employment tax using Form 4361.

Members of recognized religious sects opposed to insurance. If you belong to a recognized religious sect or a division of such sect that is opposed to insurance, you may qualify for an exemption from the self-employment tax. To qualify, you must be conscientiously opposed to accepting the benefits of any public or private insurance that makes payments because of death, disability, old age, or retirement, or makes payments toward the cost of, or provides services for, medical care (including social security and Medicare benefits). If you buy a retirement annuity from an insurance company, you will not be eligible for this exemption. Religious opposition based on the teachings of the sect is the only legal basis for the exemption. In addition, your religious sect (or division) must have existed since December 31, 1950.

Self-employed. If you are self-employed and a member of a recognized religious sect opposed to insurance, you can apply for exemption by filing **Form 4029**, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits, and waive all social security benefits.

Employees. The social security and Medicare tax exemption available to the self-employed who are members of a recognized religious sect opposed to insurance is also available to their employees who are members of such a sect. This applies to partnerships only if each partner is a member of the sect. This exemption for employees applies only if both the employee and the employer are members of such a sect, and the employer has an exemption. To get the exemption, the employee must file Form 4029.

An employee of a church or church-controlled organization that is exempt from social security and Medicare taxes can also apply for an exemption on Form 4029.

5. Wages and Other Compensation

Circular E provides a general discussion of taxable wages. Publication 15-B discusses fringe benefits. The following topics supplement those discussions.

Relocating for Temporary Work Assignments

If an employee is given a temporary work assignment away from his or her regular place of work, certain travel expenses reimbursed or paid directly by the employer in accordance with an accountable plan may be excludible from the employee's wages. Generally, a temporary work assignment in a single location is one that is realistically expected to last (and does in fact last) for one year or less. If the employee's new work assignment is indefinite, any living expenses reimbursed or paid by the employer other than qualified moving expenses must be included in the employee's wages as compensation. For the travel expenses to be excludible:

- The new work location must be outside the city or general area of the employee's regular work place or post of duty,
- The travel expenses must otherwise qualify as deductible by the employee, and
- The expenses must be for the period during which the employee is at the temporary work location.

If you reimburse or pay any personal expenses of an employee during his or her temporary work assignment, such as expenses for home leave for family members or for vacations, these amounts must be included in the employee's wages. See chapter 1 of **Pub. 463**, Travel, Gift, and Car Expenses, and section 5 of Circular E for more information. These rules generally apply to temporary work assignments both inside and outside the U.S.

Employee Achievement Awards

Do not withhold income, social security, or Medicare taxes on the fair market value of an employee achievement award if it is excludable from your employee's gross income. To be excludable from your employee's gross income, the award must be tangible personal property (not cash or securities) given to an employee for length of service or safety achievement, awarded as part of a meaningful presentation, and awarded under circumstances that do not indicate that the payment is disguised compensation. Excludable employee achievement awards also are not subject to FUTA tax.

Limits. The most you can exclude for the cost of all employee achievement awards to the same employee for the year is \$400. A higher limit of \$1,600 applies to qualified plan awards. These awards are employee achievement awards under a written plan that does not discriminate in favor of highly compensated employees. An award cannot be treated as a qualified plan award if the average cost per recipient of all awards under all your qualified plans is more than \$400.

If during the year an employee receives awards not made under a qualified plan and also receives awards under a qualified plan, the exclusion for the total cost of all awards to that employee cannot be more than \$1,600. The \$400 and \$1,600 limits cannot be added together to exclude more than \$1,600 for the cost of awards to any one employee during the year.

Scholarship and Fellowship Payments

Only amounts you pay as a qualified scholarship to a candidate for a degree may be excluded from the recipient's gross income. A qualified scholarship is any amount granted as a scholarship or fellowship that is used for:

- Tuition and fees required to enroll in, or to attend, an educational institution or
- Fees, books, supplies, and equipment that are required for courses at the educational institution.

Any amounts you pay for room and board, and any amounts you pay for teaching, research, or other services required as a condition of receiving the scholarship, are not excludable from the recipient's gross income. A qualified scholarship is not subject to social security, Medicare, and FUTA taxes, or income tax withholding. For more information, see **Pub. 520**, Scholarships and Fellowships.

Outplacement Services

If you provide outplacement services to your employees to help them find new employment (such as career counseling, resume assistance, or skills assessment), the value of these benefits may be income to them and subject to all withholding taxes. However, the value of these services will not be subject to any employment taxes if:

- 1) You derive a substantial business benefit from providing the services (such as improved employee morale or business image) separate from the benefit you would receive from the mere payment of additional compensation, and
- 2) The employee would be able to deduct the cost of the services as employee business expenses if he or she had paid for them.

However, if you receive no additional benefit from providing the services, or if the services are not provided on the basis of employee need, then the value of the services is treated as wages and is subject to income tax withholding and social security and Medicare taxes. Similarly, if an employee receives the outplacement services in exchange for reduced severance pay (or other taxable compensation), then the amount the severance pay is reduced is treated as wages for employment tax purposes.

Withholding for Idle Time

Payments made under a voluntary guarantee to employees for **idle time** (any time during which an employee performs no services) are wages for the purposes of social security, Medicare, and FUTA taxes, and income tax withholding.

Back Pay

Treat back pay as wages in the year paid and withhold and pay employment taxes as required. If back pay was awarded by a court or government agency to enforce a Federal or state statute protecting an employee's right to employment or wages, special rules apply for reporting those wages to the Social Security Administration. These rules also apply to litigation actions, and settlement agreements or agency directives that are resolved out of court and not under a court decree or order. Examples of pertinent statutes include, but are not limited to, the National Labor Relations Act, Fair Labor Standards Act, Equal Pay Act, and Age Discrimination in Employment Act. See **Pub. 957**, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and **Form SSA-131**, Employer Report of Special Wage Payments, for details.

Supplemental Unemployment Benefits

If you pay, under a plan, supplemental unemployment benefits to a former employee, all or part of the payments may be taxable and subject to income tax withholding, depending on how the plan is funded. Amounts that represent a return to the employee of amounts previously subject to tax are not taxable and are not subject to withholding. You should withhold income tax on the taxable part of the payments made, under a plan, to an employee who is involuntarily separated because of a reduction in force, discontinuance of a plant or operation, or other similar condition. It does not matter whether the separation is temporary or permanent. There are special

rules that apply in determining whether benefits qualify as supplemental unemployment benefits that are excluded from wages for social security, Medicare, and FUTA purposes. To qualify as supplemental unemployment benefits for these purposes, the benefits must meet the following requirements:

- 1) Benefits are paid only to unemployed former employees who are laid off by the employer.
- 2) Eligibility for benefits depends on meeting prescribed conditions after termination.
- 3) The amount of weekly benefits payable is based upon state unemployment benefits, other compensation allowable under state law, and the amount of regular weekly pay.
- 4) The duration of the benefits is affected by the fund level and employee seniority.
- 5) The right to benefits does not accrue until a prescribed period after termination.
- 6) Benefits are not attributable to the performance of particular services.
- 7) No employee has any right to the benefits until qualified and eligible to receive benefits.
- 8) Benefits may not be paid in a lump sum.

Withholding on taxable supplemental unemployment benefits must be based on the withholding certificate (Form W-4) the employee gave you.

Golden Parachute Payments

A golden parachute payment is a contract entered into by a corporation and key personnel under which the corporation agrees to pay certain amounts to the key personnel in the event of a change in ownership or control of the corporation. Payments to employees under golden parachute contracts, like any termination pay, are subject to social security, Medicare, and FUTA taxes, and income tax withholding.

Beginning with payments under contracts entered into, significantly amended, or renewed after June 14, 1984, no deduction is allowed to the corporation for **golden parachute payments**. The payment is generally considered an excess parachute payment if it equals or exceeds three times the average annual compensation of the recipient over the previous 5-year period. The amount over the average is the excess parachute payment. The recipient of an excess parachute payment is subject to a 20% nondeductible excise tax. If the recipient is an employee, the 20% excise tax is to be withheld by the corporation.

Example. An officer of a corporation receives a golden parachute payment of \$400,000. This is more than three times greater than his or her average compensation of \$100,000 over the previous 5-year period. The excess parachute payment is \$300,000 (\$400,000 minus \$100,000). The corporation cannot deduct the \$300,000

and must withhold the excise tax of \$60,000 (20% of \$300,000).

Reporting golden parachute payments. Golden parachute payments to employees must be reported on **Form W-2**. See the **Instructions for Forms W-2 and W-3** for details. For nonemployee reporting of these payments, see **Box 7** in the **Instructions for Form 1099-MISC**.

Exempt payments. Most small business corporations are exempt from the golden parachute rules. See Code section 280G for more information.

Interest-Free and Below-Market-Interest-Rate Loans

In general, if an employer lends an employee more than \$10,000 at an interest rate less than the current applicable Federal rate (AFR), the difference between the interest paid and the interest that would be paid under the AFR is considered additional compensation to the employee. This rule applies to a loan of \$10,000 or less if one of its principal purposes is the avoidance of Federal tax.

This additional compensation to the employee is subject to social security, Medicare, and FUTA taxes, but not to income tax withholding. Include it in compensation on Form W-2 (or Form 1099-MISC for an independent contractor). The AFR is established monthly and published by the IRS each month in the Internal Revenue Bulletin. You can get these rates by calling 1-800-829-4933 or by accessing the IRS's Web Site at www.irs.gov. For more information, see section 7872 and its related Regulations.

Workers' Compensation—Public Employees

State and local government employees, such as police officers and firefighters, sometimes receive payments due to injury in the line of duty under a statute that is **not** the general workers' compensation law of a state. If the statute limits benefits to work-related injuries or sickness and does not base payments on the employee's age, length of service, or prior contributions, the statute is "in the nature of" a workers' compensation law. Payments under the statute are not subject to FUTA tax or income tax withholding, but they are subject to social security and Medicare taxes to the same extent as the employee's regular wages. However, the payments are no longer subject to social security and Medicare taxes after the expiration of 6 months following the last calendar month in which the employee worked for the employer.

Leave Sharing Plans

If you establish a leave sharing plan for your employees that allows them to donate leave to other employees for medical emergencies, the amounts paid to the recipients of the leave are considered wages. These amounts are includible in the gross income of the recipients and are subject to social security, Medicare, and FUTA taxes, and

income tax withholding. Do not include these amounts in the income of the donors.

Nonqualified Deferred Compensation Plans

Social security, Medicare, and FUTA taxes. Employer contributions to nonqualified deferred compensation or nonqualified pension plans are treated as social security, Medicare, and FUTA wages when the services are performed or the employee no longer has a substantial risk of forfeiting the right to the deferred compensation, whichever is later. This is true whether the plan is funded or unfunded.

Amounts deferred are subject to social security, Medicare, and FUTA taxes unless the value of the amount deferred cannot be determined; for example, if benefits are based on final pay. If the value of the future benefit is based on any factors that are not yet reasonably determinable, you may estimate the value of the future benefit and withhold and pay social security, Medicare, and FUTA taxes on that amount. If amounts that were not determinable in prior periods are now determinable, they are subject to social security, Medicare, and FUTA taxes on the amounts deferred plus the income attributable to those amounts deferred. For more information, see Regulations sections 31.3121(v)(2)-1 and 31.3306(r)(2)-1.

Income tax withholding. Amounts deferred under nonqualified deferred compensation plans are not subject to income taxes until benefit payments begin. Withhold income tax on nonqualified plans as follows:

- **Funded plan.** Withhold when the employees' rights to amounts are not subject to substantial risk of forfeiture or are transferable free of such risk. A funded plan is one in which an employer **irrevocably** contributes the deferred compensation to a separate fund, such as an irrevocable trust.
- **Unfunded plan.** Generally, withhold when you make payments to the employee, either constructively or actually.
- **Governmental section 457(b) plan.** Withhold when you actually make payments to the employee.

Tax-Sheltered Annuities

Employer payments made by an educational institution or a tax-exempt organization to purchase a tax-sheltered annuity for an employee (annual deferrals) are included in the employee's social security and Medicare wages if the payments are made because of a salary reduction agreement. They are not included in box 1 on Form W-2 in the year the deferrals are made and are not subject to income tax withholding.

Contributions to a Simplified Employee Pension (SEP)

An employer's SEP contributions to an employee's individual retirement arrangement (IRA) are excluded from the employee's gross income. These excluded amounts are not subject to social security, Medicare, and FUTA taxes, or income tax withholding. However, any SEP contributions paid under a salary reduction agreement (SARSEP) are included in wages for purposes of social security and Medicare taxes and FUTA. See **Pub. 560**, for more information about SEPs.

Salary reduction simplified employee pensions (SARSEP) repealed. You may not establish a SARSEP after 1996. However, SARSEPs established before January 1, 1997, may continue to receive contributions.

SIMPLE Retirement Plans

Employer and employee contributions to a savings incentive match plan for employees (SIMPLE) retirement account (subject to limitations) are excludable from the employee's income and are exempt from Federal income tax withholding. An employer's nonelective (2%) or matching contributions are exempt from social security, Medicare, and FUTA taxes. However, an employee's salary reduction contributions to a SIMPLE are subject to social security, Medicare, and FUTA taxes. For more information about SIMPLE retirement plans, see Pub. 560.

6. Sick Pay Reporting

Special rules apply to the reporting of sick pay payments to employees. How these payments are reported depends on whether the payments are made by the employer or a third party, such as an insurance company.

Sick pay is usually subject to social security, Medicare, and FUTA taxes. For exceptions, see **Social Security, Medicare, and FUTA Taxes on Sick Pay** later. Sick pay also may be subject to either mandatory or voluntary Federal income tax withholding, depending on who pays it.

Sick Pay

Sick pay generally means any amount paid under a plan because of an employee's temporary absence from work due to injury, sickness, or disability. It may be paid by either the employer or a third party, such as an insurance company. Sick pay includes both short- and long-term benefits. It is often expressed as a percentage of the employee's regular wages.

Payments That Are Not Sick Pay

Sick pay does not include the following payments:

- 1) **Disability retirement payments.** Disability retirement payments are not sick pay and are not discussed in this section. Those payments are subject

to the rules for income tax withholding from pensions and annuities. See section 8.

- 2) **Workers' compensation.** Payments because of a work-related injury or sickness that are made under a workers' compensation law are not sick pay and are not subject to employment taxes. But see **Workers' Compensation—Public Employees** in section 5.
- 3) **Medical expense payments.** Payments under a definite plan or system for medical and hospitalization expenses, or for insurance covering these expenses, are not sick pay and are not subject to employment taxes.
- 4) **Payments unrelated to absence from work.** Accident or health insurance payments unrelated to absence from work are not sick pay and are not subject to employment taxes. These include payments for:
 - a) Permanent loss of a member or function of the body,
 - b) Permanent loss of the use of a member or function of the body, or
 - c) Permanent disfigurement of the body.

Example. Donald was injured in a car accident and lost an eye. Under a policy paid for by Donald's employer, Delta Insurance Co. paid Donald \$5,000 as compensation for the loss of his eye. Because the payment was determined by the type of injury and was unrelated to Donald's absence from work, it is not sick pay and is not subject to employment taxes.

Sick Pay Plan

A sick pay plan is a plan or system established by an employer under which sick pay is available to employees generally or to a class or classes of employees. This does not include a situation in which benefits are provided on a discretionary or occasional basis with merely an intention to aid particular employees in time of need.

You have a sick pay plan or system if the plan is in writing or is otherwise made known to employees, such as by a bulletin board notice or your long and established practice. Some indications that you have a sick pay plan or system include references to the plan or system in the contract of employment, employer contributions to a plan, or segregated accounts for the payment of benefits.

Definition of employer. The **employer for whom the employee normally works**, a term used in the following discussion, is either the employer for whom the employee was working at the time the employee became sick or disabled or the last employer for whom the employee worked before becoming sick or disabled, if that employer made contributions to the sick pay plan on behalf of the sick or disabled employee.

Note: Contributions to a sick pay plan through a cafeteria plan (by direct employer contributions or salary reduc-

tion) are employer contributions unless they are **aftertax** employee contributions (included in taxable wages).

Third-Party Payers of Sick Pay

Employer's agent. An employer's agent is a third party that bears no insurance risk and is reimbursed on a cost-plus-fee basis for payment of sick pay and similar amounts. A third party may be your agent even if the third party is responsible for determining which employees are eligible to receive payments. For example, if a third party provides administrative services only, the third party is your agent. If the third party is paid an insurance premium and is not reimbursed on a cost-plus-fee basis, the third party is not your agent. Whether an insurance company or other third party is your agent depends on the terms of the agreement with you.

A third party that makes payments of sick pay as your agent is not considered the employer and generally has no responsibility for employment taxes. This responsibility remains with you. However, under an exception to this rule, the parties may enter into an agreement that makes the third-party agent responsible for employment taxes. In this situation, the third-party agent should use its own name and EIN (rather than your name and EIN) for the responsibilities it has assumed.

Third party not employer's agent. A third party that makes payments of sick pay **other than as an agent of the employer** is liable for income tax withholding (if requested by the employee) and the employee part of the social security and Medicare taxes. The third party is also liable for the employer part of the social security and Medicare taxes and the FUTA tax, unless the third party transfers this liability to the employer for whom the employee normally works. This liability is transferred if the third party takes the following steps:

- 1) Withholds the **employee** social security and Medicare taxes from the sick pay payments.
- 2) Makes timely deposits of the **employee** social security and Medicare taxes.
- 3) Notifies the employer for whom the employee normally works of the payments on which employee taxes were withheld and deposited. The third party must notify the employer within the time required for the third party's deposit of the employee part of the social security and Medicare taxes. For instance, if the third party is a monthly schedule depositor, it must notify the employer by the 15th day of the month following the month in which the sick pay payment is made because that is the day by which the deposit is required to be made. The third party should notify the employer as soon as information on payments is available so that an employer required to make electronic deposits can make them timely. For multi-employer plans, see the special rule discussed next.

Multi-employer plan timing rule. A special rule applies to sick pay payments made to employees by a third-party insurer under an insurance contract with a multi-employer plan established under a collectively bargained agreement. If the third-party insurer making the payments complies with steps 1 and 2 above and gives the plan (rather than the employer) the required timely notice described in step 3 above, then the plan (not the third-party insurer) must pay the employer part of the social security and Medicare taxes and the FUTA tax. Similarly, if, within 6 business days of the plan's receipt of notification, the plan gives notice to the employer for whom the employee normally works, the employer (not the plan) must pay the employer part of the social security and Medicare taxes and the FUTA tax.

Reliance on information supplied by the employer. A third party that pays sick pay should request information from the employer to determine amounts that are not subject to employment taxes. Unless the third party has reason not to believe the information, it may rely on that information as to the following items:

- The total wages paid the employee during the calendar year.
- The last month in which the employee worked for the employer.
- The employee contributions to the sick pay plan made with aftertax dollars.

The third party should not rely on statements regarding these items made by the employee.

Social Security, Medicare, and FUTA Taxes on Sick Pay

Employer. If you pay sick pay to your employee, you must generally withhold employee social security and Medicare taxes from the sick pay. You must timely deposit employee and employer social security and Medicare taxes and FUTA tax. There are no special deposit rules for sick pay. See section 11 of Circular E for more information on the deposit rules.

Amounts not subject to social security, Medicare, or FUTA taxes. The following payments, whether made by the employer or a third party, are not subject to social security, Medicare, or FUTA taxes (different rules apply to income tax withholding):

- **Payments after employee's death or disability retirement.** Social security, Medicare, and FUTA taxes do not apply to amounts paid under a definite plan or system, as defined under **Sick Pay Plan** earlier, on or after the termination of the employment relationship because of death or disability retirement. However, even if there is a definite plan or system, amounts paid to a former employee are subject to social security, Medicare, and FUTA taxes if they would have been paid even if the employment relationship had not terminated because of death or dis-

ability retirement. For example, a payment to a disabled former employee for unused vacation time would have been made whether or not the employee retired on disability. Therefore, the payment is wages and is subject to social security, Medicare, and FUTA taxes.

- **Payments after calendar year of employee's death.** Sick pay paid to the employee's estate or survivor after the calendar year of the employee's death is not subject to social security, Medicare, or FUTA taxes. (Also, see **Amounts not subject to income tax withholding** under **Income Tax Withholding on Sick Pay** later.)

Example. Sandra became entitled to sick pay on November 29, 2002, and died on December 26, 2002. On January 15, 2003, Sandra's sick pay for the period from December 19 through December 26, 2002, was paid to her survivor. The payment is not subject to social security, Medicare, or FUTA taxes.

- **Payments to an employee entitled to disability insurance benefits.** Payments to an employee when the employee is entitled to disability insurance benefits under section 223(a) of the Social Security Act are not subject to social security and Medicare taxes. This rule applies only if the employee became entitled to the Social Security Act benefits before the calendar year in which the payments are made, and the employee performs no services for the employer during the period for which the payments are made. These payments **are** subject to FUTA tax.
- **Payments that exceed the applicable wage base.** Social security and FUTA taxes do not apply to payments of sick pay that, when combined with the regular wages and sick pay previously paid to the employee during the year, exceed the applicable wage base. Because there is no Medicare tax wage base, this exception does not apply to Medicare tax. The social security tax wage base for 2003 is \$87,000. The FUTA tax wage base is \$7,000.

Example. If an employee receives \$80,000 in wages from an employer in 2003 and then receives \$10,000 of sick pay, only the first \$7,000 of the sick pay is subject to social security tax. All of the sick pay is subject to Medicare tax. None of the sick pay is subject to FUTA tax. See **Example of Figuring and Reporting Sick Pay** later.

- **Payments after 6 months absence from work.** Social security, Medicare, and FUTA taxes do not apply to sick pay paid more than 6 calendar months after the last calendar month in which the employee worked.

Example 1. Ralph's last day of work before he became entitled to receive sick pay was December 9, 2002. He was paid sick pay for 9 months before his return to work on September 8, 2003. Sick pay paid to Ralph after June 30, 2003, is not subject to social security, Medicare, or FUTA taxes.

Example 2. The facts are the same as in Example 1, except that Ralph worked 1 day during the 9-month period, on February 14, 2003. Because the 6-month

period begins again in March, only the sick pay paid to Ralph after August 31, 2003, is exempt from social security, Medicare, and FUTA taxes.

- **Payments attributable to employee contributions.** Social security, Medicare, and FUTA taxes do not apply to payments, or parts of payments, attributable to employee contributions to a sick pay plan made with *aftertax* dollars. (Contributions to a sick pay plan made on behalf of employees with employees' pretax dollars under a cafeteria plan are employer contributions.)

Group policy. If both the employer and the employee contributed to the sick pay plan under a group insurance policy, figure the taxable sick pay by multiplying it by the percentage of the policy's cost that was contributed by the employer for the 3 policy years before the calendar year in which the sick pay is paid. If the policy has been in effect fewer than 3 years, use the cost for the policy years in effect or, if in effect less than 1 year, a reasonable estimate of the cost for the first policy year.

Example. Alan is employed by Edgewood Corporation. Because of an illness, he was absent from work for 3 months during 2003. Key Insurance Company paid Alan \$2,000 sick pay for each month of his absence under a policy paid for by contributions from both Edgewood and its employees. All the employees' contributions were paid with aftertax dollars. For the 3 policy years before 2003, Edgewood paid 70% of the policy's cost and its employees paid 30%. Because 70% of the sick pay paid under the policy is due to Edgewood's contributions, \$1,400 ($\$2,000 \times 70\%$) of each payment made to Alan is taxable sick pay. The remaining \$600 of each payment that is due to employee contributions is not taxable sick pay and is not subject to employment taxes. Also, see **Example of Figuring and Reporting Sick Pay** later.

Income Tax Withholding on Sick Pay

The requirements for income tax withholding on sick pay and the methods for figuring it differ depending on whether the sick pay is paid by:

- The employer,
- An agent of the employer (defined earlier), or
- A third party that is not the employer's agent.

Employer or employer's agent. Sick pay paid by you or your agent is subject to mandatory income tax withholding. An employer or agent paying sick pay generally determines the income tax to be withheld based on the employee's Form W-4. The employee cannot choose how much will be withheld by giving you or your agent a **Form W-4S**, Request for Federal Tax Withholding From Sick Pay. Sick pay paid by an agent is treated as supplemental wages. If the agent does not pay regular wages to the

employee, the agent may choose to withhold income tax at a flat 27% rate, rather than at the wage withholding rate.

Third party not an agent. Sick pay paid by a third party that is not your agent is **not** subject to mandatory income tax withholding. However, an employee may elect to have income tax withheld by submitting Form W-4S to the third party.

If Form W-4S has been submitted, the third party should withhold income tax on all payments of sick pay made 8 or more days after receiving the form. The third party may, at its option, withhold income tax before 8 days have passed.

The employee may request on Form W-4S to have a specific whole dollar amount withheld. However, if the requested withholding would reduce any net payment below \$10, the third party should not withhold any income tax from that payment. The minimum amount of withholding that the employee can specify is \$20 a week.

Withhold from all payments at the same rate. For example, if \$25 is withheld from a regular full payment of \$100, then \$20 (25%) should be withheld from a partial payment of \$80.

Amounts not subject to income tax withholding. The following amounts, whether paid by you or a third party, are not wages subject to income tax withholding.

- **Payments after the employee's death.** Sick pay paid to the employee's estate or survivor at any time after the employee's death is not subject to income tax withholding, regardless of who pays it.
- **Payments attributable to employee contributions.** Payments, or parts of payments, attributable to employee contributions made to a sick pay plan with aftertax dollars are not subject to income tax withholding. For more information, see the corresponding discussion in **Amounts not subject to social security, Medicare, or FUTA taxes** earlier.

Depositing and Reporting

This section discusses who is liable for depositing social security, Medicare, FUTA, and withheld income taxes on sick pay. These taxes must be deposited under the same rules that apply to deposits of taxes on regular wage payments. See Circular E for information on the deposit rules.

This section also explains how sick pay should be reported on Forms W-2, W-3, 940 or 940-EZ, and 941.

Sick Pay Paid by Employer or Agent

If you or your agent (defined earlier) make sick pay payments, you deposit taxes and file Forms W-2, W-3, 940 or 940-EZ, and 941 under the same rules that apply to regular wage payments.

However, the agreement between the parties may require your agent to carry out responsibilities that would otherwise have been borne by you. In this situation, your agent should use its own name and EIN (rather than yours) for the responsibilities it has assumed.

Reporting sick pay on Form W-2. You may either combine the sick pay with other wages and prepare a single Form W-2 for each employee, or you may prepare separate Forms W-2 for each employee, one reporting sick pay and the other reporting regular wages. A Form W-2 must be prepared even if all the sick pay is nontaxable (see **Box 12** below in the list of information that must be included on Form W-2). All Forms W-2 must be given to the employees by January 31.

The Form W-2 filed for the sick pay must include the employer's name, address, and EIN; the employee's name, address, and SSN; and the following information:

Box 1 – Sick pay the employee must include in income.

Box 2 – Any Federal income tax withheld from the sick pay.

Box 3 – Sick pay subject to employee social security tax.

Box 4 – Employee social security tax withheld from the sick pay.

Box 5 – Sick pay subject to employee Medicare tax.

Box 6 – Employee Medicare tax withheld from the sick pay.

Box 12 – Any amount not subject to Federal income tax because the employee contributed to the sick pay plan (enter code J).

Sick Pay Paid by Third Party

The rules for a third party that is not your agent depend on whether liability has been transferred as discussed under **Third-Party Payers of Sick Pay** earlier.

To figure the due dates and amounts of its deposits of employment taxes, a third party should combine:

- 1) The liability for the wages paid to its own employees and
- 2) The liability for payments it made to all employees of all its clients. This does not include liability transferred to the employer.

Liability not transferred to the employer. If the third party does not satisfy the requirements for transferring liability for FUTA tax and the employer's part of the social security and Medicare taxes, the third party reports the sick pay on its own Forms 940 (or 940-EZ) and 941. In this situation, the employer has no tax responsibilities for sick pay.

The third party must deposit social security, Medicare, FUTA, and withheld income taxes using its own name and EIN. The third party must give each employee to whom it paid sick pay a Form W-2 by January 31 of the following year. The Form W-2 must include the third party's name, address, and EIN instead of the employer information. Otherwise, the third party must complete Form W-2 as shown in **Reporting sick pay on Form W-2** earlier.

Liability transferred to the employer. Generally, if a third party satisfies the requirements for transferring liability for the employer part of the social security and Medicare taxes and for the FUTA tax, the following rules apply.

Deposits. The third party must make deposits of withheld employee social security and Medicare taxes and withheld income tax using its own name and EIN. You must make deposits of the employer part of the social security and Medicare taxes and the FUTA tax using your name and EIN. In applying the deposit rules, your liability for these taxes begins when you receive the third party's notice of sick pay payments.

Form 941. The third party and you must each file Form 941. Line 9 of each Form 941 must contain a special adjusting entry for social security and Medicare taxes. These entries are required because the total tax liability for social security and Medicare taxes (employee and employer parts) is split between you and the third party.

- **Employer.** You must include third-party sick pay on lines 2, 6a, and 7a of Form 941. (There are no entries for sick pay on lines 3 through 5.) After completing line 8, subtract on line 9 the employee social security and Medicare taxes withheld and deposited by the third party. Enter that amount in the "Sick Pay" space provided. If line 9 includes adjustments unrelated to sick pay, show those amounts in the spaces provided and the total in the line 9 entry space on the right.
- **Third party.** The third party must include on Form 941 the employee part of the social security and Medicare taxes (and income tax, if any) it withheld. The third party does **not** include on line 2 any sick pay paid as a third party but does include on line 3 any income tax withheld. On line 6a, the third party enters the total amount it paid subject to social security taxes. This amount includes both wages paid to its own employees and sick pay paid as a third party. The third party completes line 7a in a similar manner. On line 9, the third party subtracts the employer part of the social security and Medicare taxes that you must pay. The third party enters the amount you must pay on line 9 in the "Sick Pay" space provided. If line 9 includes adjustments unrelated to sick pay, the third party shows those amounts in the spaces provided and the total of all adjustments in the line 9 entry space.

Form 940 or 940-EZ. You, not the third party, must prepare Form 940 or 940-EZ for sick pay.

Third-party sick pay recap Forms W-2 and W-3. The third party must prepare a "third-party sick pay recap" Form W-2 and a "third-party sick pay recap" Form W-3. These forms, previously called "dummy" forms, do not reflect sick pay paid to individual employees, but instead show the combined amount of sick pay paid to all employees of all clients of the third party. The recap forms provide a means of reconciling the wages shown on the third party's Form 941. However, see **Optional rule for Form W-2** later. Do

not file the recap Form W-2 and W-3 electronically or on magnetic media.

The third party fills out the third-party sick pay recap Form W-2 as follows:

Box b – Third party's EIN.

Box c – Third party's name and address.

Box e – "Third-Party Sick Pay Recap" in place of the employee's name.

Box 1 – Total sick pay paid to all employees.

Box 2 – Any Federal income tax withheld from the sick pay.

Box 3 – Sick pay subject to employee social security tax.

Box 4 – Employee social security tax withheld from sick pay.

Box 5 – Sick pay subject to employee Medicare tax.

Box 6 – Employee Medicare tax withheld from the sick pay.

The third party attaches the third-party sick pay recap Form W-2 to a separate recap Form W-3, on which only boxes b, e, f, g, 1, 2, 3, 4, 5, 6, and 13 are completed. Enter "Third-Party Sick Pay Recap" in box 13. Only the employer makes an entry in box 14 of Form W-3.

Optional rule for Form W-2. You and the third party may choose to enter into a legally binding agreement designating the third party to be your agent for purposes of preparing Forms W-2 reporting sick pay. The agreement must specify what part, if any, of the payments under the sick pay plan is excludable from the employees' gross incomes because it is attributable to their contributions to the plan. If you enter into an agreement, the third party prepares the actual Forms W-2, not the third-party sick pay recap Form W-2 as discussed earlier, for each employee who receives sick pay from the third party. If the optional rule is used:

- 1) The third party does not provide you with the sick pay statement described below and
- 2) You (not the third party) prepare third-party sick pay recap Forms W-2 and W-3. These recap forms are needed to reconcile the sick pay shown on your Form 941.

Sick pay statement. The third party must furnish you with a sick pay statement by January 15 of the year following the year in which the sick pay was paid. The statement must show the following information about each employee who was paid sick pay:

- The employee's name.
- The employee's SSN (if social security, Medicare, or income tax was withheld).
- The sick pay paid to the employee.
- Any Federal income tax withheld.

- Any employee social security tax withheld.
- Any employee Medicare tax withheld.

Example of Figuring and Reporting Sick Pay

Dave, an employee, was seriously injured in a car accident on January 1, 2002. Dave's last day of work was December 31, 2001. The accident was not job related.

Key, an insurance company that was not an agent of the employer, paid Dave \$2,000 each month for 10 months, beginning in January 2002. Dave submitted a Form W-4S to Key, requesting \$210 be withheld from each payment for Federal income tax. Dave received no payments from Edgewood, his employer, from January 2002 through October 2002. Dave returned to work in November 2002.

For the policy year in which the car accident occurred, Dave paid a part of the premiums for his coverage, and Edgewood paid the remaining part. The plan was, therefore, a "contributory plan." During the 3 policy years before the calendar year of the accident, Edgewood paid 70% of the total of the net premiums for its employees' insurance coverage, and its employees paid 30%.

Social security and Medicare taxes. For social security and Medicare tax purposes, taxable sick pay was \$8,400 (\$2,000 per month \times 70% = \$1,400 taxable portion per payment; \$1,400 \times 6 months = \$8,400 total taxable sick pay). Only the six \$2,000 checks received by Dave from January through June are included in the calculation. The check received by Dave in July (the seventh check) was received more than 6 months after the month in which Dave last worked.

Of each \$2,000 payment Dave received, 30% (\$600) is not subject to social security and Medicare taxes because the plan is contributory and Dave's aftertax contribution is considered to be 30% of the premiums during the 3 policy years before the calendar year of the accident.

FUTA tax. Of the \$8,400 taxable sick pay (figured the same as for social security and Medicare taxes), only \$7,000 is subject to the FUTA tax because the FUTA contribution base is \$7,000.

Income tax withholding. Of each \$2,000 payment, \$1,400 (\$2,000 \times 70%) is subject to voluntary income tax withholding. In accordance with Dave's Form W-4S, \$210 was withheld from each payment (\$2,100 for the 10 payments made during 2002).

Liability transferred. For the first 6 months following the last month in which Dave worked, Key was liable for social security, Medicare, and FUTA taxes on any payments that constituted taxable wages. However, Key could have shifted the liability for the employer part of the social security and Medicare taxes (and for the FUTA tax) during the first 6 months by withholding Dave's part of the social security and Medicare taxes, timely depositing the taxes, and notifying Edgewood of the payments.

If Key shifted liability for the employer part of the social security and Medicare taxes to Edgewood and provided

Edgewood with a sick pay statement, Key would not prepare a Form W-2 for Dave. However, Key would prepare third-party sick pay recap Forms W-2 and W-3. Key and Edgewood must each prepare Form 941. Edgewood must also report the sick pay and withholding for Dave on Forms W-2, W-3, and 940.

As an alternative, the parties could have followed the optional rule described under **Optional rule for Form W-2** earlier. Under this rule, Key would prepare Form W-2 even though liability for the employer part of the social security and Medicare taxes had been shifted to Edgewood. Also, Key would not prepare a sick pay statement, and Edgewood, not Key, would prepare the recap Forms W-2 and W-3 reflecting the sick pay shown on Edgewood's Form 941.

Liability not transferred. If Key did not shift liability for the employer part of the social security and Medicare taxes to Edgewood, Key would prepare Forms W-2 and W-3 as well as Forms 941 and 940. In this situation, Edgewood would not report the sick pay.

Payments received after 6 months. The payments received by Dave in July through October are not subject to social security, Medicare, or FUTA taxes, because they were received more than 6 months after the last month in which Dave worked (December 2001). However, Key must continue to withhold income tax from each payment because Dave furnished Key a Form W-4S. Also, Key must prepare Forms W-2 and W-3, unless it has furnished Edgewood with a sick pay statement. If the sick pay statement was furnished, then Edgewood must prepare Forms W-2 and W-3.

7. Special Rules for Paying Taxes

Common Paymaster

If two or more related corporations employ the same individual **at the same time** and pay this individual through a common paymaster, which is one of the corporations, the corporations are considered a single employer. They have to pay, in total, no more in social security and Medicare taxes than a single employer would.

Each corporation must pay its own part of the employment taxes and may deduct only its own part of the wages. The deductions will not be allowed unless the corporation reimburses the common paymaster for the wage and tax payments. See Regulations section 31.3121(s)-1 for more information.

Reporting Agents

You must submit an application for authorization to act as an agent to the IRS service center where you will be filing returns. A **Form 2678**, Employer Appointment of Agent, properly completed by each employer, must be submitted with this application. See Rev. Proc. 70-6, 1970-1 C.B.

420, Rev. Proc. 84-33, 1984-1 C.B. 502, and the separate **Instructions for Forms W-2 and W-3** for procedures and reporting requirements. Form 2678 does not apply to FUTA taxes reportable on Form 940.

Magnetic tape filing of Forms 940 and 941. Reporting agents filing Forms 940 and 941 for a large number of employers may file them on magnetic tape. For authorization to file using this method, reporting agents must submit a **Form 8655**, Reporting Agent Authorization for Magnetic Tape/Electronic Filers, completed by each employer. See Rev. Proc. 96-18, 1996-1 C.B. 637, for the procedures for filing Forms 940 and 941 on magnetic tape. You can find Rev. Proc. 96-18 on page 73 of Internal Revenue Bulletin 1996-4 at www.irs.gov/pub/irs-irbs/irb96-04.pdf. Also, see **Pub. 1314** (Form 940) and **Pub. 1264** (Form 941) for the tape specifications.

Electronic filing of Form 941. The 941e-file program accepts and processes Form 941 electronically in the Electronic Data Interchange (EDI) format. The program allows a reporting agent taxpayer to electronically file Form 941 using a personal computer, modem, and commercial tax preparation software. See Rev. Proc. 96-17, 1996-1 C.B. 633 and Rev. Proc. 99-39, 1999-43 IRB 532 for procedural information. You can find Rev. Proc. 96-17 on page 69 of Internal Revenue Bulletin 1996-4 at www.irs.gov/pub/irs-irbs/irb96-04.pdf, and Rev. Proc. 99-39 on page 532 of Internal Revenue Bulletin 1999-43, at www.irs.gov/pub/irs-irbs/irb99-43.pdf. Also see **Pub. 1855** for technical specifications.

Payment of Employment Taxes by Disregarded Entities

Employment taxes for employees of a qualified subchapter S subsidiary or other entity disregarded as an entity separate from its owner may be reported and paid under one of the following methods:

- By its owner (as if the employees of the disregarded entity are employed directly by the owner) using the owner's name and taxpayer identification number or
- By each entity recognized as a separate entity under state law using the entity's own name and taxpayer identification number.

If the second method is chosen, the owner retains responsibility for the employment tax obligations of the disregarded entity. For more information, see Notice 99-6, 1999-3 C.B. 321. You can find Notice 99-6 on page 12 of Internal Revenue Bulletin 1999-3 at www.irs.gov/pub/irs-irbs/irb99-03.pdf.

Employee's Portion of Taxes Paid by Employer

If you pay your employee's social security and Medicare taxes without deducting them from the employee's pay, you must include the amount of the payments in the employee's wages for income tax withholding and social

security, Medicare, and FUTA taxes. This increase in the employee's wage payment for your payment of the employee's social security and Medicare taxes is also subject to employee social security and Medicare taxes. This again increases the amount of the additional taxes you must pay.

Note: *This discussion does not apply to household and agricultural employers. If you pay a household or agricultural employee's social security and Medicare taxes, these payments must be included in the employee's wages. However, this wage increase due to the tax payments made for the employee is not subject to social security or Medicare taxes as discussed in this section.*

To figure the employee's increased wages in this situation, divide the **stated pay** (the amount you pay without taking into account your payment of employee social security and Medicare taxes) by a factor for that year. This factor is determined by subtracting from 1 the combined employee social security and Medicare tax rate for the year the wages are paid. For 2003, the factor is .9235 (1 – .0765). If the stated pay is more than \$80,344.50 (2003 wage base \$87,000 × .9235), follow the procedure described under **Stated pay of more than \$80,344.50 in 2003** below.

Stated pay of \$80,344.50 or less in 2003. For an employee with stated pay of \$80,344.50 or less in 2003, figure the correct wages (wages plus employer-paid employee taxes) and withholding to report by dividing the stated pay by .9235. This will give you the wages to report in box 1 and the social security and Medicare wages to report in boxes 3 and 5 of Form W-2.

To figure the correct social security tax to enter in box 4 and Medicare tax to enter in box 6, multiply the amounts in boxes 3 and 5 by the withholding rates (6.2% and 1.45%) for those taxes, and enter the results in boxes 4 and 6.

Example. Donald Devon hires Lydia Lone for only 1 week during 2003. He pays her \$300 for that week. Donald agrees to pay Lydia's part of the social security and Medicare taxes. To figure her reportable wages, he divides \$300 by .9235. The result, \$324.85, is the amount he reports as wages in boxes 1, 3, and 5 of Form W-2. To figure the amount to report as social security tax, Donald multiplies \$324.85 by the social security tax rate of 6.2% (.062). The result, \$20.14, is entered in box 4 of Form W-2. To figure the amount to report as Medicare tax, Donald multiplies \$324.85 by the Medicare tax rate of 1.45% (.0145). The result, \$4.71, is entered in box 6 of Form W-2. Although he did not actually withhold these amounts from Lydia, he will report these amounts as taxes withheld on Form 941 and is responsible for matching these amounts with the employer share of these taxes.

For FUTA tax and income tax withholding, Lydia's weekly wages are \$324.85.

Stated pay of more than \$80,344.50 in 2003. For an employee with stated pay of more than \$80,344.50 in 2003, the correct social security wage amount is \$87,000

(the first \$80,344.50 of wages ÷ .9235). The stated pay in excess of \$80,344.50 is not subject to social security tax because the tax only applies to the first \$87,000 of wages (stated pay plus employer-paid employee taxes). Enter \$87,000 in box 3 of Form W-2. The social security tax to enter in box 4 is \$5,394 (87,000 × .062).

To figure the correct Medicare wages to enter in box 5 of Form W-2, subtract \$80,344.50 from the stated pay. Divide this amount by .9855 (1 – .0145) and add \$87,000. For example, if stated pay is \$100,000, the correct Medicare wages are figured as follows:

$$\$100,000 - \$80,344.50 = \$19,655.50$$

$$\$19,655.50 \div .9855 = \$19,944.70$$

$$\$19,944.70 + \$87,000 = \$106,944.70$$

The Medicare wages are \$106,944.70. Enter this amount in box 5 of Form W-2. The Medicare tax to enter in box 6 is \$1,550.70 (\$106,944.70 × .0145).

Although these employment tax amounts are not actually withheld, report them as withheld on Form 941, and pay this amount as the employer's share of the social security and Medicare taxes. If the wages for income tax purposes in the preceding example are the same as for social security and Medicare purposes, the correct wage amount for income tax withholding is \$106,944.70 (\$100,000 + \$5,394 + \$1,550.70), which is included in box 1 of Form W-2.

International Social Security Agreements

The United States has social security agreements with many countries to eliminate dual taxation and coverage under two social security systems. Under these agreements, sometimes known as totalization agreements, you generally must pay social security taxes only to the country where you work. Employees and employers who are subject only to foreign social security taxes under these agreements are exempt from U.S. social security taxes, including the Medicare portion.

The United States has social security agreements with the following countries: Australia, Austria, Belgium, Canada, Chile, Finland, France, Germany, Greece, Ireland, Italy, Korea, Luxembourg, the Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, and the United Kingdom. Additional agreements are expected in the future. For more information, see **Pub. 519**, U.S. Tax Guide for Aliens, or contact:

Social Security Administration
Office of International Programs
P.O. Box 17741
Baltimore, MD 21235–7741

If you have access to the Internet, you can get more information from the SSA at www.ssa.gov/international.

8. Pensions and Annuities

Generally, pension and annuity payments are subject to Federal income tax withholding. The withholding rules apply to the **taxable** part of payments from an employer pension, annuity, profit-sharing, stock bonus, or other **deferred compensation plan**. The rules also apply to payments from an individual retirement arrangement (IRA), an annuity, endowment, or life insurance contract issued by a life insurance company. There is no withholding on any part of a distribution that is not expected to be includible in the recipient's gross income.

Generally, recipients of payments described above can choose not to have withholding apply to their pensions or annuities (however, see **Mandatory Withholding** below). The election remains in effect until the recipient revokes it. The payer must notify the recipient that this election is available.

Withholding

Periodic Payments

Generally, periodic payments are pension or annuity payments made for more than 1 year that are not eligible rollover distributions (see discussion below). Periodic payments include substantially equal payments made at least once a year over the life of the employee and/or beneficiaries or for 10 years or more. For withholding purposes, these payments are treated as if they are wages. You can figure withholding by using the recipient's **Form W-4P**, Withholding Certificate for Pension or Annuity Payments, and the income tax withholding tables and methods in Circular E or the alternative tables and methods in this publication.

Recipients of periodic payments can give you a Form W-4P to specify the number of withholding allowances and any additional amount they want withheld. They may also claim exemption from withholding on Form W-4P or revoke a previously claimed exemption. If they do not submit a Form W-4P, you must figure withholding by treating a recipient as married with three withholding allowances. See Form W-4P for more information.

Nonperiodic Payments

Withhold 10% of the taxable part of a nonperiodic payment that is not an eligible rollover distribution. The recipient may request additional withholding on Form W-4P or claim exemption from withholding.

Mandatory Withholding

Payments delivered outside the United States. The election to be exempt from income tax withholding does not apply to any periodic or nonperiodic payment delivered outside the United States or its possessions to a U.S.

citizen or resident alien. See Form W-4P for more information.

A nonresident alien can elect exemption from withholding only if he or she certifies to the payer that he or she is not (1) a U.S. citizen or resident alien or (2) an individual to whom Internal Revenue Code section 877 applies (concerning expatriation to avoid tax). The certification must be made in a statement to the payer under penalties of perjury. However, nonresident aliens who choose such exemption will be subject to withholding under Code section 1441. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities, and the **Instructions for Form 1042-S**.

Eligible rollover distributions. Withhold 20% of an eligible rollover distribution unless the recipient elected to have the distribution paid in a direct rollover to an eligible retirement plan, including an IRA. An eligible rollover distribution is the taxable part of any distribution from a qualified plan, governmental section 457(b) plan (for distributions after December 31, 2001), or tax-sheltered annuity (**but not an IRA**) except:

- 1) One of a series of substantially equal periodic payments (at least annually) made for the life or life expectancy of the employee and the employee's beneficiary or for a specified period of 10 years or more.
- 2) Any part of a distribution that is a minimum distribution required by Code section 401(a)(9).
- 3) A hardship distribution. A distribution will qualify for hardship if it is (a) made on account of immediate and heavy need and (b) necessary to satisfy the need. This includes medical and educational expenses and costs for purchasing a new residence, or to prevent eviction or foreclosure on a current residence.
- 4) Other exceptions apply. For details see the **Instructions for Forms 1099-R and 5498**.

You are not required to withhold 20% of an eligible rollover distribution that, when added to other rollover distributions made to one person during the year, is less than \$200.

A recipient of an eligible rollover distribution cannot claim exemption from the 20% withholding. However, a recipient may elect to have more than 20% withheld using Form W-4P. Do not provide the recipient a Form W-4P for eligible rollover distributions unless he or she wishes to request additional withholding in excess of the mandatory 20%.

Notice to recipient (section 402(f) notice). Generally, you must provide a written explanation to the recipient at least 30 but no more than 90 days before making an eligible rollover distribution. You must explain the rollover rules, special tax treatment for lump-sum distributions, direct rollover option, and the mandatory 20% withholding rule. Notice 2002-3, contains a model notice you can use to satisfy this requirement. You can find Notice 2002-3 on

page 289 of Internal Revenue Bulletin 2002-2 at www.irs.gov/pub/irs-irbs/irb02-02.pdf.

Similar rules apply to distributions from tax-sheltered annuities. The IRS has issued regulations on these requirements under sections 401(a)(31), 402, 403(b), and 3405.

Depositing and Reporting Withholding

Report income tax withholding from pensions, annuities, and governmental section 457(b) plans on **Form 945**, Annual Return of Withheld Federal Income Tax. Do not report these liabilities on Form 941. You must furnish the recipients and the IRS with **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Deposit withholding from pensions and annuities combined with any other nonpayroll withholding reported on Form 945 (e.g., backup withholding). Do not combine the Form 945 deposits with deposits for payroll taxes. Circular E and the separate **Instructions for Form 945** include information on the deposit rules.

9. Alternative Methods for Figuring Withholding

You may use various methods of figuring income tax withholding. The methods described below may be used instead of the common payroll methods provided in Circular E. Use the method that best suits your payroll system and employees.

Annualized wages. Using your employee's annual wages, figure the withholding using the Percentage Method, Table 7—Annual Payroll Period, in Circular E. Divide the amount from the table by the number of payroll periods, and the result will be the amount of withholding for each 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 you agree to do 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:

Add the wages you have paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year including the current period. Figure the withholding on this amount, and multiply the withholding by the number of payroll periods used above. Use the percentage method shown in Circular E. Subtract the total withholding calculated from the total tax withheld during the calendar year. The excess 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:

- 1) The last day of any employment during the calendar year with any prior employer.
- 2) A statement that the employee uses the calendar year accounting period.
- 3) A statement that the employee reasonably anticipates he or she will be employed by all employers for a total of no more than 245 days in all **terms of continuous employment** (defined below) during the current calendar year.

Complete the following steps to figure withholding tax by the part-year method:

- 1) Add the wages to be paid to the employee for the current payroll period to any wages 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. Any excess is the amount to withhold for the current payroll period.

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

Term of continuous employment. 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.

Other methods. You may use other methods and tables for withholding taxes, as long as the amount of tax withheld is consistently about the same as it would be under the percentage method shown in Circular E. 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 contained in Regulations section 31.3402(h)(4)-1 as shown in the chart below.

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

Formula Tables for Percentage Method Withholding (for Automated Payroll Systems)

Two formula tables for percentage method withholding are on pages 23 and 24. The differences in the Alternative

Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

MARRIED PERSON (Weekly Payroll Period)

If wages exceeding the allowance amount are over \$124 but not over \$355:

Method:	Income Tax Withheld:
Percentage (Pub. 15) . . .	10% of excess over \$124
Alternative 1 (Page 23)	10% of such wages minus \$12.40
Alternative 2 (Page 24)	Such wages minus \$124, times 10% of remainder

When employers use the percentage method in Circular E or the formula tables for percentage method withholding in this publication, the tax for the pay period 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. This rounding will be considered to meet the tolerances under section 3402(h)(4).

(For Wages Paid in 2003)

Alternative 1.—Tables for Percentage Method Withholding Computations

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$58.65)

Table A(1) showing weekly payroll period calculations for single and married persons, including wage brackets and withholding percentages.

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$117.31)

Table B(1) showing biweekly payroll period calculations for single and married persons, including wage brackets and withholding percentages.

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$127.08)

Table C(1) showing semimonthly payroll period calculations for single and married persons, including wage brackets and withholding percentages.

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$254.17)

Table D(1) showing monthly payroll period calculations for single and married persons, including wage brackets and withholding percentages.

Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$11.73)

Table E(1) showing daily or miscellaneous payroll period calculations for single and married persons, including wage brackets and withholding percentages.

Note.—The adjustment factors may be reduced by one-half cent (e.g., 7.50 to 7.495; 69.38 to 69.375) to eliminate separate half rounding operations.

combined bracket rates, e.g., \$0 to \$51 and \$51 to \$164 combined to read, Over \$0, But not over \$164.

The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

(For Wages Paid in 2003)

Alternative 2.—Tables for Percentage Method Withholding Computations

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$58.65)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$51	minus \$0.00	0%	\$0	—\$124	minus \$0.00	0%
\$51	—\$164	minus \$51.00	10%	\$124	—\$355	minus \$124.00	10%
\$164	—\$579	minus \$88.67	15%	\$355	—\$1,007	minus \$201.00	15%
\$579	—\$1,268	minus \$306.59	27%	\$1,007	—\$2,150	minus \$559.22	27%
\$1,268	—\$2,792	minus \$402.73	30%	\$2,150	—\$3,454	minus \$718.30	30%
\$2,792	—\$6,032	minus \$744.06	35%	\$3,454	—\$6,093	minus \$1,109.11	35%
\$6,032	—	minus \$1,237.23	38.6%	\$6,093	—	minus \$1,573.93	38.6%

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$117.31)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$102	minus \$0.00	0%	\$0	—\$248	minus \$0.00	0%
\$102	—\$329	minus \$102.00	10%	\$248	—\$710	minus \$248.00	10%
\$329	—\$1,158	minus \$177.67	15%	\$710	—\$2,013	minus \$402.00	15%
\$1,158	—\$2,535	minus \$613.37	27%	\$2,013	—\$4,300	minus \$1,118.00	27%
\$2,535	—\$5,585	minus \$805.53	30%	\$4,300	—\$6,908	minus \$1,436.20	30%
\$5,585	—\$12,063	minus \$1,488.31	35%	\$6,908	—\$12,187	minus \$2,217.89	35%
\$12,063	—	minus \$2,474.55	38.6%	\$12,187	—	minus \$3,147.65	38.6%

Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$127.08)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$110	minus \$0.00	0%	\$0	—\$269	minus \$0.00	0%
\$110	—\$356	minus \$110.00	10%	\$269	—\$769	minus \$269.00	10%
\$356	—\$1,254	minus \$192.00	15%	\$769	—\$2,181	minus \$435.67	15%
\$1,254	—\$2,747	minus \$664.00	27%	\$2,181	—\$4,658	minus \$1,211.37	27%
\$2,747	—\$6,050	minus \$872.30	30%	\$4,658	—\$7,483	minus \$1,556.03	30%
\$6,050	—\$13,069	minus \$1,611.97	35%	\$7,483	—\$13,202	minus \$2,402.74	35%
\$13,069	—	minus \$2,680.50	38.6%	\$13,202	—	minus \$3,409.93	38.6%

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$254.17)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$221	minus \$0.00	0%	\$0	—\$538	minus \$0.00	0%
\$221	—\$713	minus \$221.00	10%	\$538	—\$1,538	minus \$538.00	10%
\$713	—\$2,508	minus \$385.00	15%	\$1,538	—\$4,363	minus \$871.33	15%
\$2,508	—\$5,493	minus \$1,328.56	27%	\$4,363	—\$9,317	minus \$2,423.19	27%
\$5,493	—\$12,100	minus \$1,745.00	30%	\$9,317	—\$14,967	minus \$3,112.57	30%
\$12,100	—\$26,138	minus \$3,224.29	35%	\$14,967	—\$26,404	minus \$4,806.06	35%
\$26,138	—	minus \$5,361.32	38.6%	\$26,404	—	minus \$6,820.37	38.6%

Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$11.73)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0.00	—\$10.20	minus \$0.00	0%	\$0.00	—\$24.80	minus \$0.00	0%
\$10.20	—\$32.90	minus \$10.20	10%	\$24.80	—\$71.00	minus \$24.80	10%
\$32.90	—\$115.80	minus \$17.77	15%	\$71.00	—\$201.30	minus \$40.20	15%
\$115.80	—\$253.50	minus \$61.32	27%	\$201.30	—\$430.00	minus \$111.78	27%
\$253.50	—\$558.50	minus \$80.53	30%	\$430.00	—\$690.80	minus \$143.60	30%
\$558.50	—\$1,206.30	minus \$148.81	35%	\$690.80	—\$1,218.70	minus \$221.77	35%
\$1,206.30	—	minus \$247.44	38.6%	\$1,218.70	—	minus \$314.74	38.6%

Note.—The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g., \$0 to \$51 and \$51 to \$164 combined to read, Over \$0, But not over \$164.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

Wage Bracket Percentage Method Tables (for Automated Payroll Systems)

The **Wage Bracket Percentage Method Tables** show the gross wage brackets that apply to each withholding percentage rate for employees with up to nine withholding allowances. These tables also show the computation factors for each number of withholding allowances and the applicable wage bracket. The computation factors are used to figure the amount of withholding tax by a percentage method.

Two kinds of **Wage Bracket Percentage Method Tables** are shown. Each has tables for married and single persons for weekly, biweekly, semimonthly, and monthly payroll periods.

The difference between the two kinds of tables is the reduction factor subtracted from wages before multiplying by the applicable percentage withholding rate. In the tables for **Computing Income Tax Withholding From Gross Wages** on pages 26–29, the reduction factor includes both the amount for withholding allowances claimed and a rate adjustment factor as shown in the **Alternative 2—**

Tables for Percentage Method Withholding Computations on page 24. In the tables for **Computing Income Tax Withholding From Wages Exceeding Allowance Amount** on pages 30–33, the reduction factor does not include an amount for the number of allowances claimed.

Use the kind of wage bracket table that best suits your payroll system. For example, some pay systems automatically subtract from wages the allowance amount for each employee before finding the amount of tax to withhold. The tables for **Computing Income Tax Withholding From Wages Exceeding Allowance Amount** can be used in these systems. The reduction factors in these tables do not include the allowance amount that was automatically subtracted before applying the table factors in the calculation. For other systems that do not separately subtract the allowance amount, use the tables for **Computing Income Tax Withholding From Gross Wages**.

When employers use the **Wage Bracket Percentage Method Tables**, the tax for the period 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. Such rounding will be deemed to meet the tolerances under section 3402(h)(4).

(For Wages Paid in 2003)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$164.00	subtract \$51.00	10%	\$0.00	\$355.00	subtract \$124.00	10%
	\$164.00	\$579.00	subtract \$88.67	15%	\$355.00	\$1,007.00	subtract \$201.00	15%
	\$579.00	\$1,268.00	subtract \$306.59	27%	\$1,007.00	\$2,150.00	subtract \$559.22	27%
	\$1,268.00	\$2,792.00	subtract \$402.73	30%	\$2,150.00	\$3,454.00	subtract \$718.30	30%
	\$2,792.00	\$6,032.00	subtract \$744.06	35%	\$3,454.00	\$6,093.00	subtract \$1,109.11	35%
		.....	\$1,237.23	38.6%	\$6,093.00	.....	\$1,573.93	38.6%
1	\$0.00	\$222.65	subtract \$109.65	10%	\$0.00	\$413.65	subtract \$182.65	10%
	\$222.65	\$637.65	subtract \$147.32	15%	\$413.65	\$1,065.65	subtract \$259.65	15%
	\$637.65	\$1,326.65	subtract \$365.24	27%	\$1,065.65	\$2,208.65	subtract \$617.87	27%
	\$1,326.65	\$2,850.65	subtract \$461.38	30%	\$2,208.65	\$3,512.65	subtract \$776.95	30%
	\$2,850.65	\$6,090.65	subtract \$802.71	35%	\$3,512.65	\$6,151.65	subtract \$1,167.76	35%
		.....	\$1,295.88	38.6%	\$6,151.65	.....	\$1,632.58	38.6%
2	\$0.00	\$281.30	subtract \$168.30	10%	\$0.00	\$472.30	subtract \$241.30	10%
	\$281.30	\$696.30	subtract \$205.97	15%	\$472.30	\$1,124.30	subtract \$318.30	15%
	\$696.30	\$1,385.30	subtract \$423.89	27%	\$1,124.30	\$2,267.30	subtract \$676.52	27%
	\$1,385.30	\$2,909.30	subtract \$520.03	30%	\$2,267.30	\$3,571.30	subtract \$835.60	30%
	\$2,909.30	\$6,149.30	subtract \$861.36	35%	\$3,571.30	\$6,210.30	subtract \$1,226.41	35%
		.....	\$1,354.53	38.6%	\$6,210.30	.....	\$1,691.23	38.6%
3	\$0.00	\$339.95	subtract \$226.95	10%	\$0.00	\$530.95	subtract \$299.95	10%
	\$339.95	\$754.95	subtract \$264.62	15%	\$530.95	\$1,182.95	subtract \$376.95	15%
	\$754.95	\$1,443.95	subtract \$482.54	27%	\$1,182.95	\$2,325.95	subtract \$735.17	27%
	\$1,443.95	\$2,967.95	subtract \$578.68	30%	\$2,325.95	\$3,629.95	subtract \$894.25	30%
	\$2,967.95	\$6,207.95	subtract \$920.01	35%	\$3,629.95	\$6,268.95	subtract \$1,285.06	35%
		.....	\$1,413.18	38.6%	\$6,268.95	.....	\$1,749.88	38.6%
4	\$0.00	\$398.60	subtract \$285.60	10%	\$0.00	\$589.60	subtract \$358.60	10%
	\$398.60	\$813.60	subtract \$323.27	15%	\$589.60	\$1,241.60	subtract \$435.60	15%
	\$813.60	\$1,502.60	subtract \$541.19	27%	\$1,241.60	\$2,384.60	subtract \$793.82	27%
	\$1,502.60	\$3,026.60	subtract \$637.33	30%	\$2,384.60	\$3,688.60	subtract \$952.90	30%
	\$3,026.60	\$6,266.60	subtract \$978.66	35%	\$3,688.60	\$6,327.60	subtract \$1,343.71	35%
		.....	\$1,471.83	38.6%	\$6,327.60	.....	\$1,808.53	38.6%
5	\$0.00	\$457.25	subtract \$344.25	10%	\$0.00	\$648.25	subtract \$417.25	10%
	\$457.25	\$872.25	subtract \$381.92	15%	\$648.25	\$1,300.25	subtract \$494.25	15%
	\$872.25	\$1,561.25	subtract \$599.84	27%	\$1,300.25	\$2,443.25	subtract \$852.47	27%
	\$1,561.25	\$3,085.25	subtract \$695.98	30%	\$2,443.25	\$3,747.25	subtract \$1,011.55	30%
	\$3,085.25	\$6,325.25	subtract \$1,037.31	35%	\$3,747.25	\$6,386.25	subtract \$1,402.36	35%
		.....	\$1,530.48	38.6%	\$6,386.25	.....	\$1,867.18	38.6%
6	\$0.00	\$515.90	subtract \$402.90	10%	\$0.00	\$706.90	subtract \$475.90	10%
	\$515.90	\$930.90	subtract \$440.57	15%	\$706.90	\$1,358.90	subtract \$552.90	15%
	\$930.90	\$1,619.90	subtract \$658.49	27%	\$1,358.90	\$2,501.90	subtract \$911.12	27%
	\$1,619.90	\$3,143.90	subtract \$754.63	30%	\$2,501.90	\$3,805.90	subtract \$1,070.20	30%
	\$3,143.90	\$6,383.90	subtract \$1,095.96	35%	\$3,805.90	\$6,444.90	subtract \$1,461.01	35%
		.....	\$1,589.13	38.6%	\$6,444.90	.....	\$1,925.83	38.6%
7	\$0.00	\$574.55	subtract \$461.55	10%	\$0.00	\$765.55	subtract \$534.55	10%
	\$574.55	\$989.55	subtract \$499.22	15%	\$765.55	\$1,417.55	subtract \$611.55	15%
	\$989.55	\$1,678.55	subtract \$717.14	27%	\$1,417.55	\$2,560.55	subtract \$969.77	27%
	\$1,678.55	\$3,202.55	subtract \$813.28	30%	\$2,560.55	\$3,864.55	subtract \$1,128.85	30%
	\$3,202.55	\$6,442.55	subtract \$1,154.61	35%	\$3,864.55	\$6,503.55	subtract \$1,519.66	35%
		.....	\$1,647.78	38.6%	\$6,503.55	.....	\$1,984.48	38.6%
8	\$0.00	\$633.20	subtract \$520.20	10%	\$0.00	\$824.20	subtract \$593.20	10%
	\$633.20	\$1,048.20	subtract \$557.87	15%	\$824.20	\$1,476.20	subtract \$670.20	15%
	\$1,048.20	\$1,737.20	subtract \$775.79	27%	\$1,476.20	\$2,619.20	subtract \$1,028.42	27%
	\$1,737.20	\$3,261.20	subtract \$871.93	30%	\$2,619.20	\$3,923.20	subtract \$1,187.50	30%
	\$3,261.20	\$6,501.20	subtract \$1,213.26	35%	\$3,923.20	\$6,562.20	subtract \$1,578.31	35%
		.....	\$1,706.43	38.6%	\$6,562.20	.....	\$2,043.13	38.6%
9 ²	\$0.00	\$691.85	subtract \$578.85	10%	\$0.00	\$882.85	subtract \$651.85	10%
	\$691.85	\$1,106.85	subtract \$616.52	15%	\$882.85	\$1,534.85	subtract \$728.85	15%
	\$1,106.85	\$1,795.85	subtract \$834.44	27%	\$1,534.85	\$2,677.85	subtract \$1,087.07	27%
	\$1,795.85	\$3,319.85	subtract \$930.58	30%	\$2,677.85	\$3,981.85	subtract \$1,246.15	30%
	\$3,319.85	\$6,559.85	subtract \$1,271.91	35%	\$3,981.85	\$6,620.85	subtract \$1,636.96	35%
		.....	\$1,765.08	38.6%	\$6,620.85	.....	\$2,101.78	38.6%

Instructions

- For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- Subtract the amount shown in column C from the employee's gross wages.
- Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$58.65 for each additional allowance claimed.

**Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Gross Wages**

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$329.00	subtract \$102.00	10%	\$0.00	\$710.00	subtract \$248.00	10%
	\$329.00	\$1,158.00	subtract \$177.67	15%	\$710.00	\$2,013.00	subtract \$402.00	15%
	\$1,158.00	\$2,535.00	subtract \$613.37	27%	\$2,013.00	\$4,300.00	subtract \$1,118.00	27%
	\$2,535.00	\$5,585.00	subtract \$805.53	30%	\$4,300.00	\$6,908.00	subtract \$1,436.20	30%
	\$5,585.00	\$12,063.00	subtract \$1,488.31	35%	\$6,908.00	\$12,187.00	subtract \$2,217.89	35%
\$12,063.00	.....	subtract \$2,474.55	38.6%	\$12,187.00	.....	subtract \$3,147.65	38.6%	
1	\$0.00	\$446.31	subtract \$219.31	10%	\$0.00	\$827.31	subtract \$365.31	10%
	\$446.31	\$1,275.31	subtract \$294.98	15%	\$827.31	\$2,130.31	subtract \$519.31	15%
	\$1,275.31	\$2,652.31	subtract \$730.68	27%	\$2,130.31	\$4,417.31	subtract \$1,235.31	27%
	\$2,652.31	\$5,702.31	subtract \$922.84	30%	\$4,417.31	\$7,025.31	subtract \$1,553.51	30%
	\$5,702.31	\$12,180.31	subtract \$1,605.62	35%	\$7,025.31	\$12,304.31	subtract \$2,335.20	35%
\$12,180.31	.....	subtract \$2,591.86	38.6%	\$12,304.31	.....	subtract \$3,264.96	38.6%	
2	\$0.00	\$563.62	subtract \$336.62	10%	\$0.00	\$944.62	subtract \$482.62	10%
	\$563.62	\$1,392.62	subtract \$412.29	15%	\$944.62	\$2,247.62	subtract \$636.62	15%
	\$1,392.62	\$2,769.62	subtract \$847.99	27%	\$2,247.62	\$4,534.62	subtract \$1,352.62	27%
	\$2,769.62	\$5,819.62	subtract \$1,040.15	30%	\$4,534.62	\$7,142.62	subtract \$1,670.82	30%
	\$5,819.62	\$12,297.62	subtract \$1,722.93	35%	\$7,142.62	\$12,421.62	subtract \$2,452.51	35%
\$12,297.62	.....	subtract \$2,709.17	38.6%	\$12,421.62	.....	subtract \$3,382.27	38.6%	
3	\$0.00	\$680.93	subtract \$453.93	10%	\$0.00	\$1,061.93	subtract \$599.93	10%
	\$680.93	\$1,509.93	subtract \$529.60	15%	\$1,061.93	\$2,364.93	subtract \$753.93	15%
	\$1,509.93	\$2,886.93	subtract \$965.30	27%	\$2,364.93	\$4,651.93	subtract \$1,469.93	27%
	\$2,886.93	\$5,936.93	subtract \$1,157.46	30%	\$4,651.93	\$7,259.93	subtract \$1,788.13	30%
	\$5,936.93	\$12,414.93	subtract \$1,840.24	35%	\$7,259.93	\$12,538.93	subtract \$2,569.82	35%
\$12,414.93	.....	subtract \$2,826.48	38.6%	\$12,538.93	.....	subtract \$3,499.58	38.6%	
4	\$0.00	\$798.24	subtract \$571.24	10%	\$0.00	\$1,179.24	subtract \$717.24	10%
	\$798.24	\$1,627.24	subtract \$646.91	15%	\$1,179.24	\$2,482.24	subtract \$871.24	15%
	\$1,627.24	\$3,004.24	subtract \$1,082.61	27%	\$2,482.24	\$4,769.24	subtract \$1,587.24	27%
	\$3,004.24	\$6,054.24	subtract \$1,274.77	30%	\$4,769.24	\$7,377.24	subtract \$1,905.44	30%
	\$6,054.24	\$12,532.24	subtract \$1,957.55	35%	\$7,377.24	\$12,656.24	subtract \$2,687.13	35%
\$12,532.24	.....	subtract \$2,943.79	38.6%	\$12,656.24	.....	subtract \$3,616.89	38.6%	
5	\$0.00	\$915.55	subtract \$688.55	10%	\$0.00	\$1,296.55	subtract \$834.55	10%
	\$915.55	\$1,744.55	subtract \$764.22	15%	\$1,296.55	\$2,599.55	subtract \$988.55	15%
	\$1,744.55	\$3,121.55	subtract \$1,199.92	27%	\$2,599.55	\$4,886.55	subtract \$1,704.55	27%
	\$3,121.55	\$6,171.55	subtract \$1,392.08	30%	\$4,886.55	\$7,494.55	subtract \$2,022.75	30%
	\$6,171.55	\$12,649.55	subtract \$2,074.86	35%	\$7,494.55	\$12,773.55	subtract \$2,804.44	35%
\$12,649.55	.....	subtract \$3,061.10	38.6%	\$12,773.55	.....	subtract \$3,734.20	38.6%	
6	\$0.00	\$1,032.86	subtract \$805.86	10%	\$0.00	\$1,413.86	subtract \$951.86	10%
	\$1,032.86	\$1,861.86	subtract \$881.53	15%	\$1,413.86	\$2,716.86	subtract \$1,105.86	15%
	\$1,861.86	\$3,238.86	subtract \$1,317.23	27%	\$2,716.86	\$5,003.86	subtract \$1,821.86	27%
	\$3,238.86	\$6,288.86	subtract \$1,509.39	30%	\$5,003.86	\$7,611.86	subtract \$2,140.06	30%
	\$6,288.86	\$12,766.86	subtract \$2,192.17	35%	\$7,611.86	\$12,890.86	subtract \$2,921.75	35%
\$12,766.86	.....	subtract \$3,178.41	38.6%	\$12,890.86	.....	subtract \$3,851.51	38.6%	
7	\$0.00	\$1,150.17	subtract \$923.17	10%	\$0.00	\$1,531.17	subtract \$1,069.17	10%
	\$1,150.17	\$1,979.17	subtract \$998.84	15%	\$1,531.17	\$2,834.17	subtract \$1,223.17	15%
	\$1,979.17	\$3,356.17	subtract \$1,434.54	27%	\$2,834.17	\$5,121.17	subtract \$1,939.17	27%
	\$3,356.17	\$6,406.17	subtract \$1,626.70	30%	\$5,121.17	\$7,729.17	subtract \$2,257.37	30%
	\$6,406.17	\$12,884.17	subtract \$2,309.48	35%	\$7,729.17	\$13,008.17	subtract \$3,039.06	35%
\$12,884.17	.....	subtract \$3,295.72	38.6%	\$13,008.17	.....	subtract \$3,968.82	38.6%	
8	\$0.00	\$1,267.48	subtract \$1,040.48	10%	\$0.00	\$1,648.48	subtract \$1,186.48	10%
	\$1,267.48	\$2,096.48	subtract \$1,116.15	15%	\$1,648.48	\$2,951.48	subtract \$1,340.48	15%
	\$2,096.48	\$3,473.48	subtract \$1,551.85	27%	\$2,951.48	\$5,238.48	subtract \$2,056.48	27%
	\$3,473.48	\$6,523.48	subtract \$1,744.01	30%	\$5,238.48	\$7,846.48	subtract \$2,374.68	30%
	\$6,523.48	\$13,001.48	subtract \$2,426.79	35%	\$7,846.48	\$13,125.48	subtract \$3,156.37	35%
\$13,001.48	.....	subtract \$3,413.03	38.6%	\$13,125.48	.....	subtract \$4,086.13	38.6%	
9 ²	\$0.00	\$1,384.79	subtract \$1,157.79	10%	\$0.00	\$1,765.79	subtract \$1,303.79	10%
	\$1,384.79	\$2,213.79	subtract \$1,233.46	15%	\$1,765.79	\$3,068.79	subtract \$1,457.79	15%
	\$2,213.79	\$3,590.79	subtract \$1,669.16	27%	\$3,068.79	\$5,355.79	subtract \$2,173.79	27%
	\$3,590.79	\$6,640.79	subtract \$1,861.32	30%	\$5,355.79	\$7,963.79	subtract \$2,491.99	30%
	\$6,640.79	\$13,118.79	subtract \$2,544.10	35%	\$7,963.79	\$13,242.79	subtract \$3,273.68	35%
\$13,118.79	.....	subtract \$3,530.34	38.6%	\$13,242.79	.....	subtract \$4,203.44	38.6%	

Instructions

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C. Subtract the amount shown in column C from the employee's gross wages.
- D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.
² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$117.31 for each additional allowance claimed.

(For Wages Paid in 2003)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$356.00	subtract \$110.00	10%	\$0.00	\$769.00	subtract \$269.00	10%
	\$356.00	\$1,254.00	subtract \$192.00	15%	\$769.00	\$2,181.00	subtract \$435.67	15%
	\$1,254.00	\$2,747.00	subtract \$664.00	27%	\$2,181.00	\$4,658.00	subtract \$1,211.37	27%
	\$2,747.00	\$6,050.00	subtract \$872.30	30%	\$4,658.00	\$7,483.00	subtract \$1,556.03	30%
	\$6,050.00	\$13,069.00	subtract \$1,611.97	35%	\$7,483.00	\$13,202.00	subtract \$2,402.74	35%
	\$13,069.00	.....	subtract \$2,680.50	38.6%	\$13,202.00	.....	subtract \$3,409.93	38.6%
1	\$0.00	\$483.08	subtract \$237.08	10%	\$0.00	\$896.08	subtract \$396.08	10%
	\$483.08	\$1,381.08	subtract \$319.08	15%	\$896.08	\$2,308.08	subtract \$562.75	15%
	\$1,381.08	\$2,874.08	subtract \$791.08	27%	\$2,308.08	\$4,785.08	subtract \$1,338.45	27%
	\$2,874.08	\$6,177.08	subtract \$999.38	30%	\$4,785.08	\$7,610.08	subtract \$1,683.11	30%
	\$6,177.08	\$13,196.08	subtract \$1,739.05	35%	\$7,610.08	\$13,329.08	subtract \$2,529.82	35%
	\$13,196.08	.....	subtract \$2,807.58	38.6%	\$13,329.08	.....	subtract \$3,537.01	38.6%
2	\$0.00	\$610.16	subtract \$364.16	10%	\$0.00	\$1,023.16	subtract \$523.16	10%
	\$610.16	\$1,508.16	subtract \$446.16	15%	\$1,023.16	\$2,435.16	subtract \$689.83	15%
	\$1,508.16	\$3,001.16	subtract \$918.16	27%	\$2,435.16	\$4,912.16	subtract \$1,465.53	27%
	\$3,001.16	\$6,304.16	subtract \$1,126.46	30%	\$4,912.16	\$7,737.16	subtract \$1,810.19	30%
	\$6,304.16	\$13,323.16	subtract \$1,866.13	35%	\$7,737.16	\$13,456.16	subtract \$2,656.90	35%
	\$13,323.16	.....	subtract \$2,934.66	38.6%	\$13,456.16	.....	subtract \$3,664.09	38.6%
3	\$0.00	\$737.24	subtract \$491.24	10%	\$0.00	\$1,150.24	subtract \$650.24	10%
	\$737.24	\$1,635.24	subtract \$573.24	15%	\$1,150.24	\$2,562.24	subtract \$816.91	15%
	\$1,635.24	\$3,128.24	subtract \$1,045.24	27%	\$2,562.24	\$5,039.24	subtract \$1,592.61	27%
	\$3,128.24	\$6,431.24	subtract \$1,253.54	30%	\$5,039.24	\$7,864.24	subtract \$1,937.27	30%
	\$6,431.24	\$13,450.24	subtract \$1,993.21	35%	\$7,864.24	\$13,583.24	subtract \$2,783.98	35%
	\$13,450.24	.....	subtract \$3,061.74	38.6%	\$13,583.24	.....	subtract \$3,791.17	38.6%
4	\$0.00	\$864.32	subtract \$618.32	10%	\$0.00	\$1,277.32	subtract \$777.32	10%
	\$864.32	\$1,762.32	subtract \$700.32	15%	\$1,277.32	\$2,689.32	subtract \$943.99	15%
	\$1,762.32	\$3,255.32	subtract \$1,172.32	27%	\$2,689.32	\$5,166.32	subtract \$1,719.69	27%
	\$3,255.32	\$6,558.32	subtract \$1,380.62	30%	\$5,166.32	\$7,991.32	subtract \$2,064.35	30%
	\$6,558.32	\$13,577.32	subtract \$2,120.29	35%	\$7,991.32	\$13,710.32	subtract \$2,911.06	35%
	\$13,577.32	.....	subtract \$3,188.82	38.6%	\$13,710.32	.....	subtract \$3,918.25	38.6%
5	\$0.00	\$991.40	subtract \$745.40	10%	\$0.00	\$1,404.40	subtract \$904.40	10%
	\$991.40	\$1,889.40	subtract \$827.40	15%	\$1,404.40	\$2,816.40	subtract \$1,071.07	15%
	\$1,889.40	\$3,382.40	subtract \$1,299.40	27%	\$2,816.40	\$5,293.40	subtract \$1,846.77	27%
	\$3,382.40	\$6,685.40	subtract \$1,507.70	30%	\$5,293.40	\$8,118.40	subtract \$2,191.43	30%
	\$6,685.40	\$13,704.40	subtract \$2,247.37	35%	\$8,118.40	\$13,837.40	subtract \$3,038.14	35%
	\$13,704.40	.....	subtract \$3,315.90	38.6%	\$13,837.40	.....	subtract \$4,045.33	38.6%
6	\$0.00	\$1,118.48	subtract \$872.48	10%	\$0.00	\$1,531.48	subtract \$1,031.48	10%
	\$1,118.48	\$2,016.48	subtract \$954.48	15%	\$1,531.48	\$2,943.48	subtract \$1,198.15	15%
	\$2,016.48	\$3,509.48	subtract \$1,426.48	27%	\$2,943.48	\$5,420.48	subtract \$1,973.85	27%
	\$3,509.48	\$6,812.48	subtract \$1,634.78	30%	\$5,420.48	\$8,245.48	subtract \$2,318.51	30%
	\$6,812.48	\$13,831.48	subtract \$2,374.45	35%	\$8,245.48	\$13,964.48	subtract \$3,165.22	35%
	\$13,831.48	.....	subtract \$3,442.98	38.6%	\$13,964.48	.....	subtract \$4,172.41	38.6%
7	\$0.00	\$1,245.56	subtract \$999.56	10%	\$0.00	\$1,658.56	subtract \$1,158.56	10%
	\$1,245.56	\$2,143.56	subtract \$1,081.56	15%	\$1,658.56	\$3,070.56	subtract \$1,325.23	15%
	\$2,143.56	\$3,636.56	subtract \$1,553.56	27%	\$3,070.56	\$5,547.56	subtract \$2,100.93	27%
	\$3,636.56	\$6,939.56	subtract \$1,761.86	30%	\$5,547.56	\$8,372.56	subtract \$2,445.59	30%
	\$6,939.56	\$13,958.56	subtract \$2,501.53	35%	\$8,372.56	\$14,091.56	subtract \$3,292.30	35%
	\$13,958.56	.....	subtract \$3,570.06	38.6%	\$14,091.56	.....	subtract \$4,299.49	38.6%
8	\$0.00	\$1,372.64	subtract \$1,126.64	10%	\$0.00	\$1,785.64	subtract \$1,285.64	10%
	\$1,372.64	\$2,270.64	subtract \$1,208.64	15%	\$1,785.64	\$3,197.64	subtract \$1,452.31	15%
	\$2,270.64	\$3,763.64	subtract \$1,680.64	27%	\$3,197.64	\$5,674.64	subtract \$2,228.01	27%
	\$3,763.64	\$7,066.64	subtract \$1,888.94	30%	\$5,674.64	\$8,499.64	subtract \$2,572.67	30%
	\$7,066.64	\$14,085.64	subtract \$2,628.61	35%	\$8,499.64	\$14,218.64	subtract \$3,419.38	35%
	\$14,085.64	.....	subtract \$3,697.14	38.6%	\$14,218.64	.....	subtract \$4,426.57	38.6%
9²	\$0.00	\$1,499.72	subtract \$1,253.72	10%	\$0.00	\$1,912.72	subtract \$1,412.72	10%
	\$1,499.72	\$2,397.72	subtract \$1,335.72	15%	\$1,912.72	\$3,324.72	subtract \$1,579.39	15%
	\$2,397.72	\$3,890.72	subtract \$1,807.72	27%	\$3,324.72	\$5,801.72	subtract \$2,355.09	27%
	\$3,890.72	\$7,193.72	subtract \$2,016.02	30%	\$5,801.72	\$8,626.72	subtract \$2,699.75	30%
	\$7,193.72	\$14,212.72	subtract \$2,755.69	35%	\$8,626.72	\$14,345.72	subtract \$3,546.46	35%
	\$14,212.72	.....	subtract \$3,824.22	38.6%	\$14,345.72	.....	subtract \$4,553.65	38.6%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's gross wages.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$127.08 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$713.00	subtract \$221.00	10%	\$0.00	\$1,538.00	subtract \$538.00	10%
	\$713.00	\$2,508.00	subtract \$385.00	15%	\$1,538.00	\$4,363.00	subtract \$871.33	15%
	\$2,508.00	\$5,493.00	subtract \$1,328.56	27%	\$4,363.00	\$9,317.00	subtract \$2,423.19	27%
	\$5,493.00	\$12,100.00	subtract \$1,745.00	30%	\$9,317.00	\$14,967.00	subtract \$3,112.57	30%
	\$12,100.00	\$26,138.00	subtract \$3,224.29	35%	\$14,967.00	\$26,404.00	subtract \$4,806.06	35%
	\$26,138.00	.....	subtract \$5,361.32	38.6%	\$26,404.00	.....	subtract \$6,820.37	38.6%
1	\$0.00	\$967.17	subtract \$475.17	10%	\$0.00	\$1,792.17	subtract \$792.17	10%
	\$967.17	\$2,762.17	subtract \$639.17	15%	\$1,792.17	\$4,617.17	subtract \$1,125.50	15%
	\$2,762.17	\$5,747.17	subtract \$1,582.73	27%	\$4,617.17	\$9,571.17	subtract \$2,677.36	27%
	\$5,747.17	\$12,354.17	subtract \$1,999.17	30%	\$9,571.17	\$15,221.17	subtract \$3,366.74	30%
	\$12,354.17	\$26,392.17	subtract \$3,478.46	35%	\$15,221.17	\$26,658.17	subtract \$5,060.23	35%
	\$26,392.17	.....	subtract \$5,615.49	38.6%	\$26,658.17	.....	subtract \$7,074.54	38.6%
2	\$0.00	\$1,221.34	subtract \$729.34	10%	\$0.00	\$2,046.34	subtract \$1,046.34	10%
	\$1,221.34	\$3,016.34	subtract \$893.34	15%	\$2,046.34	\$4,871.34	subtract \$1,379.67	15%
	\$3,016.34	\$6,001.34	subtract \$1,836.90	27%	\$4,871.34	\$9,825.34	subtract \$2,931.53	27%
	\$6,001.34	\$12,608.34	subtract \$2,253.34	30%	\$9,825.34	\$15,475.34	subtract \$3,620.91	30%
	\$12,608.34	\$26,646.34	subtract \$3,732.63	35%	\$15,475.34	\$26,912.34	subtract \$5,314.40	35%
	\$26,646.34	.....	subtract \$5,869.66	38.6%	\$26,912.34	.....	subtract \$7,328.71	38.6%
3	\$0.00	\$1,475.51	subtract \$983.51	10%	\$0.00	\$2,300.51	subtract \$1,300.51	10%
	\$1,475.51	\$3,270.51	subtract \$1,147.51	15%	\$2,300.51	\$5,125.51	subtract \$1,633.84	15%
	\$3,270.51	\$6,255.51	subtract \$2,091.07	27%	\$5,125.51	\$10,079.51	subtract \$3,185.70	27%
	\$6,255.51	\$12,862.51	subtract \$2,507.51	30%	\$10,079.51	\$15,729.51	subtract \$3,875.08	30%
	\$12,862.51	\$26,900.51	subtract \$3,986.80	35%	\$15,729.51	\$27,166.51	subtract \$5,568.57	35%
	\$26,900.51	.....	subtract \$6,123.83	38.6%	\$27,166.51	.....	subtract \$7,582.88	38.6%
4	\$0.00	\$1,729.68	subtract \$1,237.68	10%	\$0.00	\$2,554.68	subtract \$1,554.68	10%
	\$1,729.68	\$3,524.68	subtract \$1,401.68	15%	\$2,554.68	\$5,379.68	subtract \$1,888.01	15%
	\$3,524.68	\$6,509.68	subtract \$2,345.24	27%	\$5,379.68	\$10,333.68	subtract \$3,439.87	27%
	\$6,509.68	\$13,116.68	subtract \$2,761.68	30%	\$10,333.68	\$15,983.68	subtract \$4,129.25	30%
	\$13,116.68	\$27,154.68	subtract \$4,240.97	35%	\$15,983.68	\$27,420.68	subtract \$5,822.74	35%
	\$27,154.68	.....	subtract \$6,378.00	38.6%	\$27,420.68	.....	subtract \$7,837.05	38.6%
5	\$0.00	\$1,983.85	subtract \$1,491.85	10%	\$0.00	\$2,808.85	subtract \$1,808.85	10%
	\$1,983.85	\$3,778.85	subtract \$1,655.85	15%	\$2,808.85	\$5,633.85	subtract \$2,142.18	15%
	\$3,778.85	\$6,763.85	subtract \$2,599.41	27%	\$5,633.85	\$10,587.85	subtract \$3,694.04	27%
	\$6,763.85	\$13,370.85	subtract \$3,015.85	30%	\$10,587.85	\$16,237.85	subtract \$4,383.42	30%
	\$13,370.85	\$27,408.85	subtract \$4,495.14	35%	\$16,237.85	\$27,674.85	subtract \$6,076.91	35%
	\$27,408.85	.....	subtract \$6,632.17	38.6%	\$27,674.85	.....	subtract \$8,091.22	38.6%
6	\$0.00	\$2,238.02	subtract \$1,746.02	10%	\$0.00	\$3,063.02	subtract \$2,063.02	10%
	\$2,238.02	\$4,033.02	subtract \$1,910.02	15%	\$3,063.02	\$5,888.02	subtract \$2,396.35	15%
	\$4,033.02	\$7,018.02	subtract \$2,853.58	27%	\$5,888.02	\$10,842.02	subtract \$3,948.21	27%
	\$7,018.02	\$13,625.02	subtract \$3,270.02	30%	\$10,842.02	\$16,492.02	subtract \$4,637.59	30%
	\$13,625.02	\$27,663.02	subtract \$4,749.31	35%	\$16,492.02	\$27,929.02	subtract \$6,331.08	35%
	\$27,663.02	.....	subtract \$6,886.34	38.6%	\$27,929.02	.....	subtract \$8,345.39	38.6%
7	\$0.00	\$2,492.19	subtract \$2,000.19	10%	\$0.00	\$3,317.19	subtract \$2,317.19	10%
	\$2,492.19	\$4,287.19	subtract \$2,164.19	15%	\$3,317.19	\$6,142.19	subtract \$2,650.52	15%
	\$4,287.19	\$7,272.19	subtract \$3,107.75	27%	\$6,142.19	\$11,096.19	subtract \$4,202.38	27%
	\$7,272.19	\$13,879.19	subtract \$3,524.19	30%	\$11,096.19	\$16,746.19	subtract \$4,891.76	30%
	\$13,879.19	\$27,917.19	subtract \$5,003.48	35%	\$16,746.19	\$28,183.19	subtract \$6,585.25	35%
	\$27,917.19	.....	subtract \$7,140.51	38.6%	\$28,183.19	.....	subtract \$8,599.56	38.6%
8	\$0.00	\$2,746.36	subtract \$2,254.36	10%	\$0.00	\$3,571.36	subtract \$2,571.36	10%
	\$2,746.36	\$4,541.36	subtract \$2,418.36	15%	\$3,571.36	\$6,396.36	subtract \$2,904.69	15%
	\$4,541.36	\$7,526.36	subtract \$3,361.92	27%	\$6,396.36	\$11,350.36	subtract \$4,456.55	27%
	\$7,526.36	\$14,133.36	subtract \$3,778.36	30%	\$11,350.36	\$17,000.36	subtract \$5,145.93	30%
	\$14,133.36	\$28,171.36	subtract \$5,257.65	35%	\$17,000.36	\$28,437.36	subtract \$6,839.42	35%
	\$28,171.36	.....	subtract \$7,394.68	38.6%	\$28,437.36	.....	subtract \$8,853.73	38.6%
9²	\$0.00	\$3,000.53	subtract \$2,508.53	10%	\$0.00	\$3,825.53	subtract \$2,825.53	10%
	\$3,000.53	\$4,795.53	subtract \$2,672.53	15%	\$3,825.53	\$6,650.53	subtract \$3,158.86	15%
	\$4,795.53	\$7,780.53	subtract \$3,616.09	27%	\$6,650.53	\$11,604.53	subtract \$4,710.72	27%
	\$7,780.53	\$14,387.53	subtract \$4,032.53	30%	\$11,604.53	\$17,254.53	subtract \$5,400.10	30%
	\$14,387.53	\$28,425.53	subtract \$5,511.82	35%	\$17,254.53	\$28,691.53	subtract \$7,093.59	35%
	\$28,425.53	.....	subtract \$7,648.85	38.6%	\$28,691.53	.....	subtract \$9,107.90	38.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's gross wages.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$254.17 for each additional allowance claimed.

(For Wages Paid in 2003)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$164.00	subtract \$51.00	10%	\$0	\$355.00	subtract \$124.00	10%
	\$164.00	\$579.00	subtract \$88.67	15%	\$355.00	\$1,007.00	subtract \$201.00	15%
	\$579.00	\$1,268.00	subtract \$306.59	27%	\$1,007.00	\$2,150.00	subtract \$559.22	27%
	\$1,268.00	\$2,792.00	subtract \$402.73	30%	\$2,150.00	\$3,454.00	subtract \$718.30	30%
	\$2,792.00	\$6,032.00	subtract \$744.06	35%	\$3,454.00	\$6,093.00	subtract \$1,109.11	35%
	\$6,032.00	.....	subtract \$1,237.23	38.6%	\$6,093.00	.....	subtract \$1,573.93	38.6%
1	\$0	\$222.65	subtract \$51.00	10%	\$0	\$413.65	subtract \$124.00	10%
	\$222.65	\$637.65	subtract \$88.67	15%	\$413.65	\$1,065.65	subtract \$201.00	15%
	\$637.65	\$1,326.65	subtract \$306.59	27%	\$1,065.65	\$2,208.65	subtract \$559.22	27%
	\$1,326.65	\$2,850.65	subtract \$402.73	30%	\$2,208.65	\$3,512.65	subtract \$718.30	30%
	\$2,850.65	\$6,090.65	subtract \$744.06	35%	\$3,512.65	\$6,151.65	subtract \$1,109.11	35%
	\$6,090.65	.....	subtract \$1,237.23	38.6%	\$6,151.65	.....	subtract \$1,573.93	38.6%
2	\$0	\$281.30	subtract \$51.00	10%	\$0	\$472.30	subtract \$124.00	10%
	\$281.30	\$696.30	subtract \$88.67	15%	\$472.30	\$1,124.30	subtract \$201.00	15%
	\$696.30	\$1,385.30	subtract \$306.59	27%	\$1,124.30	\$2,267.30	subtract \$559.22	27%
	\$1,385.30	\$2,909.30	subtract \$402.73	30%	\$2,267.30	\$3,571.30	subtract \$718.30	30%
	\$2,909.30	\$6,149.30	subtract \$744.06	35%	\$3,571.30	\$6,210.30	subtract \$1,109.11	35%
	\$6,149.30	.....	subtract \$1,237.23	38.6%	\$6,210.30	.....	subtract \$1,573.93	38.6%
3	\$0	\$339.95	subtract \$51.00	10%	\$0	\$530.95	subtract \$124.00	10%
	\$339.95	\$754.95	subtract \$88.67	15%	\$530.95	\$1,182.95	subtract \$201.00	15%
	\$754.95	\$1,443.95	subtract \$306.59	27%	\$1,182.95	\$2,325.95	subtract \$559.22	27%
	\$1,443.95	\$2,967.95	subtract \$402.73	30%	\$2,325.95	\$3,629.95	subtract \$718.30	30%
	\$2,967.95	\$6,207.95	subtract \$744.06	35%	\$3,629.95	\$6,268.95	subtract \$1,109.11	35%
	\$6,207.95	.....	subtract \$1,237.23	38.6%	\$6,268.95	.....	subtract \$1,573.93	38.6%
4	\$0	\$398.60	subtract \$51.00	10%	\$0	\$589.60	subtract \$124.00	10%
	\$398.60	\$813.60	subtract \$88.67	15%	\$589.60	\$1,241.60	subtract \$201.00	15%
	\$813.60	\$1,502.60	subtract \$306.59	27%	\$1,241.60	\$2,384.60	subtract \$559.22	27%
	\$1,502.60	\$3,026.60	subtract \$402.73	30%	\$2,384.60	\$3,688.60	subtract \$718.30	30%
	\$3,026.60	\$6,266.60	subtract \$744.06	35%	\$3,688.60	\$6,327.60	subtract \$1,109.11	35%
	\$6,266.60	.....	subtract \$1,237.23	38.6%	\$6,327.60	.....	subtract \$1,573.93	38.6%
5	\$0	\$457.25	subtract \$51.00	10%	\$0	\$648.25	subtract \$124.00	10%
	\$457.25	\$872.25	subtract \$88.67	15%	\$648.25	\$1,300.25	subtract \$201.00	15%
	\$872.25	\$1,561.25	subtract \$306.59	27%	\$1,300.25	\$2,443.25	subtract \$559.22	27%
	\$1,561.25	\$3,085.25	subtract \$402.73	30%	\$2,443.25	\$3,747.25	subtract \$718.30	30%
	\$3,085.25	\$6,325.25	subtract \$744.06	35%	\$3,747.25	\$6,386.25	subtract \$1,109.11	35%
	\$6,325.25	.....	subtract \$1,237.23	38.6%	\$6,386.25	.....	subtract \$1,573.93	38.6%
6	\$0	\$515.90	subtract \$51.00	10%	\$0	\$706.90	subtract \$124.00	10%
	\$515.90	\$930.90	subtract \$88.67	15%	\$706.90	\$1,358.90	subtract \$201.00	15%
	\$930.90	\$1,619.90	subtract \$306.59	27%	\$1,358.90	\$2,501.90	subtract \$559.22	27%
	\$1,619.90	\$3,143.90	subtract \$402.73	30%	\$2,501.90	\$3,805.90	subtract \$718.30	30%
	\$3,143.90	\$6,383.90	subtract \$744.06	35%	\$3,805.90	\$6,444.90	subtract \$1,109.11	35%
	\$6,383.90	.....	subtract \$1,237.23	38.6%	\$6,444.90	.....	subtract \$1,573.93	38.6%
7	\$0	\$574.55	subtract \$51.00	10%	\$0	\$765.55	subtract \$124.00	10%
	\$574.55	\$989.55	subtract \$88.67	15%	\$765.55	\$1,417.55	subtract \$201.00	15%
	\$989.55	\$1,678.55	subtract \$306.59	27%	\$1,417.55	\$2,560.55	subtract \$559.22	27%
	\$1,678.55	\$3,202.55	subtract \$402.73	30%	\$2,560.55	\$3,864.55	subtract \$718.30	30%
	\$3,202.55	\$6,442.55	subtract \$744.06	35%	\$3,864.55	\$6,503.55	subtract \$1,109.11	35%
	\$6,442.55	.....	subtract \$1,237.23	38.6%	\$6,503.55	.....	subtract \$1,573.93	38.6%
8	\$0	\$633.20	subtract \$51.00	10%	\$0	\$824.20	subtract \$124.00	10%
	\$633.20	\$1,048.20	subtract \$88.67	15%	\$824.20	\$1,476.20	subtract \$201.00	15%
	\$1,048.20	\$1,737.20	subtract \$306.59	27%	\$1,476.20	\$2,619.20	subtract \$559.22	27%
	\$1,737.20	\$3,261.20	subtract \$402.73	30%	\$2,619.20	\$3,923.20	subtract \$718.30	30%
	\$3,261.20	\$6,501.20	subtract \$744.06	35%	\$3,923.20	\$6,562.20	subtract \$1,109.11	35%
	\$6,501.20	.....	subtract \$1,237.23	38.6%	\$6,562.20	.....	subtract \$1,573.93	38.6%
9 ²	\$0	\$691.85	subtract \$51.00	10%	\$0	\$882.85	subtract \$124.00	10%
	\$691.85	\$1,106.85	subtract \$88.67	15%	\$882.85	\$1,534.85	subtract \$201.00	15%
	\$1,106.85	\$1,795.85	subtract \$306.59	27%	\$1,534.85	\$2,677.85	subtract \$559.22	27%
	\$1,795.85	\$3,319.85	subtract \$402.73	30%	\$2,677.85	\$3,981.85	subtract \$718.30	30%
	\$3,319.85	\$6,559.85	subtract \$744.06	35%	\$3,981.85	\$6,620.85	subtract \$1,109.11	35%
	\$6,559.85	.....	subtract \$1,237.23	38.6%	\$6,620.85	.....	subtract \$1,573.93	38.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$58.65 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$329.00	subtract \$102.00	10%	\$0	\$710.00	subtract \$248.00	10%
	\$329.00	\$1,158.00	subtract \$177.67	15%	\$710.00	\$2,013.00	subtract \$402.00	15%
	\$1,158.00	\$2,535.00	subtract \$613.37	27%	\$2,013.00	\$4,300.00	subtract \$1,118.00	27%
	\$2,535.00	\$5,585.00	subtract \$805.53	30%	\$4,300.00	\$6,908.00	subtract \$1,436.20	30%
	\$5,585.00	\$12,063.00	subtract \$1,488.31	35%	\$6,908.00	\$12,187.00	subtract \$2,217.89	35%
	\$12,063.00	.....	subtract \$2,474.55	38.6%	\$12,187.00	.....	subtract \$3,147.65	38.6%
1	\$0	\$446.31	subtract \$102.00	10%	\$0	\$827.31	subtract \$248.00	10%
	\$446.31	\$1,275.31	subtract \$177.67	15%	\$827.31	\$2,130.31	subtract \$402.00	15%
	\$1,275.31	\$2,652.31	subtract \$613.37	27%	\$2,130.31	\$4,417.31	subtract \$1,118.00	27%
	\$2,652.31	\$5,702.31	subtract \$805.53	30%	\$4,417.31	\$7,025.31	subtract \$1,436.20	30%
	\$5,702.31	\$12,180.31	subtract \$1,488.31	35%	\$7,025.31	\$12,304.31	subtract \$2,217.89	35%
	\$12,180.31	.....	subtract \$2,474.55	38.6%	\$12,304.31	.....	subtract \$3,147.65	38.6%
2	\$0	\$563.62	subtract \$102.00	10%	\$0	\$944.62	subtract \$248.00	10%
	\$563.62	\$1,392.62	subtract \$177.67	15%	\$944.62	\$2,247.62	subtract \$402.00	15%
	\$1,392.62	\$2,769.62	subtract \$613.37	27%	\$2,247.62	\$4,534.62	subtract \$1,118.00	27%
	\$2,769.62	\$5,819.62	subtract \$805.53	30%	\$4,534.62	\$7,142.62	subtract \$1,436.20	30%
	\$5,819.62	\$12,297.62	subtract \$1,488.31	35%	\$7,142.62	\$12,421.62	subtract \$2,217.89	35%
	\$12,297.62	.....	subtract \$2,474.55	38.6%	\$12,421.62	.....	subtract \$3,147.65	38.6%
3	\$0	\$680.93	subtract \$102.00	10%	\$0	\$1,061.93	subtract \$248.00	10%
	\$680.93	\$1,509.93	subtract \$177.67	15%	\$1,061.93	\$2,364.93	subtract \$402.00	15%
	\$1,509.93	\$2,886.93	subtract \$613.37	27%	\$2,364.93	\$4,651.93	subtract \$1,118.00	27%
	\$2,886.93	\$5,936.93	subtract \$805.53	30%	\$4,651.93	\$7,259.93	subtract \$1,436.20	30%
	\$5,936.93	\$12,414.93	subtract \$1,488.31	35%	\$7,259.93	\$12,538.93	subtract \$2,217.89	35%
	\$12,414.93	.....	subtract \$2,474.55	38.6%	\$12,538.93	.....	subtract \$3,147.65	38.6%
4	\$0	\$798.24	subtract \$102.00	10%	\$0	\$1,179.24	subtract \$248.00	10%
	\$798.24	\$1,627.24	subtract \$177.67	15%	\$1,179.24	\$2,482.24	subtract \$402.00	15%
	\$1,627.24	\$3,004.24	subtract \$613.37	27%	\$2,482.24	\$4,769.24	subtract \$1,118.00	27%
	\$3,004.24	\$6,054.24	subtract \$805.53	30%	\$4,769.24	\$7,377.24	subtract \$1,436.20	30%
	\$6,054.24	\$12,532.24	subtract \$1,488.31	35%	\$7,377.24	\$12,656.24	subtract \$2,217.89	35%
	\$12,532.24	.....	subtract \$2,474.55	38.6%	\$12,656.24	.....	subtract \$3,147.65	38.6%
5	\$0	\$915.55	subtract \$102.00	10%	\$0	\$1,296.55	subtract \$248.00	10%
	\$915.55	\$1,744.55	subtract \$177.67	15%	\$1,296.55	\$2,599.55	subtract \$402.00	15%
	\$1,744.55	\$3,121.55	subtract \$613.37	27%	\$2,599.55	\$4,886.55	subtract \$1,118.00	27%
	\$3,121.55	\$6,171.55	subtract \$805.53	30%	\$4,886.55	\$7,494.55	subtract \$1,436.20	30%
	\$6,171.55	\$12,649.55	subtract \$1,488.31	35%	\$7,494.55	\$12,773.55	subtract \$2,217.89	35%
	\$12,649.55	.....	subtract \$2,474.55	38.6%	\$12,773.55	.....	subtract \$3,147.65	38.6%
6	\$0	\$1,032.86	subtract \$102.00	10%	\$0	\$1,413.86	subtract \$248.00	10%
	\$1,032.86	\$1,861.86	subtract \$177.67	15%	\$1,413.86	\$2,716.86	subtract \$402.00	15%
	\$1,861.86	\$3,238.86	subtract \$613.37	27%	\$2,716.86	\$5,003.86	subtract \$1,118.00	27%
	\$3,238.86	\$6,288.86	subtract \$805.53	30%	\$5,003.86	\$7,611.86	subtract \$1,436.20	30%
	\$6,288.86	\$12,766.86	subtract \$1,488.31	35%	\$7,611.86	\$12,890.86	subtract \$2,217.89	35%
	\$12,766.86	.....	subtract \$2,474.55	38.6%	\$12,890.86	.....	subtract \$3,147.65	38.6%
7	\$0	\$1,150.17	subtract \$102.00	10%	\$0	\$1,531.17	subtract \$248.00	10%
	\$1,150.17	\$1,979.17	subtract \$177.67	15%	\$1,531.17	\$2,834.17	subtract \$402.00	15%
	\$1,979.17	\$3,356.17	subtract \$613.37	27%	\$2,834.17	\$5,121.17	subtract \$1,118.00	27%
	\$3,356.17	\$6,406.17	subtract \$805.53	30%	\$5,121.17	\$7,729.17	subtract \$1,436.20	30%
	\$6,406.17	\$12,884.17	subtract \$1,488.31	35%	\$7,729.17	\$13,008.17	subtract \$2,217.89	35%
	\$12,884.17	.....	subtract \$2,474.55	38.6%	\$13,008.17	.....	subtract \$3,147.65	38.6%
8	\$0	\$1,267.48	subtract \$102.00	10%	\$0	\$1,648.48	subtract \$248.00	10%
	\$1,267.48	\$2,096.48	subtract \$177.67	15%	\$1,648.48	\$2,951.48	subtract \$402.00	15%
	\$2,096.48	\$3,473.48	subtract \$613.37	27%	\$2,951.48	\$5,238.48	subtract \$1,118.00	27%
	\$3,473.48	\$6,523.48	subtract \$805.53	30%	\$5,238.48	\$7,846.48	subtract \$1,436.20	30%
	\$6,523.48	\$13,001.48	subtract \$1,488.31	35%	\$7,846.48	\$13,125.48	subtract \$2,217.89	35%
	\$13,001.48	.....	subtract \$2,474.55	38.6%	\$13,125.48	.....	subtract \$3,147.65	38.6%
9²	\$0	\$1,384.79	subtract \$102.00	10%	\$0	\$1,765.79	subtract \$248.00	10%
	\$1,384.79	\$2,213.79	subtract \$177.67	15%	\$1,765.79	\$3,068.79	subtract \$402.00	15%
	\$2,213.79	\$3,590.79	subtract \$613.37	27%	\$3,068.79	\$5,355.79	subtract \$1,118.00	27%
	\$3,590.79	\$6,640.79	subtract \$805.53	30%	\$5,355.79	\$7,963.79	subtract \$1,436.20	30%
	\$6,640.79	\$13,118.79	subtract \$1,488.31	35%	\$7,963.79	\$13,242.79	subtract \$2,217.89	35%
	\$13,118.79	.....	subtract \$2,474.55	38.6%	\$13,242.79	.....	subtract \$3,147.65	38.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$117.31 for each additional allowance claimed.

(For Wages Paid in 2003)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$356.00	subtract \$110.00	10%	\$0	\$769.00	subtract \$269.00	10%
	\$356.00	\$1,254.00	subtract \$192.00	15%	\$769.00	\$2,181.00	subtract \$435.67	15%
	\$1,254.00	\$2,747.00	subtract \$664.00	27%	\$2,181.00	\$4,658.00	subtract \$1,211.37	27%
	\$2,747.00	\$6,050.00	subtract \$872.30	30%	\$4,658.00	\$7,483.00	subtract \$1,556.03	30%
	\$6,050.00	\$13,069.00	subtract \$1,611.97	35%	\$7,483.00	\$13,202.00	subtract \$2,402.74	35%
	\$13,069.00	.....	subtract \$2,680.50	38.6%	\$13,202.00	.....	subtract \$3,409.93	38.6%
1	\$0	\$483.08	subtract \$110.00	10%	\$0	\$896.08	subtract \$269.00	10%
	\$483.08	\$1,381.08	subtract \$192.00	15%	\$896.08	\$2,308.08	subtract \$435.67	15%
	\$1,381.08	\$2,874.08	subtract \$664.00	27%	\$2,308.08	\$4,785.08	subtract \$1,211.37	27%
	\$2,874.08	\$6,177.08	subtract \$872.30	30%	\$4,785.08	\$7,610.08	subtract \$1,556.03	30%
	\$6,177.08	\$13,196.08	subtract \$1,611.97	35%	\$7,610.08	\$13,329.08	subtract \$2,402.74	35%
	\$13,196.08	.....	subtract \$2,680.50	38.6%	\$13,329.08	.....	subtract \$3,409.93	38.6%
2	\$0	\$610.16	subtract \$110.00	10%	\$0	\$1,023.16	subtract \$269.00	10%
	\$610.16	\$1,508.16	subtract \$192.00	15%	\$1,023.16	\$2,435.16	subtract \$435.67	15%
	\$1,508.16	\$3,001.16	subtract \$664.00	27%	\$2,435.16	\$4,912.16	subtract \$1,211.37	27%
	\$3,001.16	\$6,304.16	subtract \$872.30	30%	\$4,912.16	\$7,737.16	subtract \$1,556.03	30%
	\$6,304.16	\$13,323.16	subtract \$1,611.97	35%	\$7,737.16	\$13,456.16	subtract \$2,402.74	35%
	\$13,323.16	.....	subtract \$2,680.50	38.6%	\$13,456.16	.....	subtract \$3,409.93	38.6%
3	\$0	\$737.24	subtract \$110.00	10%	\$0	\$1,150.24	subtract \$269.00	10%
	\$737.24	\$1,635.24	subtract \$192.00	15%	\$1,150.24	\$2,562.24	subtract \$435.67	15%
	\$1,635.24	\$3,128.24	subtract \$664.00	27%	\$2,562.24	\$5,039.24	subtract \$1,211.37	27%
	\$3,128.24	\$6,431.24	subtract \$872.30	30%	\$5,039.24	\$7,864.24	subtract \$1,556.03	30%
	\$6,431.24	\$13,450.24	subtract \$1,611.97	35%	\$7,864.24	\$13,583.24	subtract \$2,402.74	35%
	\$13,450.24	.....	subtract \$2,680.50	38.6%	\$13,583.24	.....	subtract \$3,409.93	38.6%
4	\$0	\$864.32	subtract \$110.00	10%	\$0	\$1,277.32	subtract \$269.00	10%
	\$864.32	\$1,762.32	subtract \$192.00	15%	\$1,277.32	\$2,689.32	subtract \$435.67	15%
	\$1,762.32	\$3,255.32	subtract \$664.00	27%	\$2,689.32	\$5,166.32	subtract \$1,211.37	27%
	\$3,255.32	\$6,558.32	subtract \$872.30	30%	\$5,166.32	\$7,991.32	subtract \$1,556.03	30%
	\$6,558.32	\$13,577.32	subtract \$1,611.97	35%	\$7,991.32	\$13,710.32	subtract \$2,402.74	35%
	\$13,577.32	.....	subtract \$2,680.50	38.6%	\$13,710.32	.....	subtract \$3,409.93	38.6%
5	\$0	\$991.40	subtract \$110.00	10%	\$0	\$1,404.40	subtract \$269.00	10%
	\$991.40	\$1,889.40	subtract \$192.00	15%	\$1,404.40	\$2,816.40	subtract \$435.67	15%
	\$1,889.40	\$3,382.40	subtract \$664.00	27%	\$2,816.40	\$5,293.40	subtract \$1,211.37	27%
	\$3,382.40	\$6,685.40	subtract \$872.30	30%	\$5,293.40	\$8,118.40	subtract \$1,556.03	30%
	\$6,685.40	\$13,704.40	subtract \$1,611.97	35%	\$8,118.40	\$13,837.40	subtract \$2,402.74	35%
	\$13,704.40	.....	subtract \$2,680.50	38.6%	\$13,837.40	.....	subtract \$3,409.93	38.6%
6	\$0	\$1,118.48	subtract \$110.00	10%	\$0	\$1,531.48	subtract \$269.00	10%
	\$1,118.48	\$2,016.48	subtract \$192.00	15%	\$1,531.48	\$2,943.48	subtract \$435.67	15%
	\$2,016.48	\$3,509.48	subtract \$664.00	27%	\$2,943.48	\$5,420.48	subtract \$1,211.37	27%
	\$3,509.48	\$6,812.48	subtract \$872.30	30%	\$5,420.48	\$8,245.48	subtract \$1,556.03	30%
	\$6,812.48	\$13,831.48	subtract \$1,611.97	35%	\$8,245.48	\$13,964.48	subtract \$2,402.74	35%
	\$13,831.48	.....	subtract \$2,680.50	38.6%	\$13,964.48	.....	subtract \$3,409.93	38.6%
7	\$0	\$1,245.56	subtract \$110.00	10%	\$0	\$1,658.56	subtract \$269.00	10%
	\$1,245.56	\$2,143.56	subtract \$192.00	15%	\$1,658.56	\$3,070.56	subtract \$435.67	15%
	\$2,143.56	\$3,636.56	subtract \$664.00	27%	\$3,070.56	\$5,547.56	subtract \$1,211.37	27%
	\$3,636.56	\$6,939.56	subtract \$872.30	30%	\$5,547.56	\$8,372.56	subtract \$1,556.03	30%
	\$6,939.56	\$13,958.56	subtract \$1,611.97	35%	\$8,372.56	\$14,091.56	subtract \$2,402.74	35%
	\$13,958.56	.....	subtract \$2,680.50	38.6%	\$14,091.56	.....	subtract \$3,409.93	38.6%
8	\$0	\$1,372.64	subtract \$110.00	10%	\$0	\$1,785.64	subtract \$269.00	10%
	\$1,372.64	\$2,270.64	subtract \$192.00	15%	\$1,785.64	\$3,197.64	subtract \$435.67	15%
	\$2,270.64	\$3,763.64	subtract \$664.00	27%	\$3,197.64	\$5,674.64	subtract \$1,211.37	27%
	\$3,763.64	\$7,066.64	subtract \$872.30	30%	\$5,674.64	\$8,499.64	subtract \$1,556.03	30%
	\$7,066.64	\$14,085.64	subtract \$1,611.97	35%	\$8,499.64	\$14,218.64	subtract \$2,402.74	35%
	\$14,085.64	.....	subtract \$2,680.50	38.6%	\$14,218.64	.....	subtract \$3,409.93	38.6%
9 ²	\$0	\$1,499.72	subtract \$110.00	10%	\$0	\$1,912.72	subtract \$269.00	10%
	\$1,499.72	\$2,397.72	subtract \$192.00	15%	\$1,912.72	\$3,324.72	subtract \$435.67	15%
	\$2,397.72	\$3,890.72	subtract \$664.00	27%	\$3,324.72	\$5,801.72	subtract \$1,211.37	27%
	\$3,890.72	\$7,193.72	subtract \$872.30	30%	\$5,801.72	\$8,626.72	subtract \$1,556.03	30%
	\$7,193.72	\$14,212.72	subtract \$1,611.97	35%	\$8,626.72	\$14,345.72	subtract \$2,402.74	35%
	\$14,212.72	.....	subtract \$2,680.50	38.6%	\$14,345.72	.....	subtract \$3,409.93	38.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$127.08 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$713.00	subtract \$221.00	10%	\$0	\$1,538.00	subtract \$538.00	10%
	\$713.00	\$2,508.00	subtract \$385.00	15%	\$1,538.00	\$4,363.00	subtract \$871.33	15%
	\$2,508.00	\$5,493.00	subtract \$1,328.56	27%	\$4,363.00	\$9,317.00	subtract \$2,423.19	27%
	\$5,493.00	\$12,100.00	subtract \$1,745.00	30%	\$9,317.00	\$14,967.00	subtract \$3,112.57	30%
	\$12,100.00	\$26,138.00	subtract \$3,224.29	35%	\$14,967.00	\$26,404.00	subtract \$4,806.06	35%
	\$26,138.00	.....	subtract \$5,361.32	38.6%	\$26,404.00	.....	subtract \$6,820.37	38.6%
1	\$0	\$967.17	subtract \$221.00	10%	\$0	\$1,792.17	subtract \$538.00	10%
	\$967.17	\$2,762.17	subtract \$385.00	15%	\$1,792.17	\$4,617.17	subtract \$871.33	15%
	\$2,762.17	\$5,747.17	subtract \$1,328.56	27%	\$4,617.17	\$9,571.17	subtract \$2,423.19	27%
	\$5,747.17	\$12,354.17	subtract \$1,745.00	30%	\$9,571.17	\$15,221.17	subtract \$3,112.57	30%
	\$12,354.17	\$26,392.17	subtract \$3,224.29	35%	\$15,221.17	\$26,658.17	subtract \$4,806.06	35%
	\$26,392.17	.....	subtract \$5,361.32	38.6%	\$26,658.17	.....	subtract \$6,820.37	38.6%
2	\$0	\$1,221.34	subtract \$221.00	10%	\$0	\$2,046.34	subtract \$538.00	10%
	\$1,221.34	\$3,016.34	subtract \$385.00	15%	\$2,046.34	\$4,871.34	subtract \$871.33	15%
	\$3,016.34	\$6,001.34	subtract \$1,328.56	27%	\$4,871.34	\$9,825.34	subtract \$2,423.19	27%
	\$6,001.34	\$12,608.34	subtract \$1,745.00	30%	\$9,825.34	\$15,475.34	subtract \$3,112.57	30%
	\$12,608.34	\$26,646.34	subtract \$3,224.29	35%	\$15,475.34	\$26,912.34	subtract \$4,806.06	35%
	\$26,646.34	.....	subtract \$5,361.32	38.6%	\$26,912.34	.....	subtract \$6,820.37	38.6%
3	\$0	\$1,475.51	subtract \$221.00	10%	\$0	\$2,300.51	subtract \$538.00	10%
	\$1,475.51	\$3,270.51	subtract \$385.00	15%	\$2,300.51	\$5,125.51	subtract \$871.33	15%
	\$3,270.51	\$6,255.51	subtract \$1,328.56	27%	\$5,125.51	\$10,079.51	subtract \$2,423.19	27%
	\$6,255.51	\$12,862.51	subtract \$1,745.00	30%	\$10,079.51	\$15,729.51	subtract \$3,112.57	30%
	\$12,862.51	\$26,900.51	subtract \$3,224.29	35%	\$15,729.51	\$27,166.51	subtract \$4,806.06	35%
	\$26,900.51	.....	subtract \$5,361.32	38.6%	\$27,166.51	.....	subtract \$6,820.37	38.6%
4	\$0	\$1,729.68	subtract \$221.00	10%	\$0	\$2,554.68	subtract \$538.00	10%
	\$1,729.68	\$3,524.68	subtract \$385.00	15%	\$2,554.68	\$5,379.68	subtract \$871.33	15%
	\$3,524.68	\$6,509.68	subtract \$1,328.56	27%	\$5,379.68	\$10,333.68	subtract \$2,423.19	27%
	\$6,509.68	\$13,116.68	subtract \$1,745.00	30%	\$10,333.68	\$15,983.68	subtract \$3,112.57	30%
	\$13,116.68	\$27,154.68	subtract \$3,224.29	35%	\$15,983.68	\$27,420.68	subtract \$4,806.06	35%
	\$27,154.68	.....	subtract \$5,361.32	38.6%	\$27,420.68	.....	subtract \$6,820.37	38.6%
5	\$0	\$1,983.85	subtract \$221.00	10%	\$0	\$2,808.85	subtract \$538.00	10%
	\$1,983.85	\$3,778.85	subtract \$385.00	15%	\$2,808.85	\$5,633.85	subtract \$871.33	15%
	\$3,778.85	\$6,763.85	subtract \$1,328.56	27%	\$5,633.85	\$10,587.85	subtract \$2,423.19	27%
	\$6,763.85	\$13,370.85	subtract \$1,745.00	30%	\$10,587.85	\$16,237.85	subtract \$3,112.57	30%
	\$13,370.85	\$27,408.85	subtract \$3,224.29	35%	\$16,237.85	\$27,674.85	subtract \$4,806.06	35%
	\$27,408.85	.....	subtract \$5,361.32	38.6%	\$27,674.85	.....	subtract \$6,820.37	38.6%
6	\$0	\$2,238.02	subtract \$221.00	10%	\$0	\$3,063.02	subtract \$538.00	10%
	\$2,238.02	\$4,033.02	subtract \$385.00	15%	\$3,063.02	\$5,888.02	subtract \$871.33	15%
	\$4,033.02	\$7,018.02	subtract \$1,328.56	27%	\$5,888.02	\$10,842.02	subtract \$2,423.19	27%
	\$7,018.02	\$13,625.02	subtract \$1,745.00	30%	\$10,842.02	\$16,492.02	subtract \$3,112.57	30%
	\$13,625.02	\$27,663.02	subtract \$3,224.29	35%	\$16,492.02	\$27,929.02	subtract \$4,806.06	35%
	\$27,663.02	.....	subtract \$5,361.32	38.6%	\$27,929.02	.....	subtract \$6,820.37	38.6%
7	\$0	\$2,492.19	subtract \$221.00	10%	\$0	\$3,317.19	subtract \$538.00	10%
	\$2,492.19	\$4,287.19	subtract \$385.00	15%	\$3,317.19	\$6,142.19	subtract \$871.33	15%
	\$4,287.19	\$7,272.19	subtract \$1,328.56	27%	\$6,142.19	\$11,096.19	subtract \$2,423.19	27%
	\$7,272.19	\$13,879.19	subtract \$1,745.00	30%	\$11,096.19	\$16,746.19	subtract \$3,112.57	30%
	\$13,879.19	\$27,917.19	subtract \$3,224.29	35%	\$16,746.19	\$28,183.19	subtract \$4,806.06	35%
	\$27,917.19	.....	subtract \$5,361.32	38.6%	\$28,183.19	.....	subtract \$6,820.37	38.6%
8	\$0	\$2,746.36	subtract \$221.00	10%	\$0	\$3,571.36	subtract \$538.00	10%
	\$2,746.36	\$4,541.36	subtract \$385.00	15%	\$3,571.36	\$6,396.36	subtract \$871.33	15%
	\$4,541.36	\$7,526.36	subtract \$1,328.56	27%	\$6,396.36	\$11,350.36	subtract \$2,423.19	27%
	\$7,526.36	\$14,133.36	subtract \$1,745.00	30%	\$11,350.36	\$17,000.36	subtract \$3,112.57	30%
	\$14,133.36	\$28,171.36	subtract \$3,224.29	35%	\$17,000.36	\$28,437.36	subtract \$4,806.06	35%
	\$28,171.36	.....	subtract \$5,361.32	38.6%	\$28,437.36	.....	subtract \$6,820.37	38.6%
9²	\$0	\$3,000.53	subtract \$221.00	10%	\$0	\$3,825.53	subtract \$538.00	10%
	\$3,000.53	\$4,795.53	subtract \$385.00	15%	\$3,825.53	\$6,650.53	subtract \$871.33	15%
	\$4,795.53	\$7,780.53	subtract \$1,328.56	27%	\$6,650.53	\$11,604.53	subtract \$2,423.19	27%
	\$7,780.53	\$14,387.53	subtract \$1,745.00	30%	\$11,604.53	\$17,254.53	subtract \$3,112.57	30%
	\$14,387.53	\$28,425.53	subtract \$3,224.29	35%	\$17,254.53	\$28,691.53	subtract \$4,806.06	35%
	\$28,425.53	.....	subtract \$5,361.32	38.6%	\$28,691.53	.....	subtract \$6,820.37	38.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$254.17 for each additional allowance claimed.

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables

If you want to combine amounts to be withheld as income tax, employee social security tax, and employee Medicare tax, you may use the combined tables on pages 35–54.

Combined withholding tables for single and married taxpayers are shown for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods. The payroll period and marital status of the employee determine the table to be used.

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication or in Circular E. For wages that do not exceed \$87,000 the combined social security tax rate and Medicare tax rate is 7.65% each for both the employee and the employer for wages paid in 2003. You can figure the

employee social security tax by multiplying the wages by 6.2%, and you can figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for social security and Medicare taxes and income tax withholding are the same. When you have paid more than the maximum amount of wages subject to social security tax (\$87,000 in 2003) in a calendar year, you may no longer use the combined tables.

If you use the combined withholding tables, use the following steps to find the amounts to report on your **Form 941**, Employer's Quarterly Federal Tax Return.

- 1) Employee social security tax withheld. Multiply the wages by 6.2%.
- 2) Employee Medicare tax withheld. Multiply the wages by 1.45%.
- 3) Income tax withheld. Subtract the amounts from steps 1 and 2 from the total tax withheld.

You can figure the amounts to be shown on **Form W-2**, Wage and Tax Statement, in the same way.

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$55	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
55	60	\$5.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40
60	65	5.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	70	7.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	75	7.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	80	8.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	85	9.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	90	10.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	95	11.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	100	12.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	105	12.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	14.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	14.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	15.99	9.99	9.99	9.99	9.99	9.99	9.99	9.99	9.99	9.99	9.99
120	125	16.37	10.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	17.75	11.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	18.14	12.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	19.52	13.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	19.90	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	21.28	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	21.67	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	23.05	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	23.43	17.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	24.81	18.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	26.20	19.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	26.58	20.58	14.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	27.96	20.96	14.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	29.34	22.34	16.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	30.73	22.73	16.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	31.11	24.11	18.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	32.68	25.68	19.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	35.45	27.45	21.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	37.21	29.21	23.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	39.98	30.98	24.98	18.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	41.74	33.74	26.74	20.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	44.51	35.51	28.51	22.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	46.27	38.27	30.27	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	49.04	40.04	32.04	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	50.80	42.80	33.80	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	53.57	44.57	35.57	29.57	23.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	55.33	47.33	38.33	31.33	25.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	58.10	49.10	40.10	33.10	27.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	59.86	51.86	42.86	34.86	28.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	62.63	53.63	44.63	36.63	30.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	64.39	56.39	47.39	38.39	32.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	67.16	58.16	49.16	41.16	34.16	28.16	27.16	27.16	27.16	27.16	27.16
360	370	68.92	60.92	51.92	42.92	35.92	29.92	27.92	27.92	27.92	27.92	27.92
370	380	71.69	62.69	53.69	45.69	37.69	31.69	28.69	28.69	28.69	28.69	28.69
380	390	73.45	65.45	56.45	47.45	39.45	33.45	29.45	29.45	29.45	29.45	29.45
390	400	76.22	67.22	58.22	50.22	41.22	35.22	30.22	30.22	30.22	30.22	30.22
400	410	77.98	69.98	60.98	51.98	42.98	36.98	30.98	30.98	30.98	30.98	30.98
410	420	80.75	71.75	62.75	54.75	45.75	38.75	32.75	31.75	31.75	31.75	31.75
420	430	82.51	74.51	65.51	56.51	47.51	40.51	34.51	32.51	32.51	32.51	32.51
430	440	85.28	76.28	67.28	59.28	50.28	42.28	36.28	33.28	33.28	33.28	33.28
440	450	87.04	79.04	70.04	61.04	52.04	44.04	38.04	34.04	34.04	34.04	34.04
450	460	89.81	80.81	71.81	63.81	54.81	45.81	39.81	34.81	34.81	34.81	34.81
460	470	91.57	83.57	74.57	65.57	56.57	47.57	41.57	35.57	35.57	35.57	35.57
470	480	94.34	85.34	76.34	68.34	59.34	50.34	43.34	37.34	36.34	36.34	36.34
480	490	96.10	88.10	79.10	70.10	61.10	52.10	45.10	39.10	37.10	37.10	37.10
490	500	98.87	89.87	80.87	72.87	63.87	54.87	46.87	40.87	37.87	37.87	37.87
500	510	100.63	92.63	83.63	74.63	65.63	56.63	48.63	42.63	38.63	38.63	38.63
510	520	103.40	94.40	85.40	77.40	68.40	59.40	50.40	44.40	39.40	39.40	39.40
520	530	105.16	97.16	88.16	79.16	70.16	61.16	53.16	46.16	40.16	40.16	40.16
530	540	107.93	98.93	89.93	81.93	72.93	63.93	54.93	47.93	41.93	40.93	40.93
540	550	109.69	101.69	92.69	83.69	74.69	65.69	57.69	49.69	43.69	41.69	41.69
550	560	112.46	103.46	94.46	86.46	77.46	68.46	59.46	51.46	45.46	42.46	42.46
560	570	114.22	106.22	97.22	88.22	79.22	70.22	62.22	53.22	47.22	43.22	43.22
570	580	116.99	107.99	98.99	90.99	81.99	72.99	63.99	54.99	48.99	43.99	43.99
580	590	119.75	110.75	101.75	92.75	83.75	74.75	66.75	57.75	50.75	45.75	44.75
590	600	123.52	112.52	103.52	95.52	86.52	77.52	68.52	59.52	52.52	47.52	45.52

(Continued on next page)

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—										
\$600	\$610	\$127.28	\$115.28	\$106.28	\$97.28	\$88.28	\$79.28	\$71.28	\$62.28	\$54.28	\$49.28	\$46.28
610	620	130.05	117.05	108.05	100.05	91.05	82.05	73.05	64.05	56.05	51.05	47.05
620	630	133.81	119.81	110.81	101.81	92.81	83.81	75.81	66.81	57.81	52.81	47.81
630	640	137.58	121.58	112.58	104.58	95.58	86.58	77.58	68.58	60.58	54.58	48.58
640	650	140.34	125.34	115.34	106.34	97.34	88.34	80.34	71.34	62.34	56.34	50.34
650	660	144.11	128.11	117.11	109.11	100.11	91.11	82.11	73.11	65.11	58.11	52.11
660	670	147.87	131.87	119.87	110.87	101.87	92.87	84.87	75.87	66.87	59.87	53.87
670	680	150.64	135.64	121.64	113.64	104.64	95.64	86.64	77.64	69.64	61.64	55.64
680	690	154.40	138.40	124.40	115.40	106.40	97.40	89.40	80.40	71.40	63.40	57.40
690	700	158.17	142.17	126.17	118.17	109.17	100.17	91.17	82.17	74.17	65.17	59.17
700	710	161.93	145.93	129.93	119.93	110.93	101.93	93.93	84.93	75.93	66.93	60.93
710	720	164.70	148.70	133.70	122.70	113.70	104.70	95.70	86.70	78.70	69.70	62.70
720	730	168.46	152.46	136.46	124.46	115.46	106.46	98.46	89.46	80.46	71.46	64.46
730	740	172.23	156.23	140.23	127.23	118.23	109.23	100.23	91.23	83.23	74.23	66.23
740	750	174.99	159.99	143.99	128.99	119.99	110.99	102.99	93.99	84.99	75.99	67.99
750	760	178.76	162.76	146.76	131.76	122.76	113.76	104.76	95.76	87.76	78.76	69.76
760	770	182.52	166.52	150.52	134.52	124.52	115.52	107.52	98.52	89.52	80.52	71.52
770	780	185.29	170.29	154.29	138.29	127.29	118.29	109.29	100.29	92.29	83.29	74.29
780	790	189.05	173.05	157.05	142.05	129.05	120.05	112.05	103.05	94.05	85.05	76.05
790	800	192.82	176.82	160.82	144.82	131.82	122.82	113.82	104.82	96.82	87.82	78.82
800	810	196.58	180.58	164.58	148.58	133.58	124.58	116.58	107.58	98.58	89.58	80.58
810	820	199.35	183.35	168.35	152.35	136.35	127.35	118.35	109.35	101.35	92.35	83.35
820	830	203.11	187.11	171.11	155.11	140.11	129.11	121.11	112.11	103.11	94.11	85.11
830	840	206.88	190.88	174.88	158.88	142.88	131.88	122.88	113.88	105.88	96.88	87.88
840	850	209.64	194.64	178.64	162.64	146.64	133.64	125.64	116.64	107.64	98.64	89.64
850	860	213.41	197.41	181.41	166.41	150.41	136.41	127.41	118.41	110.41	101.41	92.41
860	870	217.17	201.17	185.17	169.17	153.17	138.17	130.17	121.17	112.17	103.17	94.17
870	880	219.94	204.94	188.94	172.94	156.94	140.94	131.94	122.94	114.94	105.94	96.94
880	890	223.70	207.70	191.70	176.70	160.70	144.70	134.70	125.70	116.70	107.70	98.70
890	900	227.47	211.47	195.47	179.47	164.47	148.47	136.47	127.47	119.47	110.47	101.47
900	910	231.23	215.23	199.23	183.23	167.23	151.23	139.23	130.23	121.23	112.23	103.23
910	920	234.00	218.00	203.00	187.00	171.00	155.00	141.00	132.00	124.00	115.00	106.00
920	930	237.76	221.76	205.76	189.76	174.76	158.76	143.76	134.76	125.76	116.76	107.76
930	940	241.53	225.53	209.53	193.53	177.53	161.53	146.53	136.53	128.53	119.53	110.53
940	950	244.29	229.29	213.29	197.29	181.29	165.29	149.29	139.29	130.29	121.29	112.29
950	960	248.06	232.06	216.06	201.06	185.06	169.06	153.06	141.06	133.06	124.06	115.06
960	970	251.82	235.82	219.82	203.82	187.82	172.82	156.82	143.82	134.82	125.82	116.82
970	980	254.59	239.59	223.59	207.59	191.59	175.59	159.59	145.59	137.59	128.59	119.59
980	990	258.35	242.35	226.35	211.35	195.35	179.35	163.35	148.35	139.35	130.35	121.35
990	1,000	262.12	246.12	230.12	214.12	199.12	183.12	167.12	151.12	142.12	133.12	124.12
1,000	1,010	265.88	249.88	233.88	217.88	201.88	185.88	170.88	154.88	143.88	134.88	125.88
1,010	1,020	268.65	252.65	237.65	221.65	205.65	189.65	173.65	157.65	146.65	137.65	128.65
1,020	1,030	272.41	256.41	240.41	224.41	209.41	193.41	177.41	161.41	148.41	139.41	130.41
1,030	1,040	276.18	260.18	244.18	228.18	212.18	196.18	181.18	165.18	151.18	142.18	133.18
1,040	1,050	278.94	263.94	247.94	231.94	215.94	199.94	183.94	168.94	152.94	143.94	134.94
1,050	1,060	282.71	266.71	250.71	235.71	219.71	203.71	187.71	171.71	155.71	146.71	137.71
1,060	1,070	286.47	270.47	254.47	238.47	222.47	207.47	191.47	175.47	159.47	148.47	139.47
1,070	1,080	289.24	274.24	258.24	242.24	226.24	210.24	194.24	179.24	163.24	151.24	142.24
1,080	1,090	293.00	277.00	261.00	246.00	230.00	214.00	198.00	182.00	166.00	153.00	144.00
1,090	1,100	296.77	280.77	264.77	248.77	233.77	217.77	201.77	185.77	169.77	155.77	146.77
1,100	1,110	300.53	284.53	268.53	252.53	236.53	220.53	205.53	189.53	173.53	157.53	148.53
1,110	1,120	303.30	287.30	272.30	256.30	240.30	224.30	208.30	192.30	177.30	161.30	151.30
1,120	1,130	307.06	291.06	275.06	259.06	244.06	228.06	212.06	196.06	180.06	164.06	153.06
1,130	1,140	310.83	294.83	278.83	262.83	246.83	230.83	215.83	199.83	183.83	167.83	155.83
1,140	1,150	313.59	298.59	282.59	266.59	250.59	234.59	218.59	203.59	187.59	171.59	157.59
1,150	1,160	317.36	301.36	285.36	270.36	254.36	238.36	222.36	206.36	190.36	175.36	160.36
1,160	1,170	321.12	305.12	289.12	273.12	257.12	242.12	226.12	210.12	194.12	178.12	162.12
1,170	1,180	323.89	308.89	292.89	276.89	260.89	244.89	228.89	213.89	197.89	181.89	165.89
1,180	1,190	327.65	311.65	295.65	280.65	264.65	248.65	232.65	216.65	200.65	185.65	169.65
1,190	1,200	331.42	315.42	299.42	283.42	268.42	252.42	236.42	220.42	204.42	188.42	173.42
1,200	1,210	335.18	319.18	303.18	287.18	271.18	255.18	240.18	224.18	208.18	192.18	176.18
1,210	1,220	337.95	321.95	306.95	290.95	274.95	258.95	242.95	226.95	211.95	195.95	179.95
1,220	1,230	341.71	325.71	309.71	293.71	278.71	262.71	246.71	230.71	214.71	198.71	183.71
1,230	1,240	345.48	329.48	313.48	297.48	281.48	265.48	250.48	234.48	218.48	202.48	186.48
1,240	1,250	348.24	333.24	317.24	301.24	285.24	269.24	253.24	238.24	222.24	206.24	190.24

\$1,250 and over Do not use this table. See page 34 for instructions.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75
130	135	11.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	11.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	12.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	13.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	14.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	15.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	16.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	16.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	18.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	18.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	19.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	20.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	21.73	15.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	22.11	16.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	23.68	17.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	25.45	19.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	27.21	21.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	28.98	22.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	30.74	24.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	32.51	26.51	20.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	34.27	28.27	22.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	36.04	30.04	24.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	37.80	31.80	25.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	39.57	33.57	27.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	41.33	35.33	29.33	24.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	43.10	37.10	31.10	26.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	44.86	38.86	32.86	27.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	46.63	40.63	34.63	29.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	48.39	42.39	36.39	31.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	50.16	44.16	38.16	33.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	52.92	45.92	39.92	34.92	28.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	54.69	47.69	41.69	36.69	30.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	57.45	49.45	43.45	38.45	32.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	59.22	51.22	45.22	40.22	34.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	61.98	52.98	46.98	41.98	35.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	63.75	54.75	48.75	43.75	37.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	66.51	57.51	50.51	45.51	39.51	33.51	32.51	32.51	32.51	32.51	32.51
430	440	68.28	59.28	52.28	47.28	41.28	35.28	33.28	33.28	33.28	33.28	33.28
440	450	71.04	62.04	54.04	49.04	43.04	37.04	34.04	34.04	34.04	34.04	34.04
450	460	72.81	63.81	55.81	50.81	44.81	38.81	34.81	34.81	34.81	34.81	34.81
460	470	75.57	66.57	57.57	52.57	46.57	40.57	35.57	35.57	35.57	35.57	35.57
470	480	77.34	68.34	60.34	54.34	48.34	42.34	36.34	36.34	36.34	36.34	36.34
480	490	80.10	71.10	62.10	56.10	50.10	44.10	38.10	37.10	37.10	37.10	37.10
490	500	81.87	72.87	64.87	57.87	51.87	45.87	39.87	37.87	37.87	37.87	37.87
500	510	84.63	75.63	66.63	59.63	53.63	47.63	41.63	38.63	38.63	38.63	38.63
510	520	86.40	77.40	69.40	61.40	55.40	49.40	43.40	39.40	39.40	39.40	39.40
520	530	89.16	80.16	71.16	63.16	57.16	51.16	45.16	40.16	40.16	40.16	40.16
530	540	90.93	81.93	73.93	64.93	58.93	52.93	46.93	40.93	40.93	40.93	40.93
540	550	93.69	84.69	75.69	66.69	60.69	54.69	48.69	42.69	41.69	41.69	41.69
550	560	95.46	86.46	78.46	69.46	62.46	56.46	50.46	44.46	42.46	42.46	42.46
560	570	98.22	89.22	80.22	71.22	64.22	58.22	52.22	46.22	43.22	43.22	43.22
570	580	99.99	90.99	82.99	73.99	65.99	59.99	53.99	47.99	43.99	43.99	43.99
580	590	102.75	93.75	84.75	75.75	67.75	61.75	55.75	49.75	44.75	44.75	44.75
590	600	104.52	95.52	87.52	78.52	69.52	63.52	57.52	51.52	45.52	45.52	45.52
600	610	107.28	98.28	89.28	80.28	71.28	65.28	59.28	53.28	47.28	46.28	46.28
610	620	109.05	100.05	92.05	83.05	74.05	67.05	61.05	55.05	49.05	47.05	47.05
620	630	111.81	102.81	93.81	84.81	75.81	68.81	62.81	56.81	50.81	47.81	47.81
630	640	113.58	104.58	96.58	87.58	78.58	70.58	64.58	58.58	52.58	48.58	48.58
640	650	116.34	107.34	98.34	89.34	80.34	72.34	66.34	60.34	54.34	49.34	49.34
650	660	118.11	109.11	101.11	92.11	83.11	74.11	68.11	62.11	56.11	50.11	50.11
660	670	120.87	111.87	102.87	93.87	84.87	76.87	69.87	63.87	57.87	51.87	50.87
670	680	122.64	113.64	105.64	96.64	87.64	78.64	71.64	65.64	59.64	53.64	51.64
680	690	125.40	116.40	107.40	98.40	89.40	81.40	73.40	67.40	61.40	55.40	52.40
690	700	127.17	118.17	110.17	101.17	92.17	83.17	75.17	69.17	63.17	57.17	53.17
700	710	129.93	120.93	111.93	102.93	93.93	85.93	76.93	70.93	64.93	58.93	53.93
710	720	131.70	122.70	114.70	105.70	96.70	87.70	78.70	72.70	66.70	60.70	54.70
720	730	134.46	125.46	116.46	107.46	98.46	90.46	81.46	74.46	68.46	62.46	56.46
730	740	136.23	127.23	119.23	110.23	101.23	92.23	83.23	76.23	70.23	64.23	58.23

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—										
\$740	\$750	\$138.99	\$129.99	\$120.99	\$111.99	\$102.99	\$94.99	\$85.99	\$77.99	\$71.99	\$65.99	\$59.99
750	760	140.76	131.76	123.76	114.76	105.76	96.76	87.76	79.76	73.76	67.76	61.76
760	770	143.52	134.52	125.52	116.52	107.52	99.52	90.52	81.52	75.52	69.52	63.52
770	780	145.29	136.29	128.29	119.29	110.29	101.29	92.29	84.29	77.29	71.29	65.29
780	790	148.05	139.05	130.05	121.05	112.05	104.05	95.05	86.05	79.05	73.05	67.05
790	800	149.82	140.82	132.82	123.82	114.82	105.82	96.82	88.82	80.82	74.82	68.82
800	810	152.58	143.58	134.58	125.58	116.58	108.58	99.58	90.58	82.58	76.58	70.58
810	820	154.35	145.35	137.35	128.35	119.35	110.35	101.35	93.35	84.35	78.35	72.35
820	830	157.11	148.11	139.11	130.11	121.11	113.11	104.11	95.11	86.11	80.11	74.11
830	840	158.88	149.88	141.88	132.88	123.88	114.88	105.88	97.88	88.88	81.88	75.88
840	850	161.64	152.64	143.64	134.64	125.64	117.64	108.64	99.64	90.64	83.64	77.64
850	860	163.41	154.41	146.41	137.41	128.41	119.41	110.41	102.41	93.41	85.41	79.41
860	870	166.17	157.17	148.17	139.17	130.17	122.17	113.17	104.17	95.17	87.17	81.17
870	880	167.94	158.94	150.94	141.94	132.94	123.94	114.94	106.94	97.94	88.94	82.94
880	890	170.70	161.70	152.70	143.70	134.70	126.70	117.70	108.70	99.70	90.70	84.70
890	900	172.47	163.47	155.47	146.47	137.47	128.47	119.47	111.47	102.47	93.47	86.47
900	910	175.23	166.23	157.23	148.23	139.23	131.23	122.23	113.23	104.23	95.23	88.23
910	920	177.00	168.00	160.00	151.00	142.00	133.00	124.00	116.00	107.00	98.00	90.00
920	930	179.76	170.76	161.76	152.76	143.76	135.76	126.76	117.76	108.76	99.76	91.76
930	940	181.53	172.53	164.53	155.53	146.53	137.53	128.53	120.53	111.53	102.53	93.53
940	950	184.29	175.29	166.29	157.29	148.29	140.29	131.29	122.29	113.29	104.29	96.29
950	960	186.06	177.06	169.06	160.06	151.06	142.06	133.06	125.06	116.06	107.06	98.06
960	970	188.82	179.82	170.82	161.82	152.82	144.82	135.82	126.82	117.82	108.82	100.82
970	980	190.59	181.59	173.59	164.59	155.59	146.59	137.59	129.59	120.59	111.59	102.59
980	990	193.35	184.35	175.35	166.35	157.35	149.35	140.35	131.35	122.35	113.35	105.35
990	1,000	195.12	186.12	178.12	169.12	160.12	151.12	142.12	134.12	125.12	116.12	107.12
1,000	1,010	197.88	188.88	179.88	170.88	161.88	153.88	144.88	135.88	126.88	117.88	109.88
1,010	1,020	200.65	190.65	182.65	173.65	164.65	155.65	146.65	138.65	129.65	120.65	111.65
1,020	1,030	204.41	193.41	184.41	175.41	166.41	158.41	149.41	140.41	131.41	122.41	114.41
1,030	1,040	207.18	195.18	187.18	178.18	169.18	160.18	151.18	143.18	134.18	125.18	116.18
1,040	1,050	210.94	197.94	188.94	179.94	170.94	162.94	153.94	144.94	135.94	126.94	118.94
1,050	1,060	214.71	199.71	191.71	182.71	173.71	164.71	155.71	147.71	138.71	129.71	120.71
1,060	1,070	218.47	202.47	193.47	184.47	175.47	167.47	158.47	149.47	140.47	131.47	123.47
1,070	1,080	221.24	205.24	196.24	187.24	178.24	169.24	160.24	152.24	143.24	134.24	125.24
1,080	1,090	225.00	209.00	198.00	189.00	180.00	172.00	163.00	154.00	145.00	136.00	128.00
1,090	1,100	228.77	212.77	200.77	191.77	182.77	173.77	164.77	156.77	147.77	138.77	129.77
1,100	1,110	231.53	216.53	202.53	193.53	184.53	176.53	167.53	158.53	149.53	140.53	132.53
1,110	1,120	235.30	219.30	205.30	196.30	187.30	178.30	169.30	161.30	152.30	143.30	134.30
1,120	1,130	239.06	223.06	207.06	198.06	189.06	181.06	172.06	163.06	154.06	145.06	137.06
1,130	1,140	241.83	226.83	210.83	200.83	191.83	182.83	173.83	165.83	156.83	147.83	138.83
1,140	1,150	245.59	229.59	214.59	202.59	193.59	185.59	176.59	167.59	158.59	149.59	141.59
1,150	1,160	249.36	233.36	217.36	205.36	196.36	187.36	178.36	170.36	161.36	152.36	143.36
1,160	1,170	253.12	237.12	221.12	207.12	198.12	190.12	181.12	172.12	163.12	154.12	146.12
1,170	1,180	255.89	239.89	224.89	209.89	200.89	191.89	182.89	174.89	165.89	156.89	147.89
1,180	1,190	259.65	243.65	227.65	211.65	202.65	194.65	185.65	176.65	167.65	158.65	150.65
1,190	1,200	263.42	247.42	231.42	215.42	205.42	196.42	187.42	179.42	170.42	161.42	152.42
1,200	1,210	266.18	251.18	235.18	219.18	207.18	199.18	190.18	181.18	172.18	163.18	155.18
1,210	1,220	269.95	253.95	237.95	222.95	209.95	200.95	191.95	183.95	174.95	165.95	156.95
1,220	1,230	273.71	257.71	241.71	225.71	211.71	203.71	194.71	185.71	176.71	167.71	159.71
1,230	1,240	276.48	261.48	245.48	229.48	214.48	205.48	196.48	188.48	179.48	170.48	161.48
1,240	1,250	280.24	264.24	249.24	233.24	217.24	208.24	199.24	190.24	181.24	172.24	164.24
1,250	1,260	284.01	268.01	252.01	236.01	221.01	210.01	201.01	193.01	184.01	175.01	166.01
1,260	1,270	287.77	271.77	255.77	239.77	223.77	212.77	203.77	194.77	185.77	176.77	168.77
1,270	1,280	290.54	274.54	259.54	243.54	227.54	214.54	205.54	197.54	188.54	179.54	170.54
1,280	1,290	294.30	278.30	262.30	246.30	231.30	217.30	208.30	199.30	190.30	181.30	173.30
1,290	1,300	298.07	282.07	266.07	250.07	234.07	219.07	210.07	202.07	193.07	184.07	175.07
1,300	1,310	300.83	285.83	269.83	253.83	237.83	221.83	212.83	203.83	194.83	185.83	177.83
1,310	1,320	304.60	288.60	272.60	257.60	241.60	225.60	214.60	206.60	197.60	188.60	179.60
1,320	1,330	308.36	292.36	276.36	260.36	244.36	229.36	217.36	208.36	199.36	190.36	182.36
1,330	1,340	311.13	296.13	280.13	264.13	248.13	232.13	219.13	211.13	202.13	193.13	184.13
1,340	1,350	314.89	298.89	283.89	267.89	251.89	235.89	221.89	212.89	203.89	194.89	186.89
1,350	1,360	318.66	302.66	286.66	270.66	255.66	239.66	223.66	215.66	206.66	197.66	188.66
1,360	1,370	322.42	306.42	290.42	274.42	258.42	242.42	227.42	217.42	208.42	199.42	191.42
1,370	1,380	325.19	309.19	294.19	278.19	262.19	246.19	230.19	220.19	211.19	202.19	193.19
1,380	1,390	328.95	312.95	296.95	280.95	265.95	249.95	233.95	221.95	212.95	203.95	195.95

\$1,390 and over Do not use this table. See page 34 for instructions.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$105	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
105	110	\$9.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22
110	115	9.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	13.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	14.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	14.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	16.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	16.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	18.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	20.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	21.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	21.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	23.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	23.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	25.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	25.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	26.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	27.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	28.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	29.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	30.40	18.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	30.79	18.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	32.17	20.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	32.55	20.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	33.93	21.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	34.51	23.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	36.27	25.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	38.04	27.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	39.80	28.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	41.57	30.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	43.33	32.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	45.10	34.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	46.86	35.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	49.63	37.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	51.39	39.39	27.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	54.16	41.16	29.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	55.92	42.92	30.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	58.69	44.69	32.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	60.45	46.45	34.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	63.22	48.22	36.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	64.98	49.98	37.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	67.75	51.75	39.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	69.51	53.51	41.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	72.28	55.28	43.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	74.04	57.04	45.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	76.81	58.81	46.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	78.57	61.57	48.57	36.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	81.34	63.34	50.34	38.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	83.10	66.10	52.10	40.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	85.87	67.87	53.87	41.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	89.02	71.02	56.02	45.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	93.55	75.55	59.55	48.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	98.08	80.08	63.08	52.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	102.61	84.61	67.61	55.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	107.14	89.14	72.14	59.14	47.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	111.67	93.67	76.67	62.67	50.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	116.20	98.20	81.20	66.20	54.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	120.73	102.73	85.73	69.73	57.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	125.26	107.26	90.26	73.26	61.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	129.79	111.79	94.79	76.79	64.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	134.32	116.32	99.32	81.32	68.32	56.32	54.32	54.32	54.32	54.32	54.32
720	740	138.85	120.85	103.85	85.85	71.85	59.85	55.85	55.85	55.85	55.85	55.85
740	760	143.38	125.38	108.38	90.38	75.38	63.38	57.38	57.38	57.38	57.38	57.38
760	780	147.91	129.91	112.91	94.91	78.91	66.91	58.91	58.91	58.91	58.91	58.91
780	800	152.44	134.44	117.44	99.44	82.44	70.44	60.44	60.44	60.44	60.44	60.44

(Continued on next page)

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—										
\$800	\$820	\$156.97	\$138.97	\$121.97	\$103.97	\$85.97	\$73.97	\$61.97	\$61.97	\$61.97	\$61.97	\$61.97
820	840	161.50	143.50	126.50	108.50	90.50	77.50	65.50	63.50	63.50	63.50	63.50
840	860	166.03	148.03	131.03	113.03	95.03	81.03	69.03	65.03	65.03	65.03	65.03
860	880	170.56	152.56	135.56	117.56	99.56	84.56	72.56	66.56	66.56	66.56	66.56
880	900	175.09	157.09	140.09	122.09	104.09	88.09	76.09	68.09	68.09	68.09	68.09
900	920	179.62	161.62	144.62	126.62	108.62	91.62	79.62	69.62	69.62	69.62	69.62
920	940	184.15	166.15	149.15	131.15	113.15	96.15	83.15	72.15	71.15	71.15	71.15
940	960	188.68	170.68	153.68	135.68	117.68	100.68	86.68	75.68	72.68	72.68	72.68
960	980	193.21	175.21	158.21	140.21	122.21	105.21	90.21	79.21	74.21	74.21	74.21
980	1,000	197.74	179.74	162.74	144.74	126.74	109.74	93.74	82.74	75.74	75.74	75.74
1,000	1,020	202.27	184.27	167.27	149.27	131.27	114.27	97.27	86.27	77.27	77.27	77.27
1,020	1,040	206.80	188.80	171.80	153.80	135.80	118.80	100.80	89.80	78.80	78.80	78.80
1,040	1,060	211.33	193.33	176.33	158.33	140.33	123.33	105.33	93.33	81.33	80.33	80.33
1,060	1,080	215.86	197.86	180.86	162.86	144.86	127.86	109.86	96.86	84.86	81.86	81.86
1,080	1,100	220.39	202.39	185.39	167.39	149.39	132.39	114.39	100.39	88.39	83.39	83.39
1,100	1,120	224.92	206.92	189.92	171.92	153.92	136.92	118.92	103.92	91.92	84.92	84.92
1,120	1,140	229.45	211.45	194.45	176.45	158.45	141.45	123.45	107.45	95.45	86.45	86.45
1,140	1,160	233.98	215.98	198.98	180.98	162.98	145.98	127.98	110.98	98.98	87.98	87.98
1,160	1,180	239.51	220.51	203.51	185.51	167.51	150.51	132.51	115.51	102.51	90.51	89.51
1,180	1,200	247.04	225.04	208.04	190.04	172.04	155.04	137.04	120.04	106.04	94.04	91.04
1,200	1,220	253.57	229.57	212.57	194.57	176.57	159.57	141.57	124.57	109.57	97.57	92.57
1,220	1,240	261.10	234.10	217.10	199.10	181.10	164.10	146.10	129.10	113.10	101.10	94.10
1,240	1,260	267.63	238.63	221.63	203.63	185.63	168.63	150.63	133.63	116.63	104.63	95.63
1,260	1,280	274.16	243.16	226.16	208.16	190.16	173.16	155.16	138.16	120.16	108.16	97.16
1,280	1,300	281.69	249.69	230.69	212.69	194.69	177.69	159.69	142.69	124.69	111.69	100.69
1,300	1,320	288.22	256.22	235.22	217.22	199.22	182.22	164.22	147.22	129.22	115.22	104.22
1,320	1,340	295.75	263.75	239.75	221.75	203.75	186.75	168.75	151.75	133.75	118.75	107.75
1,340	1,360	302.28	270.28	244.28	226.28	208.28	191.28	173.28	156.28	138.28	122.28	111.28
1,360	1,380	308.81	277.81	248.81	230.81	212.81	195.81	177.81	160.81	142.81	125.81	114.81
1,380	1,400	316.34	284.34	253.34	235.34	217.34	200.34	182.34	165.34	147.34	130.34	118.34
1,400	1,420	322.87	290.87	259.87	239.87	221.87	204.87	186.87	169.87	151.87	134.87	121.87
1,420	1,440	330.40	298.40	266.40	244.40	226.40	209.40	191.40	174.40	156.40	139.40	125.40
1,440	1,460	336.93	304.93	273.93	248.93	230.93	213.93	195.93	178.93	160.93	143.93	128.93
1,460	1,480	343.46	312.46	280.46	253.46	235.46	218.46	200.46	183.46	165.46	148.46	132.46
1,480	1,500	350.99	318.99	286.99	257.99	239.99	222.99	204.99	187.99	169.99	152.99	135.99
1,500	1,520	357.52	325.52	294.52	262.52	244.52	227.52	209.52	192.52	174.52	157.52	139.52
1,520	1,540	365.05	333.05	301.05	270.05	249.05	232.05	214.05	197.05	179.05	162.05	144.05
1,540	1,560	371.58	339.58	308.58	276.58	253.58	236.58	218.58	201.58	183.58	166.58	148.58
1,560	1,580	378.11	347.11	315.11	283.11	258.11	241.11	223.11	206.11	188.11	171.11	153.11
1,580	1,600	385.64	353.64	321.64	290.64	262.64	245.64	227.64	210.64	192.64	175.64	157.64
1,600	1,620	392.17	360.17	329.17	297.17	267.17	250.17	232.17	215.17	197.17	180.17	162.17
1,620	1,640	399.70	367.70	335.70	304.70	272.70	254.70	236.70	219.70	201.70	184.70	166.70
1,640	1,660	406.23	374.23	343.23	311.23	279.23	259.23	241.23	224.23	206.23	189.23	171.23
1,660	1,680	412.76	381.76	349.76	317.76	286.76	263.76	245.76	228.76	210.76	193.76	175.76
1,680	1,700	420.29	388.29	356.29	325.29	293.29	268.29	250.29	233.29	215.29	198.29	180.29
1,700	1,720	426.82	394.82	363.82	331.82	299.82	272.82	254.82	237.82	219.82	202.82	184.82
1,720	1,740	434.35	402.35	370.35	339.35	307.35	277.35	259.35	242.35	224.35	207.35	189.35
1,740	1,760	440.88	408.88	377.88	345.88	313.88	282.88	263.88	246.88	228.88	211.88	193.88
1,760	1,780	447.41	416.41	384.41	352.41	321.41	289.41	268.41	251.41	233.41	216.41	198.41
1,780	1,800	454.94	422.94	390.94	359.94	327.94	295.94	272.94	255.94	237.94	220.94	202.94
1,800	1,820	461.47	429.47	398.47	366.47	334.47	303.47	277.47	260.47	242.47	225.47	207.47
1,820	1,840	469.00	437.00	405.00	374.00	342.00	310.00	282.00	265.00	247.00	230.00	212.00
1,840	1,860	475.53	443.53	412.53	380.53	348.53	317.53	286.53	269.53	251.53	234.53	216.53
1,860	1,880	482.06	451.06	419.06	387.06	356.06	324.06	292.06	274.06	256.06	239.06	221.06
1,880	1,900	489.59	457.59	425.59	394.59	362.59	330.59	299.59	278.59	260.59	243.59	225.59
1,900	1,920	496.12	464.12	433.12	401.12	369.12	338.12	306.12	283.12	265.12	248.12	230.12
1,920	1,940	503.65	471.65	439.65	408.65	376.65	344.65	313.65	287.65	269.65	252.65	234.65
1,940	1,960	510.18	478.18	447.18	415.18	383.18	352.18	320.18	292.18	274.18	257.18	239.18
1,960	1,980	516.71	485.71	453.71	421.71	390.71	358.71	326.71	296.71	278.71	261.71	243.71
1,980	2,000	524.24	492.24	460.24	429.24	397.24	365.24	334.24	302.24	283.24	266.24	248.24
2,000	2,020	530.77	498.77	467.77	435.77	403.77	372.77	340.77	308.77	287.77	270.77	252.77
2,020	2,040	538.30	506.30	474.30	443.30	411.30	379.30	348.30	316.30	292.30	275.30	257.30
2,040	2,060	544.83	512.83	481.83	449.83	417.83	386.83	354.83	322.83	296.83	279.83	261.83
2,060	2,080	551.36	520.36	488.36	456.36	425.36	393.36	361.36	330.36	301.36	284.36	266.36
2,080	2,100	558.89	526.89	494.89	463.89	431.89	399.89	368.89	336.89	305.89	288.89	270.89

\$2,100 and over

Do not use this table. See page 34 for instructions.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$250	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	260	\$20.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51
260	270	22.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	24.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	25.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	27.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	29.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	32.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	34.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	36.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	38.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	39.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	41.69	29.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	43.45	31.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	45.22	33.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	46.98	34.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	48.75	36.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	50.51	38.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	52.28	40.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	54.04	42.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	55.81	43.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	57.57	45.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	59.34	47.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	61.10	49.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	62.87	50.87	38.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	65.02	53.02	42.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	68.55	56.55	45.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	72.08	60.08	49.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	75.61	63.61	52.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	79.14	67.14	56.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	82.67	70.67	59.67	47.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	86.20	74.20	63.20	51.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	89.73	77.73	66.73	54.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	93.26	81.26	70.26	58.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	96.79	84.79	73.79	61.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	100.32	88.32	77.32	65.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	104.85	91.85	80.85	68.85	56.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	109.38	95.38	84.38	72.38	60.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	113.91	98.91	87.91	75.91	63.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	118.44	102.44	91.44	79.44	67.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	122.97	105.97	94.97	82.97	70.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	127.50	110.50	98.50	86.50	74.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	132.03	115.03	102.03	90.03	78.03	67.03	65.03	65.03	65.03	65.03	65.03
860	880	136.56	119.56	105.56	93.56	81.56	70.56	66.56	66.56	66.56	66.56	66.56
880	900	141.09	124.09	109.09	97.09	85.09	74.09	68.09	68.09	68.09	68.09	68.09
900	920	145.62	128.62	112.62	100.62	88.62	77.62	69.62	69.62	69.62	69.62	69.62
920	940	150.15	133.15	116.15	104.15	92.15	81.15	71.15	71.15	71.15	71.15	71.15
940	960	154.68	137.68	119.68	107.68	95.68	84.68	72.68	72.68	72.68	72.68	72.68
960	980	159.21	142.21	124.21	111.21	99.21	88.21	76.21	74.21	74.21	74.21	74.21
980	1,000	163.74	146.74	128.74	114.74	102.74	91.74	79.74	75.74	75.74	75.74	75.74
1,000	1,020	168.27	151.27	133.27	118.27	106.27	95.27	83.27	77.27	77.27	77.27	77.27
1,020	1,040	172.80	155.80	137.80	121.80	109.80	98.80	86.80	78.80	78.80	78.80	78.80
1,040	1,060	177.33	160.33	142.33	125.33	113.33	102.33	90.33	80.33	80.33	80.33	80.33
1,060	1,080	181.86	164.86	146.86	128.86	116.86	105.86	93.86	81.86	81.86	81.86	81.86
1,080	1,100	186.39	169.39	151.39	133.39	120.39	109.39	97.39	85.39	83.39	83.39	83.39
1,100	1,120	190.92	173.92	155.92	137.92	123.92	112.92	100.92	88.92	84.92	84.92	84.92
1,120	1,140	195.45	178.45	160.45	142.45	127.45	116.45	104.45	92.45	86.45	86.45	86.45
1,140	1,160	199.98	182.98	164.98	146.98	130.98	119.98	107.98	95.98	87.98	87.98	87.98
1,160	1,180	204.51	187.51	169.51	151.51	134.51	123.51	111.51	99.51	89.51	89.51	89.51
1,180	1,200	209.04	192.04	174.04	156.04	139.04	127.04	115.04	103.04	91.04	91.04	91.04
1,200	1,220	213.57	196.57	178.57	160.57	143.57	130.57	118.57	106.57	94.57	92.57	92.57
1,220	1,240	218.10	201.10	183.10	165.10	148.10	134.10	122.10	110.10	98.10	94.10	94.10
1,240	1,260	222.63	205.63	187.63	169.63	152.63	137.63	125.63	113.63	101.63	95.63	95.63
1,260	1,280	227.16	210.16	192.16	174.16	157.16	141.16	129.16	117.16	105.16	97.16	97.16
1,280	1,300	231.69	214.69	196.69	178.69	161.69	144.69	132.69	120.69	108.69	98.69	98.69
1,300	1,320	236.22	219.22	201.22	183.22	166.22	148.22	136.22	124.22	112.22	101.22	100.22
1,320	1,340	240.75	223.75	205.75	187.75	170.75	152.75	139.75	127.75	115.75	104.75	101.75
1,340	1,360	245.28	228.28	210.28	192.28	175.28	157.28	143.28	131.28	119.28	108.28	103.28
1,360	1,380	249.81	232.81	214.81	196.81	179.81	161.81	146.81	134.81	122.81	111.81	104.81

(Continued on next page)

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$1,380	\$1,400	\$254.34	\$237.34	\$219.34	\$201.34	\$184.34	\$166.34	\$150.34	\$138.34	\$126.34	\$115.34	\$106.34
1,400	1,420	258.87	241.87	223.87	205.87	188.87	170.87	153.87	141.87	129.87	118.87	107.87
1,420	1,440	263.40	246.40	228.40	210.40	193.40	175.40	158.40	145.40	133.40	122.40	110.40
1,440	1,460	267.93	250.93	232.93	214.93	197.93	179.93	162.93	148.93	136.93	125.93	113.93
1,460	1,480	272.46	255.46	237.46	219.46	202.46	184.46	167.46	152.46	140.46	129.46	117.46
1,480	1,500	276.99	259.99	241.99	223.99	206.99	188.99	171.99	155.99	143.99	132.99	120.99
1,500	1,520	281.52	264.52	246.52	228.52	211.52	193.52	176.52	159.52	147.52	136.52	124.52
1,520	1,540	286.05	269.05	251.05	233.05	216.05	198.05	181.05	163.05	151.05	140.05	128.05
1,540	1,560	290.58	273.58	255.58	237.58	220.58	202.58	185.58	167.58	154.58	143.58	131.58
1,560	1,580	295.11	278.11	260.11	242.11	225.11	207.11	190.11	172.11	158.11	147.11	135.11
1,580	1,600	299.64	282.64	264.64	246.64	229.64	211.64	194.64	176.64	161.64	150.64	138.64
1,600	1,620	304.17	287.17	269.17	251.17	234.17	216.17	199.17	181.17	165.17	154.17	142.17
1,620	1,640	308.70	291.70	273.70	255.70	238.70	220.70	203.70	185.70	168.70	157.70	145.70
1,640	1,660	313.23	296.23	278.23	260.23	243.23	225.23	208.23	190.23	172.23	161.23	149.23
1,660	1,680	317.76	300.76	282.76	264.76	247.76	229.76	212.76	194.76	176.76	164.76	152.76
1,680	1,700	322.29	305.29	287.29	269.29	252.29	234.29	217.29	199.29	181.29	168.29	156.29
1,700	1,720	326.82	309.82	291.82	273.82	256.82	238.82	221.82	203.82	185.82	171.82	159.82
1,720	1,740	331.35	314.35	296.35	278.35	261.35	243.35	226.35	208.35	190.35	175.35	163.35
1,740	1,760	335.88	318.88	300.88	282.88	265.88	247.88	230.88	212.88	194.88	178.88	166.88
1,760	1,780	340.41	323.41	305.41	287.41	270.41	252.41	235.41	217.41	199.41	182.41	170.41
1,780	1,800	344.94	327.94	309.94	291.94	274.94	256.94	239.94	221.94	203.94	186.94	173.94
1,800	1,820	349.47	332.47	314.47	296.47	279.47	261.47	244.47	226.47	208.47	191.47	177.47
1,820	1,840	354.00	337.00	319.00	301.00	284.00	266.00	249.00	231.00	213.00	196.00	181.00
1,840	1,860	358.53	341.53	323.53	305.53	288.53	270.53	253.53	235.53	217.53	200.53	184.53
1,860	1,880	363.06	346.06	328.06	310.06	293.06	275.06	258.06	240.06	222.06	205.06	188.06
1,880	1,900	367.59	350.59	332.59	314.59	297.59	279.59	262.59	244.59	226.59	209.59	191.59
1,900	1,920	372.12	355.12	337.12	319.12	302.12	284.12	267.12	249.12	231.12	214.12	196.12
1,920	1,940	376.65	359.65	341.65	323.65	306.65	288.65	271.65	253.65	235.65	218.65	200.65
1,940	1,960	381.18	364.18	346.18	328.18	311.18	293.18	276.18	258.18	240.18	223.18	205.18
1,960	1,980	385.71	368.71	350.71	332.71	315.71	297.71	280.71	262.71	244.71	227.71	209.71
1,980	2,000	390.24	373.24	355.24	337.24	320.24	302.24	285.24	267.24	249.24	232.24	214.24
2,000	2,020	394.77	377.77	359.77	341.77	324.77	306.77	289.77	271.77	253.77	236.77	218.77
2,020	2,040	401.30	382.30	364.30	346.30	329.30	311.30	294.30	276.30	258.30	241.30	223.30
2,040	2,060	408.83	386.83	368.83	350.83	333.83	315.83	298.83	280.83	262.83	245.83	227.83
2,060	2,080	415.36	391.36	373.36	355.36	338.36	320.36	303.36	285.36	267.36	250.36	232.36
2,080	2,100	421.89	395.89	377.89	359.89	342.89	324.89	307.89	289.89	271.89	254.89	236.89
2,100	2,120	429.42	400.42	382.42	364.42	347.42	329.42	312.42	294.42	276.42	259.42	241.42
2,120	2,140	435.95	404.95	386.95	368.95	351.95	333.95	316.95	298.95	280.95	263.95	245.95
2,140	2,160	443.48	411.48	391.48	373.48	356.48	338.48	321.48	303.48	285.48	268.48	250.48
2,160	2,180	450.01	418.01	396.01	378.01	361.01	343.01	326.01	308.01	290.01	273.01	255.01
2,180	2,200	456.54	425.54	400.54	382.54	365.54	347.54	330.54	312.54	294.54	277.54	259.54
2,200	2,220	464.07	432.07	405.07	387.07	370.07	352.07	335.07	317.07	299.07	282.07	264.07
2,220	2,240	470.60	439.60	409.60	391.60	374.60	356.60	339.60	321.60	303.60	286.60	268.60
2,240	2,260	478.13	446.13	414.13	396.13	379.13	361.13	344.13	326.13	308.13	291.13	273.13
2,260	2,280	484.66	452.66	421.66	400.66	383.66	365.66	348.66	330.66	312.66	295.66	277.66
2,280	2,300	491.19	460.19	428.19	405.19	388.19	370.19	353.19	335.19	317.19	300.19	282.19
2,300	2,320	498.72	466.72	434.72	409.72	392.72	374.72	357.72	339.72	321.72	304.72	286.72
2,320	2,340	505.25	474.25	442.25	414.25	397.25	379.25	362.25	344.25	326.25	309.25	291.25
2,340	2,360	512.78	480.78	448.78	418.78	401.78	383.78	366.78	348.78	330.78	313.78	295.78
2,360	2,380	519.31	487.31	456.31	424.31	406.31	388.31	371.31	353.31	335.31	318.31	300.31
2,380	2,400	525.84	494.84	462.84	430.84	410.84	392.84	375.84	357.84	339.84	322.84	304.84
2,400	2,420	533.37	501.37	469.37	438.37	415.37	397.37	380.37	362.37	344.37	327.37	309.37
2,420	2,440	539.90	508.90	476.90	444.90	419.90	401.90	384.90	366.90	348.90	331.90	313.90
2,440	2,460	547.43	515.43	483.43	452.43	424.43	406.43	389.43	371.43	353.43	336.43	318.43
2,460	2,480	553.96	521.96	490.96	458.96	428.96	410.96	393.96	375.96	357.96	340.96	322.96
2,480	2,500	560.49	529.49	497.49	465.49	434.49	415.49	398.49	380.49	362.49	345.49	327.49
2,500	2,520	568.02	536.02	504.02	473.02	441.02	420.02	403.02	385.02	367.02	350.02	332.02
2,520	2,540	574.55	543.55	511.55	479.55	448.55	424.55	407.55	389.55	371.55	354.55	336.55
2,540	2,560	582.08	550.08	518.08	487.08	455.08	429.08	412.08	394.08	376.08	359.08	341.08
2,560	2,580	588.61	556.61	525.61	493.61	461.61	433.61	416.61	398.61	380.61	363.61	345.61
2,580	2,600	595.14	564.14	532.14	500.14	469.14	438.14	421.14	403.14	385.14	368.14	350.14
2,600	2,620	602.67	570.67	538.67	507.67	475.67	443.67	425.67	407.67	389.67	372.67	354.67
2,620	2,640	609.20	578.20	546.20	514.20	483.20	451.20	430.20	412.20	394.20	377.20	359.20
2,640	2,660	616.73	584.73	552.73	521.73	489.73	457.73	434.73	416.73	398.73	381.73	363.73
2,660	2,680	623.26	591.26	560.26	528.26	496.26	465.26	439.26	421.26	403.26	386.26	368.26

\$2,680 and over

Do not use this table. See page 34 for instructions.

SINGLE Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$115	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
115	120	\$9.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99
120	125	10.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	11.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	12.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	13.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	17.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	18.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	19.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	20.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	20.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	22.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	22.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	24.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	24.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	25.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	26.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	27.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	28.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	29.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	29.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	31.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	31.55	19.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	32.93	19.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	33.51	21.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	35.27	23.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	37.04	25.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	38.80	26.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	40.57	28.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	42.33	30.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	44.10	32.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	45.86	33.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	47.63	35.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	49.39	37.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	51.16	39.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	53.92	40.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	55.69	42.69	29.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	58.45	44.45	31.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	60.22	46.22	33.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	62.98	47.98	34.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	64.75	49.75	36.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	67.51	51.51	38.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	69.28	53.28	40.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	72.04	55.04	42.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	73.81	56.81	43.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	76.57	58.57	45.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	78.34	60.34	47.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	81.10	62.10	49.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	82.87	63.87	50.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	87.02	68.02	54.02	41.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	91.55	72.55	57.55	44.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	96.08	77.08	61.08	48.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	100.61	81.61	64.61	51.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	105.14	86.14	68.14	55.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	109.67	90.67	71.67	58.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	114.20	95.20	76.20	62.20	49.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	118.73	99.73	80.73	65.73	52.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	123.26	104.26	85.26	69.26	56.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	127.79	108.79	89.79	72.79	59.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	132.32	113.32	94.32	76.32	63.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	136.85	117.85	98.85	79.85	66.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	141.38	122.38	103.38	83.38	70.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	145.91	126.91	107.91	87.91	73.91	60.91	58.91	58.91	58.91	58.91	58.91
780	800	150.44	131.44	112.44	92.44	77.44	64.44	60.44	60.44	60.44	60.44	60.44
800	820	154.97	135.97	116.97	96.97	80.97	67.97	61.97	61.97	61.97	61.97	61.97
820	840	159.50	140.50	121.50	101.50	84.50	71.50	63.50	63.50	63.50	63.50	63.50

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$840	\$860	\$164.03	\$145.03	\$126.03	\$106.03	\$88.03	\$75.03	\$65.03	\$65.03	\$65.03	\$65.03	\$65.03
860	880	168.56	149.56	130.56	110.56	91.56	78.56	66.56	66.56	66.56	66.56	66.56
880	900	173.09	154.09	135.09	115.09	96.09	82.09	70.09	68.09	68.09	68.09	68.09
900	920	177.62	158.62	139.62	119.62	100.62	85.62	73.62	69.62	69.62	69.62	69.62
920	940	182.15	163.15	144.15	124.15	105.15	89.15	77.15	71.15	71.15	71.15	71.15
940	960	186.68	167.68	148.68	128.68	109.68	92.68	80.68	72.68	72.68	72.68	72.68
960	980	191.21	172.21	153.21	133.21	114.21	96.21	84.21	74.21	74.21	74.21	74.21
980	1,000	195.74	176.74	157.74	137.74	118.74	99.74	87.74	75.74	75.74	75.74	75.74
1,000	1,020	200.27	181.27	162.27	142.27	123.27	104.27	91.27	78.27	77.27	77.27	77.27
1,020	1,040	204.80	185.80	166.80	146.80	127.80	108.80	94.80	81.80	78.80	78.80	78.80
1,040	1,060	209.33	190.33	171.33	151.33	132.33	113.33	98.33	85.33	80.33	80.33	80.33
1,060	1,080	213.86	194.86	175.86	155.86	136.86	117.86	101.86	88.86	81.86	81.86	81.86
1,080	1,100	218.39	199.39	180.39	160.39	141.39	122.39	105.39	92.39	83.39	83.39	83.39
1,100	1,120	222.92	203.92	184.92	164.92	145.92	126.92	108.92	95.92	84.92	84.92	84.92
1,120	1,140	227.45	208.45	189.45	169.45	150.45	131.45	112.45	99.45	86.45	86.45	86.45
1,140	1,160	231.98	212.98	193.98	173.98	154.98	135.98	116.98	102.98	89.98	87.98	87.98
1,160	1,180	236.51	217.51	198.51	178.51	159.51	140.51	121.51	106.51	93.51	89.51	89.51
1,180	1,200	241.04	222.04	203.04	183.04	164.04	145.04	126.04	110.04	97.04	91.04	91.04
1,200	1,220	245.57	226.57	207.57	187.57	168.57	149.57	130.57	113.57	100.57	92.57	92.57
1,220	1,240	250.10	231.10	212.10	192.10	173.10	154.10	135.10	117.10	104.10	94.10	94.10
1,240	1,260	254.63	235.63	216.63	196.63	177.63	158.63	139.63	120.63	107.63	95.63	95.63
1,260	1,280	261.16	240.16	221.16	201.16	182.16	163.16	144.16	125.16	111.16	99.16	97.16
1,280	1,300	267.69	244.69	225.69	205.69	186.69	167.69	148.69	129.69	114.69	102.69	98.69
1,300	1,320	274.22	249.22	230.22	210.22	191.22	172.22	153.22	134.22	118.22	106.22	100.22
1,320	1,340	281.75	253.75	234.75	214.75	195.75	176.75	157.75	138.75	121.75	109.75	101.75
1,340	1,360	288.28	258.28	239.28	219.28	200.28	181.28	162.28	143.28	125.28	113.28	103.28
1,360	1,380	295.81	262.81	243.81	223.81	204.81	185.81	166.81	147.81	128.81	116.81	104.81
1,380	1,400	302.34	268.34	248.34	228.34	209.34	190.34	171.34	152.34	133.34	120.34	107.34
1,400	1,420	308.87	274.87	252.87	232.87	213.87	194.87	175.87	156.87	137.87	123.87	110.87
1,420	1,440	316.40	281.40	257.40	237.40	218.40	199.40	180.40	161.40	142.40	127.40	114.40
1,440	1,460	322.93	288.93	261.93	241.93	222.93	203.93	184.93	165.93	146.93	130.93	117.93
1,460	1,480	330.46	295.46	266.46	246.46	227.46	208.46	189.46	170.46	151.46	134.46	121.46
1,480	1,500	336.99	302.99	270.99	250.99	231.99	212.99	193.99	174.99	155.99	137.99	124.99
1,500	1,520	343.52	309.52	275.52	255.52	236.52	217.52	198.52	179.52	160.52	141.52	128.52
1,520	1,540	351.05	316.05	282.05	260.05	241.05	222.05	203.05	184.05	165.05	146.05	132.05
1,540	1,560	357.58	323.58	289.58	264.58	245.58	226.58	207.58	188.58	169.58	150.58	135.58
1,560	1,580	365.11	330.11	296.11	269.11	250.11	231.11	212.11	193.11	174.11	155.11	139.11
1,580	1,600	371.64	337.64	302.64	273.64	254.64	235.64	216.64	197.64	178.64	159.64	142.64
1,600	1,620	378.17	344.17	310.17	278.17	259.17	240.17	221.17	202.17	183.17	164.17	146.17
1,620	1,640	385.70	350.70	316.70	282.70	263.70	244.70	225.70	206.70	187.70	168.70	149.70
1,640	1,660	392.23	358.23	324.23	289.23	268.23	249.23	230.23	211.23	192.23	173.23	154.23
1,660	1,680	399.76	364.76	330.76	296.76	272.76	253.76	234.76	215.76	196.76	177.76	158.76
1,680	1,700	406.29	372.29	337.29	303.29	277.29	258.29	239.29	220.29	201.29	182.29	163.29
1,700	1,720	412.82	378.82	344.82	309.82	281.82	262.82	243.82	224.82	205.82	186.82	167.82
1,720	1,740	420.35	385.35	351.35	317.35	286.35	267.35	248.35	229.35	210.35	191.35	172.35
1,740	1,760	426.88	392.88	358.88	323.88	290.88	271.88	252.88	233.88	214.88	195.88	176.88
1,760	1,780	434.41	399.41	365.41	331.41	296.41	276.41	257.41	238.41	219.41	200.41	181.41
1,780	1,800	440.94	406.94	371.94	337.94	303.94	280.94	261.94	242.94	223.94	204.94	185.94
1,800	1,820	447.47	413.47	379.47	344.47	310.47	285.47	266.47	247.47	228.47	209.47	190.47
1,820	1,840	455.00	420.00	386.00	352.00	317.00	290.00	271.00	252.00	233.00	214.00	195.00
1,840	1,860	461.53	427.53	393.53	358.53	324.53	294.53	275.53	256.53	237.53	218.53	199.53
1,860	1,880	469.06	434.06	400.06	366.06	331.06	299.06	280.06	261.06	242.06	223.06	204.06
1,880	1,900	475.59	441.59	406.59	372.59	338.59	303.59	284.59	265.59	246.59	227.59	208.59
1,900	1,920	482.12	448.12	414.12	379.12	345.12	311.12	289.12	270.12	251.12	232.12	213.12
1,920	1,940	489.65	454.65	420.65	386.65	351.65	317.65	293.65	274.65	255.65	236.65	217.65
1,940	1,960	496.18	462.18	428.18	393.18	359.18	325.18	298.18	279.18	260.18	241.18	222.18
1,960	1,980	503.71	468.71	434.71	400.71	365.71	331.71	302.71	283.71	264.71	245.71	226.71
1,980	2,000	510.24	476.24	441.24	407.24	373.24	338.24	307.24	288.24	269.24	250.24	231.24
2,000	2,020	516.77	482.77	448.77	413.77	379.77	345.77	311.77	292.77	273.77	254.77	235.77
2,020	2,040	524.30	489.30	455.30	421.30	386.30	352.30	318.30	297.30	278.30	259.30	240.30
2,040	2,060	530.83	496.83	462.83	427.83	393.83	359.83	324.83	301.83	282.83	263.83	244.83
2,060	2,080	538.36	503.36	469.36	435.36	400.36	366.36	332.36	306.36	287.36	268.36	249.36
2,080	2,100	544.89	510.89	475.89	441.89	407.89	372.89	338.89	310.89	291.89	272.89	253.89
2,100	2,120	551.42	517.42	483.42	448.42	414.42	380.42	345.42	315.42	296.42	277.42	258.42
2,120	2,140	558.95	523.95	489.95	455.95	420.95	386.95	352.95	319.95	300.95	281.95	262.95

\$2,140 and over

Do not use this table. See page 34 for instructions.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—										
\$0	\$270	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	280	\$22.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04
280	290	23.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	25.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	27.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	29.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	30.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	32.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	34.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	36.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	37.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	39.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	41.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	43.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	44.98	31.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	46.75	33.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	48.51	35.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	50.28	37.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	52.04	39.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	53.81	40.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	55.57	42.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	57.34	44.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	59.10	46.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	60.87	47.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	63.02	50.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	66.55	53.55	41.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	70.08	57.08	45.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	73.61	60.61	48.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	77.14	64.14	52.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	80.67	67.67	55.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	84.20	71.20	59.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	87.73	74.73	62.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	91.26	78.26	66.26	53.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	94.79	81.79	69.79	56.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	98.32	85.32	73.32	60.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	101.85	88.85	76.85	63.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	105.38	92.38	80.38	67.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	108.91	95.91	83.91	70.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	113.44	99.44	87.44	74.44	61.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	117.97	102.97	90.97	77.97	64.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	122.50	106.50	94.50	81.50	68.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	127.03	110.03	98.03	85.03	72.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	131.56	113.56	101.56	88.56	75.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	136.09	117.09	105.09	92.09	79.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	140.62	121.62	108.62	95.62	82.62	70.62	69.62	69.62	69.62	69.62	69.62
920	940	145.15	126.15	112.15	99.15	86.15	74.15	71.15	71.15	71.15	71.15	71.15
940	960	149.68	130.68	115.68	102.68	89.68	77.68	72.68	72.68	72.68	72.68	72.68
960	980	154.21	135.21	119.21	106.21	93.21	81.21	74.21	74.21	74.21	74.21	74.21
980	1,000	158.74	139.74	122.74	109.74	96.74	84.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	163.27	144.27	126.27	113.27	100.27	88.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	167.80	148.80	129.80	116.80	103.80	91.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	172.33	153.33	134.33	120.33	107.33	95.33	82.33	80.33	80.33	80.33	80.33
1,060	1,080	176.86	157.86	138.86	123.86	110.86	98.86	85.86	81.86	81.86	81.86	81.86
1,080	1,100	181.39	162.39	143.39	127.39	114.39	102.39	89.39	83.39	83.39	83.39	83.39
1,100	1,120	185.92	166.92	147.92	130.92	117.92	105.92	92.92	84.92	84.92	84.92	84.92
1,120	1,140	190.45	171.45	152.45	134.45	121.45	109.45	96.45	86.45	86.45	86.45	86.45
1,140	1,160	194.98	175.98	156.98	137.98	124.98	112.98	99.98	87.98	87.98	87.98	87.98
1,160	1,180	199.51	180.51	161.51	142.51	128.51	116.51	103.51	90.51	89.51	89.51	89.51
1,180	1,200	204.04	185.04	166.04	147.04	132.04	120.04	107.04	94.04	91.04	91.04	91.04
1,200	1,220	208.57	189.57	170.57	151.57	135.57	123.57	110.57	97.57	92.57	92.57	92.57
1,220	1,240	213.10	194.10	175.10	156.10	139.10	127.10	114.10	101.10	94.10	94.10	94.10
1,240	1,260	217.63	198.63	179.63	160.63	142.63	130.63	117.63	104.63	95.63	95.63	95.63
1,260	1,280	222.16	203.16	184.16	165.16	146.16	134.16	121.16	108.16	97.16	97.16	97.16
1,280	1,300	226.69	207.69	188.69	169.69	150.69	137.69	124.69	111.69	98.69	98.69	98.69
1,300	1,320	231.22	212.22	193.22	174.22	155.22	141.22	128.22	115.22	102.22	100.22	100.22
1,320	1,340	235.75	216.75	197.75	178.75	159.75	144.75	131.75	118.75	105.75	101.75	101.75
1,340	1,360	240.28	221.28	202.28	183.28	164.28	148.28	135.28	122.28	109.28	103.28	103.28
1,360	1,380	244.81	225.81	206.81	187.81	168.81	151.81	138.81	125.81	112.81	104.81	104.81
1,380	1,400	249.34	230.34	211.34	192.34	173.34	155.34	142.34	129.34	116.34	106.34	106.34
1,400	1,420	253.87	234.87	215.87	196.87	177.87	158.87	145.87	132.87	119.87	107.87	107.87

(Continued on next page)

MARRIED Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—										
\$1,420	\$1,440	\$258.40	\$239.40	\$220.40	\$201.40	\$182.40	\$163.40	\$149.40	\$136.40	\$123.40	\$111.40	\$109.40
1,440	1,460	262.93	243.93	224.93	205.93	186.93	167.93	152.93	139.93	126.93	114.93	110.93
1,460	1,480	267.46	248.46	229.46	210.46	191.46	172.46	156.46	143.46	130.46	118.46	112.46
1,480	1,500	271.99	252.99	233.99	214.99	195.99	176.99	159.99	146.99	133.99	121.99	113.99
1,500	1,520	276.52	257.52	238.52	219.52	200.52	181.52	163.52	150.52	137.52	125.52	115.52
1,520	1,540	281.05	262.05	243.05	224.05	205.05	186.05	167.05	154.05	141.05	129.05	117.05
1,540	1,560	285.58	266.58	247.58	228.58	209.58	190.58	171.58	157.58	144.58	132.58	119.58
1,560	1,580	290.11	271.11	252.11	233.11	214.11	195.11	176.11	161.11	148.11	136.11	123.11
1,580	1,600	294.64	275.64	256.64	237.64	218.64	199.64	180.64	164.64	151.64	139.64	126.64
1,600	1,620	299.17	280.17	261.17	242.17	223.17	204.17	185.17	168.17	155.17	143.17	130.17
1,620	1,640	303.70	284.70	265.70	246.70	227.70	208.70	189.70	171.70	158.70	146.70	133.70
1,640	1,660	308.23	289.23	270.23	251.23	232.23	213.23	194.23	175.23	162.23	150.23	137.23
1,660	1,680	312.76	293.76	274.76	255.76	236.76	217.76	198.76	179.76	165.76	153.76	140.76
1,680	1,700	317.29	298.29	279.29	260.29	241.29	222.29	203.29	184.29	169.29	157.29	144.29
1,700	1,720	321.82	302.82	283.82	264.82	245.82	226.82	207.82	188.82	172.82	160.82	147.82
1,720	1,740	326.35	307.35	288.35	269.35	250.35	231.35	212.35	193.35	176.35	164.35	151.35
1,740	1,760	330.88	311.88	292.88	273.88	254.88	235.88	216.88	197.88	179.88	167.88	154.88
1,760	1,780	335.41	316.41	297.41	278.41	259.41	240.41	221.41	202.41	183.41	171.41	158.41
1,780	1,800	339.94	320.94	301.94	282.94	263.94	244.94	225.94	206.94	187.94	174.94	161.94
1,800	1,820	344.47	325.47	306.47	287.47	268.47	249.47	230.47	211.47	192.47	178.47	165.47
1,820	1,840	349.00	330.00	311.00	292.00	273.00	254.00	235.00	216.00	197.00	182.00	169.00
1,840	1,860	353.53	334.53	315.53	296.53	277.53	258.53	239.53	220.53	201.53	185.53	172.53
1,860	1,880	358.06	339.06	320.06	301.06	282.06	263.06	244.06	225.06	206.06	189.06	176.06
1,880	1,900	362.59	343.59	324.59	305.59	286.59	267.59	248.59	229.59	210.59	192.59	179.59
1,900	1,920	367.12	348.12	329.12	310.12	291.12	272.12	253.12	234.12	215.12	196.12	183.12
1,920	1,940	371.65	352.65	333.65	314.65	295.65	276.65	257.65	238.65	219.65	200.65	186.65
1,940	1,960	376.18	357.18	338.18	319.18	300.18	281.18	262.18	243.18	224.18	205.18	190.18
1,960	1,980	380.71	361.71	342.71	323.71	304.71	285.71	266.71	247.71	228.71	209.71	193.71
1,980	2,000	385.24	366.24	347.24	328.24	309.24	290.24	271.24	252.24	233.24	214.24	197.24
2,000	2,020	389.77	370.77	351.77	332.77	313.77	294.77	275.77	256.77	237.77	218.77	200.77
2,020	2,040	394.30	375.30	356.30	337.30	318.30	299.30	280.30	261.30	242.30	223.30	204.30
2,040	2,060	398.83	379.83	360.83	341.83	322.83	303.83	284.83	265.83	246.83	227.83	208.83
2,060	2,080	403.36	384.36	365.36	346.36	327.36	308.36	289.36	270.36	251.36	232.36	213.36
2,080	2,100	407.89	388.89	369.89	350.89	331.89	312.89	293.89	274.89	255.89	236.89	217.89
2,100	2,120	412.42	393.42	374.42	355.42	336.42	317.42	298.42	279.42	260.42	241.42	222.42
2,120	2,140	416.95	397.95	378.95	359.95	340.95	321.95	302.95	283.95	264.95	245.95	226.95
2,140	2,160	421.48	402.48	383.48	364.48	345.48	326.48	307.48	288.48	269.48	250.48	231.48
2,160	2,180	426.01	407.01	388.01	369.01	350.01	331.01	312.01	293.01	274.01	255.01	236.01
2,180	2,200	431.54	411.54	392.54	373.54	354.54	335.54	316.54	297.54	278.54	259.54	240.54
2,200	2,220	439.07	416.07	397.07	378.07	359.07	340.07	321.07	302.07	283.07	264.07	245.07
2,220	2,240	445.60	420.60	401.60	382.60	363.60	344.60	325.60	306.60	287.60	268.60	249.60
2,240	2,260	452.13	425.13	406.13	387.13	368.13	349.13	330.13	311.13	292.13	273.13	254.13
2,260	2,280	459.66	429.66	410.66	391.66	372.66	353.66	334.66	315.66	296.66	277.66	258.66
2,280	2,300	466.19	434.19	415.19	396.19	377.19	358.19	339.19	320.19	301.19	282.19	263.19
2,300	2,320	473.72	438.72	419.72	400.72	381.72	362.72	343.72	324.72	305.72	286.72	267.72
2,320	2,340	480.25	446.25	424.25	405.25	386.25	367.25	348.25	329.25	310.25	291.25	272.25
2,340	2,360	486.78	452.78	428.78	409.78	390.78	371.78	352.78	333.78	314.78	295.78	276.78
2,360	2,380	494.31	460.31	433.31	414.31	395.31	376.31	357.31	338.31	319.31	300.31	281.31
2,380	2,400	500.84	466.84	437.84	418.84	399.84	380.84	361.84	342.84	323.84	304.84	285.84
2,400	2,420	508.37	473.37	442.37	423.37	404.37	385.37	366.37	347.37	328.37	309.37	290.37
2,420	2,440	514.90	480.90	446.90	427.90	408.90	389.90	370.90	351.90	332.90	313.90	294.90
2,440	2,460	521.43	487.43	453.43	432.43	413.43	394.43	375.43	356.43	337.43	318.43	299.43
2,460	2,480	528.96	494.96	459.96	436.96	417.96	398.96	379.96	360.96	341.96	322.96	303.96
2,480	2,500	535.49	501.49	467.49	441.49	422.49	403.49	384.49	365.49	346.49	327.49	308.49
2,500	2,520	543.02	508.02	474.02	446.02	427.02	408.02	389.02	370.02	351.02	332.02	313.02
2,520	2,540	549.55	515.55	480.55	450.55	431.55	412.55	393.55	374.55	355.55	336.55	317.55
2,540	2,560	556.08	522.08	488.08	455.08	436.08	417.08	398.08	379.08	360.08	341.08	322.08
2,560	2,580	563.61	529.61	494.61	460.61	440.61	421.61	402.61	383.61	364.61	345.61	326.61
2,580	2,600	570.14	536.14	502.14	467.14	445.14	426.14	407.14	388.14	369.14	350.14	331.14
2,600	2,620	577.67	542.67	508.67	474.67	449.67	430.67	411.67	392.67	373.67	354.67	335.67
2,620	2,640	584.20	550.20	515.20	481.20	454.20	435.20	416.20	397.20	378.20	359.20	340.20
2,640	2,660	590.73	556.73	522.73	488.73	458.73	439.73	420.73	401.73	382.73	363.73	344.73
2,660	2,680	598.26	564.26	529.26	495.26	463.26	444.26	425.26	406.26	387.26	368.26	349.26
2,680	2,700	604.79	570.79	536.79	501.79	467.79	448.79	429.79	410.79	391.79	372.79	353.79
2,700	2,720	612.32	577.32	543.32	509.32	474.32	453.32	434.32	415.32	396.32	377.32	358.32

\$2,720 and over

Do not use this table. See page 34 for instructions.

SINGLE Persons—MONTHLY Payroll Period (For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$220	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	230	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21
230	240	18.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	20.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	22.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	32.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	36.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	39.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	43.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	46.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	50.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	53.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	57.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	60.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	64.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	68.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	71.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	75.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	78.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	82.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	87.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	94.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	101.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	109.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	118.67	64.67	64.67	64.67	64.67	64.67	64.67	64.67	64.67	64.67	64.67
800	840	127.73	71.73	71.73	71.73	71.73	71.73	71.73	71.73	71.73	71.73	71.73
840	880	136.79	78.79	78.79	78.79	78.79	78.79	78.79	78.79	78.79	78.79	78.79
880	920	145.85	85.85	85.85	85.85	85.85	85.85	85.85	85.85	85.85	85.85	85.85
920	960	154.91	92.91	92.91	92.91	92.91	92.91	92.91	92.91	92.91	92.91	92.91
960	1,000	163.97	99.97	99.97	99.97	99.97	99.97	99.97	99.97	99.97	99.97	99.97
1,000	1,040	173.03	107.03	107.03	107.03	107.03	107.03	107.03	107.03	107.03	107.03	107.03
1,040	1,080	182.09	114.09	114.09	89.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	191.15	121.15	121.15	96.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	200.21	128.21	128.21	103.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	209.27	135.27	135.27	110.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	218.33	142.33	142.33	117.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	227.39	149.39	151.39	124.39	98.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	236.45	156.45	160.45	131.45	105.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	245.51	163.51	169.51	138.51	112.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	254.57	170.57	178.57	145.57	119.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	263.63	177.63	187.63	152.63	126.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	272.69	184.69	196.69	159.69	133.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	281.75	191.75	205.75	167.75	140.75	115.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	290.81	198.81	214.81	176.81	147.81	122.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	299.87	205.87	223.87	185.87	154.87	129.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	308.93	212.93	232.93	194.93	161.93	136.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	317.99	220.99	241.99	203.99	168.99	143.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	327.05	228.05	251.05	213.05	176.05	151.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	336.11	235.11	260.11	222.11	184.11	158.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	345.17	242.17	269.17	231.17	193.17	165.17	139.17	136.17	136.17	136.17	136.17
1,800	1,840	354.23	250.23	278.23	240.23	202.23	172.23	146.23	139.23	139.23	139.23	139.23
1,840	1,880	363.29	258.29	287.29	249.29	211.29	179.29	153.29	142.29	142.29	142.29	142.29
1,880	1,920	372.35	266.35	296.35	258.35	220.35	186.35	160.35	145.35	145.35	145.35	145.35
1,920	1,960	381.41	274.41	305.41	267.41	229.41	193.41	167.41	148.41	148.41	148.41	148.41
1,960	2,000	390.47	282.47	314.47	276.47	238.47	200.47	174.47	151.47	151.47	151.47	151.47
2,000	2,040	399.53	290.53	323.53	285.53	247.53	209.53	181.53	155.53	154.53	154.53	154.53
2,040	2,080	408.59	298.59	332.59	294.59	256.59	218.59	188.59	163.59	157.59	157.59	157.59
2,080	2,120	417.65	306.65	341.65	303.65	265.65	227.65	195.65	170.65	160.65	160.65	160.65
2,120	2,160	426.71	314.71	350.71	312.71	274.71	236.71	202.71	177.71	163.71	163.71	163.71
2,160	2,200	435.77	322.77	359.77	321.77	283.77	245.77	209.77	184.77	166.77	166.77	166.77
2,200	2,240	444.83	330.83	368.83	330.83	292.83	254.83	216.83	191.83	169.83	169.83	169.83
2,240	2,280	453.89	338.89	377.89	339.89	301.89	263.89	225.89	198.89	173.89	172.89	172.89
2,280	2,320	462.95	346.95	386.95	348.95	310.95	272.95	234.95	205.95	180.95	175.95	175.95
2,320	2,360	472.01	355.01	396.01	358.01	320.01	282.01	244.01	213.01	188.01	179.01	179.01
2,360	2,400	481.07	363.07	405.07	367.07	329.07	291.07	253.07	222.07	195.07	182.07	182.07
2,400	2,440	490.13	371.13	414.13	376.13	338.13	300.13	262.13	227.13	202.13	185.13	185.13

(Continued on next page)

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—										
\$2,440	\$2,480	\$499.19	\$461.19	\$423.19	\$385.19	\$347.19	\$309.19	\$271.19	\$234.19	\$209.19	\$188.19	\$188.19
2,480	2,520	508.25	470.25	432.25	394.25	356.25	318.25	280.25	241.25	216.25	191.25	191.25
2,520	2,560	521.31	479.31	441.31	403.31	365.31	327.31	289.31	250.31	223.31	197.31	194.31
2,560	2,600	535.37	488.37	450.37	412.37	374.37	336.37	298.37	259.37	230.37	204.37	197.37
2,600	2,640	549.43	497.43	459.43	421.43	383.43	345.43	307.43	268.43	237.43	211.43	200.43
2,640	2,680	562.49	506.49	468.49	430.49	392.49	354.49	316.49	277.49	244.49	218.49	203.49
2,680	2,720	576.55	515.55	477.55	439.55	401.55	363.55	325.55	286.55	251.55	225.55	206.55
2,720	2,760	590.61	524.61	486.61	448.61	410.61	372.61	334.61	295.61	258.61	232.61	209.61
2,760	2,800	604.67	535.67	495.67	457.67	419.67	381.67	343.67	304.67	266.67	239.67	214.67
2,800	2,840	618.73	549.73	504.73	466.73	428.73	390.73	352.73	313.73	275.73	246.73	221.73
2,840	2,880	631.79	563.79	513.79	475.79	437.79	399.79	361.79	322.79	284.79	253.79	228.79
2,880	2,920	645.85	577.85	522.85	484.85	446.85	408.85	370.85	331.85	293.85	260.85	235.85
2,920	2,960	659.91	590.91	531.91	493.91	455.91	417.91	379.91	340.91	302.91	267.91	242.91
2,960	3,000	673.97	604.97	540.97	502.97	464.97	426.97	388.97	349.97	311.97	274.97	249.97
3,000	3,040	688.03	619.03	550.03	512.03	474.03	436.03	398.03	359.03	321.03	283.03	257.03
3,040	3,080	701.09	633.09	564.09	521.09	483.09	445.09	407.09	368.09	330.09	292.09	264.09
3,080	3,120	715.15	647.15	578.15	530.15	492.15	454.15	416.15	377.15	339.15	301.15	271.15
3,120	3,160	729.21	660.21	592.21	539.21	501.21	463.21	425.21	386.21	348.21	310.21	278.21
3,160	3,200	743.27	674.27	606.27	548.27	510.27	472.27	434.27	395.27	357.27	319.27	285.27
3,200	3,240	757.33	688.33	619.33	557.33	519.33	481.33	443.33	404.33	366.33	328.33	292.33
3,240	3,280	770.39	702.39	633.39	566.39	528.39	490.39	452.39	413.39	375.39	337.39	299.39
3,280	3,320	784.45	716.45	647.45	578.45	537.45	499.45	461.45	422.45	384.45	346.45	308.45
3,320	3,360	798.51	729.51	661.51	592.51	546.51	508.51	470.51	431.51	393.51	355.51	317.51
3,360	3,400	812.57	743.57	675.57	606.57	555.57	517.57	479.57	440.57	402.57	364.57	326.57
3,400	3,440	826.63	757.63	688.63	620.63	564.63	526.63	488.63	449.63	411.63	373.63	335.63
3,440	3,480	839.69	771.69	702.69	634.69	573.69	535.69	497.69	458.69	420.69	382.69	344.69
3,480	3,520	853.75	785.75	716.75	647.75	582.75	544.75	506.75	467.75	429.75	391.75	353.75
3,520	3,560	867.81	798.81	730.81	661.81	593.81	553.81	515.81	476.81	438.81	400.81	362.81
3,560	3,600	881.87	812.87	744.87	675.87	606.87	566.87	528.87	489.87	451.87	413.87	375.87
3,600	3,640	895.93	826.93	757.93	689.93	620.93	571.93	533.93	494.93	456.93	418.93	380.93
3,640	3,680	909.99	840.99	771.99	703.99	634.99	580.99	542.99	503.99	465.99	427.99	389.99
3,680	3,720	923.05	855.05	786.05	717.05	649.05	590.05	552.05	513.05	475.05	437.05	399.05
3,720	3,760	937.11	868.11	800.11	731.11	663.11	599.11	561.11	522.11	484.11	446.11	408.11
3,760	3,800	951.17	882.17	814.17	745.17	676.17	608.17	570.17	531.17	493.17	455.17	417.17
3,800	3,840	965.23	896.23	827.23	759.23	690.23	622.23	579.23	540.23	502.23	464.23	426.23
3,840	3,880	978.29	910.29	841.29	773.29	704.29	635.29	588.29	549.29	511.29	473.29	435.29
3,880	3,920	992.35	924.35	855.35	786.35	718.35	649.35	597.35	558.35	520.35	482.35	444.35
3,920	3,960	1,006.41	937.41	869.41	800.41	732.41	663.41	606.41	567.41	529.41	491.41	453.41
3,960	4,000	1,020.47	951.47	883.47	814.47	745.47	677.47	615.47	576.47	538.47	500.47	462.47
4,000	4,040	1,034.53	965.53	896.53	828.53	759.53	691.53	624.53	585.53	547.53	509.53	471.53
4,040	4,080	1,047.59	979.59	910.59	842.59	773.59	704.59	636.59	594.59	556.59	518.59	480.59
4,080	4,120	1,061.65	993.65	924.65	855.65	787.65	718.65	650.65	603.65	565.65	527.65	489.65
4,120	4,160	1,075.71	1,006.71	938.71	869.71	801.71	732.71	663.71	612.71	574.71	536.71	498.71
4,160	4,200	1,089.77	1,020.77	952.77	883.77	814.77	746.77	677.77	621.77	583.77	545.77	507.77
4,200	4,240	1,103.83	1,034.83	965.83	897.83	828.83	760.83	691.83	630.83	592.83	554.83	516.83
4,240	4,280	1,116.89	1,048.89	979.89	911.89	842.89	773.89	705.89	639.89	601.89	563.89	525.89
4,280	4,320	1,130.95	1,062.95	993.95	924.95	856.95	787.95	719.95	650.95	610.95	572.95	534.95
4,320	4,360	1,145.01	1,076.01	1,008.01	939.01	871.01	802.01	733.01	665.01	620.01	582.01	544.01
4,360	4,400	1,159.07	1,090.07	1,022.07	953.07	884.07	816.07	747.07	679.07	629.07	591.07	553.07
4,400	4,440	1,173.13	1,104.13	1,035.13	967.13	898.13	830.13	761.13	692.13	638.13	600.13	562.13
4,440	4,480	1,186.19	1,118.19	1,049.19	981.19	912.19	843.19	775.19	706.19	647.19	609.19	571.19
4,480	4,520	1,200.25	1,132.25	1,063.25	994.25	926.25	857.25	789.25	720.25	656.25	618.25	580.25
4,520	4,560	1,214.31	1,145.31	1,077.31	1,008.31	940.31	871.31	802.31	734.31	665.31	627.31	589.31
4,560	4,600	1,228.37	1,159.37	1,091.37	1,022.37	953.37	885.37	816.37	748.37	679.37	636.37	598.37
4,600	4,640	1,242.43	1,173.43	1,104.43	1,036.43	967.43	899.43	830.43	761.43	693.43	645.43	607.43
4,640	4,680	1,255.49	1,187.49	1,118.49	1,050.49	981.49	912.49	844.49	775.49	706.49	654.49	616.49
4,680	4,720	1,269.55	1,201.55	1,132.55	1,063.55	995.55	926.55	858.55	789.55	720.55	663.55	625.55
4,720	4,760	1,283.61	1,214.61	1,146.61	1,077.61	1,009.61	940.61	871.61	803.61	734.61	672.61	634.61
4,760	4,800	1,297.67	1,228.67	1,160.67	1,091.67	1,022.67	954.67	885.67	817.67	748.67	681.67	643.67
4,800	4,840	1,311.73	1,242.73	1,173.73	1,105.73	1,036.73	968.73	899.73	830.73	762.73	693.73	652.73
4,840	4,880	1,324.79	1,256.79	1,187.79	1,119.79	1,050.79	981.79	913.79	844.79	775.79	707.79	661.79
4,880	4,920	1,338.85	1,270.85	1,201.85	1,132.85	1,064.85	995.85	927.85	858.85	789.85	721.85	670.85
4,920	4,960	1,352.91	1,283.91	1,215.91	1,146.91	1,078.91	1,009.91	940.91	872.91	803.91	734.91	679.91
4,960	5,000	1,366.97	1,297.97	1,229.97	1,160.97	1,091.97	1,023.97	954.97	886.97	817.97	748.97	688.97
5,000	5,040	1,381.03	1,312.03	1,243.03	1,175.03	1,106.03	1,038.03	969.03	900.03	832.03	763.03	698.03

\$5,040 and over

Do not use this table. See page 34 for instructions.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—										
\$0	\$540	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
540	560	\$43.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08
560	580	46.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	50.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	55.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	62.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	69.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	76.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	83.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	90.73	65.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	97.79	72.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	104.85	79.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	111.91	86.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	118.97	93.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	126.03	101.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	133.09	108.09	82.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	140.15	115.15	89.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	147.21	122.21	96.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	154.27	129.27	103.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	161.33	136.33	110.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	168.39	143.39	117.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	175.45	150.45	124.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	182.51	157.51	131.51	106.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	189.57	164.57	138.57	113.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	196.63	171.63	145.63	120.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	203.69	178.69	152.69	127.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	210.75	185.75	159.75	134.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	217.81	192.81	166.81	141.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	226.87	199.87	173.87	148.87	123.87	120.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	235.93	206.93	180.93	155.93	130.93	123.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	244.99	213.99	187.99	162.99	137.99	126.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	254.05	221.05	195.05	170.05	145.05	130.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	263.11	228.11	202.11	177.11	152.11	133.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	272.17	235.17	209.17	184.17	159.17	136.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	281.23	243.23	216.23	191.23	166.23	140.23	139.23	139.23	139.23	139.23	139.23
1,840	1,880	290.29	252.29	223.29	198.29	173.29	147.29	142.29	142.29	142.29	142.29	142.29
1,880	1,920	299.35	261.35	230.35	205.35	180.35	154.35	145.35	145.35	145.35	145.35	145.35
1,920	1,960	308.41	270.41	237.41	212.41	187.41	161.41	148.41	148.41	148.41	148.41	148.41
1,960	2,000	317.47	279.47	244.47	219.47	194.47	168.47	151.47	151.47	151.47	151.47	151.47
2,000	2,040	326.53	288.53	251.53	226.53	201.53	175.53	154.53	154.53	154.53	154.53	154.53
2,040	2,080	335.59	297.59	259.59	233.59	208.59	182.59	157.59	157.59	157.59	157.59	157.59
2,080	2,120	344.65	306.65	268.65	240.65	215.65	189.65	164.65	160.65	160.65	160.65	160.65
2,120	2,160	353.71	315.71	277.71	247.71	222.71	196.71	171.71	163.71	163.71	163.71	163.71
2,160	2,200	362.77	324.77	286.77	254.77	229.77	203.77	178.77	166.77	166.77	166.77	166.77
2,200	2,240	371.83	333.83	295.83	261.83	236.83	210.83	185.83	169.83	169.83	169.83	169.83
2,240	2,280	380.89	342.89	304.89	268.89	243.89	217.89	192.89	172.89	172.89	172.89	172.89
2,280	2,320	389.95	351.95	313.95	275.95	250.95	224.95	199.95	175.95	175.95	175.95	175.95
2,320	2,360	399.01	361.01	323.01	285.01	258.01	232.01	207.01	181.01	179.01	179.01	179.01
2,360	2,400	408.07	370.07	332.07	294.07	265.07	239.07	214.07	188.07	182.07	182.07	182.07
2,400	2,440	417.13	379.13	341.13	303.13	272.13	246.13	221.13	195.13	185.13	185.13	185.13
2,440	2,480	426.19	388.19	350.19	312.19	279.19	253.19	228.19	202.19	188.19	188.19	188.19
2,480	2,520	435.25	397.25	359.25	321.25	286.25	260.25	235.25	209.25	191.25	191.25	191.25
2,520	2,560	444.31	406.31	368.31	330.31	293.31	267.31	242.31	216.31	194.31	194.31	194.31
2,560	2,600	453.37	415.37	377.37	339.37	301.37	274.37	249.37	223.37	198.37	197.37	197.37
2,600	2,640	462.43	424.43	386.43	348.43	310.43	281.43	256.43	230.43	205.43	200.43	200.43
2,640	2,680	471.49	433.49	395.49	357.49	319.49	288.49	263.49	237.49	212.49	203.49	203.49
2,680	2,720	480.55	442.55	404.55	366.55	328.55	295.55	270.55	244.55	219.55	206.55	206.55
2,720	2,760	489.61	451.61	413.61	375.61	337.61	302.61	277.61	251.61	226.61	209.61	209.61
2,760	2,800	498.67	460.67	422.67	384.67	346.67	309.67	284.67	258.67	233.67	212.67	212.67
2,800	2,840	507.73	469.73	431.73	393.73	355.73	317.73	291.73	265.73	240.73	215.73	215.73
2,840	2,880	516.79	478.79	440.79	402.79	364.79	326.79	298.79	272.79	247.79	222.79	218.79
2,880	2,920	525.85	487.85	449.85	411.85	373.85	335.85	305.85	279.85	254.85	229.85	221.85
2,920	2,960	534.91	496.91	458.91	420.91	382.91	344.91	312.91	286.91	261.91	236.91	224.91
2,960	3,000	543.97	505.97	467.97	429.97	391.97	353.97	319.97	293.97	268.97	243.97	227.97
3,000	3,040	553.03	515.03	477.03	439.03	401.03	363.03	327.03	301.03	276.03	251.03	231.03
3,040	3,080	562.09	524.09	486.09	448.09	410.09	372.09	334.09	308.09	283.09	258.09	234.09
3,080	3,120	571.15	533.15	495.15	457.15	419.15	381.15	343.15	315.15	290.15	265.15	239.15
3,120	3,160	580.21	542.21	504.21	466.21	428.21	390.21	352.21	322.21	297.21	272.21	246.21
3,160	3,200	589.27	551.27	513.27	475.27	437.27	399.27	361.27	329.27	304.27	279.27	253.27
3,200	3,240	598.33	560.33	522.33	484.33	446.33	408.33	370.33	336.33	311.33	286.33	260.33

(Continued on next page)

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—										
\$3,240	\$3,280	\$607.39	\$569.39	\$531.39	\$493.39	\$455.39	\$417.39	\$379.39	\$343.39	\$318.39	\$293.39	\$267.39
3,280	3,320	616.45	578.45	540.45	502.45	464.45	426.45	388.45	350.45	325.45	300.45	274.45
3,320	3,360	625.51	587.51	549.51	511.51	473.51	435.51	397.51	359.51	332.51	307.51	281.51
3,360	3,400	634.57	596.57	558.57	520.57	482.57	444.57	406.57	368.57	339.57	314.57	288.57
3,400	3,440	643.63	605.63	567.63	529.63	491.63	453.63	415.63	377.63	346.63	321.63	295.63
3,440	3,480	652.69	614.69	576.69	538.69	500.69	462.69	424.69	386.69	353.69	328.69	302.69
3,480	3,520	661.75	623.75	585.75	547.75	509.75	471.75	433.75	395.75	360.75	335.75	309.75
3,520	3,560	670.81	632.81	594.81	556.81	518.81	480.81	442.81	404.81	367.81	342.81	316.81
3,560	3,600	679.87	641.87	603.87	565.87	527.87	489.87	451.87	413.87	374.87	349.87	323.87
3,600	3,640	688.93	650.93	612.93	574.93	536.93	498.93	460.93	422.93	383.93	356.93	330.93
3,640	3,680	697.99	659.99	621.99	583.99	545.99	507.99	469.99	431.99	392.99	363.99	337.99
3,680	3,720	707.05	669.05	631.05	593.05	555.05	517.05	479.05	441.05	402.05	371.05	345.05
3,720	3,760	716.11	678.11	640.11	602.11	564.11	526.11	488.11	450.11	411.11	378.11	352.11
3,760	3,800	725.17	687.17	649.17	611.17	573.17	535.17	497.17	459.17	420.17	385.17	359.17
3,800	3,840	734.23	696.23	658.23	620.23	582.23	544.23	506.23	468.23	429.23	392.23	366.23
3,840	3,880	743.29	705.29	667.29	629.29	591.29	553.29	515.29	477.29	438.29	400.29	373.29
3,880	3,920	752.35	714.35	676.35	638.35	600.35	562.35	524.35	486.35	447.35	409.35	380.35
3,920	3,960	761.41	723.41	685.41	647.41	609.41	571.41	533.41	495.41	456.41	418.41	387.41
3,960	4,000	770.47	732.47	694.47	656.47	618.47	580.47	542.47	504.47	465.47	427.47	394.47
4,000	4,040	779.53	741.53	703.53	665.53	627.53	589.53	551.53	513.53	474.53	436.53	401.53
4,040	4,080	788.59	750.59	712.59	674.59	636.59	598.59	560.59	522.59	483.59	445.59	408.59
4,080	4,120	797.65	759.65	721.65	683.65	645.65	607.65	569.65	531.65	492.65	454.65	416.65
4,120	4,160	806.71	768.71	730.71	692.71	654.71	616.71	578.71	540.71	501.71	463.71	425.71
4,160	4,200	815.77	777.77	739.77	701.77	663.77	625.77	587.77	549.77	510.77	472.77	434.77
4,200	4,240	824.83	786.83	748.83	710.83	672.83	634.83	596.83	558.83	519.83	481.83	443.83
4,240	4,280	833.89	795.89	757.89	719.89	681.89	643.89	605.89	567.89	528.89	490.89	452.89
4,280	4,320	842.95	804.95	766.95	728.95	690.95	652.95	614.95	576.95	537.95	499.95	461.95
4,320	4,360	852.01	814.01	776.01	738.01	700.01	662.01	624.01	586.01	547.01	509.01	471.01
4,360	4,400	863.07	823.07	785.07	747.07	709.07	671.07	633.07	595.07	556.07	518.07	480.07
4,400	4,440	877.13	832.13	794.13	756.13	718.13	680.13	642.13	604.13	565.13	527.13	489.13
4,440	4,480	891.19	841.19	803.19	765.19	727.19	689.19	651.19	613.19	574.19	536.19	498.19
4,480	4,520	905.25	850.25	812.25	774.25	736.25	698.25	660.25	622.25	583.25	545.25	507.25
4,520	4,560	919.31	859.31	821.31	783.31	745.31	707.31	669.31	631.31	592.31	554.31	516.31
4,560	4,600	932.37	868.37	830.37	792.37	754.37	716.37	678.37	640.37	601.37	563.37	525.37
4,600	4,640	946.43	878.43	839.43	801.43	763.43	725.43	687.43	649.43	610.43	572.43	534.43
4,640	4,680	960.49	891.49	848.49	810.49	772.49	734.49	696.49	658.49	619.49	581.49	543.49
4,680	4,720	974.55	905.55	857.55	819.55	781.55	743.55	705.55	667.55	628.55	590.55	552.55
4,720	4,760	988.61	919.61	866.61	828.61	790.61	752.61	714.61	676.61	637.61	599.61	561.61
4,760	4,800	1,001.67	933.67	875.67	837.67	799.67	761.67	723.67	685.67	646.67	608.67	570.67
4,800	4,840	1,015.73	947.73	884.73	846.73	808.73	770.73	732.73	694.73	655.73	617.73	579.73
4,840	4,880	1,029.79	960.79	893.79	855.79	817.79	779.79	741.79	703.79	664.79	626.79	588.79
4,880	4,920	1,043.85	974.85	906.85	864.85	826.85	788.85	750.85	712.85	673.85	635.85	597.85
4,920	4,960	1,057.91	988.91	919.91	873.91	835.91	797.91	759.91	721.91	682.91	644.91	606.91
4,960	5,000	1,070.97	1,002.97	933.97	882.97	844.97	806.97	768.97	730.97	691.97	653.97	615.97
5,000	5,040	1,085.03	1,017.03	948.03	892.03	854.03	816.03	778.03	740.03	701.03	663.03	625.03
5,040	5,080	1,099.09	1,030.09	962.09	901.09	863.09	825.09	787.09	749.09	710.09	672.09	634.09
5,080	5,120	1,113.15	1,044.15	976.15	910.15	872.15	834.15	796.15	758.15	719.15	681.15	643.15
5,120	5,160	1,127.21	1,058.21	989.21	921.21	881.21	843.21	805.21	767.21	728.21	690.21	652.21
5,160	5,200	1,140.27	1,072.27	1,003.27	935.27	895.27	857.27	819.27	781.27	742.27	703.27	665.27
5,200	5,240	1,154.33	1,086.33	1,017.33	948.33	909.33	871.33	833.33	795.33	756.33	717.33	679.33
5,240	5,280	1,168.39	1,099.39	1,031.39	962.39	923.39	885.39	847.39	809.39	770.39	732.39	694.39
5,280	5,320	1,182.45	1,113.45	1,045.45	976.45	937.45	899.45	861.45	823.45	784.45	746.45	708.45
5,320	5,360	1,196.51	1,127.51	1,058.51	990.51	951.51	913.51	875.51	837.51	798.51	760.51	722.51
5,360	5,400	1,209.57	1,141.57	1,072.57	1,004.57	966.57	928.57	890.57	852.57	814.57	776.57	738.57
5,400	5,440	1,223.63	1,155.63	1,086.63	1,017.63	979.63	941.63	903.63	865.63	827.63	789.63	751.63
5,440	5,480	1,237.69	1,168.69	1,100.69	1,031.69	992.69	954.69	916.69	878.69	840.69	802.69	764.69
5,480	5,520	1,251.75	1,182.75	1,114.75	1,045.75	998.75	960.75	922.75	884.75	846.75	808.75	770.75
5,520	5,560	1,265.81	1,196.81	1,127.81	1,059.81	1,000.81	962.81	924.81	886.81	848.81	810.81	772.81
5,560	5,600	1,278.87	1,210.87	1,141.87	1,073.87	1,014.87	976.87	938.87	900.87	862.87	824.87	786.87
5,600	5,640	1,292.93	1,224.93	1,155.93	1,086.93	1,027.93	989.93	951.93	913.93	875.93	837.93	799.93
5,640	5,680	1,306.99	1,237.99	1,169.99	1,100.99	1,032.99	994.99	956.99	918.99	880.99	842.99	804.99
5,680	5,720	1,321.05	1,252.05	1,184.05	1,115.05	1,046.05	1,008.05	970.05	932.05	894.05	856.05	818.05
5,720	5,760	1,335.11	1,266.11	1,197.11	1,129.11	1,060.11	1,022.11	984.11	946.11	908.11	870.11	832.11
5,760	5,800	1,348.17	1,280.17	1,211.17	1,143.17	1,074.17	1,036.17	998.17	960.17	922.17	884.17	846.17
5,800	5,840	1,362.23	1,294.23	1,225.23	1,156.23	1,087.23	1,049.23	1,011.23	973.23	935.23	897.23	859.23

\$5,840 and over

Do not use this table. See page 34 for instructions.

SINGLE Persons—DAILY Payroll Period
(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03
15	18	2.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	2.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	3.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	4.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	4.41	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	5.64	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	5.87	4.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	6.10	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	7.33	5.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	7.56	6.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	8.79	6.79	5.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	9.02	7.02	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	10.25	8.25	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	10.48	8.48	7.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	11.70	9.70	7.70	6.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	11.93	9.93	7.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	12.16	11.16	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	13.39	11.39	9.39	8.39	6.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	13.62	12.62	10.62	8.62	7.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	14.85	12.85	10.85	9.85	7.85	6.85	5.85	5.85	5.85	5.85	5.85
78	81	15.08	14.08	12.08	10.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08
81	84	16.31	14.31	12.31	10.31	9.31	7.31	6.31	6.31	6.31	6.31	6.31
84	87	16.54	14.54	13.54	11.54	9.54	8.54	6.54	6.54	6.54	6.54	6.54
87	90	17.77	15.77	13.77	11.77	10.77	8.77	7.77	6.77	6.77	6.77	6.77
90	93	18.00	16.00	15.00	13.00	11.00	9.00	8.00	7.00	7.00	7.00	7.00
93	96	19.23	17.23	15.23	13.23	11.23	10.23	8.23	7.23	7.23	7.23	7.23
96	99	19.46	17.46	15.46	14.46	12.46	10.46	9.46	8.46	7.46	7.46	7.46
99	102	19.69	18.69	16.69	14.69	12.69	11.69	9.69	8.69	7.69	7.69	7.69
102	105	20.92	18.92	16.92	15.92	13.92	11.92	9.92	8.92	7.92	7.92	7.92
105	108	21.15	20.15	18.15	16.15	14.15	13.15	11.15	9.15	8.15	8.15	8.15
108	111	22.38	20.38	18.38	16.38	15.38	13.38	11.38	10.38	9.38	8.38	8.38
111	114	22.61	20.61	19.61	17.61	15.61	13.61	12.61	10.61	9.61	8.61	8.61
114	117	23.84	21.84	19.84	17.84	16.84	14.84	12.84	10.84	9.84	8.84	8.84
117	120	24.07	22.07	21.07	19.07	17.07	15.07	14.07	12.07	10.07	9.07	9.07
120	123	25.29	23.29	21.29	19.29	18.29	16.29	14.29	12.29	11.29	10.29	9.29
123	126	26.52	23.52	21.52	20.52	18.52	16.52	14.52	13.52	11.52	10.52	9.52
126	129	27.75	24.75	22.75	20.75	18.75	17.75	15.75	13.75	11.75	10.75	9.75
129	132	28.98	25.98	22.98	21.98	19.98	17.98	15.98	14.98	12.98	10.98	9.98
132	135	29.21	26.21	24.21	22.21	20.21	19.21	17.21	15.21	13.21	12.21	11.21
135	138	30.44	27.44	24.44	23.44	21.44	19.44	17.44	15.44	14.44	12.44	11.44
138	141	31.67	28.67	25.67	23.67	21.67	19.67	18.67	16.67	14.67	12.67	11.67
141	144	32.90	29.90	26.90	23.90	22.90	20.90	18.90	16.90	15.90	13.90	12.90
144	147	34.13	31.13	27.13	25.13	23.13	21.13	20.13	18.13	16.13	14.13	13.13
147	150	35.36	31.36	28.36	25.36	24.36	22.36	20.36	18.36	17.36	15.36	13.36
150	153	35.59	32.59	29.59	26.59	24.59	22.59	21.59	19.59	17.59	15.59	13.59
153	156	36.82	33.82	30.82	27.82	24.82	23.82	21.82	19.82	17.82	16.82	14.82
156	159	38.05	35.05	32.05	28.05	26.05	24.05	22.05	21.05	19.05	17.05	15.05
159	162	39.28	36.28	32.28	29.28	26.28	25.28	23.28	21.28	19.28	18.28	16.28
162	165	40.51	36.51	33.51	30.51	27.51	25.51	23.51	22.51	20.51	18.51	16.51
165	168	40.74	37.74	34.74	31.74	28.74	26.74	24.74	22.74	20.74	18.74	17.74
168	171	41.97	38.97	35.97	32.97	29.97	26.97	24.97	22.97	21.97	19.97	17.97
171	174	43.20	40.20	37.20	34.20	30.20	27.20	26.20	24.20	22.20	20.20	19.20
174	177	44.43	41.43	37.43	34.43	31.43	28.43	26.43	24.43	23.43	21.43	19.43
177	180	45.66	41.66	38.66	35.66	32.66	29.66	27.66	25.66	23.66	21.66	20.66
180	183	45.88	42.88	39.88	36.88	33.88	30.88	27.88	25.88	23.88	22.88	20.88
183	186	47.11	44.11	41.11	38.11	35.11	31.11	28.11	27.11	25.11	23.11	21.11
186	189	48.34	45.34	42.34	39.34	35.34	32.34	29.34	27.34	25.34	24.34	22.34
189	192	49.57	46.57	43.57	39.57	36.57	33.57	30.57	28.57	26.57	24.57	22.57
192	195	50.80	47.80	43.80	40.80	37.80	34.80	31.80	28.80	26.80	25.80	23.80
195	198	51.03	48.03	45.03	42.03	39.03	36.03	32.03	29.03	28.03	26.03	24.03
198	201	52.26	49.26	46.26	43.26	40.26	36.26	33.26	30.26	28.26	26.26	25.26
201	204	53.49	50.49	47.49	44.49	40.49	37.49	34.49	31.49	29.49	27.49	25.49
204	207	54.72	51.72	48.72	44.72	41.72	38.72	35.72	32.72	29.72	27.72	26.72
207	210	55.95	52.95	48.95	45.95	42.95	39.95	36.95	33.95	30.95	28.95	26.95
210	213	57.18	53.18	50.18	47.18	44.18	41.18	38.18	34.18	31.18	29.18	27.18
213	216	57.41	54.41	51.41	48.41	45.41	42.41	38.41	35.41	32.41	30.41	28.41
216	219	58.64	55.64	52.64	49.64	46.64	42.64	39.64	36.64	33.64	30.64	28.64

(Continued on next page)

SINGLE Persons—DAILY Payroll Period

(For Wages Paid in 2003)

And the wages are—		And the number of withholding allowances claimed is—										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income, social security, and Medicare taxes to be withheld is—										
\$219	\$222	\$59.87	\$56.87	\$53.87	\$49.87	\$46.87	\$43.87	\$40.87	\$37.87	\$34.87	\$31.87	\$29.87
222	225	61.10	58.10	54.10	51.10	48.10	45.10	42.10	39.10	35.10	32.10	30.10
225	228	62.33	58.33	55.33	52.33	49.33	46.33	43.33	39.33	36.33	33.33	31.33
228	231	62.56	59.56	56.56	53.56	50.56	47.56	43.56	40.56	37.56	34.56	31.56
231	234	63.79	60.79	57.79	54.79	51.79	47.79	44.79	41.79	38.79	35.79	32.79
234	237	65.02	62.02	59.02	56.02	52.02	49.02	46.02	43.02	40.02	37.02	33.02
237	240	66.25	63.25	60.25	56.25	53.25	50.25	47.25	44.25	41.25	37.25	34.25
240	243	67.47	63.47	60.47	57.47	54.47	51.47	48.47	44.47	41.47	38.47	35.47
243	246	67.70	64.70	61.70	58.70	55.70	52.70	48.70	45.70	42.70	39.70	36.70
246	249	68.93	65.93	62.93	59.93	56.93	52.93	49.93	46.93	43.93	40.93	37.93
249	252	70.16	67.16	64.16	61.16	57.16	54.16	51.16	48.16	45.16	42.16	38.16
252	255	71.39	68.39	65.39	61.39	58.39	55.39	52.39	49.39	46.39	42.39	39.39
255	258	72.62	69.62	66.62	62.62	59.62	56.62	53.62	50.62	46.62	43.62	40.62
258	261	73.85	69.85	66.85	63.85	60.85	57.85	54.85	50.85	47.85	44.85	41.85
261	264	75.08	71.08	68.08	65.08	62.08	58.08	55.08	52.08	49.08	46.08	43.08
264	267	75.31	72.31	69.31	66.31	62.31	59.31	56.31	53.31	50.31	47.31	43.31
267	270	76.54	73.54	70.54	66.54	63.54	60.54	57.54	54.54	51.54	47.54	44.54
270	273	77.77	74.77	70.77	67.77	64.77	61.77	58.77	55.77	51.77	48.77	45.77
273	276	79.00	76.00	72.00	69.00	66.00	63.00	60.00	56.00	53.00	50.00	47.00
276	279	80.23	77.23	73.23	70.23	67.23	64.23	60.23	57.23	54.23	51.23	48.23
279	282	81.46	77.46	74.46	71.46	68.46	64.46	61.46	58.46	55.46	52.46	49.46
282	285	82.69	78.69	75.69	71.69	68.69	65.69	62.69	59.69	56.69	52.69	49.69
285	288	83.92	79.92	76.92	72.92	69.92	66.92	63.92	60.92	56.92	53.92	50.92
288	291	85.15	81.15	78.15	74.15	71.15	68.15	65.15	61.15	58.15	55.15	52.15
291	294	86.38	82.38	79.38	75.38	72.38	69.38	65.38	62.38	59.38	56.38	53.38
294	297	86.61	83.61	79.61	76.61	73.61	69.61	66.61	63.61	60.61	57.61	54.61
297	300	87.84	84.84	80.84	77.84	73.84	70.84	67.84	64.84	61.84	58.84	54.84
300	303	89.06	86.06	82.06	79.06	75.06	72.06	69.06	66.06	63.06	59.06	56.06
303	306	90.29	87.29	83.29	80.29	76.29	73.29	70.29	66.29	63.29	60.29	57.29
306	309	91.52	88.52	84.52	81.52	77.52	74.52	70.52	66.52	63.52	61.52	58.52
309	312	92.75	88.75	85.75	81.75	78.75	74.75	71.75	68.75	65.75	62.75	59.75
312	315	93.98	89.98	86.98	82.98	79.98	75.98	72.98	69.98	66.98	63.98	59.98
315	318	95.21	91.21	88.21	84.21	81.21	77.21	74.21	71.21	68.21	64.21	61.21
318	321	96.44	92.44	89.44	85.44	82.44	78.44	75.44	72.44	68.44	65.44	62.44
321	324	97.67	93.67	90.67	86.67	83.67	79.67	76.67	72.67	69.67	66.67	63.67
324	327	97.90	94.90	90.90	87.90	83.90	80.90	76.90	73.90	70.90	67.90	64.90
327	330	99.13	96.13	92.13	89.13	85.13	82.13	78.13	75.13	72.13	69.13	65.13
330	333	100.36	97.36	93.36	90.36	86.36	83.36	79.36	76.36	73.36	69.36	66.36
333	336	101.59	98.59	94.59	91.59	87.59	84.59	80.59	77.59	73.59	70.59	67.59
336	339	102.82	99.82	95.82	92.82	88.82	84.82	81.82	77.82	74.82	71.82	68.82
339	341	104.01	100.01	97.01	93.01	90.01	86.01	83.01	79.01	76.01	73.01	70.01
341	343	104.16	101.16	97.16	94.16	90.16	87.16	83.16	80.16	76.16	73.16	70.16
343	345	105.32	102.32	98.32	94.32	91.32	87.32	84.32	80.32	77.32	74.32	71.32
345	347	106.47	102.47	99.47	95.47	92.47	88.47	85.47	81.47	78.47	74.47	71.47
347	349	106.62	103.62	99.62	96.62	92.62	89.62	85.62	82.62	78.62	75.62	72.62
349	351	107.78	103.78	100.78	96.78	93.78	89.78	86.78	82.78	79.78	75.78	72.78
351	353	107.93	104.93	100.93	97.93	93.93	90.93	86.93	83.93	79.93	76.93	73.93
353	355	109.08	106.08	102.08	98.08	95.08	91.08	88.08	84.08	81.08	78.08	74.08
355	357	110.23	106.23	103.23	99.23	96.23	92.23	89.23	85.23	81.23	78.23	75.23
357	359	110.39	107.39	103.39	100.39	96.39	93.39	89.39	86.39	82.39	79.39	75.39
359	361	111.54	107.54	104.54	100.54	97.54	93.54	90.54	86.54	83.54	79.54	76.54
361	363	111.69	108.69	104.69	101.69	97.69	94.69	90.69	87.69	83.69	80.69	77.69
363	365	112.85	109.85	105.85	101.85	98.85	94.85	91.85	87.85	84.85	80.85	77.85
365	367	114.00	110.00	107.00	103.00	100.00	96.00	93.00	89.00	85.00	82.00	79.00
367	369	114.15	111.15	107.15	104.15	100.15	97.15	93.15	90.15	86.15	83.15	79.15
369	371	115.31	111.31	108.31	104.31	101.31	97.31	94.31	90.31	87.31	83.31	80.31
371	373	115.46	112.46	108.46	105.46	101.46	98.46	94.46	91.46	87.46	84.46	80.46
373	375	116.61	113.61	109.61	105.61	102.61	98.61	95.61	91.61	88.61	84.61	81.61
375	377	117.76	113.76	110.76	106.76	103.76	99.76	96.76	92.76	88.76	85.76	81.76
377	379	117.92	114.92	110.92	107.92	103.92	100.92	96.92	93.92	89.92	86.92	82.92
379	381	119.07	115.07	112.07	108.07	105.07	101.07	98.07	94.07	91.07	87.07	84.07
381	383	119.22	116.22	112.22	109.22	105.22	102.22	98.22	95.22	91.22	88.22	84.22
383	385	120.38	117.38	113.38	109.38	106.38	102.38	99.38	95.38	92.38	88.38	85.38
385	387	121.53	117.53	114.53	110.53	107.53	103.53	100.53	96.53	92.53	89.53	85.53
387	389	121.68	118.68	114.68	111.68	107.68	104.68	100.68	97.68	93.68	90.68	86.68
389	391	122.84	118.84	115.84	111.84	108.84	104.84	101.84	97.84	94.84	90.84	87.84

\$391 and over

Do not use this table. See page 34 for instructions.

MARRIED Persons—DAILY Payroll Period
(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—										
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
30	33	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	5.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	5.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	5.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	5.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	7.02	6.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	7.25	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	7.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	8.70	6.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	8.93	7.93	6.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	9.16	8.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	10.39	8.39	7.39	6.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	10.62	9.62	8.62	6.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	10.85	9.85	8.85	7.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85
78	81	12.08	10.08	9.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08	6.08
81	84	12.31	11.31	9.31	8.31	7.31	6.31	6.31	6.31	6.31	6.31	6.31
84	87	13.54	11.54	10.54	9.54	7.54	6.54	6.54	6.54	6.54	6.54	6.54
87	90	13.77	11.77	10.77	9.77	8.77	7.77	6.77	6.77	6.77	6.77	6.77
90	93	15.00	13.00	11.00	10.00	9.00	8.00	7.00	7.00	7.00	7.00	7.00
93	96	15.23	13.23	12.23	10.23	9.23	8.23	7.23	7.23	7.23	7.23	7.23
96	99	16.46	14.46	12.46	11.46	10.46	8.46	7.46	7.46	7.46	7.46	7.46
99	102	16.69	14.69	13.69	11.69	10.69	9.69	8.69	7.69	7.69	7.69	7.69
102	105	16.92	15.92	13.92	11.92	10.92	9.92	8.92	7.92	7.92	7.92	7.92
105	108	18.15	16.15	14.15	13.15	11.15	10.15	9.15	8.15	8.15	8.15	8.15
108	111	18.38	17.38	15.38	13.38	12.38	11.38	9.38	8.38	8.38	8.38	8.38
111	114	19.61	17.61	15.61	14.61	12.61	11.61	10.61	9.61	8.61	8.61	8.61
114	117	19.84	18.84	16.84	14.84	12.84	11.84	10.84	9.84	8.84	8.84	8.84
117	120	21.07	19.07	17.07	15.07	14.07	13.07	11.07	10.07	9.07	9.07	9.07
120	123	21.29	19.29	18.29	16.29	14.29	13.29	12.29	10.29	9.29	9.29	9.29
123	126	22.52	20.52	18.52	16.52	15.52	13.52	12.52	11.52	10.52	9.52	9.52
126	129	22.75	20.75	19.75	17.75	15.75	13.75	12.75	11.75	10.75	9.75	9.75
129	132	23.98	21.98	19.98	17.98	16.98	14.98	13.98	11.98	10.98	9.98	9.98
132	135	24.21	22.21	20.21	19.21	17.21	15.21	14.21	13.21	11.21	10.21	10.21
135	138	24.44	23.44	21.44	19.44	17.44	16.44	14.44	13.44	12.44	11.44	10.44
138	141	25.67	23.67	21.67	20.67	18.67	16.67	14.67	13.67	12.67	11.67	10.67
141	144	25.90	24.90	22.90	20.90	18.90	17.90	15.90	14.90	12.90	11.90	10.90
144	147	27.13	25.13	23.13	22.13	20.13	18.13	16.13	15.13	14.13	13.13	11.13
147	150	27.36	25.36	24.36	22.36	20.36	18.36	17.36	15.36	14.36	13.36	12.36
150	153	28.59	26.59	24.59	22.59	21.59	19.59	17.59	15.59	14.59	13.59	12.59
153	156	28.82	26.82	25.82	23.82	21.82	19.82	18.82	16.82	15.82	13.82	12.82
156	159	30.05	28.05	26.05	24.05	23.05	21.05	19.05	17.05	16.05	15.05	14.05
159	162	30.28	28.28	27.28	25.28	23.28	21.28	19.28	18.28	16.28	15.28	14.28
162	165	30.51	29.51	27.51	25.51	23.51	22.51	20.51	18.51	16.51	15.51	14.51
165	168	31.74	29.74	27.74	26.74	24.74	22.74	20.74	19.74	17.74	16.74	14.74
168	171	31.97	30.97	28.97	26.97	24.97	23.97	21.97	19.97	17.97	16.97	15.97
171	174	33.20	31.20	29.20	28.20	26.20	24.20	22.20	21.20	19.20	17.20	16.20
174	177	33.43	32.43	30.43	28.43	26.43	24.43	23.43	21.43	19.43	18.43	16.43
177	180	34.66	32.66	30.66	28.66	27.66	25.66	23.66	21.66	20.66	18.66	17.66
180	183	34.88	32.88	31.88	29.88	27.88	25.88	24.88	22.88	20.88	18.88	17.88
183	186	36.11	34.11	32.11	30.11	29.11	27.11	25.11	23.11	22.11	20.11	18.11
186	189	36.34	34.34	33.34	31.34	29.34	27.34	26.34	24.34	22.34	20.34	19.34
189	192	37.57	35.57	33.57	31.57	30.57	28.57	26.57	24.57	22.57	21.57	19.57
192	195	37.80	35.80	33.80	32.80	30.80	28.80	26.80	25.80	23.80	21.80	19.80
195	198	38.03	37.03	35.03	33.03	31.03	30.03	28.03	26.03	24.03	23.03	21.03
198	201	39.26	37.26	35.26	34.26	32.26	30.26	28.26	27.26	25.26	23.26	21.26
201	204	39.49	38.49	36.49	34.49	32.49	31.49	29.49	27.49	25.49	24.49	22.49
204	207	40.72	38.72	36.72	35.72	33.72	31.72	29.72	27.72	26.72	24.72	22.72
207	210	41.95	38.95	37.95	35.95	33.95	31.95	30.95	28.95	26.95	24.95	23.95
210	213	43.18	40.18	38.18	36.18	35.18	33.18	31.18	29.18	28.18	26.18	24.18
213	216	44.41	41.41	39.41	37.41	35.41	33.41	32.41	30.41	28.41	26.41	25.41
216	219	45.64	41.64	39.64	37.64	36.64	34.64	32.64	30.64	29.64	27.64	25.64
219	222	45.87	42.87	40.87	38.87	36.87	34.87	32.87	31.87	29.87	27.87	25.87
222	225	47.10	44.10	41.10	39.10	37.10	36.10	34.10	32.10	30.10	29.10	27.10
225	228	48.33	45.33	42.33	40.33	38.33	36.33	34.33	33.33	31.33	29.33	27.33
228	231	49.56	46.56	42.56	40.56	38.56	37.56	35.56	33.56	31.56	30.56	28.56
231	234	50.79	46.79	43.79	41.79	39.79	37.79	35.79	34.79	32.79	30.79	28.79

(Continued on next page)

MARRIED Persons—DAILY Payroll Period

(For Wages Paid in 2003)

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, social security, and Medicare taxes to be withheld is—												
\$234	\$237	\$51.02	\$48.02	\$45.02	\$42.02	\$40.02	\$38.02	\$37.02	\$35.02	\$33.02	\$31.02	\$30.02
237	240	52.25	49.25	46.25	43.25	41.25	39.25	37.25	35.25	34.25	32.25	30.25
240	243	53.47	50.47	47.47	44.47	41.47	39.47	38.47	36.47	34.47	32.47	31.47
243	246	54.70	51.70	47.70	44.70	42.70	40.70	38.70	36.70	35.70	33.70	31.70
246	249	55.93	51.93	48.93	45.93	42.93	40.93	39.93	37.93	35.93	33.93	32.93
249	252	56.16	53.16	50.16	47.16	44.16	42.16	40.16	38.16	36.16	35.16	33.16
252	255	57.39	54.39	51.39	48.39	45.39	42.39	40.39	39.39	37.39	35.39	33.39
255	258	58.62	55.62	52.62	49.62	45.62	43.62	41.62	39.62	37.62	36.62	34.62
258	261	59.85	56.85	53.85	49.85	46.85	43.85	41.85	40.85	38.85	36.85	34.85
261	264	61.08	58.08	54.08	51.08	48.08	45.08	43.08	41.08	39.08	38.08	36.08
264	267	61.31	58.31	55.31	52.31	49.31	46.31	43.31	41.31	40.31	38.31	36.31
267	270	62.54	59.54	56.54	53.54	50.54	46.54	44.54	42.54	40.54	38.54	37.54
270	273	63.77	60.77	57.77	54.77	50.77	47.77	44.77	42.77	41.77	39.77	37.77
273	276	65.00	62.00	59.00	55.00	52.00	49.00	46.00	44.00	42.00	40.00	39.00
276	279	66.23	63.23	59.23	56.23	53.23	50.23	47.23	44.23	43.23	41.23	39.23
279	282	67.46	63.46	60.46	57.46	54.46	51.46	48.46	45.46	43.46	41.46	39.46
282	285	67.69	64.69	61.69	58.69	55.69	52.69	48.69	45.69	43.69	42.69	40.69
285	288	68.92	65.92	62.92	59.92	55.92	52.92	49.92	46.92	44.92	42.92	40.92
288	291	70.15	67.15	64.15	60.15	57.15	54.15	51.15	48.15	45.15	44.15	42.15
291	294	71.38	68.38	64.38	61.38	58.38	55.38	52.38	49.38	46.38	44.38	42.38
294	297	72.61	68.61	65.61	62.61	59.61	56.61	53.61	49.61	46.61	44.61	43.61
297	300	72.84	69.84	66.84	63.84	60.84	57.84	53.84	50.84	47.84	45.84	43.84
300	303	74.06	71.06	68.06	65.06	62.06	58.06	55.06	52.06	49.06	46.06	45.06
303	306	75.29	72.29	69.29	66.29	62.29	59.29	56.29	53.29	50.29	47.29	45.29
306	309	76.52	73.52	70.52	66.52	63.52	60.52	57.52	54.52	50.52	47.52	46.52
309	312	77.75	73.75	70.75	67.75	64.75	61.75	58.75	54.75	51.75	48.75	46.75
312	315	77.98	74.98	71.98	68.98	65.98	62.98	58.98	55.98	52.98	49.98	46.98
315	318	79.21	76.21	73.21	70.21	67.21	63.21	60.21	57.21	54.21	51.21	48.21
318	321	80.44	77.44	74.44	71.44	67.44	64.44	61.44	58.44	55.44	52.44	48.44
321	324	81.67	78.67	75.67	71.67	68.67	65.67	62.67	59.67	56.67	52.67	49.67
324	327	82.90	79.90	75.90	72.90	69.90	66.90	63.90	60.90	56.90	53.90	50.90
327	330	84.13	80.13	77.13	74.13	71.13	68.13	65.13	61.13	58.13	55.13	52.13
330	333	84.36	81.36	78.36	75.36	72.36	68.36	65.36	62.36	59.36	56.36	53.36
333	336	85.59	82.59	79.59	76.59	72.59	69.59	66.59	63.59	60.59	57.59	53.59
336	339	86.82	83.82	80.82	76.82	73.82	70.82	67.82	64.82	61.82	57.82	54.82
339	341	88.01	84.01	81.01	78.01	75.01	72.01	69.01	65.01	62.01	59.01	56.01
341	343	88.16	85.16	82.16	79.16	75.16	72.16	69.16	66.16	63.16	60.16	56.16
343	345	89.32	86.32	82.32	79.32	76.32	73.32	70.32	67.32	63.32	60.32	57.32
345	347	89.47	86.47	83.47	80.47	77.47	73.47	70.47	67.47	64.47	61.47	58.47
347	349	90.62	87.62	83.62	80.62	77.62	74.62	71.62	68.62	64.62	61.62	58.62
349	351	90.78	87.78	84.78	81.78	78.78	74.78	71.78	68.78	65.78	62.78	59.78
351	353	91.93	88.93	85.93	81.93	78.93	75.93	72.93	69.93	66.93	62.93	59.93
353	355	92.08	89.08	86.08	83.08	80.08	77.08	73.08	70.08	67.08	64.08	61.08
355	357	93.23	90.23	87.23	83.23	80.23	77.23	74.23	71.23	68.23	64.23	61.23
357	359	93.39	90.39	87.39	84.39	81.39	78.39	74.39	71.39	68.39	65.39	62.39
359	361	94.54	91.54	88.54	85.54	81.54	78.54	75.54	72.54	69.54	66.54	62.54
361	363	95.69	91.69	88.69	85.69	82.69	79.69	76.69	72.69	69.69	66.69	63.69
363	365	95.85	92.85	89.85	86.85	82.85	79.85	76.85	73.85	70.85	67.85	63.85
365	367	97.00	93.00	90.00	87.00	84.00	81.00	78.00	74.00	71.00	68.00	65.00
367	369	97.15	94.15	91.15	88.15	85.15	81.15	78.15	75.15	72.15	69.15	65.15
369	371	98.31	95.31	91.31	88.31	85.31	82.31	79.31	76.31	72.31	69.31	66.31
371	373	98.46	95.46	92.46	89.46	86.46	82.46	79.46	76.46	73.46	70.46	67.46
373	375	99.61	96.61	92.61	89.61	86.61	83.61	80.61	77.61	73.61	70.61	67.61
375	377	99.76	96.76	93.76	90.76	87.76	83.76	80.76	77.76	74.76	71.76	68.76
377	379	100.92	97.92	94.92	90.92	87.92	84.92	81.92	78.92	75.92	71.92	68.92
379	381	101.07	98.07	95.07	92.07	89.07	86.07	82.07	79.07	76.07	73.07	70.07
381	383	102.22	99.22	96.22	92.22	89.22	86.22	83.22	80.22	77.22	73.22	70.22
383	385	102.38	99.38	96.38	93.38	90.38	87.38	83.38	80.38	77.38	74.38	71.38
385	387	103.53	100.53	97.53	94.53	90.53	87.53	84.53	81.53	78.53	75.53	71.53
387	389	104.68	100.68	97.68	94.68	91.68	88.68	85.68	81.68	78.68	75.68	72.68
389	391	104.84	101.84	98.84	95.84	91.84	88.84	85.84	82.84	79.84	76.84	72.84
391	393	105.99	101.99	98.99	95.99	92.99	89.99	86.99	82.99	79.99	76.99	73.99
393	395	106.14	103.14	100.14	97.14	94.14	90.14	87.14	84.14	81.14	78.14	75.14
395	397	107.29	104.29	100.29	97.29	94.29	91.29	88.29	85.29	81.29	78.29	75.29
397	399	107.45	104.45	101.45	98.45	95.45	91.45	88.45	85.45	82.45	79.45	76.45

\$399 and over

Do not use this table. See page 34 for instructions.

10. Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members

If you make certain payments to members of Indian tribes from gaming profits, you must withhold Federal income tax. You must withhold if (1) the total payment to a member for the year is over \$7,800 and (2) the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

A class I gaming activity is **not subject to this withholding requirement**. Class I activities are social games solely for prizes of minimal value or traditional forms of Indian gaming engaged in as part of tribal ceremonies or celebrations.

Class II. Class II includes (1) bingo and similar games, such as pull tabs, punch boards, tip jars, lotto, and instant bingo, and (2) card games that are authorized by the state or that are not explicitly prohibited by the state and played at a location within the state.

Class III. A class III gaming activity is any gaming that is not class I or class II. Class III includes horse racing, dog racing, jai alai, casino gaming, and slot machines.

Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on page 56 for the period for

which you make payments. For example, if you make payments weekly, use table 1; if you make payments monthly, use table 4. If the total payments to an individual for the year are \$7,800 or less, no withholding is required.

Example: A tribal member is paid monthly. The monthly payment is \$5,000. Using Table 4, Monthly Distribution Period, figure the withholding as follows:

Subtract \$3,017 from the \$5,000 payment for a remainder of \$1,983. Multiply this amount by 27%, for a total of \$535.41. Add \$330.05, for total withholding of \$865.46.

Depositing and reporting withholding. Combine the Indian gaming withholding with all other nonpayroll withholding (e.g., backup withholding and withholding on gambling winnings). Generally, you must deposit the amounts withheld by electronic funds transfer (see page 2) or at an authorized financial institution using **Form 8109**, Federal Tax Deposit Coupon. See **Circular E**, Employer's Tax Guide, for a detailed discussion of the deposit requirements.

Report Indian gaming withholding on **Form 945**, Annual Return of Withheld Federal Income Tax. For more information, see Form 945 and its instructions. Also, report the payments and withholding to tribal members and to the IRS on **Form 1099-MISC**, Miscellaneous Income (see the **Instructions for Forms 1098-MISC**).

Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members

Tables for All Individuals (For Payments Made in 2003)

Table 1—WEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over \$150		\$0	
Over—	But not over—	of excess over—	
\$150	\$265	10%	\$150
\$265	\$696	\$11.50 plus 15%	\$265
\$696	\$1,473	\$76.15 plus 27%	\$696
\$1,473	.....	\$285.94 plus 30%	\$1,473

Table 2—BIWEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over \$300		\$0	
Over—	But not over—	of excess over—	
\$300	\$531	10%	\$300
\$531	\$1,392	\$23.10 plus 15%	\$531
\$1,392	\$2,946	\$152.25 plus 27%	\$1,392
\$2,946	.....	\$571.83 plus 30%	\$2,946

Table 3—SEMIMONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over \$325		\$0	
Over—	But not over—	of excess over—	
\$325	\$575	10%	\$325
\$575	\$1,508	\$25.00 plus 15%	\$575
\$1,508	\$3,192	\$164.95 plus 27%	\$1,508
\$3,192	.....	\$619.63 plus 30%	\$3,192

Table 4—MONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over \$650		\$0	
Over—	But not over—	of excess over—	
\$650	\$1,150	10%	\$650
\$1,150	\$3,017	\$50.00 plus 15%	\$1,150
\$3,017	\$6,383	\$330.05 plus 27%	\$3,017
\$6,383	.....	\$1,238.87 plus 30%	\$6,383

Table 5—QUARTERLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over \$1,950		\$0	
Over—	But not over—	of excess over—	
\$1,950	\$3,450	10%	\$1,950
\$3,450	\$9,050	\$150.00 plus 15%	\$3,450
\$9,050	\$19,150	\$990.00 plus 27%	\$9,050
\$19,150	.....	\$3,717.00 plus 30%	\$19,150

Table 6—SEMIANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over \$3,900		\$0	
Over—	But not over—	of excess over—	
\$3,900	\$6,900	10%	\$3,900
\$6,900	\$18,100	\$300.00 plus 15%	\$6,900
\$18,100	\$38,300	\$1,980.00 plus 27%	\$18,100
\$38,300	.....	\$7,434.00 plus 30%	\$38,300

Table 7—ANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over \$7,800		\$0	
Over—	But not over—	of excess over—	
\$7,800	\$13,800	10%	\$7,800
\$13,800	\$36,200	\$600.00 plus 15%	\$13,800
\$36,200	\$76,600	\$3,960.00 plus 27%	\$36,200
\$76,600	.....	\$14,868.00 plus 30%	\$76,600

Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over \$30.00		\$0	
Over—	But not over—	of excess over—	
\$30.00	\$53.10	10%	\$30.00
\$53.10	\$139.20	\$2.31 plus 15%	\$53.10
\$139.20	\$294.60	\$15.23 plus 27%	\$139.20
\$294.60	\$57.19 plus 30%	\$294.60



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