



Department of the Treasury
Internal Revenue Service

Publication 51

(Rev. January 1998)

Cat. No. 10320R

Circular A, Agricultural Employer's Tax Guide

(Including 1998 Wage
Withholding and
Advance Earned Income
Credit Payment Tables)



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Important Changes

Tax rates and maximum wages. The social security and Medicare tax rates remain the same for 1997 and 1998. The social security tax is 6.2% for both the employer and the employee (12.4% total). The Medicare tax is 1.45% for both the employer and the employee (2.9% total). The wage base for social security for 1997 is \$65,400. For 1998, the wage base for social security is \$68,400. There is no wage base limitation for Medicare tax; all covered wages are subject to Medicare tax.

Electronic deposit requirement. If your total deposits of social security, Medicare, and withheld income taxes were more than \$50,000 in 1996, you must make

electronic deposits for **all** depository tax liabilities that occur after December 31, 1997, using the Electronic Federal Tax Payment System (EFTPS). However, if you were first required to use EFTPS on or after July 1, 1997, no penalties for failure to use EFTPS will be imposed prior to July 1, 1998. For details, see section 6.

Private delivery services. You can now use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The IRS publishes a list of the designated private delivery services in September of each year. **Circular E**, Employer's Tax Guide (Pub.15) contains that list.

Educational assistance programs. The \$5,250 exclusion for employer-provided assistance programs, which expired for courses beginning after June 30, 1997, has been extended retroactively for courses beginning before June 1, 2000. The educational assistance exclusion does not apply to graduate level courses beginning after June 30, 1996. See section 5 of **Pub. 15-A**, Employer's Supplemental Tax Guide, for information on educational assistance programs.

Inmate wages exempt from Federal unemployment (FUTA) tax. Wages paid to inmates of a penal institution for services in a private-sector job are exempt from FUTA tax. This exemption is effective for services performed after January 1, 1994.

Important Reminders

Change of address. If you changed your business mailing address or business location, notify the IRS by filing **Form 8822**, Change of Address.

When you hire a new employee. Ask each new employee to complete the 1998 **Form W-4**, Employee's Withholding Allowance Certificate. Also, ask the employee to show you his or her social security card so you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a new card. If the employee does not have a card, have the employee apply for one on **Form SS-5**, Application for a Social Security Card. (See section 1.)

Eligibility for employment. You must verify that each new employee is legally eligible to work in the United States. This includes completing the Immigration and Naturalization Service (INS) **Form I-9**, Employment Eligibility Verification. You can get the form from INS offices. Contact the INS at 1-800-755-0777 for further information.

When you become aware of a change in an employee's name. Continue to report the employee's wages under the old name until he or she shows you an updated social security card with the new name.

When a crew leader furnishes workers to you. Record the crew leader's name, address, and employer identification number. (See sections 2 and 12.)

Information returns. You must furnish **Form W-2**, Wage and Tax Statement, to each employee by January 31 for the previous year. See section 10. You also may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC**, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (e.g., independent contractors) for services performed for your trade or business. For details about Forms 1099 and for information about required magnetic media filing, see the separate **Instructions for Forms 1099, 1098, 5498, and W-2G**. Do not use Form 1099 to report wages or other compensation you paid to employees; report these on Form W-2. See the separate **Instructions for Form W-2** for details.

Help with unresolved tax issues. The **Problem Resolution Program** is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director for problem resolution assistance. People who have access to TTY/TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts.

Information reporting call site. The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call 304-263-8700.

1998 Calendar

The following are important dates and responsibilities. Also see **Pub. 509**, Tax Calendars for 1998.

Note: For any due date, you will meet the "file" or "furnish" requirement if the form is properly addressed and mailed First-Class or sent by an IRS designated delivery service on or before the due date. (See **Private delivery services**, earlier). If any date shown falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

By January 31

- ☛ File **Form 943**, Employer's Annual Tax Return for Agricultural Employees, with the Internal Revenue Service. (See section 7.) If you deposited all Form 943 taxes when due, you may file Form 943 by February 10.
- ☛ Furnish each employee a completed **Form W-2**, Wage and Tax Statement (See section 10.)
- ☛ Furnish each recipient a completed Form 1099 (e.g., **Form 1099-MISC**, Miscellaneous Income). You

may furnish Form W-2 or 1099 as explained in the **Note** above.

- ÿ File **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return. (See section 11.) But if you deposited all the FUTA tax when due, you may file Form 940 or 940-EZ on or before February 10.
- ÿ File **Form 945**, Annual Return of Withheld Federal Income Tax, to report any nonpayroll income tax withheld during 1997. See **Circular E**, Employer's Tax Guide (Pub. 15) for more information.

By February 15

Ask for a new Form W-4 from each employee who claimed exemption from withholding last year.

On February 16

Begin withholding for any employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold tax as if he or she is single, with zero withholding allowances. The Form W-4 previously given to you claiming exemption is now expired. (See section 5.)

By February 28

Send Copy A of all Forms W-2 with **Form W-3**, Transmittal of Wage and Tax Statements, or your magnetic media wage report to the Social Security Administration. (See section 10.)

Before December 1

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

On December 31

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

Introduction

This guide is for employers of agricultural workers (farmworkers). It contains information you may need to comply with the laws for agricultural labor (farmwork) relating to social security and Medicare taxes, Federal unemployment (FUTA) tax, and withheld income tax.

If you have nonfarm employees, see **Circular E**, Employer's Tax Guide (Pub.15). If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, see **Circular SS** (Pub. 80). **Publication 15-A**, Employer's Supplemental Tax Guide, contains other employment-related information, including fringe benefits, sick pay, and pension income.

Ordering publications and forms. See **Form 7018-A**, Employer's Order Blank for 1998 Forms, and **Quick and Easy Access to Tax Help and Forms** at the end of this publication.

Telephone help. You can call the IRS with your tax question Monday through Friday during regular business hours. Check your telephone book for the local number or call 1-800-829-1040.

Telephone help for persons with TTY/TDD equipment. If you have access to TTY/TDD equipment, you can call 1-800-829-4059 with your tax question or to order forms and publications. See your tax package for the hours of operation.

Useful Items

You may want to see:

Publication

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

Form (and Instructions)

- W-2** Wage and Tax Statement (separate instructions)
- W-3** Transmittal of Wage and Tax Statements
- W-4** Employee's Withholding Allowance Certificate
- 940** (or **940-EZ**) Employer's Annual Federal Unemployment (FUTA) Tax Return (separate instructions for Form 940)
- 941** Employer's Quarterly Federal Tax Return (separate instructions)
- 943** Employer's Annual Tax Return for Agricultural Employees
- 945** Annual Return of Withheld Federal Income Tax (separate instructions)
- 1099-MISC** Miscellaneous Income (separate instructions)

1. Taxpayer Identification Numbers

If you are required to withhold any income, social security, or Medicare taxes, you will need an employer identification number for yourself, and you will need the social security number of each employee.

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

If you have not asked for an EIN, request one on **Form SS-4**, Application for Employer Identification Number. You can get this form at IRS or SSA offices. Form SS-4 contains information on how to apply for an EIN by mail or by telephone.

If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. If you took over another employer's business, do not use that employer's EIN. Make your check for any amount due on a return payable to the Internal Revenue Service and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN.

You should have only one EIN. If you have more than one, notify the Internal Revenue Service Center where you file your return. List the EINs you have, the name and address to which each number was assigned, and the address of your principal place of business. The IRS will tell you which EIN to use.

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

Social security number. An employee's social security number (SSN) consists of nine digits separated as follows: 000-00-0000. You must obtain each employee's name and SSN because you must enter them on Form W-2. If you do not provide the correct name and SSN, you may owe a penalty. Any employee without a social security card can get one by completing Form SS-5. You can get this form at SSA offices or by calling 1-800-772-1213. If your employee has applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. When the employee receives the SSN, file **Form W-2c**, Corrected Wage and Tax Statement, to show the employee's SSN.

Note: Record the name and number of each employee exactly as they are shown on the employee's social security card. If the employee's name is not correct as shown on the card (for example, because of marriage or divorce), the employee should request a new card from the SSA.

If your employee was given a new social security card to show his or her correct name and number after an adjustment to his or her alien residence status, correct your records and show the new information on Form W-2. If you filed Form W-2 for the same employee in prior years under the old name and SSN, file Form W-2c to correct the name and number. Advise the employee to contact the local SSA office about 9 months after the Form W-2c is filed to ensure that his or her records have been updated.

2. Who Are Employees?

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

Employee status under common law. 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. Get **Pub. 15-A**, Employer's Supplemental Tax Guide, for more information on how to determine whether an individual providing services is an independent contractor or an employee.

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

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

- Raise or harvest agricultural or horticultural products on a farm.
- Work in connection with the operation, management, conservation, improvement, or maintenance of your farm and its tools and equipment.
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity (for a group of more than 20 operators, all of the commodity).
- Do work related to cotton ginning, turpentine, or gum resin products.
- Do housework in your private home if it is on a farm that is operated for profit. (You may report the taxes for household employees separately. See sections 3 and 7.)

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

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

The table on page 45, **How Do Employment Taxes Apply to Farmwork?**, distinguishes between farm and nonfarm activities, and also addresses rules that apply in special situations.

Crew Leaders

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

3. Employment Taxes

Cash wages you pay to employees for farmwork are subject to social security and Medicare taxes. If the wages are subject to social security and Medicare taxes, they are also subject to income tax withholding. You may also be liable for Federal unemployment (FUTA) tax, which is not withheld by you or paid by the employee. FUTA tax is discussed in section 11. Cash wages include checks, money orders, etc. Do not count the value of food, lodging, and other noncash items.

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

Family members. Generally, the wages you pay to family members who are your employees are subject to social security and Medicare, and income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table, **How Do Employment Taxes Apply to Farmwork?**, on page 45.

Household employees. The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than \$1,100 in 1998.

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

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

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

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

Share farmers and alien workers. Social security and Medicare taxes do not apply to wages paid to share farmers or to alien workers admitted under section

101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2(A) workers).

4. Social Security and Medicare Taxes

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

The \$150 Test or the \$2,500 Test

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

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

Exceptions. The \$150 and \$2,500 tests do not apply to the following situations:

- 1) Wages you pay to a farmworker who receives less than \$150 in annual cash wages are not subject to social security and Medicare taxes, or income tax withholding, even if you pay \$2,500 or more in that year to all your farmworkers, if the farmworker:
 - a) Is employed in agriculture as a hand-harvest laborer,
 - b) Is paid piece rates in an operation that is usually paid on a piece-rate basis in the region of employment,
 - c) Commutes daily from his or her home to the farm, and
 - d) Had been employed in agriculture less than 13 weeks in the preceding calendar year.

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

- 2) Cash wages you pay a household employee are counted in the \$2,500 test, but are not subject to social security and Medicare taxes unless you have paid the worker \$1,100 or more in cash wages in 1998. See the table, **How Do Employment Taxes Apply to Farmwork?**, on page 45.

Social Security and Medicare Tax Rates

For wages paid in 1998, the social security tax rate is 6.2% for both the employee and employer, on the first \$68,400 paid to each employee. You must withhold at this rate from each employee and pay a matching amount. The Medicare tax rate is 1.45% each for the employer and the employee on all wages. Multiply each wage payment by this percentage to figure the amount you must withhold.

Employee share paid by employer. If you would rather pay the employee's share of the social security and Medicare taxes without deducting them from his or her wages, you may do so. If you do not deduct the taxes, you must still pay them. Any employee social security and Medicare taxes you pay is additional income to the employee. Include it in the employee's Form W-2, box 1, but do not count it for social security and Medicare wages, boxes 3 and 5. Do not count the additional income as wages for FUTA tax purposes.

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

5. Income Tax Withholding

Farmers and crew leaders must withhold Federal income tax from the wages of farmworkers if the are subject to social security and Medicare taxes. The amount to withhold is figured on gross wages without taking out social security and Medicare taxes, union dues, insurance, etc. You may use one of several methods to determine the amount of income tax withholding. They are discussed in section 14.

Form W-4. To know how much income tax to withhold from employees' wages, you should have a **Form W-4**, Employee's Withholding Allowance Certificate, on file for each employee. Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a replacement Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date you received the replacement Form W-4.

Use Form W-4 only to determine income tax withholding. It has no effect on social security, Medicare, state income tax, or any other form of withholding.

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

Employees may claim **fewer** withholding allowances than they are entitled to claim. They may do this to

ensure that they have enough withholding or to offset other sources of taxable income that are not subject to withholding.

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

Pub. 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919**, Is My Withholding Correct for 1998?, for your employees.

When you receive a new Form W-4, do not adjust withholding for pay periods prior to the effective date of the new form; that is, do not adjust withholding retroactively. Also, do not accept any withholding or estimated tax payments from your employees in addition to withholding based on their Form W-4. If they want additional withholding, they should submit a new Form W-4 and, if necessary, pay estimated tax by filing **Form 1040-ES**, Estimated Tax for Individuals.

Exemption from income tax withholding for eligible persons. An employee may claim exemption from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages are subject to social security and Medicare taxes.

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

Withholding on nonresident aliens. In general, if you pay wages to nonresident aliens, you must withhold income tax (unless excepted by regulations), social security, and Medicare taxes as you would for a U.S. citizen. You must also give a Form W-2 to the nonresident alien and file a copy with the SSA. The wages are subject to FUTA tax as well. However, see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for exceptions to these general rules.

Form W-4. To avoid underwithholding of income taxes, you should require nonresident aliens completing Form W-4 to:

- Not claim exemption from income tax withholding.
- Request withholding as if they are single, regardless of their actual marital status.
- Claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea, he or she may claim more than one allowance.
- Request an additional income tax withholding amount of \$4.00 per week.

For more information, get Pub. 515.

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

Each quarter, send to the IRS copies of any Forms W-4 that meet either of the above conditions. Complete boxes 8 and 10 on any Forms W-4 you send in. You may use box 9 to identify the office responsible for processing the employee's payroll information. Also send copies of any written statements from employees in support of the claims made on Forms W-4. Do this even if the Forms W-4 are not in effect at the end of the quarter. You can send them to your IRS service center more often if you like. Include a cover letter giving your name, address, employer identification number, and the number of forms included. In certain cases, the IRS may notify you in writing that you must submit specified Forms W-4 more frequently to the IRS District Director.

Base withholding on the Forms W-4 that you send in unless the IRS notifies you in writing that you should do otherwise. If the IRS notifies you about a particular employee, base withholding on the number of withholding allowances shown in the IRS notice. You will get a copy of the notice to give to the employee. Also, the employee will get a similar notice directly from the IRS. If the employee later gives you a new Form W-4, follow it only if (1) exempt status is not claimed and (2) the number of withholding allowances is equal to or fewer than the number in the IRS notice. Otherwise, disregard it and do not submit it to the IRS. Continue to follow the IRS notice.

If the employee prepares a new Form W-4 explaining any difference with the IRS notice, he or she may either submit it to the IRS or to you. If submitted to you, send the Form W-4 and explanation to the IRS office shown in the notice. Continue to withhold based on the notice until the IRS tells you to follow the new Form W-4.

Filing Form W-4 on magnetic media. Form W-4 information may be filed with the IRS on magnetic media. If you wish to file on magnetic media, you must submit **Form 4419**, Application for Filing Information Returns Magnetically/Electronically, to request authorization. See **Pub. 1245**, Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically, for information on filing Form W-4 on magnetic media. To get additional information about magnetic media filing, call the IRS Martinsburg Computing Center at 304-263-8700.

Note: Any Forms W-4 with employee supporting statements that you must submit to the IRS must be submitted on paper. They cannot be submitted on magnetic media.

Invalid Forms W-4. Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language certifying that the form is correct.

A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false.

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

Amounts exempt from levy on wages, salary, and other income. If you receive a Notice of Levy on Wages, Salary, and Other Income (Form 668-W or 668-W(c)), you must withhold amounts as described in the instructions for these forms. **Pub. 1494**, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668-W and 668-W(c)), shows the exempt amount. If a levy issued in a prior year is still in effect, use the current year **Pub. 1494** to compute the exempt amount.

How To Figure Income Tax Withholding

There are several ways to figure income tax withholding:

- Percentage method (see pages 18-19).
- Wage bracket tables (see pages 20-39). Also see section 14 for directions on how to use the tables for employees claiming more than 10 allowances.
- Alternative formula tables for percentage method withholding (see **Pub. 15-A**).
- Wage bracket percentage method withholding tables (see **Pub. 15-A**).
- Other alternative methods (see **Pub. 15-A**).

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

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

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

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

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the income tax withholding method depends

partly on whether you withhold income tax from your employee's regular wages:

- 1) If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
 - a) Withhold a flat 28% from each payment.
 - b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.
- 2) If you did not withhold income tax from the employee's regular wages, use method 1b above. (This would occur, for example, when the dollar amount of the employee's withholding allowances claimed on Form W-4 is more than the wages.)

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

6. Deposit Requirements

Generally, you must deposit both the employer and employee social security and Medicare taxes and income tax withheld (minus any advance earned income credit payments) during the year by mailing or delivering a check, money order, or cash to an authorized financial institution or Federal Reserve bank. However, some employers are required to deposit by electronic funds transfer (see below).

Exception to deposit requirement. You may make payments with Form 943 instead of depositing if:

- Your net tax liability for the year (line 11 on Form 943) is less than \$500, or
- You are making a payment in accordance with the **Accuracy of deposits rule** discussed later. This amount may be \$500 or more. **Caution:** *Only monthly schedule depositors, defined below, are allowed to make this payment with the return.*

Electronic deposit requirement. If your total deposits of social security, Medicare, and withheld income taxes were more than \$50,000 in 1996, you must make electronic deposits for **all** depository tax liabilities that occur after 1997. If you were required to deposit by electronic funds transfer in prior years, continue to do so in 1998. The **Electronic Federal Tax Payment System** (EFTPS) must be used to make electronic deposits. If you are required to make deposits by electronic funds transfer and fail to do so, you may be subject to a 10% penalty. However, if you were first required to use EFTPS on or after July 1, 1997, no penalties for failure to use EFTPS will be imposed prior to July 1, 1998. Taxpayers who are not required to make electronic deposits may voluntarily participate in EFTPS. To enroll in EFTPS, call 1-800-945-8400 or

1-800-555-4477. For general information about EFTPS, call 1-800-829-1040.

When To Deposit

Note: *If you employ both farm and nonfarm workers, do not combine the taxes reportable on Form 941 and Form 943 to decide whether to make a deposit. See Employers of Both Farm and Nonfarm Workers at the end of this section.*

The rules for determining when to deposit Form 943 taxes are discussed below. Under these rules, you are classified as either a **monthly schedule depositor** or a **semiweekly schedule depositor**.

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

The deposit schedule you must use for a calendar year is determined from the total taxes reported on your Form 943 (line 9) for the lookback period, discussed below.

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

Lookback period. The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 1998 is 1996.

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

1996 — \$48,000
1997 — \$60,000

Rose Co. is a monthly schedule depositor for 1998 because its taxes for the lookback period (\$48,000 for calendar year 1996) were not more than \$50,000. However, for 1999, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 1997) exceeded \$50,000.

Adjustments to lookback period taxes. To determine your taxes for the lookback period, use only the tax you reported on the original return (Form 943, line 9). **Do not** include adjustments made on a supplemental return filed after the due date of the return. However, if you make adjustments on Form 943, the adjustments are included in the total tax for the period in which the adjustments are reported.

Example of adjustments. An employer originally reported total tax of \$45,000 for the lookback period in 1996. The employer discovered during March 1997 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on

the 1997 Form 943. The total tax reported in the lookback period is \$45,000. The \$10,000 adjustment is treated as part of the 1997 taxes.

Monthly Deposit Schedule

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

Monthly schedule example. Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. During January 1998 it paid wages but did not pay any wages during February. Red Co. must deposit the combined tax liabilities for the January paydays by February 17 (February 15 is a Sunday and February 16 is a holiday). Red Co. does not have a deposit requirement for February (i.e., due by March 16) because no wages were paid in February and, therefore, it did not have a tax liability for February.

New employers. During the first calendar year of your business, your taxes for the lookback period are considered to be zero. Therefore, you are a monthly schedule depositor for the first calendar year of your business (but see the **\$100,000 next-day deposit rule** below).

Semiweekly Deposit Schedule

If the total tax reported on Form 943 for the lookback period is more than \$50,000, you are a semiweekly schedule depositor for the current year. If you are a semiweekly schedule depositor, you must deposit on Wednesday and/or Friday depending on what day of the week you make payments, as follows:

Semiweekly Deposit Schedule

Payment Days/ Deposit Periods	Deposit By
Wednesday, Thursday, and/or Friday	Following Wednesday
Saturday, Sunday, Monday, and/or Tuesday	Following Friday

The end of the calendar year always ends a semiweekly deposit period and begins a new one. For example, calendar year 1998 ends on Thursday. Therefore, taxes accumulated on the previous Wednesday and on Thursday are subject to one deposit obligation and taxes accumulated on Friday are subject to a separate obligation.

Semiweekly schedule example. Green Inc., a semiweekly schedule depositor, pays wages on the 10th day of each month. Green Inc. will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green Inc.'s tax liability for the April 10, 1998, (Friday) must be deposited by Wednesday, April 15.

Deposits on Banking Days Only

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

Semiweekly schedule depositors will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have one additional banking day to deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is not a banking day, the deposit normally due on Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

\$500 Rule

If you accumulate less than \$500 of Form 943 taxes (reduced by any advance EIC payments) during the year (line 11 of Form 943), no deposits are required. You may pay the tax with Form 943. However, if you are unsure that you will accumulate less than \$500 for the year, deposit under the appropriate rules so that you will not be subject to failure to deposit penalties.

\$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more of Form 943 taxes (reduced by any advance EIC payments) on any day during a deposit period, you must deposit the tax by the close of the next banking day, whether you are a monthly or a semiweekly schedule depositor. For monthly schedule depositors, the deposit period is a calendar month. For semiweekly schedule depositors, the deposit periods are Wednesday through Friday and Saturday through Tuesday.

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

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

If you are a monthly schedule depositor and you accumulate \$100,000 tax liability on any day during a month, you become a semiweekly schedule depositor

on the next day and remain so for the remainder of the calendar year and for the following calendar year.

Example of \$100,000 next-day deposit rule. Elm Inc. started business on August 1, 1998. Because Elm Inc. is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm Inc. is a monthly schedule depositor. On August 8, Elm Inc. paid wages for the first time and accumulated taxes of \$60,000. On August 15 (Saturday), Elm Inc. paid wages and accumulated taxes of \$50,000, for a total of \$110,000. Because Elm Inc. accumulated \$110,000 on August 15, it must deposit \$110,000 by August 17 (Monday), the next banking day.

Accuracy of Deposits Rule

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

- 1) Any deposit shortfall does not exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited, and
 - 2) The deposit shortfall is paid or deposited by the shortfall makeup date as described below.
- ☞ **Monthly Schedule Depositor**—Deposit the shortfall or pay it with your return by the due date of Form 943. You may pay the shortfall with Form 943 even if the amount is \$500 or more.
- ☞ **Semiweekly Schedule Depositor**—Deposit by the earlier of the first Wednesday or Friday that comes on or after the 15th of the month following the month in which the shortfall occurred or, if earlier, the due date for Form 943. For example, if a semiweekly schedule depositor has a shortfall during February 1998, the shortfall makeup date is March 18, 1998 (Wednesday).

How To Deposit

Federal tax deposit (FTD) coupon. If you are not making electronic deposits, as discussed at the beginning of this section, use **Form 8109**, Federal Tax Deposit Coupon, to deposit Form 943 taxes and all other types of taxes that are deposited. **Do not** use Form 8109 to pay delinquent or additional taxes assessed by the IRS; pay these taxes directly to the IRS Service Center and include a copy of any related bills or notices the IRS sent you.

The IRS will send you an FTD coupon book 5 to 6 weeks after you receive an EIN. (See section 1.) The FTD coupons will be preprinted with your name, address, and EIN and contain entry boxes to indicate the type of tax and tax period. The IRS will keep track of the number of FTD coupons you use and **automatically** send you additional FTD coupons when you need them. If you do not receive your resupply of FTD coupons, call the IRS at 1-800-829-1040. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by

showing that address on **Form 8109C**, FTD Address Change, which is in the FTD coupon book. (Using Form 8109C will not change your address of record; it will change only the address where the FTD coupons are mailed.)

Include an FTD coupon with each deposit. Clearly mark the correct type of tax and tax period on the FTD coupon since it is used to credit the deposit to your tax account.

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

Please use only your FTD coupons. If you use anyone else's FTD coupon, you may be subject to the failure to deposit penalty. See **Deposit Penalties** below for details.

Depositing with coupons. Mail or deliver the completed FTD coupon, along with a single payment for the taxes being deposited, to an authorized depository or to the Federal Reserve bank or branch (FRB) that serves your area. An authorized depository is a financial institution (e.g., a commercial bank) that is authorized to accept Federal tax deposits. Follow the instructions in the FTD coupon book. Make your check or money order payable to the depository or FRB where you deposit the taxes. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g., Form 943), and the tax period to which the payment applies on your check or money order.

Depositing without an EIN. If you have applied for an EIN but **have not** received it, and you must make a deposit, make the deposit with your IRS service center. **Do not** make the deposit at an authorized depository or FRB. Make it payable to the Internal Revenue Service and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Send an explanation with the deposit. **Do not** use **Form 8109-B**, Federal Tax Deposit Coupon, in this situation.

Depositing without Form 8109. If you have an EIN but do not have the preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. You may get this form by calling 1-800-829-1040. Be sure to have your EIN ready when you call. You will not be able to obtain this form by calling 1-800-TAX-FORM.

Use Form 8109-B to make deposits only if:

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

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

How to claim credit for overpayments. If you deposited more than the right amount of taxes, you can choose on Form 943 to have the overpayment refunded or applied as a credit to your next return. Do not ask the depository or the FRB to request a refund from the IRS for you.

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

Note: *Deposits made at an unauthorized financial institution may be subject to the failure to deposit penalty.*

Deposits at FRBs. If you want to make a deposit at an FRB, you must make that deposit with the FRB serving your area. Deposits may be subject to the failure to deposit penalty if the payment is not considered an immediate credit item on the day it is received by the FRB. A personal check, including one drawn on a business account, is not an immediate credit item. To avoid a penalty, deposits made by personal checks drawn on other financial institutions must be made in advance of the deposit due date to allow time for check clearance.

Timeliness of deposits. The IRS determines whether deposits are on time by the date they are received by an authorized depository or FRB. To be considered timely, the funds must be available to the depository or FRB on the deposit due date before the institution's daily cutoff deadline. Contact your depository or FRB for information on check clearance and cutoff schedules. However, a deposit received by the authorized depository or FRB after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

Note: *If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be made by its due date to be timely.*

Deposit Penalties

Penalties may apply if you do not make required deposits on time, you make deposits at an unauthorized financial institution, you pay directly to the IRS, or you pay with your return (amounts that may be paid with a return are limited). The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. For amounts not properly or timely deposited, the penalty rates are:

- ☹ 2%—Deposits made 1 to 5 days late.
- ☹ 5%—Deposits made 6 to 15 days late.
- ☹ 10%—Deposits made 16 or more days late. This also applies to amounts paid to the IRS within 10 days of the date of the first notice the IRS sent you asking for the tax due.

☹ 10%—Deposits made at an unauthorized financial institution, paid directly to the IRS, or paid with your tax return (but see **Depositing without an EIN and Exception to deposit requirement**, earlier).

☹ 10%—Amounts subject to electronic deposit requirements but not deposited using EFTPS.

☹ 15%—Amounts still unpaid more than 10 days after the date of the first notice the IRS sent you asking for the tax due or the day on which you receive notice and demand for immediate payment, whichever is earlier.

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

Order in which deposits are applied. Tax deposits are applied first to any past due undeposited amount, with the oldest liability satisfied first.

Example. Cedar Inc. is required to make a deposit of \$1,000 on April 15 and \$1,500 on May 15. Cedar Inc. does not make the deposit on April 15. On May 15, Cedar Inc. deposits \$1,700 assuming that it has paid the May deposit in full and applied \$200 to the late April deposit. However, because deposits are applied first to past due underdeposits in due date order, \$1,000 of the May 15 deposit is applied to the late April deposit. The remaining \$700 is applied to the May 15 deposit. Therefore, in addition to an underdeposit of \$1,000 for April 15, Cedar Inc. has an underdeposit for May 15 of \$800. Penalties will be applied to both underdeposits as explained above.

Trust fund recovery penalty. If income, social security, and Medicare taxes that must be withheld are not withheld or are not deposited or paid to the IRS, the trust fund recovery penalty may apply. The penalty is 100% of such unpaid taxes. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or the business.

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

A **responsible person** can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, or an employee of a sole proprietorship. A responsible person also may include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

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

Employers of Both Farm and Nonfarm Workers

If you employ both farm and nonfarm workers, you must treat employment taxes for the farmworkers (Form 943 taxes) separately from employment taxes for the nonfarm workers (Form 941 taxes). Form 943 taxes and

Form 941 taxes are not combined for purposes of applying any of the deposit schedule rules.

If a deposit is due, deposit the Form 941 taxes and the Form 943 taxes with separate FTD coupons. For example, if you are a monthly schedule depositor for both Forms 941 and 943 taxes and your tax liability at the end of April is \$800 reportable on Form 941 and \$100 reportable on Form 943, deposit both amounts by May 15. Use one FTD coupon to deposit the \$800 of Form 941 taxes and another FTD coupon to deposit the \$100 of Form 943 taxes.

7. Form 943

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

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

Household employees. If you file Form 943 and pay wages to household workers who work on your for-profit farm, you may include the wages and taxes of these workers on Form 943. If you choose not to report these wages and taxes on Form 943, or if your household worker does not work on your for-profit farm, report the wages of these workers separately on **Schedule H (Form 1040)**, Household Employment Taxes. If you report the wages on Form 943, include the taxes when you figure deposit requirements or make deposits. If you include household employee wages and taxes on Schedule H (Form 1040), do not include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See **Pub. 926**, Household Employer's Tax Guide, for more information about household workers.

When to file. Send Form 943, with payment of any taxes due that are not required to be deposited, to the IRS by January 31 following the year for which the return is filed (or February 10 if the tax was timely deposited in full). Please note that there may be different addresses for filing returns, depending on whether you file with or without a payment.

Penalties. For each month or part of a month a return is not filed when required (disregarding any extensions of the filing deadline), there is a penalty of 5% of the unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month the tax is paid late (disregarding any extensions of the payment deadline), a penalty of 0.5% of the amount of unpaid tax. The maximum amount of this penalty is also 25% of the tax due. The penalties will not be charged if you have reasonable cause for failing to file or pay. If you file or pay late, attach an explana-

tion to your Form 943. In addition, interest accrues from the due date of the tax on any unpaid balance.

If income, social security, and Medicare taxes that must be withheld are not withheld or are not paid to the IRS, you may be personally liable for the trust fund recovery penalty. See section 6.

8. Advance Earned Income Credit (EIC) Payment

An employee who is eligible for the earned income credit (EIC) and who has a qualifying child is entitled to receive EIC payments with his or her pay during the year. To get these payments, the employee must give you a properly completed **Form W-5**, Earned Income Credit Advance Payment Certificate. You are required to make advance EIC payments to employees who give you a properly completed Form W-5, except that you are not required to make these payments to farmworkers paid on a daily basis.

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

For 1998, the advance payment can be as much as \$1,363. The tables that begin on page 40 reflect that limit.

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

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

For more information, see Form W-5 or Circular E.

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

Figure the amount of advance EIC to include in the employee's pay by using either the wage bracket or percentage method tables that begin on page 40. There are separate tables for employees whose spouses have a Form W-5 in effect.

Note: *During 1998, if you pay an employee total wages of at least \$26,473, you must stop making advance EIC payments to that employee for the rest of the year.*

Paying the advance EIC to employees. Advance EIC payments are not wages and are not subject to withholding of income, social security, or Medicare taxes.

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

Employer's returns. Show the total payments you made to employees on the advance EIC line (line 10) of your Form 943. Subtract this amount from your total taxes (see the instructions for Form 943). Reduce the amounts reported on line 15 of Form 943 or on **Form 943-A**, Agricultural Employer's Tax Record of Federal Tax Liability, by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld income tax and employee and employer social security and Medicare taxes. For purposes of deposit due dates, advance EIC payments are considered deposited on the day you pay wages (including the advance EIC payment) to your employees. The advance EIC payment reduces first the amount of income tax withholding, then withheld employee social security and Medicare taxes, and last the employer's share of social security and Medicare taxes. For more information, see Circular E.

Required Notice to Employees

You must notify employees who have no income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on **Form W-4**, Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees whose wages for 1997 were less than \$29,290 that they may be eligible to claim the credit for 1997. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe.

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

If a substitute Form W-2 is given on time but does not have the required statement, you must notify the employee within 1 week of the date the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 9, 1998.

9. Adjustments on Form 943

If there is a discrepancy between the calculation of tax and the tax liability reported on Form 943, you will need to make an adjustment. There are two types of adjustments: current year adjustments and prior year adjustments. See the instructions for Form 943 for more information on how to report these adjustments.

Current Year Adjustments

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

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

Prior Year Adjustments

Generally, you can correct social security and Medicare errors on prior year Forms 943 by making an adjustment on the Form 943 for the year during which the error is discovered. The adjustment increases or decreases your tax liability for the year in which it is reported (the year the error is discovered) and is interest free. The net adjustments reported on Form 943 may include any number of corrections for one or more previous years, including both overpayments and underpayments.

You are required to provide background information and certifications supporting prior year adjustments. File with Form 943 a **Form 941c**, Supporting Statement To Correct Information, or attach a statement that shows all of the following:

- What the error was,
- The year in which each error was made and the amount of each error,
- The date you found each error,
- That you repaid the employee tax or received from each affected employee written consent to this refund or credit, if the entry corrects an overcollection, and
- If the entry corrects social security and Medicare taxes overcollected in an earlier year, that you received from the employee a written statement that he or she will not claim a refund or credit for the amount.

:
Do not file Form 941c or the written statement separately. The IRS will not be able to process your adjustments without this supporting information. See the instructions for Form 941c for more information.

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

In these cases, you should adjust the return to show the amount actually withheld.

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

You may also need to correct Forms W-2 for the prior year if they do not show the actual withholding by filing **Form W-2c**, Corrected Wage and Tax Statement, and **Form W-3c**, Transmittal of Corrected Wage and Tax Statements.

Social security and Medicare tax adjustments. Correct prior year social security and Medicare tax errors by making an adjustment on line 8 of Form 943 for the year during which the error was discovered.

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

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

Filing a claim for overreported prior year liabilities. If you discover an error on a prior year return resulting in a tax overpayment, you may file **Form 843**, Claim for Refund and Request for Abatement, for a refund. This form also can be used to request an abatement of an overassessment of employment taxes, interest, and/or penalties. You must file Form 941c, or an equivalent statement, with Form 843. See the separate **Instructions for Form 843**.

Note: For purposes of filing Form 843, a timely filed Form 943 is considered to be filed on April 15 of the year after the close of the tax year. Generally, a claim may be filed within 3 years from that date.

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

Filing corrections to Form W-2 and W-3 statements. When adjustments are made to correct social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also may need to file Forms W-2c and Form W-3c.

10. Form W-2

By February 2, 1998, furnish **Form W-2**, Wage and Tax Statement, to each employee who was working for you at the end of 1997. If an employee stops working for you during 1998, furnish Form W-2 any time after employment ends but no later than February 1, 1999. However, if the employee asks you for Form W-2, fur-

nish it within 30 days of the request or the last wage payment, whichever is later.

By March 2, 1998, you must file a Form W-2 for every employee who received cash or noncash wages with a **Form W-3**, Transmittal of Wage and Tax Statements, with the Social Security Administration (SSA). If you employ a family of workers, you must prepare a Form W-2 for each family worker, not just the head of the household.

How to get forms. You can get Forms W-2 and W-3 from the IRS (see page 47). Private printers also produce them. You can use privately printed substitute forms for filing returns with the SSA and for furnishing statements to employees if they comply with the requirements in **Pub. 1141**, General Rules and Specifications for Private Printing of Substitute Forms W-2 and W-3. The paper forms you send to the SSA must be in machine scannable format.

Magnetic media reporting. If you are required to file 250 or more Forms W-2, you are required to file them on magnetic media.

For the requirements for furnishing information on magnetic media for Form W-2, see SSA Pub. No. 42-007 (TIB-4), Magnetic Media Reporting. You may get this by calling SSA at 410-965-4241.

If filing on magnetic media would be an undue hardship, you can apply for a waiver from this requirement, for 1 year at a time, by filing **Form 8508**, Request for Waiver From Filing Information Returns on Magnetic Media. Generally, apply for this waiver at least 45 days before the due date of the returns. For more information on obtaining a waiver, see Form 8508.

11. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a Federal and a state unemployment tax. Only the employer pays FUTA tax; it is not deducted from the employees' wages. For information, see the **Instructions for Form 940**.

For 1997, you must file **Form 940** or **940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return, if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 1996 or 1997, or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 1996 or 20 or more different weeks in 1997.

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

Farmworkers supplied by a crew leader are considered employees of the farm operator for purposes of the FUTA tax unless (1) the crew leader is registered under the Migrant and Seasonal Agricultural Worker Protection Act or (2) substantially all the workers supplied by the crew leader operate or maintain tractors, harvesting or cropdusting machines, or other machines provided by the crew leader. If (1) or (2) applies, the farmworkers are employees of the crew leader.

You must deposit FUTA tax with an authorized financial institution or the FRB that serves your area. (If you are subject to the electronic deposit requirements, you must use the EFTPS system. See section 6.) **The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See Deposit rules for FUTA tax below.**

FUTA tax rate. For 1997 and 1998, the FUTA tax rate is 6.2% on the first \$7,000 of cash wages you pay each employee. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full 5.4% credit. Therefore, your net FUTA tax rate may be as low as 0.8% (.008). FUTA tax applies, however, even if you are exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Forms 940 and 940-EZ take state credits into account.

Deposit rules for FUTA tax. Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .008 times the amount of wages paid to each employee during the quarter. When an employee's wages reach \$7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$100, deposit the FUTA tax with an authorized financial institution or a Federal Reserve bank, or by using EFTPS, explained in section 6, by the last day of the month following the close of the quarter. If the amount is \$100 or less, you do not have to deposit it, but you must add it to the amount subject to deposit for the next quarter. To help ensure proper crediting to your account, write your employer identification number, "Form 940," and the tax period the deposit applies to on your check or money order.

Form 940 or 940-EZ. By January 31, file Form 940 or 940-EZ. If you make deposits on time in full payment of the tax due for the year, you may file Form 940 or 940-EZ by February 10.

Form 940-EZ is a simpler version of Form 940. You can generally use Form 940-EZ if:

- ☒ You pay state unemployment taxes (contributions) to only one state;
- ☒ You make the payments to the state by January 31; and
- ☒ All wages subject to FUTA tax are also subject to state unemployment tax.

If you do not meet these conditions, file Form 940 instead.

If the FUTA tax reported on Form 940 or 940-EZ minus the amounts deposited for the first three quarters is more than \$100, deposit the whole amount by January 31. If the tax (minus any deposits) is \$100 or less, you may either deposit the tax or pay it with the return by January 31.

Once you have filed a Form 940 or 940-EZ, you will receive a preaddressed form near the end of each calendar year. If you do not receive a form, request one by calling 1-800-TAX-FORM in time to receive it and file when due.

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

Magnetic tape filing of Form 940. Reporting agents filing Forms 940 for groups of taxpayers can file them on magnetic tape. See Rev. Proc. 96-18, 1996 1 C.B. 637, for the procedures and **Pub. 1314**, for the tape specifications.

12. Records You Should Keep

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

Keep a record of:

- ☒ Your EIN.
- ☒ Names, addresses, social security numbers, and occupations of employees.
- ☒ Dates of employees' employment.
- ☒ Amounts and dates of all cash wages, noncash payments, annuity, and pension payments.
- ☒ Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- ☒ Advance EIC payments.
- ☒ Dates and amounts of tax deposits you made.
- ☒ Any amount deducted as employee social security and Medicare taxes.
- ☒ The amount of income tax withheld.
- ☒ Fringe benefits provided, including substantiation required under Code section 274 and related regulations.

Keep copies of:

- ☒ Forms W-4.
- ☒ Forms W-5.
- ☒ Forms W-2.
- ☒ Returns you filed.

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

13. Reconciling Wage Reporting Forms

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

To eliminate errors that can cause discrepancies—

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

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

- 1) Be sure the amounts on Form W-3 are the total amounts from Forms W-2.
 - 2) Reconcile Form W-3 with your Form 943 by comparing amounts reported for—
- Income tax withholding, social security wages, social security tips, and Medicare wages and tips.
 - Social security and Medicare taxes. The amounts shown on Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.
 - Advance earned income credit.

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

14. Income Tax Withholding Methods

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

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 20 through 39) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

Note: *If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances (shown in the table on page 17) before using the percentage method tables on pages 18 and 19.*

Adjusting for employees claiming over 10 withholding allowances. To adapt the wage bracket tables for employees who are claiming over 10 allowances:

- 1) Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. (The allowance values are in the **Percentage Method—1998 Amount for One Withholding Allowance** table on page 17.)
- 2) Subtract the result from the employee's wages.
- 3) On this amount, find and withhold the tax in the column for 10 allowances.

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

Percentage Method

If you do not want to use the wage bracket tables on pages 20 through 39 to figure how much income tax to withhold, you can use the percentage method based on the table on page 17 and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

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

- 1) Multiply one withholding allowance (see table on page 17) by the number of allowances the employee claims.
- 2) Subtract that amount from the employee's wages.

3) Determine the amount to withhold from the appropriate table on page 18 or 19.

Percentage Method—1998 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 51.92
Biweekly	103.85
Semimonthly	112.50
Monthly	225.00
Quarterly	675.00
Semiannually	1,350.00
Annually	2,700.00
Daily or miscellaneous (each day of the payroll period)	10.38

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

1. Total wage payment	\$450.00
2. One allowance	\$51.92
3. Allowances claimed on Form W-4	2
4. Line 2 times line 3	103.84
5. Amount subject to withholding (subtract line 4 from line 1)	\$346.16
6. Tax to be withheld on \$346.16 from Table 1—single person, page 18	44.27

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

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

Example. A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$10,800 (the value of four withholding allowances annually) for a balance of \$41,200. Using Table 7—Annual Payroll Period, the annual withholding is \$5,212.50. Divide the annual amount by 52. The weekly withholding is \$100.24.

Alternative Methods of Income Tax Withholding

Rather than the Percentage or Wage Bracket Methods described above, you can use an alternative method to withhold income tax. **Pub. 15-A**, Employer's Supple-

mental Tax Guide, describes these alternative methods.

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

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

15. Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the Wage Bracket Method or the Percentage Method explained below. With either method, the number of withholding allowances an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4. See section 8 for an explanation of the advance EIC.

Wage Bracket Method

If you use the wage bracket tables on page 42 through 44, figure the advance EIC payment as follows.

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

Percentage Method

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

Find the employee's gross wages before any deductions in the appropriate table on page 42 through 44. There are different tables for (a) single or married employees without spouse filing a certificate and (b) married employees with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

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

If you use the percentage method for advance EIC payments, the payments may be rounded to the nearest dollar. The rules for rounding discussed in section 14 apply to advance EIC payments.

Tables for Percentage Method of Withholding
(For Wages Paid in 1998)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51		\$0		Not over \$124		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$517	15%	—\$51	\$124	—\$899	15%	—\$124
\$517	—\$1,105	\$69.90 plus 28%	—\$517	\$899	—\$1,855	\$116.25 plus 28%	—\$899
\$1,105	—\$2,493	\$234.54 plus 31%	—\$1,105	\$1,855	—\$3,084	\$383.93 plus 31%	—\$1,855
\$2,493	—\$5,385	\$664.82 plus 36%	—\$2,493	\$3,084	—\$5,439	\$764.92 plus 36%	—\$3,084
\$5,385	. . . . .	\$1,705.94 plus 39.6%	—\$5,385	\$5,439	. . . . .	\$1,612.72 plus 39.6%	—\$5,439

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102		\$0		Not over \$248		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$1,035	15%	—\$102	\$248	—\$1,798	15%	—\$248
\$1,035	—\$2,210	\$139.95 plus 28%	—\$1,035	\$1,798	—\$3,710	\$232.50 plus 28%	—\$1,798
\$2,210	—\$4,987	\$468.95 plus 31%	—\$2,210	\$3,710	—\$6,167	\$767.86 plus 31%	—\$3,710
\$4,987	—\$10,769	\$1,329.82 plus 36%	—\$4,987	\$6,167	—\$10,879	\$1,529.53 plus 36%	—\$6,167
\$10,769	. . . . .	\$3,411.34 plus 39.6%	—\$10,769	\$10,879	. . . . .	\$3,225.85 plus 39.6%	—\$10,879

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110		\$0		Not over \$269		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$1,121	15%	—\$110	\$269	—\$1,948	15%	—\$269
\$1,121	—\$2,394	\$151.65 plus 28%	—\$1,121	\$1,948	—\$4,019	\$251.85 plus 28%	—\$1,948
\$2,394	—\$5,402	\$508.09 plus 31%	—\$2,394	\$4,019	—\$6,681	\$831.73 plus 31%	—\$4,019
\$5,402	—\$11,667	\$1,440.57 plus 36%	—\$5,402	\$6,681	—\$11,785	\$1,656.95 plus 36%	—\$6,681
\$11,667	. . . . .	\$3,695.97 plus 39.6%	—\$11,667	\$11,785	. . . . .	\$3,494.39 plus 39.6%	—\$11,785

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0		Not over \$538		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$2,242	15%	—\$221	\$538	—\$3,896	15%	—\$538
\$2,242	—\$4,788	\$303.15 plus 28%	—\$2,242	\$3,896	—\$8,038	\$503.70 plus 28%	—\$3,896
\$4,788	—\$10,804	\$1,016.03 plus 31%	—\$4,788	\$8,038	—\$13,363	\$1,663.46 plus 31%	—\$8,038
\$10,804	—\$23,333	\$2,880.99 plus 36%	—\$10,804	\$13,363	—\$23,571	\$3,314.21 plus 36%	—\$13,363
\$23,333	. . . . .	\$7,391.43 plus 39.6%	—\$23,333	\$23,571	. . . . .	\$6,989.09 plus 39.6%	—\$23,571

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 1998)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663		\$0		Not over \$1,613		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$663	—\$6,725	15%	—\$663	\$1,613	—\$11,688	15%	—\$1,613
\$6,725	—\$14,363	\$909.30 plus 28%	—\$6,725	\$11,688	—\$24,113	\$1,511.25 plus 28%	—\$11,688
\$14,363	—\$32,413	\$3,047.94 plus 31%	—\$14,363	\$24,113	—\$40,088	\$4,990.25 plus 31%	—\$24,113
\$32,413	—\$70,000	\$8,643.44 plus 36%	—\$32,413	\$40,088	—\$70,713	\$9,942.50 plus 36%	—\$40,088
\$70,000		\$22,174.76 plus 39.6%	—\$70,000	\$70,713		\$20,967.50 plus 39.6%	—\$70,713

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325		\$0		Not over \$3,225		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,325	—\$13,450	15%	—\$1,325	\$3,225	—\$23,375	15%	—\$3,225
\$13,450	—\$28,725	\$1,818.75 plus 28%	—\$13,450	\$23,375	—\$48,225	\$3,022.50 plus 28%	—\$23,375
\$28,725	—\$64,825	\$6,095.75 plus 31%	—\$28,725	\$48,225	—\$80,175	\$9,980.50 plus 31%	—\$48,225
\$64,825	—\$140,000	\$17,286.75 plus 36%	—\$64,825	\$80,175	—\$141,425	\$19,885.00 plus 36%	—\$80,175
\$140,000		\$44,349.75 plus 39.6%	—\$140,000	\$141,425		\$41,935.00 plus 39.6%	—\$141,425

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650		\$0		Not over \$6,450		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$2,650	—\$26,900	15%	—\$2,650	\$6,450	—\$46,750	15%	—\$6,450
\$26,900	—\$57,450	\$3,637.50 plus 28%	—\$26,900	\$46,750	—\$96,450	\$6,045.00 plus 28%	—\$46,750
\$57,450	—\$129,650	\$12,191.50 plus 31%	—\$57,450	\$96,450	—\$160,350	\$19,961.00 plus 31%	—\$96,450
\$129,650	—\$280,000	\$34,573.50 plus 36%	—\$129,650	\$160,350	—\$282,850	\$39,770.00 plus 36%	—\$160,350
\$280,000		\$88,699.50 plus 39.6%	—\$280,000	\$282,850		\$83,870.00 plus 39.6%	—\$282,850

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0		Not over \$24.80		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$10.20	—\$103.50	15%	—\$10.20	\$24.80	—\$179.80	15%	—\$24.80
\$103.50	—\$221.00	\$14.00 plus 28%	—\$103.50	\$179.80	—\$371.00	\$23.25 plus 28%	—\$179.80
\$221.00	—\$498.70	\$46.90 plus 31%	—\$221.00	\$371.00	—\$616.70	\$76.79 plus 31%	—\$371.00
\$498.70	—\$1,076.90	\$132.99 plus 36%	—\$498.70	\$616.70	—\$1,087.90	\$152.96 plus 36%	—\$616.70
\$1,076.90		\$341.14 plus 39.6%	—\$1,076.90	\$1,087.90		\$322.59 plus 39.6%	—\$1,087.90

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$55	0	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	1	0	0	0	0	0	0	0	0	0
110	115	9	1	0	0	0	0	0	0	0	0	0
115	120	10	2	0	0	0	0	0	0	0	0	0
120	125	11	3	0	0	0	0	0	0	0	0	0
125	130	11	4	0	0	0	0	0	0	0	0	0
130	135	12	4	0	0	0	0	0	0	0	0	0
135	140	13	5	0	0	0	0	0	0	0	0	0
140	145	14	6	0	0	0	0	0	0	0	0	0
145	150	14	7	0	0	0	0	0	0	0	0	0
150	155	15	7	0	0	0	0	0	0	0	0	0
155	160	16	8	0	0	0	0	0	0	0	0	0
160	165	17	9	1	0	0	0	0	0	0	0	0
165	170	17	10	2	0	0	0	0	0	0	0	0
170	175	18	10	3	0	0	0	0	0	0	0	0
175	180	19	11	3	0	0	0	0	0	0	0	0
180	185	20	12	4	0	0	0	0	0	0	0	0
185	190	20	13	5	0	0	0	0	0	0	0	0
190	195	21	13	6	0	0	0	0	0	0	0	0
195	200	22	14	6	0	0	0	0	0	0	0	0
200	210	23	15	8	0	0	0	0	0	0	0	0
210	220	25	17	9	1	0	0	0	0	0	0	0
220	230	26	18	11	3	0	0	0	0	0	0	0
230	240	28	20	12	4	0	0	0	0	0	0	0
240	250	29	21	14	6	0	0	0	0	0	0	0
250	260	31	23	15	7	0	0	0	0	0	0	0
260	270	32	24	17	9	1	0	0	0	0	0	0
270	280	34	26	18	10	2	0	0	0	0	0	0
280	290	35	27	20	12	4	0	0	0	0	0	0
290	300	37	29	21	13	5	0	0	0	0	0	0
300	310	38	30	23	15	7	0	0	0	0	0	0
310	320	40	32	24	16	8	1	0	0	0	0	0
320	330	41	33	26	18	10	2	0	0	0	0	0
330	340	43	35	27	19	11	4	0	0	0	0	0
340	350	44	36	29	21	13	5	0	0	0	0	0
350	360	46	38	30	22	14	7	0	0	0	0	0
360	370	47	39	32	24	16	8	0	0	0	0	0
370	380	49	41	33	25	17	10	2	0	0	0	0
380	390	50	42	35	27	19	11	3	0	0	0	0
390	400	52	44	36	28	20	13	5	0	0	0	0
400	410	53	45	38	30	22	14	6	0	0	0	0
410	420	55	47	39	31	23	16	8	0	0	0	0
420	430	56	48	41	33	25	17	9	2	0	0	0
430	440	58	50	42	34	26	19	11	3	0	0	0
440	450	59	51	44	36	28	20	12	5	0	0	0
450	460	61	53	45	37	29	22	14	6	0	0	0
460	470	62	54	47	39	31	23	15	8	0	0	0
470	480	64	56	48	40	32	25	17	9	1	0	0
480	490	65	57	50	42	34	26	18	11	3	0	0
490	500	67	59	51	43	35	28	20	12	4	0	0
500	510	68	60	53	45	37	29	21	14	6	0	0
510	520	70	62	54	46	38	31	23	15	7	0	0
520	530	72	63	56	48	40	32	24	17	9	1	0
530	540	75	65	57	49	41	34	26	18	10	3	0
540	550	78	66	59	51	43	35	27	20	12	4	0
550	560	81	68	60	52	44	37	29	21	13	6	0
560	570	83	69	62	54	46	38	30	23	15	7	0
570	580	86	72	63	55	47	40	32	24	16	9	1
580	590	89	74	65	57	49	41	33	26	18	10	2
590	600	92	77	66	58	50	43	35	27	19	12	4

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	95	80	68	60	52	44	36	29	21	13	5
610	620	97	83	69	61	53	46	38	30	22	15	7
620	630	100	86	71	63	55	47	39	32	24	16	8
630	640	103	88	74	64	56	49	41	33	25	18	10
640	650	106	91	77	66	58	50	42	35	27	19	11
650	660	109	94	79	67	59	52	44	36	28	21	13
660	670	111	97	82	69	61	53	45	38	30	22	14
670	680	114	100	85	70	62	55	47	39	31	24	16
680	690	117	102	88	73	64	56	48	41	33	25	17
690	700	120	105	91	76	65	58	50	42	34	27	19
700	710	123	108	93	79	67	59	51	44	36	28	20
710	720	125	111	96	82	68	61	53	45	37	30	22
720	730	128	114	99	84	70	62	54	47	39	31	23
730	740	131	116	102	87	73	64	56	48	40	33	25
740	750	134	119	105	90	76	65	57	50	42	34	26
750	760	137	122	107	93	78	67	59	51	43	36	28
760	770	139	125	110	96	81	68	60	53	45	37	29
770	780	142	128	113	98	84	70	62	54	46	39	31
780	790	145	130	116	101	87	72	63	56	48	40	32
790	800	148	133	119	104	90	75	65	57	49	42	34
800	810	151	136	121	107	92	78	66	59	51	43	35
810	820	153	139	124	110	95	81	68	60	52	45	37
820	830	156	142	127	112	98	83	69	62	54	46	38
830	840	159	144	130	115	101	86	72	63	55	48	40
840	850	162	147	133	118	104	89	74	65	57	49	41
850	860	165	150	135	121	106	92	77	66	58	51	43
860	870	167	153	138	124	109	95	80	68	60	52	44
870	880	170	156	141	126	112	97	83	69	61	54	46
880	890	173	158	144	129	115	100	86	71	63	55	47
890	900	176	161	147	132	118	103	88	74	64	57	49
900	910	179	164	149	135	120	106	91	77	66	58	50
910	920	181	167	152	138	123	109	94	80	67	60	52
920	930	184	170	155	140	126	111	97	82	69	61	53
930	940	187	172	158	143	129	114	100	85	71	63	55
940	950	190	175	161	146	132	117	102	88	73	64	56
950	960	193	178	163	149	134	120	105	91	76	66	58
960	970	195	181	166	152	137	123	108	94	79	67	59
970	980	198	184	169	154	140	125	111	96	82	69	61
980	990	201	186	172	157	143	128	114	99	85	70	62
990	1,000	204	189	175	160	146	131	116	102	87	73	64
1,000	1,010	207	192	177	163	148	134	119	105	90	76	65
1,010	1,020	209	195	180	166	151	137	122	108	93	78	67
1,020	1,030	212	198	183	168	154	139	125	110	96	81	68
1,030	1,040	215	200	186	171	157	142	128	113	99	84	70
1,040	1,050	218	203	189	174	160	145	130	116	101	87	72
1,050	1,060	221	206	191	177	162	148	133	119	104	90	75
1,060	1,070	223	209	194	180	165	151	136	122	107	92	78
1,070	1,080	226	212	197	182	168	153	139	124	110	95	81
1,080	1,090	229	214	200	185	171	156	142	127	113	98	84
1,090	1,100	232	217	203	188	174	159	144	130	115	101	86
1,100	1,110	235	220	205	191	176	162	147	133	118	104	89
1,110	1,120	238	223	208	194	179	165	150	136	121	106	92
1,120	1,130	241	226	211	196	182	167	153	138	124	109	95
1,130	1,140	244	228	214	199	185	170	156	141	127	112	98
1,140	1,150	247	231	217	202	188	173	158	144	129	115	100
1,150	1,160	250	234	219	205	190	176	161	147	132	118	103
1,160	1,170	253	237	222	208	193	179	164	150	135	120	106
1,170	1,180	256	240	225	210	196	181	167	152	138	123	109
1,180	1,190	259	243	228	213	199	184	170	155	141	126	112
1,190	1,200	262	246	231	216	202	187	172	158	143	129	114
1,200	1,210	266	249	233	219	204	190	175	161	146	132	117
1,210	1,220	269	253	236	222	207	193	178	164	149	134	120
1,220	1,230	272	256	240	224	210	195	181	166	152	137	123
1,230	1,240	275	259	243	227	213	198	184	169	155	140	126
1,240	1,250	278	262	246	230	216	201	186	172	157	143	128

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 18. Also see the instructions on page 16.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$125	0	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	1	0	0	0	0	0	0	0	0	0
185	190	10	2	0	0	0	0	0	0	0	0	0
190	195	10	2	0	0	0	0	0	0	0	0	0
195	200	11	3	0	0	0	0	0	0	0	0	0
200	210	12	4	0	0	0	0	0	0	0	0	0
210	220	14	6	0	0	0	0	0	0	0	0	0
220	230	15	7	0	0	0	0	0	0	0	0	0
230	240	17	9	1	0	0	0	0	0	0	0	0
240	250	18	10	3	0	0	0	0	0	0	0	0
250	260	20	12	4	0	0	0	0	0	0	0	0
260	270	21	13	6	0	0	0	0	0	0	0	0
270	280	23	15	7	0	0	0	0	0	0	0	0
280	290	24	16	9	1	0	0	0	0	0	0	0
290	300	26	18	10	2	0	0	0	0	0	0	0
300	310	27	19	12	4	0	0	0	0	0	0	0
310	320	29	21	13	5	0	0	0	0	0	0	0
320	330	30	22	15	7	0	0	0	0	0	0	0
330	340	32	24	16	8	0	0	0	0	0	0	0
340	350	33	25	18	10	2	0	0	0	0	0	0
350	360	35	27	19	11	3	0	0	0	0	0	0
360	370	36	28	21	13	5	0	0	0	0	0	0
370	380	38	30	22	14	6	0	0	0	0	0	0
380	390	39	31	24	16	8	0	0	0	0	0	0
390	400	41	33	25	17	9	2	0	0	0	0	0
400	410	42	34	27	19	11	3	0	0	0	0	0
410	420	44	36	28	20	12	5	0	0	0	0	0
420	430	45	37	30	22	14	6	0	0	0	0	0
430	440	47	39	31	23	15	8	0	0	0	0	0
440	450	48	40	33	25	17	9	1	0	0	0	0
450	460	50	42	34	26	18	11	3	0	0	0	0
460	470	51	43	36	28	20	12	4	0	0	0	0
470	480	53	45	37	29	21	14	6	0	0	0	0
480	490	54	46	39	31	23	15	7	0	0	0	0
490	500	56	48	40	32	24	17	9	1	0	0	0
500	510	57	49	42	34	26	18	10	3	0	0	0
510	520	59	51	43	35	27	20	12	4	0	0	0
520	530	60	52	45	37	29	21	13	6	0	0	0
530	540	62	54	46	38	30	23	15	7	0	0	0
540	550	63	55	48	40	32	24	16	9	1	0	0
550	560	65	57	49	41	33	26	18	10	2	0	0
560	570	66	58	51	43	35	27	19	12	4	0	0
570	580	68	60	52	44	36	29	21	13	5	0	0
580	590	69	61	54	46	38	30	22	15	7	0	0
590	600	71	63	55	47	39	32	24	16	8	1	0
600	610	72	64	57	49	41	33	25	18	10	2	0
610	620	74	66	58	50	42	35	27	19	11	4	0
620	630	75	67	60	52	44	36	28	21	13	5	0
630	640	77	69	61	53	45	38	30	22	14	7	0
640	650	78	70	63	55	47	39	31	24	16	8	0
650	660	80	72	64	56	48	41	33	25	17	10	2
660	670	81	73	66	58	50	42	34	27	19	11	3
670	680	83	75	67	59	51	44	36	28	20	13	5
680	690	84	76	69	61	53	45	37	30	22	14	6
690	700	86	78	70	62	54	47	39	31	23	16	8
700	710	87	79	72	64	56	48	40	33	25	17	9
710	720	89	81	73	65	57	50	42	34	26	19	11
720	730	90	82	75	67	59	51	43	36	28	20	12
730	740	92	84	76	68	60	53	45	37	29	22	14

MARRIED Persons—WEEKLY Payroll Period (For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	93	85	78	70	62	54	46	39	31	23	15
750	760	95	87	79	71	63	56	48	40	32	25	17
760	770	96	88	81	73	65	57	49	42	34	26	18
770	780	98	90	82	74	66	59	51	43	35	28	20
780	790	99	91	84	76	68	60	52	45	37	29	21
790	800	101	93	85	77	69	62	54	46	38	31	23
800	810	102	94	87	79	71	63	55	48	40	32	24
810	820	104	96	88	80	72	65	57	49	41	34	26
820	830	105	97	90	82	74	66	58	51	43	35	27
830	840	107	99	91	83	75	68	60	52	44	37	29
840	850	108	100	93	85	77	69	61	54	46	38	30
850	860	110	102	94	86	78	71	63	55	47	40	32
860	870	111	103	96	88	80	72	64	57	49	41	33
870	880	113	105	97	89	81	74	66	58	50	43	35
880	890	114	106	99	91	83	75	67	60	52	44	36
890	900	116	108	100	92	84	77	69	61	53	46	38
900	910	118	109	102	94	86	78	70	63	55	47	39
910	920	121	111	103	95	87	80	72	64	56	49	41
920	930	124	112	105	97	89	81	73	66	58	50	42
930	940	126	114	106	98	90	83	75	67	59	52	44
940	950	129	115	108	100	92	84	76	69	61	53	45
950	960	132	117	109	101	93	86	78	70	62	55	47
960	970	135	120	111	103	95	87	79	72	64	56	48
970	980	138	123	112	104	96	89	81	73	65	58	50
980	990	140	126	114	106	98	90	82	75	67	59	51
990	1,000	143	129	115	107	99	92	84	76	68	61	53
1,000	1,010	146	131	117	109	101	93	85	78	70	62	54
1,010	1,020	149	134	120	110	102	95	87	79	71	64	56
1,020	1,030	152	137	122	112	104	96	88	81	73	65	57
1,030	1,040	154	140	125	113	105	98	90	82	74	67	59
1,040	1,050	157	143	128	115	107	99	91	84	76	68	60
1,050	1,060	160	145	131	116	108	101	93	85	77	70	62
1,060	1,070	163	148	134	119	110	102	94	87	79	71	63
1,070	1,080	166	151	136	122	111	104	96	88	80	73	65
1,080	1,090	168	154	139	125	113	105	97	90	82	74	66
1,090	1,100	171	157	142	128	114	107	99	91	83	76	68
1,100	1,110	174	159	145	130	116	108	100	93	85	77	69
1,110	1,120	177	162	148	133	119	110	102	94	86	79	71
1,120	1,130	180	165	150	136	121	111	103	96	88	80	72
1,130	1,140	182	168	153	139	124	113	105	97	89	82	74
1,140	1,150	185	171	156	142	127	114	106	99	91	83	75
1,150	1,160	188	173	159	144	130	116	108	100	92	85	77
1,160	1,170	191	176	162	147	133	118	109	102	94	86	78
1,170	1,180	194	179	164	150	135	121	111	103	95	88	80
1,180	1,190	196	182	167	153	138	124	112	105	97	89	81
1,190	1,200	199	185	170	156	141	126	114	106	98	91	83
1,200	1,210	202	187	173	158	144	129	115	108	100	92	84
1,210	1,220	205	190	176	161	147	132	117	109	101	94	86
1,220	1,230	208	193	178	164	149	135	120	111	103	95	87
1,230	1,240	210	196	181	167	152	138	123	112	104	97	89
1,240	1,250	213	199	184	170	155	140	126	114	106	98	90
1,250	1,260	216	201	187	172	158	143	129	115	107	100	92
1,260	1,270	219	204	190	175	161	146	131	117	109	101	93
1,270	1,280	222	207	192	178	163	149	134	120	110	103	95
1,280	1,290	224	210	195	181	166	152	137	123	112	104	96
1,290	1,300	227	213	198	184	169	154	140	125	113	106	98
1,300	1,310	230	215	201	186	172	157	143	128	115	107	99
1,310	1,320	233	218	204	189	175	160	145	131	116	109	101
1,320	1,330	236	221	206	192	177	163	148	134	119	110	102
1,330	1,340	238	224	209	195	180	166	151	137	122	112	104
1,340	1,350	241	227	212	198	183	168	154	139	125	113	105
1,350	1,360	244	229	215	200	186	171	157	142	128	115	107
1,360	1,370	247	232	218	203	189	174	159	145	130	116	108
1,370	1,380	250	235	220	206	191	177	162	148	133	119	110
1,380	1,390	252	238	223	209	194	180	165	151	136	121	111

\$1,390 and over

Use Table 1(b) for a MARRIED person on page 18. Also see the instructions on page 16.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	0	0	0	0	0	0	0	0	0	0	0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	0	0	0	0	0	0	0	0	0	0
205	210	16	0	0	0	0	0	0	0	0	0	0
210	215	17	1	0	0	0	0	0	0	0	0	0
215	220	17	2	0	0	0	0	0	0	0	0	0
220	225	18	3	0	0	0	0	0	0	0	0	0
225	230	19	3	0	0	0	0	0	0	0	0	0
230	235	20	4	0	0	0	0	0	0	0	0	0
235	240	20	5	0	0	0	0	0	0	0	0	0
240	245	21	6	0	0	0	0	0	0	0	0	0
245	250	22	6	0	0	0	0	0	0	0	0	0
250	260	23	7	0	0	0	0	0	0	0	0	0
260	270	24	9	0	0	0	0	0	0	0	0	0
270	280	26	10	0	0	0	0	0	0	0	0	0
280	290	27	12	0	0	0	0	0	0	0	0	0
290	300	29	13	0	0	0	0	0	0	0	0	0
300	310	30	15	0	0	0	0	0	0	0	0	0
310	320	32	16	1	0	0	0	0	0	0	0	0
320	330	33	18	2	0	0	0	0	0	0	0	0
330	340	35	19	4	0	0	0	0	0	0	0	0
340	350	36	21	5	0	0	0	0	0	0	0	0
350	360	38	22	7	0	0	0	0	0	0	0	0
360	370	39	24	8	0	0	0	0	0	0	0	0
370	380	41	25	10	0	0	0	0	0	0	0	0
380	390	42	27	11	0	0	0	0	0	0	0	0
390	400	44	28	13	0	0	0	0	0	0	0	0
400	410	45	30	14	0	0	0	0	0	0	0	0
410	420	47	31	16	0	0	0	0	0	0	0	0
420	430	48	33	17	2	0	0	0	0	0	0	0
430	440	50	34	19	3	0	0	0	0	0	0	0
440	450	51	36	20	5	0	0	0	0	0	0	0
450	460	53	37	22	6	0	0	0	0	0	0	0
460	470	54	39	23	8	0	0	0	0	0	0	0
470	480	56	40	25	9	0	0	0	0	0	0	0
480	490	57	42	26	11	0	0	0	0	0	0	0
490	500	59	43	28	12	0	0	0	0	0	0	0
500	520	61	46	30	14	0	0	0	0	0	0	0
520	540	64	49	33	17	2	0	0	0	0	0	0
540	560	67	52	36	20	5	0	0	0	0	0	0
560	580	70	55	39	23	8	0	0	0	0	0	0
580	600	73	58	42	26	11	0	0	0	0	0	0
600	620	76	61	45	29	14	0	0	0	0	0	0
620	640	79	64	48	32	17	1	0	0	0	0	0
640	660	82	67	51	35	20	4	0	0	0	0	0
660	680	85	70	54	38	23	7	0	0	0	0	0
680	700	88	73	57	41	26	10	0	0	0	0	0
700	720	91	76	60	44	29	13	0	0	0	0	0
720	740	94	79	63	47	32	16	1	0	0	0	0
740	760	97	82	66	50	35	19	4	0	0	0	0
760	780	100	85	69	53	38	22	7	0	0	0	0
780	800	103	88	72	56	41	25	10	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	106	91	75	59	44	28	13	0	0	0	0
820	840	109	94	78	62	47	31	16	0	0	0	0
840	860	112	97	81	65	50	34	19	3	0	0	0
860	880	115	100	84	68	53	37	22	6	0	0	0
880	900	118	103	87	71	56	40	25	9	0	0	0
900	920	121	106	90	74	59	43	28	12	0	0	0
920	940	124	109	93	77	62	46	31	15	0	0	0
940	960	127	112	96	80	65	49	34	18	3	0	0
960	980	130	115	99	83	68	52	37	21	6	0	0
980	1,000	133	118	102	86	71	55	40	24	9	0	0
1,000	1,020	136	121	105	89	74	58	43	27	12	0	0
1,020	1,040	139	124	108	92	77	61	46	30	15	0	0
1,040	1,060	144	127	111	95	80	64	49	33	18	2	0
1,060	1,080	150	130	114	98	83	67	52	36	21	5	0
1,080	1,100	155	133	117	101	86	70	55	39	24	8	0
1,100	1,120	161	136	120	104	89	73	58	42	27	11	0
1,120	1,140	167	139	123	107	92	76	61	45	30	14	0
1,140	1,160	172	143	126	110	95	79	64	48	33	17	1
1,160	1,180	178	149	129	113	98	82	67	51	36	20	4
1,180	1,200	183	154	132	116	101	85	70	54	39	23	7
1,200	1,220	189	160	135	119	104	88	73	57	42	26	10
1,220	1,240	195	166	138	122	107	91	76	60	45	29	13
1,240	1,260	200	171	142	125	110	94	79	63	48	32	16
1,260	1,280	206	177	148	128	113	97	82	66	51	35	19
1,280	1,300	211	182	153	131	116	100	85	69	54	38	22
1,300	1,320	217	188	159	134	119	103	88	72	57	41	25
1,320	1,340	223	194	164	137	122	106	91	75	60	44	28
1,340	1,360	228	199	170	141	125	109	94	78	63	47	31
1,360	1,380	234	205	176	147	128	112	97	81	66	50	34
1,380	1,400	239	210	181	152	131	115	100	84	69	53	37
1,400	1,420	245	216	187	158	134	118	103	87	72	56	40
1,420	1,440	251	222	192	163	137	121	106	90	75	59	43
1,440	1,460	256	227	198	169	140	124	109	93	78	62	46
1,460	1,480	262	233	204	175	146	127	112	96	81	65	49
1,480	1,500	267	238	209	180	151	130	115	99	84	68	52
1,500	1,520	273	244	215	186	157	133	118	102	87	71	55
1,520	1,540	279	250	220	191	162	136	121	105	90	74	58
1,540	1,560	284	255	226	197	168	139	124	108	93	77	61
1,560	1,580	290	261	232	203	174	144	127	111	96	80	64
1,580	1,600	295	266	237	208	179	150	130	114	99	83	67
1,600	1,620	301	272	243	214	185	156	133	117	102	86	70
1,620	1,640	307	278	248	219	190	161	136	120	105	89	73
1,640	1,660	312	283	254	225	196	167	139	123	108	92	76
1,660	1,680	318	289	260	231	202	172	143	126	111	95	79
1,680	1,700	323	294	265	236	207	178	149	129	114	98	82
1,700	1,720	329	300	271	242	213	184	155	132	117	101	85
1,720	1,740	335	306	276	247	218	189	160	135	120	104	88
1,740	1,760	340	311	282	253	224	195	166	138	123	107	91
1,760	1,780	346	317	288	259	230	200	171	142	126	110	94
1,780	1,800	351	322	293	264	235	206	177	148	129	113	97
1,800	1,820	357	328	299	270	241	212	183	153	132	116	100
1,820	1,840	363	334	304	275	246	217	188	159	135	119	103
1,840	1,860	368	339	310	281	252	223	194	165	138	122	106
1,860	1,880	374	345	316	287	258	228	199	170	141	125	109
1,880	1,900	379	350	321	292	263	234	205	176	147	128	112
1,900	1,920	385	356	327	298	269	240	211	181	152	131	115
1,920	1,940	391	362	332	303	274	245	216	187	158	134	118
1,940	1,960	396	367	338	309	280	251	222	193	164	137	121
1,960	1,980	402	373	344	315	286	256	227	198	169	140	124
1,980	2,000	407	378	349	320	291	262	233	204	175	146	127
2,000	2,020	413	384	355	326	297	268	239	209	180	151	130
2,020	2,040	419	390	360	331	302	273	244	215	186	157	133
2,040	2,060	424	395	366	337	308	279	250	221	192	163	136
2,060	2,080	430	401	372	343	314	284	255	226	197	168	139
2,080	2,100	435	406	377	348	319	290	261	232	203	174	145

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 18. Also see the instructions on page 16.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$250	0	0	0	0	0	0	0	0	0	0	0
250	260	1	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	4	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	310	9	0	0	0	0	0	0	0	0	0	0
310	320	10	0	0	0	0	0	0	0	0	0	0
320	330	12	0	0	0	0	0	0	0	0	0	0
330	340	13	0	0	0	0	0	0	0	0	0	0
340	350	15	0	0	0	0	0	0	0	0	0	0
350	360	16	0	0	0	0	0	0	0	0	0	0
360	370	18	2	0	0	0	0	0	0	0	0	0
370	380	19	3	0	0	0	0	0	0	0	0	0
380	390	21	5	0	0	0	0	0	0	0	0	0
390	400	22	6	0	0	0	0	0	0	0	0	0
400	410	24	8	0	0	0	0	0	0	0	0	0
410	420	25	9	0	0	0	0	0	0	0	0	0
420	430	27	11	0	0	0	0	0	0	0	0	0
430	440	28	12	0	0	0	0	0	0	0	0	0
440	450	30	14	0	0	0	0	0	0	0	0	0
450	460	31	15	0	0	0	0	0	0	0	0	0
460	470	33	17	1	0	0	0	0	0	0	0	0
470	480	34	18	3	0	0	0	0	0	0	0	0
480	490	36	20	4	0	0	0	0	0	0	0	0
490	500	37	21	6	0	0	0	0	0	0	0	0
500	520	39	24	8	0	0	0	0	0	0	0	0
520	540	42	27	11	0	0	0	0	0	0	0	0
540	560	45	30	14	0	0	0	0	0	0	0	0
560	580	48	33	17	2	0	0	0	0	0	0	0
580	600	51	36	20	5	0	0	0	0	0	0	0
600	620	54	39	23	8	0	0	0	0	0	0	0
620	640	57	42	26	11	0	0	0	0	0	0	0
640	660	60	45	29	14	0	0	0	0	0	0	0
660	680	63	48	32	17	1	0	0	0	0	0	0
680	700	66	51	35	20	4	0	0	0	0	0	0
700	720	69	54	38	23	7	0	0	0	0	0	0
720	740	72	57	41	26	10	0	0	0	0	0	0
740	760	75	60	44	29	13	0	0	0	0	0	0
760	780	78	63	47	32	16	0	0	0	0	0	0
780	800	81	66	50	35	19	3	0	0	0	0	0
800	820	84	69	53	38	22	6	0	0	0	0	0
820	840	87	72	56	41	25	9	0	0	0	0	0
840	860	90	75	59	44	28	12	0	0	0	0	0
860	880	93	78	62	47	31	15	0	0	0	0	0
880	900	96	81	65	50	34	18	3	0	0	0	0
900	920	99	84	68	53	37	21	6	0	0	0	0
920	940	102	87	71	56	40	24	9	0	0	0	0
940	960	105	90	74	59	43	27	12	0	0	0	0
960	980	108	93	77	62	46	30	15	0	0	0	0
980	1,000	111	96	80	65	49	33	18	2	0	0	0
1,000	1,020	114	99	83	68	52	36	21	5	0	0	0
1,020	1,040	117	102	86	71	55	39	24	8	0	0	0
1,040	1,060	120	105	89	74	58	42	27	11	0	0	0
1,060	1,080	123	108	92	77	61	45	30	14	0	0	0
1,080	1,100	126	111	95	80	64	48	33	17	2	0	0
1,100	1,120	129	114	98	83	67	51	36	20	5	0	0
1,120	1,140	132	117	101	86	70	54	39	23	8	0	0
1,140	1,160	135	120	104	89	73	57	42	26	11	0	0
1,160	1,180	138	123	107	92	76	60	45	29	14	0	0
1,180	1,200	141	126	110	95	79	63	48	32	17	1	0
1,200	1,220	144	129	113	98	82	66	51	35	20	4	0
1,220	1,240	147	132	116	101	85	69	54	38	23	7	0
1,240	1,260	150	135	119	104	88	72	57	41	26	10	0
1,260	1,280	153	138	122	107	91	75	60	44	29	13	0
1,280	1,300	156	141	125	110	94	78	63	47	32	16	1
1,300	1,320	159	144	128	113	97	81	66	50	35	19	4
1,320	1,340	162	147	131	116	100	84	69	53	38	22	7
1,340	1,360	165	150	134	119	103	87	72	56	41	25	10
1,360	1,380	168	153	137	122	106	90	75	59	44	28	13

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,380	\$1,400	171	156	140	125	109	93	78	62	47	31	16
1,400	1,420	174	159	143	128	112	96	81	65	50	34	19
1,420	1,440	177	162	146	131	115	99	84	68	53	37	22
1,440	1,460	180	165	149	134	118	102	87	71	56	40	25
1,460	1,480	183	168	152	137	121	105	90	74	59	43	28
1,480	1,500	186	171	155	140	124	108	93	77	62	46	31
1,500	1,520	189	174	158	143	127	111	96	80	65	49	34
1,520	1,540	192	177	161	146	130	114	99	83	68	52	37
1,540	1,560	195	180	164	149	133	117	102	86	71	55	40
1,560	1,580	198	183	167	152	136	120	105	89	74	58	43
1,580	1,600	201	186	170	155	139	123	108	92	77	61	46
1,600	1,620	204	189	173	158	142	126	111	95	80	64	49
1,620	1,640	207	192	176	161	145	129	114	98	83	67	52
1,640	1,660	210	195	179	164	148	132	117	101	86	70	55
1,660	1,680	213	198	182	167	151	135	120	104	89	73	58
1,680	1,700	216	201	185	170	154	138	123	107	92	76	61
1,700	1,720	219	204	188	173	157	141	126	110	95	79	64
1,720	1,740	222	207	191	176	160	144	129	113	98	82	67
1,740	1,760	225	210	194	179	163	147	132	116	101	85	70
1,760	1,780	228	213	197	182	166	150	135	119	104	88	73
1,780	1,800	231	216	200	185	169	153	138	122	107	91	76
1,800	1,820	236	219	203	188	172	156	141	125	110	94	79
1,820	1,840	241	222	206	191	175	159	144	128	113	97	82
1,840	1,860	247	225	209	194	178	162	147	131	116	100	85
1,860	1,880	253	228	212	197	181	165	150	134	119	103	88
1,880	1,900	258	231	215	200	184	168	153	137	122	106	91
1,900	1,920	264	235	218	203	187	171	156	140	125	109	94
1,920	1,940	269	240	221	206	190	174	159	143	128	112	97
1,940	1,960	275	246	224	209	193	177	162	146	131	115	100
1,960	1,980	281	252	227	212	196	180	165	149	134	118	103
1,980	2,000	286	257	230	215	199	183	168	152	137	121	106
2,000	2,020	292	263	234	218	202	186	171	155	140	124	109
2,020	2,040	297	268	239	221	205	189	174	158	143	127	112
2,040	2,060	303	274	245	224	208	192	177	161	146	130	115
2,060	2,080	309	280	250	227	211	195	180	164	149	133	118
2,080	2,100	314	285	256	230	214	198	183	167	152	136	121
2,100	2,120	320	291	262	233	217	201	186	170	155	139	124
2,120	2,140	325	296	267	238	220	204	189	173	158	142	127
2,140	2,160	331	302	273	244	223	207	192	176	161	145	130
2,160	2,180	337	308	278	249	226	210	195	179	164	148	133
2,180	2,200	342	313	284	255	229	213	198	182	167	151	136
2,200	2,220	348	319	290	261	232	216	201	185	170	154	139
2,220	2,240	353	324	295	266	237	219	204	188	173	157	142
2,240	2,260	359	330	301	272	243	222	207	191	176	160	145
2,260	2,280	365	336	306	277	248	225	210	194	179	163	148
2,280	2,300	370	341	312	283	254	228	213	197	182	166	151
2,300	2,320	376	347	318	289	260	231	216	200	185	169	154
2,320	2,340	381	352	323	294	265	236	219	203	188	172	157
2,340	2,360	387	358	329	300	271	242	222	206	191	175	160
2,360	2,380	393	364	334	305	276	247	225	209	194	178	163
2,380	2,400	398	369	340	311	282	253	228	212	197	181	166
2,400	2,420	404	375	346	317	288	258	231	215	200	184	169
2,420	2,440	409	380	351	322	293	264	235	218	203	187	172
2,440	2,460	415	386	357	328	299	270	241	221	206	190	175
2,460	2,480	421	392	362	333	304	275	246	224	209	193	178
2,480	2,500	426	397	368	339	310	281	252	227	212	196	181
2,500	2,520	432	403	374	345	316	286	257	230	215	199	184
2,520	2,540	437	408	379	350	321	292	263	234	218	202	187
2,540	2,560	443	414	385	356	327	298	269	240	221	205	190
2,560	2,580	449	420	390	361	332	303	274	245	224	208	193
2,580	2,600	454	425	396	367	338	309	280	251	227	211	196
2,600	2,620	460	431	402	373	344	314	285	256	230	214	199
2,620	2,640	465	436	407	378	349	320	291	262	233	217	202
2,640	2,660	471	442	413	384	355	326	297	268	238	220	205
2,660	2,680	477	448	418	389	360	331	302	273	244	223	208

\$2,680 and over

Use Table 2(b) for a MARRIED person on page 18. Also see the instructions on page 16.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	0	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	10	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	12	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	15	0	0	0	0	0	0	0	0	0	0
215	220	16	0	0	0	0	0	0	0	0	0	0
220	225	17	0	0	0	0	0	0	0	0	0	0
225	230	18	1	0	0	0	0	0	0	0	0	0
230	235	18	1	0	0	0	0	0	0	0	0	0
235	240	19	2	0	0	0	0	0	0	0	0	0
240	245	20	3	0	0	0	0	0	0	0	0	0
245	250	21	4	0	0	0	0	0	0	0	0	0
250	260	22	5	0	0	0	0	0	0	0	0	0
260	270	23	6	0	0	0	0	0	0	0	0	0
270	280	25	8	0	0	0	0	0	0	0	0	0
280	290	26	9	0	0	0	0	0	0	0	0	0
290	300	28	11	0	0	0	0	0	0	0	0	0
300	310	29	12	0	0	0	0	0	0	0	0	0
310	320	31	14	0	0	0	0	0	0	0	0	0
320	330	32	15	0	0	0	0	0	0	0	0	0
330	340	34	17	0	0	0	0	0	0	0	0	0
340	350	35	18	1	0	0	0	0	0	0	0	0
350	360	37	20	3	0	0	0	0	0	0	0	0
360	370	38	21	4	0	0	0	0	0	0	0	0
370	380	40	23	6	0	0	0	0	0	0	0	0
380	390	41	24	7	0	0	0	0	0	0	0	0
390	400	43	26	9	0	0	0	0	0	0	0	0
400	410	44	27	10	0	0	0	0	0	0	0	0
410	420	46	29	12	0	0	0	0	0	0	0	0
420	430	47	30	13	0	0	0	0	0	0	0	0
430	440	49	32	15	0	0	0	0	0	0	0	0
440	450	50	33	16	0	0	0	0	0	0	0	0
450	460	52	35	18	1	0	0	0	0	0	0	0
460	470	53	36	19	3	0	0	0	0	0	0	0
470	480	55	38	21	4	0	0	0	0	0	0	0
480	490	56	39	22	6	0	0	0	0	0	0	0
490	500	58	41	24	7	0	0	0	0	0	0	0
500	520	60	43	26	9	0	0	0	0	0	0	0
520	540	63	46	29	12	0	0	0	0	0	0	0
540	560	66	49	32	15	0	0	0	0	0	0	0
560	580	69	52	35	18	1	0	0	0	0	0	0
580	600	72	55	38	21	4	0	0	0	0	0	0
600	620	75	58	41	24	7	0	0	0	0	0	0
620	640	78	61	44	27	10	0	0	0	0	0	0
640	660	81	64	47	30	13	0	0	0	0	0	0
660	680	84	67	50	33	16	0	0	0	0	0	0
680	700	87	70	53	36	19	3	0	0	0	0	0
700	720	90	73	56	39	22	6	0	0	0	0	0
720	740	93	76	59	42	25	9	0	0	0	0	0
740	760	96	79	62	45	28	12	0	0	0	0	0
760	780	99	82	65	48	31	15	0	0	0	0	0
780	800	102	85	68	51	34	18	1	0	0	0	0
800	820	105	88	71	54	37	21	4	0	0	0	0
820	840	108	91	74	57	40	24	7	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	111	94	77	60	43	27	10	0	0	0	0
860	880	114	97	80	63	46	30	13	0	0	0	0
880	900	117	100	83	66	49	33	16	0	0	0	0
900	920	120	103	86	69	52	36	19	2	0	0	0
920	940	123	106	89	72	55	39	22	5	0	0	0
940	960	126	109	92	75	58	42	25	8	0	0	0
960	980	129	112	95	78	61	45	28	11	0	0	0
980	1,000	132	115	98	81	64	48	31	14	0	0	0
1,000	1,020	135	118	101	84	67	51	34	17	0	0	0
1,020	1,040	138	121	104	87	70	54	37	20	3	0	0
1,040	1,060	141	124	107	90	73	57	40	23	6	0	0
1,060	1,080	144	127	110	93	76	60	43	26	9	0	0
1,080	1,100	147	130	113	96	79	63	46	29	12	0	0
1,100	1,120	150	133	116	99	82	66	49	32	15	0	0
1,120	1,140	154	136	119	102	85	69	52	35	18	1	0
1,140	1,160	160	139	122	105	88	72	55	38	21	4	0
1,160	1,180	165	142	125	108	91	75	58	41	24	7	0
1,180	1,200	171	145	128	111	94	78	61	44	27	10	0
1,200	1,220	177	148	131	114	97	81	64	47	30	13	0
1,220	1,240	182	151	134	117	100	84	67	50	33	16	0
1,240	1,260	188	156	137	120	103	87	70	53	36	19	2
1,260	1,280	193	162	140	123	106	90	73	56	39	22	5
1,280	1,300	199	167	143	126	109	93	76	59	42	25	8
1,300	1,320	205	173	146	129	112	96	79	62	45	28	11
1,320	1,340	210	179	149	132	115	99	82	65	48	31	14
1,340	1,360	216	184	153	135	118	102	85	68	51	34	17
1,360	1,380	221	190	158	138	121	105	88	71	54	37	20
1,380	1,400	227	195	164	141	124	108	91	74	57	40	23
1,400	1,420	233	201	170	144	127	111	94	77	60	43	26
1,420	1,440	238	207	175	147	130	114	97	80	63	46	29
1,440	1,460	244	212	181	150	133	117	100	83	66	49	32
1,460	1,480	249	218	186	155	136	120	103	86	69	52	35
1,480	1,500	255	223	192	160	139	123	106	89	72	55	38
1,500	1,520	261	229	198	166	142	126	109	92	75	58	41
1,520	1,540	266	235	203	172	145	129	112	95	78	61	44
1,540	1,560	272	240	209	177	148	132	115	98	81	64	47
1,560	1,580	277	246	214	183	151	135	118	101	84	67	50
1,580	1,600	283	251	220	188	157	138	121	104	87	70	53
1,600	1,620	289	257	226	194	163	141	124	107	90	73	56
1,620	1,640	294	263	231	200	168	144	127	110	93	76	59
1,640	1,660	300	268	237	205	174	147	130	113	96	79	62
1,660	1,680	305	274	242	211	179	150	133	116	99	82	65
1,680	1,700	311	279	248	216	185	153	136	119	102	85	68
1,700	1,720	317	285	254	222	191	159	139	122	105	88	71
1,720	1,740	322	291	259	228	196	165	142	125	108	91	74
1,740	1,760	328	296	265	233	202	170	145	128	111	94	77
1,760	1,780	333	302	270	239	207	176	148	131	114	97	80
1,780	1,800	339	307	276	244	213	181	151	134	117	100	83
1,800	1,820	345	313	282	250	219	187	156	137	120	103	86
1,820	1,840	350	319	287	256	224	193	161	140	123	106	89
1,840	1,860	356	324	293	261	230	198	167	143	126	109	92
1,860	1,880	361	330	298	267	235	204	172	146	129	112	95
1,880	1,900	367	335	304	272	241	209	178	149	132	115	98
1,900	1,920	373	341	310	278	247	215	184	152	135	118	101
1,920	1,940	378	347	315	284	252	221	189	158	138	121	104
1,940	1,960	384	352	321	289	258	226	195	163	141	124	107
1,960	1,980	389	358	326	295	263	232	200	169	144	127	110
1,980	2,000	395	363	332	300	269	237	206	174	147	130	113
2,000	2,020	401	369	338	306	275	243	212	180	150	133	116
2,020	2,040	406	375	343	312	280	249	217	186	154	136	119
2,040	2,060	412	380	349	317	286	254	223	191	160	139	122
2,060	2,080	417	386	354	323	291	260	228	197	165	142	125
2,080	2,100	423	391	360	328	297	265	234	202	171	145	128
2,100	2,120	429	397	366	334	303	271	240	208	177	148	131
2,120	2,140	434	403	371	340	308	277	245	214	182	151	134

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 18. Also see the instructions on page 16.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	14	0	0	0	0	0	0	0	0	0	0
370	380	16	0	0	0	0	0	0	0	0	0	0
380	390	17	1	0	0	0	0	0	0	0	0	0
390	400	19	2	0	0	0	0	0	0	0	0	0
400	410	20	4	0	0	0	0	0	0	0	0	0
410	420	22	5	0	0	0	0	0	0	0	0	0
420	430	23	7	0	0	0	0	0	0	0	0	0
430	440	25	8	0	0	0	0	0	0	0	0	0
440	450	26	10	0	0	0	0	0	0	0	0	0
450	460	28	11	0	0	0	0	0	0	0	0	0
460	470	29	13	0	0	0	0	0	0	0	0	0
470	480	31	14	0	0	0	0	0	0	0	0	0
480	490	32	16	0	0	0	0	0	0	0	0	0
490	500	34	17	0	0	0	0	0	0	0	0	0
500	520	36	19	2	0	0	0	0	0	0	0	0
520	540	39	22	5	0	0	0	0	0	0	0	0
540	560	42	25	8	0	0	0	0	0	0	0	0
560	580	45	28	11	0	0	0	0	0	0	0	0
580	600	48	31	14	0	0	0	0	0	0	0	0
600	620	51	34	17	1	0	0	0	0	0	0	0
620	640	54	37	20	4	0	0	0	0	0	0	0
640	660	57	40	23	7	0	0	0	0	0	0	0
660	680	60	43	26	10	0	0	0	0	0	0	0
680	700	63	46	29	13	0	0	0	0	0	0	0
700	720	66	49	32	16	0	0	0	0	0	0	0
720	740	69	52	35	19	2	0	0	0	0	0	0
740	760	72	55	38	22	5	0	0	0	0	0	0
760	780	75	58	41	25	8	0	0	0	0	0	0
780	800	78	61	44	28	11	0	0	0	0	0	0
800	820	81	64	47	31	14	0	0	0	0	0	0
820	840	84	67	50	34	17	0	0	0	0	0	0
840	860	87	70	53	37	20	3	0	0	0	0	0
860	880	90	73	56	40	23	6	0	0	0	0	0
880	900	93	76	59	43	26	9	0	0	0	0	0
900	920	96	79	62	46	29	12	0	0	0	0	0
920	940	99	82	65	49	32	15	0	0	0	0	0
940	960	102	85	68	52	35	18	1	0	0	0	0
960	980	105	88	71	55	38	21	4	0	0	0	0
980	1,000	108	91	74	58	41	24	7	0	0	0	0
1,000	1,020	111	94	77	61	44	27	10	0	0	0	0
1,020	1,040	114	97	80	64	47	30	13	0	0	0	0
1,040	1,060	117	100	83	67	50	33	16	0	0	0	0
1,060	1,080	120	103	86	70	53	36	19	2	0	0	0
1,080	1,100	123	106	89	73	56	39	22	5	0	0	0
1,100	1,120	126	109	92	76	59	42	25	8	0	0	0
1,120	1,140	129	112	95	79	62	45	28	11	0	0	0
1,140	1,160	132	115	98	82	65	48	31	14	0	0	0
1,160	1,180	135	118	101	85	68	51	34	17	0	0	0
1,180	1,200	138	121	104	88	71	54	37	20	3	0	0
1,200	1,220	141	124	107	91	74	57	40	23	6	0	0
1,220	1,240	144	127	110	94	77	60	43	26	9	0	0
1,240	1,260	147	130	113	97	80	63	46	29	12	0	0
1,260	1,280	150	133	116	100	83	66	49	32	15	0	0
1,280	1,300	153	136	119	103	86	69	52	35	18	1	0
1,300	1,320	156	139	122	106	89	72	55	38	21	4	0
1,320	1,340	159	142	125	109	92	75	58	41	24	7	0
1,340	1,360	162	145	128	112	95	78	61	44	27	10	0
1,360	1,380	165	148	131	115	98	81	64	47	30	13	0
1,380	1,400	168	151	134	118	101	84	67	50	33	16	0
1,400	1,420	171	154	137	121	104	87	70	53	36	19	2

MARRIED Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,420	\$1,440	174	157	140	124	107	90	73	56	39	22	5
1,440	1,460	177	160	143	127	110	93	76	59	42	25	8
1,460	1,480	180	163	146	130	113	96	79	62	45	28	11
1,480	1,500	183	166	149	133	116	99	82	65	48	31	14
1,500	1,520	186	169	152	136	119	102	85	68	51	34	17
1,520	1,540	189	172	155	139	122	105	88	71	54	37	20
1,540	1,560	192	175	158	142	125	108	91	74	57	40	23
1,560	1,580	195	178	161	145	128	111	94	77	60	43	26
1,580	1,600	198	181	164	148	131	114	97	80	63	46	29
1,600	1,620	201	184	167	151	134	117	100	83	66	49	32
1,620	1,640	204	187	170	154	137	120	103	86	69	52	35
1,640	1,660	207	190	173	157	140	123	106	89	72	55	38
1,660	1,680	210	193	176	160	143	126	109	92	75	58	41
1,680	1,700	213	196	179	163	146	129	112	95	78	61	44
1,700	1,720	216	199	182	166	149	132	115	98	81	64	47
1,720	1,740	219	202	185	169	152	135	118	101	84	67	50
1,740	1,760	222	205	188	172	155	138	121	104	87	70	53
1,760	1,780	225	208	191	175	158	141	124	107	90	73	56
1,780	1,800	228	211	194	178	161	144	127	110	93	76	59
1,800	1,820	231	214	197	181	164	147	130	113	96	79	62
1,820	1,840	234	217	200	184	167	150	133	116	99	82	65
1,840	1,860	237	220	203	187	170	153	136	119	102	85	68
1,860	1,880	240	223	206	190	173	156	139	122	105	88	71
1,880	1,900	243	226	209	193	176	159	142	125	108	91	74
1,900	1,920	246	229	212	196	179	162	145	128	111	94	77
1,920	1,940	249	232	215	199	182	165	148	131	114	97	80
1,940	1,960	252	235	218	202	185	168	151	134	117	100	83
1,960	1,980	255	238	221	205	188	171	154	137	120	103	86
1,980	2,000	264	241	224	208	191	174	157	140	123	106	89
2,000	2,020	269	244	227	211	194	177	160	143	126	109	92
2,020	2,040	275	247	230	214	197	180	163	146	129	112	95
2,040	2,060	280	250	233	217	200	183	166	149	132	115	98
2,060	2,080	286	255	236	220	203	186	169	152	135	118	101
2,080	2,100	292	260	239	223	206	189	172	155	138	121	104
2,100	2,120	297	266	242	226	209	192	175	158	141	124	107
2,120	2,140	303	271	245	229	212	195	178	161	144	127	110
2,140	2,160	308	277	248	232	215	198	181	164	147	130	113
2,160	2,180	314	283	251	235	218	201	184	167	150	133	116
2,180	2,200	320	288	257	238	221	204	187	170	153	136	119
2,200	2,220	325	294	262	241	224	207	190	173	156	139	122
2,220	2,240	331	299	268	244	227	210	193	176	159	142	125
2,240	2,260	336	305	273	247	230	213	196	179	162	145	128
2,260	2,280	342	311	279	250	233	216	199	182	165	148	131
2,280	2,300	348	316	285	253	236	219	202	185	168	151	134
2,300	2,320	353	322	290	259	239	222	205	188	171	154	137
2,320	2,340	359	327	296	264	242	225	208	191	174	157	140
2,340	2,360	364	333	301	270	245	228	211	194	177	160	143
2,360	2,380	370	339	307	276	248	231	214	197	180	163	146
2,380	2,400	376	344	313	281	251	234	217	200	183	166	149
2,400	2,420	381	350	318	287	255	237	220	203	186	169	152
2,420	2,440	387	355	324	292	261	240	223	206	189	172	155
2,440	2,460	392	361	329	298	266	243	226	209	192	175	158
2,460	2,480	398	367	335	304	272	246	229	212	195	178	161
2,480	2,500	404	372	341	309	278	249	232	215	198	181	164
2,500	2,520	409	378	346	315	283	252	235	218	201	184	167
2,520	2,540	415	383	352	320	289	257	238	221	204	187	170
2,540	2,560	420	389	357	326	294	263	241	224	207	190	173
2,560	2,580	426	395	363	332	300	269	244	227	210	193	176
2,580	2,600	432	400	369	337	306	274	247	230	213	196	179
2,600	2,620	437	406	374	343	311	280	250	233	216	199	182
2,620	2,640	443	411	380	348	317	285	254	236	219	202	185
2,640	2,660	448	417	385	354	322	291	259	239	222	205	188
2,660	2,680	454	423	391	360	328	297	265	242	225	208	191
2,680	2,700	460	428	397	365	334	302	271	245	228	211	194
2,700	2,720	465	434	402	371	339	308	276	248	231	214	197

\$7,270 and over

Use Table 3(b) for a **MARRIED** person on page 18. Also see the instructions on page 16.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	16	0	0	0	0	0	0	0	0	0	0
340	360	19	0	0	0	0	0	0	0	0	0	0
360	380	22	0	0	0	0	0	0	0	0	0	0
380	400	25	0	0	0	0	0	0	0	0	0	0
400	420	28	0	0	0	0	0	0	0	0	0	0
420	440	31	0	0	0	0	0	0	0	0	0	0
440	460	34	1	0	0	0	0	0	0	0	0	0
460	480	37	4	0	0	0	0	0	0	0	0	0
480	500	40	7	0	0	0	0	0	0	0	0	0
500	520	43	10	0	0	0	0	0	0	0	0	0
520	540	46	13	0	0	0	0	0	0	0	0	0
540	560	49	16	0	0	0	0	0	0	0	0	0
560	580	52	19	0	0	0	0	0	0	0	0	0
580	600	55	22	0	0	0	0	0	0	0	0	0
600	640	60	26	0	0	0	0	0	0	0	0	0
640	680	66	32	0	0	0	0	0	0	0	0	0
680	720	72	38	4	0	0	0	0	0	0	0	0
720	760	78	44	10	0	0	0	0	0	0	0	0
760	800	84	50	16	0	0	0	0	0	0	0	0
800	840	90	56	22	0	0	0	0	0	0	0	0
840	880	96	62	28	0	0	0	0	0	0	0	0
880	920	102	68	34	1	0	0	0	0	0	0	0
920	960	108	74	40	7	0	0	0	0	0	0	0
960	1,000	114	80	46	13	0	0	0	0	0	0	0
1,000	1,040	120	86	52	19	0	0	0	0	0	0	0
1,040	1,080	126	92	58	25	0	0	0	0	0	0	0
1,080	1,120	132	98	64	31	0	0	0	0	0	0	0
1,120	1,160	138	104	70	37	3	0	0	0	0	0	0
1,160	1,200	144	110	76	43	9	0	0	0	0	0	0
1,200	1,240	150	116	82	49	15	0	0	0	0	0	0
1,240	1,280	156	122	88	55	21	0	0	0	0	0	0
1,280	1,320	162	128	94	61	27	0	0	0	0	0	0
1,320	1,360	168	134	100	67	33	0	0	0	0	0	0
1,360	1,400	174	140	106	73	39	5	0	0	0	0	0
1,400	1,440	180	146	112	79	45	11	0	0	0	0	0
1,440	1,480	186	152	118	85	51	17	0	0	0	0	0
1,480	1,520	192	158	124	91	57	23	0	0	0	0	0
1,520	1,560	198	164	130	97	63	29	0	0	0	0	0
1,560	1,600	204	170	136	103	69	35	1	0	0	0	0
1,600	1,640	210	176	142	109	75	41	7	0	0	0	0
1,640	1,680	216	182	148	115	81	47	13	0	0	0	0
1,680	1,720	222	188	154	121	87	53	19	0	0	0	0
1,720	1,760	228	194	160	127	93	59	25	0	0	0	0
1,760	1,800	234	200	166	133	99	65	31	0	0	0	0
1,800	1,840	240	206	172	139	105	71	37	4	0	0	0
1,840	1,880	246	212	178	145	111	77	43	10	0	0	0
1,880	1,920	252	218	184	151	117	83	49	16	0	0	0
1,920	1,960	258	224	190	157	123	89	55	22	0	0	0
1,960	2,000	264	230	196	163	129	95	61	28	0	0	0
2,000	2,040	270	236	202	169	135	101	67	34	0	0	0
2,040	2,080	276	242	208	175	141	107	73	40	6	0	0
2,080	2,120	282	248	214	181	147	113	79	46	12	0	0
2,120	2,160	288	254	220	187	153	119	85	52	18	0	0
2,160	2,200	294	260	226	193	159	125	91	58	24	0	0
2,200	2,240	300	266	232	199	165	131	97	64	30	0	0
2,240	2,280	308	272	238	205	171	137	103	70	36	2	0
2,280	2,320	319	278	244	211	177	143	109	76	42	8	0
2,320	2,360	331	284	250	217	183	149	115	82	48	14	0
2,360	2,400	342	290	256	223	189	155	121	88	54	20	0
2,400	2,440	353	296	262	229	195	161	127	94	60	26	0

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,440	\$2,480	364	302	268	235	201	167	133	100	66	32	0
2,480	2,520	375	312	274	241	207	173	139	106	72	38	4
2,520	2,560	387	324	280	247	213	179	145	112	78	44	10
2,560	2,600	398	335	286	253	219	185	151	118	84	50	16
2,600	2,640	409	346	292	259	225	191	157	124	90	56	22
2,640	2,680	420	357	298	265	231	197	163	130	96	62	28
2,680	2,720	431	368	305	271	237	203	169	136	102	68	34
2,720	2,760	443	380	317	277	243	209	175	142	108	74	40
2,760	2,800	454	391	328	283	249	215	181	148	114	80	46
2,800	2,840	465	402	339	289	255	221	187	154	120	86	52
2,840	2,880	476	413	350	295	261	227	193	160	126	92	58
2,880	2,920	487	424	361	301	267	233	199	166	132	98	64
2,920	2,960	499	436	373	310	273	239	205	172	138	104	70
2,960	3,000	510	447	384	321	279	245	211	178	144	110	76
3,000	3,040	521	458	395	332	285	251	217	184	150	116	82
3,040	3,080	532	469	406	343	291	257	223	190	156	122	88
3,080	3,120	543	480	417	354	297	263	229	196	162	128	94
3,120	3,160	555	492	429	366	303	269	235	202	168	134	100
3,160	3,200	566	503	440	377	314	275	241	208	174	140	106
3,200	3,240	577	514	451	388	325	281	247	214	180	146	112
3,240	3,280	588	525	462	399	336	287	253	220	186	152	118
3,280	3,320	599	536	473	410	347	293	259	226	192	158	124
3,320	3,360	611	548	485	422	359	299	265	232	198	164	130
3,360	3,400	622	559	496	433	370	307	271	238	204	170	136
3,400	3,440	633	570	507	444	381	318	277	244	210	176	142
3,440	3,480	644	581	518	455	392	329	283	250	216	182	148
3,480	3,520	655	592	529	466	403	340	289	256	222	188	154
3,520	3,560	667	604	541	478	415	352	295	262	228	194	160
3,560	3,600	678	615	552	489	426	363	301	268	234	200	166
3,600	3,640	689	626	563	500	437	374	311	274	240	206	172
3,640	3,680	700	637	574	511	448	385	322	280	246	212	178
3,680	3,720	711	648	585	522	459	396	333	286	252	218	184
3,720	3,760	723	660	597	534	471	408	345	292	258	224	190
3,760	3,800	734	671	608	545	482	419	356	298	264	230	196
3,800	3,840	745	682	619	556	493	430	367	304	270	236	202
3,840	3,880	756	693	630	567	504	441	378	315	276	242	208
3,880	3,920	767	704	641	578	515	452	389	326	282	248	214
3,920	3,960	779	716	653	590	527	464	401	338	288	254	220
3,960	4,000	790	727	664	601	538	475	412	349	294	260	226
4,000	4,040	801	738	675	612	549	486	423	360	300	266	232
4,040	4,080	812	749	686	623	560	497	434	371	308	272	238
4,080	4,120	823	760	697	634	571	508	445	382	319	278	244
4,120	4,160	835	772	709	646	583	520	457	394	331	284	250
4,160	4,200	846	783	720	657	594	531	468	405	342	290	256
4,200	4,240	857	794	731	668	605	542	479	416	353	296	262
4,240	4,280	868	805	742	679	616	553	490	427	364	302	268
4,280	4,320	879	816	753	690	627	564	501	438	375	312	274
4,320	4,360	891	828	765	702	639	576	513	450	387	324	280
4,360	4,400	902	839	776	713	650	587	524	461	398	335	286
4,400	4,440	913	850	787	724	661	598	535	472	409	346	292
4,440	4,480	924	861	798	735	672	609	546	483	420	357	298
4,480	4,520	935	872	809	746	683	620	557	494	431	368	305
4,520	4,560	947	884	821	758	695	632	569	506	443	380	317
4,560	4,600	958	895	832	769	706	643	580	517	454	391	328
4,600	4,640	969	906	843	780	717	654	591	528	465	402	339
4,640	4,680	980	917	854	791	728	665	602	539	476	413	350
4,680	4,720	991	928	865	802	739	676	613	550	487	424	361
4,720	4,760	1,003	940	877	814	751	688	625	562	499	436	373
4,760	4,800	1,014	951	888	825	762	699	636	573	510	447	384
4,800	4,840	1,026	962	899	836	773	710	647	584	521	458	395
4,840	4,880	1,038	973	910	847	784	721	658	595	532	469	406
4,880	4,920	1,051	984	921	858	795	732	669	606	543	480	417
4,920	4,960	1,063	996	933	870	807	744	681	618	555	492	429
4,960	5,000	1,076	1,007	944	881	818	755	692	629	566	503	440
5,000	5,040	1,088	1,018	955	892	829	766	703	640	577	514	451

\$5,040 and over

Use Table 4(a) for a **SINGLE person** on page 18. Also see the instructions on page 16.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	5	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	18	0	0	0	0	0	0	0	0	0	0
680	720	24	0	0	0	0	0	0	0	0	0	0
720	760	30	0	0	0	0	0	0	0	0	0	0
760	800	36	3	0	0	0	0	0	0	0	0	0
800	840	42	9	0	0	0	0	0	0	0	0	0
840	880	48	15	0	0	0	0	0	0	0	0	0
880	920	54	21	0	0	0	0	0	0	0	0	0
920	960	60	27	0	0	0	0	0	0	0	0	0
960	1,000	66	33	0	0	0	0	0	0	0	0	0
1,000	1,040	72	39	5	0	0	0	0	0	0	0	0
1,040	1,080	78	45	11	0	0	0	0	0	0	0	0
1,080	1,120	84	51	17	0	0	0	0	0	0	0	0
1,120	1,160	90	57	23	0	0	0	0	0	0	0	0
1,160	1,200	96	63	29	0	0	0	0	0	0	0	0
1,200	1,240	102	69	35	1	0	0	0	0	0	0	0
1,240	1,280	108	75	41	7	0	0	0	0	0	0	0
1,280	1,320	114	81	47	13	0	0	0	0	0	0	0
1,320	1,360	120	87	53	19	0	0	0	0	0	0	0
1,360	1,400	126	93	59	25	0	0	0	0	0	0	0
1,400	1,440	132	99	65	31	0	0	0	0	0	0	0
1,440	1,480	138	105	71	37	3	0	0	0	0	0	0
1,480	1,520	144	111	77	43	9	0	0	0	0	0	0
1,520	1,560	150	117	83	49	15	0	0	0	0	0	0
1,560	1,600	156	123	89	55	21	0	0	0	0	0	0
1,600	1,640	162	129	95	61	27	0	0	0	0	0	0
1,640	1,680	168	135	101	67	33	0	0	0	0	0	0
1,680	1,720	174	141	107	73	39	6	0	0	0	0	0
1,720	1,760	180	147	113	79	45	12	0	0	0	0	0
1,760	1,800	186	153	119	85	51	18	0	0	0	0	0
1,800	1,840	192	159	125	91	57	24	0	0	0	0	0
1,840	1,880	198	165	131	97	63	30	0	0	0	0	0
1,880	1,920	204	171	137	103	69	36	2	0	0	0	0
1,920	1,960	210	177	143	109	75	42	8	0	0	0	0
1,960	2,000	216	183	149	115	81	48	14	0	0	0	0
2,000	2,040	222	189	155	121	87	54	20	0	0	0	0
2,040	2,080	228	195	161	127	93	60	26	0	0	0	0
2,080	2,120	234	201	167	133	99	66	32	0	0	0	0
2,120	2,160	240	207	173	139	105	72	38	4	0	0	0
2,160	2,200	246	213	179	145	111	78	44	10	0	0	0
2,200	2,240	252	219	185	151	117	84	50	16	0	0	0
2,240	2,280	258	225	191	157	123	90	56	22	0	0	0
2,280	2,320	264	231	197	163	129	96	62	28	0	0	0
2,320	2,360	270	237	203	169	135	102	68	34	0	0	0
2,360	2,400	276	243	209	175	141	108	74	40	6	0	0
2,400	2,440	282	249	215	181	147	114	80	46	12	0	0
2,440	2,480	288	255	221	187	153	120	86	52	18	0	0
2,480	2,520	294	261	227	193	159	126	92	58	24	0	0
2,520	2,560	300	267	233	199	165	132	98	64	30	0	0
2,560	2,600	306	273	239	205	171	138	104	70	36	3	0
2,600	2,640	312	279	245	211	177	144	110	76	42	9	0
2,640	2,680	318	285	251	217	183	150	116	82	48	15	0
2,680	2,720	324	291	257	223	189	156	122	88	54	21	0
2,720	2,760	330	297	263	229	195	162	128	94	60	27	0
2,760	2,800	336	303	269	235	201	168	134	100	66	33	0
2,800	2,840	342	309	275	241	207	174	140	106	72	39	5
2,840	2,880	348	315	281	247	213	180	146	112	78	45	11
2,880	2,920	354	321	287	253	219	186	152	118	84	51	17
2,920	2,960	360	327	293	259	225	192	158	124	90	57	23
2,960	3,000	366	333	299	265	231	198	164	130	96	63	29
3,000	3,040	372	339	305	271	237	204	170	136	102	69	35
3,040	3,080	378	345	311	277	243	210	176	142	108	75	41
3,080	3,120	384	351	317	283	249	216	182	148	114	81	47
3,120	3,160	390	357	323	289	255	222	188	154	120	87	53
3,160	3,200	396	363	329	295	261	228	194	160	126	93	59
3,200	3,240	402	369	335	301	267	234	200	166	132	99	65

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,240	\$3,280	408	375	341	307	273	240	206	172	138	105	71
3,280	3,320	414	381	347	313	279	246	212	178	144	111	77
3,320	3,360	420	387	353	319	285	252	218	184	150	117	83
3,360	3,400	426	393	359	325	291	258	224	190	156	123	89
3,400	3,440	432	399	365	331	297	264	230	196	162	129	95
3,440	3,480	438	405	371	337	303	270	236	202	168	135	101
3,480	3,520	444	411	377	343	309	276	242	208	174	141	107
3,520	3,560	450	417	383	349	315	282	248	214	180	147	113
3,560	3,600	456	423	389	355	321	288	254	220	186	153	119
3,600	3,640	462	429	395	361	327	294	260	226	192	159	125
3,640	3,680	468	435	401	367	333	300	266	232	198	165	131
3,680	3,720	474	441	407	373	339	306	272	238	204	171	137
3,720	3,760	480	447	413	379	345	312	278	244	210	177	143
3,760	3,800	486	453	419	385	351	318	284	250	216	183	149
3,800	3,840	492	459	425	391	357	324	290	256	222	189	155
3,840	3,880	498	465	431	397	363	330	296	262	228	195	161
3,880	3,920	505	471	437	403	369	336	302	268	234	201	167
3,920	3,960	516	477	443	409	375	342	308	274	240	207	173
3,960	4,000	527	483	449	415	381	348	314	280	246	213	179
4,000	4,040	539	489	455	421	387	354	320	286	252	219	185
4,040	4,080	550	495	461	427	393	360	326	292	258	225	191
4,080	4,120	561	501	467	433	399	366	332	298	264	231	197
4,120	4,160	572	509	473	439	405	372	338	304	270	237	203
4,160	4,200	583	520	479	445	411	378	344	310	276	243	209
4,200	4,240	595	532	485	451	417	384	350	316	282	249	215
4,240	4,280	606	543	491	457	423	390	356	322	288	255	221
4,280	4,320	617	554	497	463	429	396	362	328	294	261	227
4,320	4,360	628	565	503	469	435	402	368	334	300	267	233
4,360	4,400	639	576	513	475	441	408	374	340	306	273	239
4,400	4,440	651	588	525	481	447	414	380	346	312	279	245
4,440	4,480	662	599	536	487	453	420	386	352	318	285	251
4,480	4,520	673	610	547	493	459	426	392	358	324	291	257
4,520	4,560	684	621	558	499	465	432	398	364	330	297	263
4,560	4,600	695	632	569	506	471	438	404	370	336	303	269
4,600	4,640	707	644	581	518	477	444	410	376	342	309	275
4,640	4,680	718	655	592	529	483	450	416	382	348	315	281
4,680	4,720	729	666	603	540	489	456	422	388	354	321	287
4,720	4,760	740	677	614	551	495	462	428	394	360	327	293
4,760	4,800	751	688	625	562	501	468	434	400	366	333	299
4,800	4,840	763	700	637	574	511	474	440	406	372	339	305
4,840	4,880	774	711	648	585	522	480	446	412	378	345	311
4,880	4,920	785	722	659	596	533	486	452	418	384	351	317
4,920	4,960	796	733	670	607	544	492	458	424	390	357	323
4,960	5,000	807	744	681	618	555	498	464	430	396	363	329
5,000	5,040	819	756	693	630	567	504	470	436	402	369	335
5,040	5,080	830	767	704	641	578	515	476	442	408	375	341
5,080	5,120	841	778	715	652	589	526	482	448	414	381	347
5,120	5,160	852	789	726	663	600	537	488	454	420	387	353
5,160	5,200	863	800	737	674	611	548	494	460	426	393	359
5,200	5,240	875	812	749	686	623	560	500	466	432	399	365
5,240	5,280	886	823	760	697	634	571	508	472	438	405	371
5,280	5,320	897	834	771	708	645	582	519	478	444	411	377
5,320	5,360	908	845	782	719	656	593	530	484	450	417	383
5,360	5,400	919	856	793	730	667	604	541	490	456	423	389
5,400	5,440	931	868	805	742	679	616	553	496	462	429	395
5,440	5,480	942	879	816	753	690	627	564	502	468	435	401
5,480	5,520	953	890	827	764	701	638	575	512	474	441	407
5,520	5,560	964	901	838	775	712	649	586	523	480	447	413
5,560	5,600	975	912	849	786	723	660	597	534	486	453	419
5,600	5,640	987	924	861	798	735	672	609	546	492	459	425
5,640	5,680	998	935	872	809	746	683	620	557	498	465	431
5,680	5,720	1,009	946	883	820	757	694	631	568	505	471	437
5,720	5,760	1,020	957	894	831	768	705	642	579	516	477	443
5,760	5,800	1,031	968	905	842	779	716	653	590	527	483	449
5,800	5,840	1,043	980	917	854	791	728	665	602	539	489	455

\$5,840 and over

Use Table 4(b) for a MARRIED person on page 18. Also see the instructions on page 16.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$15	0	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	2	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	0	0	0	0	0	0	0	0	0
33	36	4	2	1	0	0	0	0	0	0	0	0
36	39	4	3	1	0	0	0	0	0	0	0	0
39	42	5	3	1	0	0	0	0	0	0	0	0
42	45	5	3	2	0	0	0	0	0	0	0	0
45	48	5	4	2	1	0	0	0	0	0	0	0
48	51	6	4	3	1	0	0	0	0	0	0	0
51	54	6	5	3	2	0	0	0	0	0	0	0
54	57	7	5	4	2	1	0	0	0	0	0	0
57	60	7	6	4	3	1	0	0	0	0	0	0
60	63	8	6	5	3	1	0	0	0	0	0	0
63	66	8	7	5	3	2	0	0	0	0	0	0
66	69	9	7	5	4	2	1	0	0	0	0	0
69	72	9	7	6	4	3	1	0	0	0	0	0
72	75	9	8	6	5	3	2	0	0	0	0	0
75	78	10	8	7	5	4	2	1	0	0	0	0
78	81	10	9	7	6	4	3	1	0	0	0	0
81	84	11	9	8	6	5	3	2	0	0	0	0
84	87	11	10	8	7	5	4	2	0	0	0	0
87	90	12	10	9	7	6	4	2	1	0	0	0
90	93	12	11	9	8	6	4	3	1	0	0	0
93	96	13	11	10	8	6	5	3	2	0	0	0
96	99	13	12	10	8	7	5	4	2	1	0	0
99	102	14	12	10	9	7	6	4	3	1	0	0
102	105	14	12	11	9	8	6	5	3	2	0	0
105	108	15	13	11	10	8	7	5	4	2	0	0
108	111	16	13	12	10	9	7	6	4	2	1	0
111	114	17	14	12	11	9	8	6	4	3	1	0
114	117	17	14	13	11	10	8	6	5	3	2	0
117	120	18	15	13	12	10	8	7	5	4	2	1
120	123	19	16	14	12	10	9	7	6	4	3	1
123	126	20	17	14	12	11	9	8	6	5	3	2
126	129	21	18	15	13	11	10	8	7	5	4	2
129	132	22	19	16	13	12	10	9	7	6	4	2
132	135	22	19	17	14	12	11	9	8	6	4	3
135	138	23	20	17	15	13	11	10	8	6	5	3
138	141	24	21	18	15	13	12	10	8	7	5	4
141	144	25	22	19	16	14	12	11	9	7	6	4
144	147	26	23	20	17	14	13	11	9	8	6	5
147	150	27	24	21	18	15	13	11	10	8	7	5
150	153	27	25	22	19	16	13	12	10	9	7	6
153	156	28	25	22	20	17	14	12	11	9	8	6
156	159	29	26	23	20	17	15	13	11	10	8	7
159	162	30	27	24	21	18	15	13	12	10	9	7
162	165	31	28	25	22	19	16	14	12	11	9	7
165	168	32	29	26	23	20	17	14	13	11	9	8
168	171	32	30	27	24	21	18	15	13	11	10	8
171	174	33	30	28	25	22	19	16	13	12	10	9
174	177	34	31	28	25	23	20	17	14	12	11	9
177	180	35	32	29	26	23	20	18	15	13	11	10
180	183	36	33	30	27	24	21	18	15	13	12	10
183	186	37	34	31	28	25	22	19	16	14	12	11
186	189	38	35	32	29	26	23	20	17	14	13	11
189	192	38	35	33	30	27	24	21	18	15	13	11
192	195	39	36	33	30	28	25	22	19	16	13	12
195	198	40	37	34	31	28	26	23	20	17	14	12
198	201	41	38	35	32	29	26	23	21	18	15	13
201	204	42	39	36	33	30	27	24	21	18	16	13
204	207	43	40	37	34	31	28	25	22	19	16	14
207	210	43	40	38	35	32	29	26	23	20	17	14
210	213	44	41	38	36	33	30	27	24	21	18	15
213	216	45	42	39	36	33	31	28	25	22	19	16
216	219	46	43	40	37	34	31	28	26	23	20	17
219	222	47	44	41	38	35	32	29	26	23	21	18

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$222	\$225	48	45	42	39	36	33	30	27	24	21	19
225	228	49	46	43	40	37	34	31	28	25	22	19
228	231	50	46	43	41	38	35	32	29	26	23	20
231	234	50	47	44	41	38	36	33	30	27	24	21
234	237	51	48	45	42	39	36	34	31	28	25	22
237	240	52	49	46	43	40	37	34	31	29	26	23
240	243	53	50	47	44	41	38	35	32	29	26	24
243	246	54	51	48	45	42	39	36	33	30	27	24
246	249	55	52	49	46	43	40	37	34	31	28	25
249	252	56	53	50	46	44	41	38	35	32	29	26
252	255	57	54	51	47	44	41	39	36	33	30	27
255	258	58	55	51	48	45	42	39	36	34	31	28
258	261	59	56	52	49	46	43	40	37	34	32	29
261	264	60	57	53	50	47	44	41	38	35	32	29
264	267	61	57	54	51	48	45	42	39	36	33	30
267	270	62	58	55	52	49	46	43	40	37	34	31
270	273	63	59	56	53	50	47	44	41	38	35	32
273	276	63	60	57	54	51	47	44	42	39	36	33
276	279	64	61	58	55	52	48	45	42	39	37	34
279	282	65	62	59	56	52	49	46	43	40	37	34
282	285	66	63	60	57	53	50	47	44	41	38	35
285	288	67	64	61	58	54	51	48	45	42	39	36
288	291	68	65	62	58	55	52	49	46	43	40	37
291	294	69	66	63	59	56	53	50	47	44	41	38
294	297	70	67	64	60	57	54	51	47	44	42	39
297	300	71	68	64	61	58	55	52	48	45	42	40
300	303	72	69	65	62	59	56	53	49	46	43	40
303	306	73	70	66	63	60	57	53	50	47	44	41
306	309	74	70	67	64	61	58	54	51	48	45	42
309	312	75	71	68	65	62	59	55	52	49	46	43
312	315	76	72	69	66	63	59	56	53	50	47	44
315	318	77	73	70	67	64	60	57	54	51	48	45
318	321	77	74	71	68	65	61	58	55	52	48	45
321	324	78	75	72	69	65	62	59	56	53	49	46
324	327	79	76	73	70	66	63	60	57	54	50	47
327	330	80	77	74	71	67	64	61	58	54	51	48
330	333	81	78	75	71	68	65	62	59	55	52	49
333	336	82	79	76	72	69	66	63	60	56	53	50
336	339	83	80	77	73	70	67	64	60	57	54	51
339	341	84	81	77	74	71	68	64	61	58	55	52
341	343	84	81	78	75	72	68	65	62	59	55	52
343	345	85	82	79	75	72	69	66	62	59	56	53
345	347	86	82	79	76	73	70	66	63	60	57	53
347	349	86	83	80	77	73	70	67	64	61	57	54
349	351	87	84	80	77	74	71	68	64	61	58	55
351	353	88	84	81	78	75	71	68	65	62	59	55
353	355	88	85	82	78	75	72	69	66	62	59	56
355	357	89	86	82	79	76	73	69	66	63	60	57
357	359	89	86	83	80	76	73	70	67	64	60	57
359	361	90	87	84	80	77	74	71	67	64	61	58
361	363	91	87	84	81	78	75	71	68	65	62	58
363	365	91	88	85	82	78	75	72	69	65	62	59
365	367	92	89	85	82	79	76	73	69	66	63	60
367	369	92	89	86	83	80	76	73	70	67	63	60
369	371	93	90	87	83	80	77	74	71	67	64	61
371	373	94	90	87	84	81	78	74	71	68	65	62
373	375	94	91	88	85	81	78	75	72	69	65	62
375	377	95	92	89	85	82	79	76	72	69	66	63
377	379	96	92	89	86	83	79	76	73	70	67	63
379	381	96	93	90	87	83	80	77	74	70	67	64
381	383	97	94	90	87	84	81	77	74	71	68	65
383	385	97	94	91	88	85	81	78	75	72	68	65
385	387	98	95	92	88	85	82	79	76	72	69	66
387	389	99	95	92	89	86	83	79	76	73	70	66
389	391	99	96	93	90	86	83	80	77	74	70	67

\$389 and over

Use Table 8(a) for a **SINGLE person** on page 19. Also see the instructions on page 16.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1998)

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period (For Wages Paid in 1998)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	39	36	33	30	27	24	22	21	19	18	16
237	240	40	37	34	31	28	25	23	21	20	18	16
240	243	41	38	35	32	29	26	23	22	20	18	17
243	246	41	38	36	33	30	27	24	22	20	19	17
246	249	42	39	36	33	31	28	25	23	21	19	18
249	252	43	40	37	34	31	29	26	23	21	20	18
252	255	44	41	38	35	32	29	26	24	22	20	19
255	258	45	42	39	36	33	30	27	24	22	21	19
258	261	46	43	40	37	34	31	28	25	23	21	20
261	264	46	43	41	38	35	32	29	26	23	22	20
264	267	47	44	41	39	36	33	30	27	24	22	21
267	270	48	45	42	39	36	34	31	28	25	23	21
270	273	49	46	43	40	37	34	31	29	26	23	21
273	276	50	47	44	41	38	35	32	29	27	24	22
276	279	51	48	45	42	39	36	33	30	27	24	22
279	282	51	49	46	43	40	37	34	31	28	25	23
282	285	52	49	46	44	41	38	35	32	29	26	23
285	288	53	50	47	44	41	39	36	33	30	27	24
288	291	54	51	48	45	42	39	37	34	31	28	25
291	294	55	52	49	46	43	40	37	34	32	29	26
294	297	56	53	50	47	44	41	38	35	32	29	27
297	300	56	54	51	48	45	42	39	36	33	30	27
300	303	57	54	52	49	46	43	40	37	34	31	28
303	306	58	55	52	49	47	44	41	38	35	32	29
306	309	59	56	53	50	47	44	42	39	36	33	30
309	312	60	57	54	51	48	45	42	39	37	34	31
312	315	61	58	55	52	49	46	43	40	37	35	32
315	318	62	59	56	53	50	47	44	41	38	35	32
318	321	62	59	57	54	51	48	45	42	39	36	33
321	324	63	60	57	54	52	49	46	43	40	37	34
324	327	64	61	58	55	52	50	47	44	41	38	35
327	330	65	62	59	56	53	50	47	45	42	39	36
330	333	66	63	60	57	54	51	48	45	42	40	37
333	336	67	64	61	58	55	52	49	46	43	40	37
336	339	67	64	62	59	56	53	50	47	44	41	38
339	341	68	65	62	59	56	54	51	48	45	42	39
341	343	69	66	63	60	57	54	51	48	45	42	40
343	345	69	66	63	61	58	55	52	49	46	43	40
345	347	70	67	64	61	58	55	52	49	47	44	41
347	349	70	67	65	62	59	56	53	50	47	44	41
349	351	71	68	65	62	59	56	53	51	48	45	42
351	353	71	69	66	63	60	57	54	51	48	45	42
353	355	72	69	66	63	60	57	55	52	49	46	43
355	357	73	70	67	64	61	58	55	52	49	46	44
357	359	73	70	67	64	62	59	56	53	50	47	44
359	361	74	71	68	65	62	59	56	53	50	48	45
361	363	74	71	68	66	63	60	57	54	51	48	45
363	365	75	72	69	66	63	60	57	54	52	49	46
365	367	75	72	70	67	64	61	58	55	52	49	46
367	369	76	73	70	67	64	61	58	56	53	50	47
369	371	77	74	71	68	65	62	59	56	53	50	47
371	373	77	74	71	68	65	63	60	57	54	51	48
373	375	78	75	72	69	66	63	60	57	54	51	49
375	377	78	75	72	69	67	64	61	58	55	52	49
377	379	79	76	73	70	67	64	61	58	55	53	50
379	381	80	76	73	71	68	65	62	59	56	53	50
381	383	80	77	74	71	68	65	62	60	57	54	51
383	385	81	78	75	72	69	66	63	60	57	54	51
385	387	81	78	75	72	69	66	64	61	58	55	52
387	389	82	79	76	73	70	67	64	61	58	55	52
389	391	83	79	76	73	70	68	65	62	59	56	53
391	393	83	80	77	74	71	68	65	62	59	56	54
393	395	84	81	77	75	72	69	66	63	60	57	54
395	397	85	81	78	75	72	69	66	63	61	58	55
397	399	85	82	79	76	73	70	67	64	61	58	55

\$399 and over

Use Table 8(b) for a MARRIED person on page 19. Also see the instructions on page 16.

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 1998)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$128 . . .	20.40% of wages	\$0	\$64 . . .	20.40% of wages
\$128	\$235 . . .	\$26	\$64	\$117 . . .	\$13
\$235	. . . . .	\$26 less 9.588% of wages in excess of \$235	\$117	. . . . .	\$13 less 9.588% of wages in excess of \$117

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$256 . . .	20.40% of wages	\$0	\$128 . . .	20.40% of wages
\$256	\$471 . . .	\$52	\$128	\$235 . . .	\$26
\$471	. . . . .	\$52 less 9.588% of wages in excess of \$471	\$235	. . . . .	\$26 less 9.588% of wages in excess of \$235

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$278 . . .	20.40% of wages	\$0	\$139 . . .	20.40% of wages
\$278	\$510 . . .	\$57	\$139	\$255 . . .	\$28
\$510	. . . . .	\$57 less 9.588% of wages in excess of \$510	\$255	. . . . .	\$28 less 9.588% of wages in excess of \$255

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$556 . . .	20.40% of wages	\$0	\$278 . . .	20.40% of wages
\$556	\$1,021 . . .	\$113	\$278	\$510 . . .	\$57
\$1,021	. . . . .	\$113 less 9.588% of wages in excess of \$1,021	\$510	. . . . .	\$57 less 9.588% of wages in excess of \$510

Tables for Percentage Method of Advance EIC Payments (Continued)

(For Wages Paid in 1998)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$1,670 . . .	20.40% of wages	\$0	\$835 . . .	20.40% of wages
\$1,670	\$3,065 . . .	\$341	\$835	\$1,532 . . .	\$170
\$3,065	. . . . .	\$341 less 9.588% of wages in excess of \$3,065	\$1,532	. . . . .	\$170 less 9.588% of wages in excess of \$1,532

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$3,340 . . .	20.40% of wages	\$0	\$1,670 . . .	20.40% of wages
\$3,340	\$6,130 . . .	\$681	\$1,670	\$3,065 . . .	\$341
\$6,130	. . . . .	\$681 less 9.588% of wages in excess of \$6,130	\$3,065	. . . . .	\$341 less 9.588% of wages in excess of \$3,065

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$6,680 . . .	20.40% of wages	\$0	\$3,340 . . .	20.40% of wages
\$6,680	\$12,260 . . .	\$1,363	\$3,340	\$6,130 . . .	\$681
\$12,260	. . . . .	\$1,363 less 9.588% of wages in excess of \$12,260	\$6,130	. . . . .	\$681 less 9.588% of wages in excess of \$6,130

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—	
\$0	\$25 . . .	20.40% of wages	\$0	\$12 . . .	20.40% of wages
\$25	\$47 . . .	\$5	\$12	\$23 . . .	\$2
\$47	. . . . .	\$5 less 9.588% of wages in excess of \$47	\$23	. . . . .	\$2 less 9.588% of wages in excess of \$23

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 1998)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$275	\$285	\$21	\$425	\$435	\$7
5	10	1	80	85	16	285	295	21	435	445	6
10	15	2	85	90	17	295	305	20	445	455	5
15	20	3	90	95	18	305	315	19	455	465	4
20	25	4	95	100	19	315	325	18	465	475	3
25	30	5	100	105	20	325	335	17	475	485	2
30	35	6	105	110	21	335	345	16	485	495	1
35	40	7	110	115	22	345	355	15	495	- - -	0
40	45	8	115	120	23	355	365	14			
45	50	9	120	125	24	365	375	13			
50	55	10	125	235	26	375	385	12			
55	60	11	235	245	25	385	395	11			
60	65	12	245	255	24	395	405	10			
65	70	13	255	265	23	405	415	9			
70	75	14	265	275	22	415	425	8			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$125	\$135	\$11	\$195	\$205	\$5
5	10	1	40	45	8	135	145	10	205	215	4
10	15	2	45	50	9	145	155	10	215	225	3
15	20	3	50	55	10	155	165	9	225	235	2
20	25	4	55	60	11	165	175	8	235	245	1
25	30	5	60	115	12	175	185	7	245	- - -	0
30	35	6	115	125	12	185	195	6			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$135	\$140	\$28	\$490	\$500	\$50	\$760	\$770	\$24
5	10	1	140	145	29	500	510	49	770	780	23
10	15	2	145	150	30	510	520	48	780	790	22
15	20	3	150	155	31	520	530	47	790	800	21
20	25	4	155	160	32	530	540	46	800	810	20
25	30	5	160	165	33	540	550	45	810	820	19
30	35	6	165	170	34	550	560	44	820	830	18
35	40	7	170	175	35	560	570	43	830	840	17
40	45	8	175	180	36	570	580	42	840	850	16
45	50	9	180	185	37	580	590	41	850	860	15
50	55	10	185	190	38	590	600	40	860	870	14
55	60	11	190	195	39	600	610	39	870	880	13
60	65	12	195	200	40	610	620	38	880	890	12
65	70	13	200	205	41	620	630	37	890	900	11
70	75	14	205	210	42	630	640	36	900	910	10
75	80	15	210	215	43	640	650	35	910	920	9
80	85	16	215	220	44	650	660	34	920	930	8
85	90	17	220	225	45	660	670	33	930	940	8
90	95	18	225	230	46	670	680	32	940	950	7
95	100	19	230	235	47	680	690	31	950	960	6
100	105	20	235	240	48	690	700	31	960	970	5
105	110	21	240	245	49	700	710	30	970	980	4
110	115	22	245	250	50	710	720	29	980	990	3
115	120	23	250	255	51	720	730	28	990	1,000	2
120	125	24	255	470	52	730	740	27	1,000	1,010	1
125	130	26	470	480	52	740	750	26	1,010	- - -	0
130	135	27	480	490	51	750	760	25			

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$245	\$255	\$24	\$375	\$385	\$12
5	10	1	75	80	15	255	265	23	385	395	11
10	15	2	80	85	16	265	275	22	395	405	10
15	20	3	85	90	17	275	285	21	405	415	9
20	25	4	90	95	18	285	295	21	415	425	8
25	30	5	95	100	19	295	305	20	425	435	7
30	35	6	100	105	20	305	315	19	435	445	6
35	40	7	105	110	21	315	325	18	445	455	5
40	45	8	110	115	22	325	335	17	455	465	4
45	50	9	115	120	23	335	345	16	465	475	3
50	55	10	120	125	24	345	355	15	475	485	2
55	60	11	125	235	26	355	365	14	485	495	1
60	65	12	235	245	25	365	375	13	495	- - -	0
65	70	13									

SEMIMONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$530	\$540	\$54	\$820	\$830	\$26
5	10	1	150	155	31	540	550	53	830	840	25
10	15	2	155	160	32	550	560	52	840	850	24
15	20	3	160	165	33	560	570	51	850	860	23
20	25	4	165	170	34	570	580	50	860	870	22
25	30	5	170	175	35	580	590	49	870	880	21
30	35	6	175	180	36	590	600	48	880	890	20
35	40	7	180	185	37	600	610	47	890	900	19
40	45	8	185	190	38	610	620	46	900	910	19
45	50	9	190	195	39	620	630	45	910	920	18
50	55	10	195	200	40	630	640	44	920	930	17
55	60	11	200	205	41	640	650	43	930	940	16
60	65	12	205	210	42	650	660	42	940	950	15
65	70	13	210	215	43	660	670	42	950	960	14
70	75	14	215	220	44	670	680	41	960	970	13
75	80	15	220	225	45	680	690	40	970	980	12
80	85	16	225	230	46	690	700	39	980	990	11
85	90	17	230	235	47	700	710	38	990	1,000	10
90	95	18	235	240	48	710	720	37	1,000	1,010	9
95	100	19	240	245	49	720	730	36	1,010	1,020	8
100	105	20	245	250	50	730	740	35	1,020	1,030	7
105	110	21	250	255	51	740	750	34	1,030	1,040	6
110	115	22	255	260	52	750	760	33	1,040	1,050	5
115	120	23	260	265	53	760	770	32	1,050	1,060	4
120	125	24	265	270	54	770	780	31	1,060	1,070	3
125	130	26	270	275	55	780	790	30	1,070	1,080	2
130	135	27	275	510	56	790	800	29	1,080	1,090	1
135	140	28	510	520	56	800	810	28	1,090	- - -	0
140	145	29	520	530	55	810	820	27			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$275	\$285	\$26
5	10	1	55	60	11	105	110	21	285	295	25
10	15	2	60	65	12	110	115	22	295	305	24
15	20	3	65	70	13	115	120	23	305	315	23
20	25	4	70	75	14	120	125	24	315	325	22
25	30	5	75	80	15	125	130	26	325	335	21
30	35	6	80	85	16	130	135	27	335	345	20
35	40	7	85	90	17	135	255	28	345	355	19
40	45	8	90	95	18	255	265	27	355	365	18
45	50	9	95	100	19	265	275	26	365	375	17

(continued on next page)

SEMIMONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$375	\$385	\$16	\$425	\$435	\$11	\$475	\$485	\$6	\$525	\$535	\$2
385	395	15	435	445	10	485	495	5	535	545	1
395	405	14	445	455	9	495	505	4	545	- - -	0
405	415	13	455	465	8	505	515	3			
415	425	12	465	475	7	515	525	3			

For additional EIC Bracket Tables, see Circular E.

How Do Employment Taxes Apply to Farmwork?

	Income Tax Withholding, Social Security and Medicare	Federal Unemployment Tax
<p>Farm Employment Includes:</p> <ol style="list-style-type: none"> 1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife. 2. Work on farm if major farm duties are in management or maintenance, etc., of farm, tools, or equipment, or salvaging timber, clearing brush and other debris left by hurricane. 3. Work in connection with the production and harvesting of turpentine and other oleoresinous products. 4. Cotton ginning. 5. Operation or maintenance of ditches, reservoirs, canals, or waterways, not owned or operated for profit, used only for supplying or storing water for farming purposes. 6. Processing, packaging, etc., any commodity in its unmanufactured state, if employed by farm operator or unincorporated group of not more than 20 farm operators who produced over half of commodity processed; or other groups of operators if they produced all of the commodity. 	<p>Taxable if \$150 or \$2,500 test is met. See section 4.</p>	<p>Taxable if either test in section 11 is met.</p>
<p>Employment Not Considered Farmwork:</p> <ol style="list-style-type: none"> 1. Hatching poultry, off the farm. 2. Processing maple sap into maple syrup or sugar. 3. Handling or processing commodities after delivery to terminal market for commercial canning or freezing. 4. Operation or maintenance of ditches, canals, reservoirs, or waterways, not meeting tests in (5) above. 5. Processing, packaging, delivering, etc., any commodity in its unmanufactured state, if group of farm operators do not meet the tests in (6) above. 	<p>Taxable under general employment rules. (Special farm rules do not apply.)</p>	<p>Taxable under general FUTA rules. (Special farm rules do not apply.)</p>
<p>Special Employment Situations:</p>		
<ol style="list-style-type: none"> 1. Household employees on farm operated for profit. 	<p>Taxable in 1998 if paid \$1,100 or more in cash. Exempt for an individual under age 18 at any time during calendar year if not his or her principal occupation. (A student under age 18 is not considered to have household work as a principal occupation.)</p>	<p>Taxable if either test in section 11 is met.</p>
<ol style="list-style-type: none"> 2. Services not in the course of employer's trade or business on farm operated for profit (cash payments only). 	<p>Taxable if \$150 or \$2,500 test is met (see section 4), unless performed by parent employed by child.</p>	<p>Taxable only if \$50 or more is paid in a quarter and employee works on 24 or more different days in current or prior quarter.</p>
<ol style="list-style-type: none"> 3. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2(A) workers). 	<p>Exempt.</p>	<p>Exempt.</p>
<ol style="list-style-type: none"> 4. Family employment. 	<p>Exempt for employer's child under age 18, but counted for \$150 or \$2,500 test. Taxable for spouse of employer.</p>	<p>Exempt if services performed by employer's parent, or spouse, or by child under age 21.</p>

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W-3		1099-A		1099-MSA		Pub. 1494	
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Form W-5, Earned Income Credit Advance Payment Certificate (one form per sheet)	Form 1099-MISC, Miscellaneous Income (three forms per sheet)	Pub. 1494, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Form 668W and 668W(c))
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