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**(Circular A),  
Agricultural  
Employer's  
Tax Guide**

**(Including 2007 Wage  
Withholding and Advance  
Earned Income Credit  
Payment Tables)**



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**What's New**

**New form for reporting wages of nonfarm employees.** Beginning with calendar year 2006 (returns filed in 2007), certain small employers of nonfarm employees may be qualified to file Form 944, Employer's ANNUAL Federal Tax Return, rather than Form 941, Employer's QUARTERLY Federal Tax Return, to report their employment taxes. See the Instructions for Form 944 for more information.

**Ordering employer tax products.** Form 7018-A is no longer included in this publication. See *Ordering publications and forms* on page 4 for information about ordering employer tax products.

**Redesigned Form 940.** For 2006, we completely redesigned Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. You will find that the redesigned form and instructions are easier to read and fill out. Also, IRS now can optically scan the forms and will capture data more accurately and efficiently than before. Form 940-EZ is no longer available. If you previously filed Form 940-EZ, you must now use the redesigned Form 940.

**Social Security and Medicare tax for 2007.** Do not withhold social security tax after an employee reaches \$97,500 in social security wages. (There is no limit on the amount of wages subject to Medicare tax.) Social security and Medicare taxes apply to the wages of household workers you pay \$1,500 or more in cash.

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## Reminders

**Additional employment tax information.** Visit the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and select the "Employment Taxes for Businesses" link for a list of employment tax topics. For employment tax information by telephone, call 1-800-829-4933; or call IRS TeleTax at 1-800-829-4477 for recorded information by topic.

**Change of address.** If you changed your business mailing address or business location, notify the IRS by filing Form 8822, Change of Address. For information on how to change your address for deposit coupons, see *Making deposits with FTD coupons* in section 7.

**Correcting Form 943.** If you discover an error on a previously filed Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, make the correction using Form 943 for the year in which you discovered the error and attach Form 941c, Supporting Statement to Correct Information. For example, in March 2007, you discover that you underreported \$10,000 in social security and Medicare wages on your 2006 Form 943. Correct the error by showing \$1,530 ( $15.3\% \times \$10,000$ ) on line 8 of your 2007 Form 943 and attaching a completed Form 941c.

**Electronic payment.** Now, more than ever before, businesses can enjoy the benefits of paying their taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make it easier.

Spend less time and worry on taxes and more time running your business. Use Electronic Federal Tax Payment System (EFTPS) to your benefit.

For EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477.

Use the electronic options available from IRS and make filing and paying taxes easier.

**When you hire a new employee.** Ask each new employee to complete the 2007 Form W-4, Employee's Withholding Allowance Certificate, or its Spanish version, Forma W-4(SP). Also, ask the employee to show you his or her social security card so that 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 duplicate or corrected 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 U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. You can get the form from USCIS offices or by calling 1-800-870-3676. Contact the USCIS at 1-800-375-5283, or visit the USCIS website at [www.uscis.gov](http://www.uscis.gov) for further information.

**New hire reporting.** You are required to report any new employee to a designated state new-hire registry. Many states accept a copy of Form W-4 with employer information added. Call the Office of Child Support Enforcement at 202-401-9267 or visit its website at [www.acf.hhs.gov/programs/cse/newhire](http://www.acf.hhs.gov/programs/cse/newhire) for more information.

**Forms in Spanish.** You can provide Forma W-4(SP), Certificado de Exención de la Retención del(la) Empleado(a), in place of Form W-4, Employee's Withholding Allowance Certificate, to your Spanish-speaking employees. For more information, see Publication 579(SP), *Cómo Preparar la Declaración de Impuesto Federal*. You may also provide Forma W-5(SP), Certificado del Pago por Adelantado del Crédito por Ingreso del Trabajo, in place of Form W-5, Earned Income Credit Advance Payment Certificate.

For nonemployees, new Forma W-9(SP), Solicitud y Certificación del Número de Identificación del Contribuyente, may be used in place of Form W-9, Request for Taxpayer Identification Number and Certification.

References in this publication to Form W-4, Form W-5, or Form W-9 also apply to their equivalent Spanish translations—Forma W-4(SP), Forma W-5(SP), or Forma W-9(SP).

**Information returns.** You may be required 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 (for example, independent contractors) for services performed for your trade or business. For details about filing Forms 1099 and for information about required electronic or magnetic media filing, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G for general information and the separate, specific instructions for each information return that you file (for example, 2007 Instructions for Form 1099-MISC). Do not use Forms 1099 to report wages or other compensation that you paid to employees;

report these on Form W-2. See the separate Instructions for Forms W-2 and W-3 for details about filing Forms W-2 and for information about required electronic filing. If you file 250 or more Forms W-2, you must file them electronically. SSA will not accept Forms W-2 and W-3 filed on tape or cartridge.

**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 1-866-455-7438 (toll free) or 304-263-8700 (not toll free). Hearing-impaired individuals may use the TTY/TTD service at 304-267-3367 (not toll free). The call site can also be reached by email at [mccirp@irs.gov](mailto:mccirp@irs.gov).

**Private delivery services.** You can use certain private delivery services designated by the IRS to send tax returns and payments. The list includes only the following.

- DHL Express (DHL): DHL Same Day Service; DHL Next Day 10:30 am; DHL Next Day 12:00 pm; DHL Next Day 3:00 pm; and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

Your private delivery service can tell you how to get written proof of the mailing date.



*Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

**Web-based application for an EIN.** You can apply for an employer identification number (EIN) online by visiting the IRS website at [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) and selecting "Employer ID Numbers (EINs)."

**When a crew leader furnishes workers to you.** Record the crew leader's name, address, and EIN. See sections 2, 10, and 11.

**Contacting your Taxpayer Advocate.** If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate toll free at 1-877-777-4778;
- Call, write, or fax the Taxpayer Advocate office in your area;
- Call 1-800-829-4059 if you are a TTY/TDD user; or
- Visit [www.irs.gov/advocate](http://www.irs.gov/advocate).

For more information, see Publication 1546, How To Get Help With Unresolved Tax Problems (now available in Chinese, Korean, Russian, and Vietnamese, in addition to English and Spanish).

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

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## Calendar

The following are important dates and responsibilities. See section 7 for information about depositing taxes reported on Forms 941, 943, 944, and 945. Also see Publication 509, Tax Calendars for 2007.

Note. If any date shown below falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. A statewide legal holiday delays a filing due date only if the IRS office where you are required to file is located in that state. 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 by the due date. See *Private delivery services* earlier.



*If any date shown below falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. A statewide legal holiday delays a filing due date only if the IRS office where you are required to file is located in that state. 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 by the due date. See Private delivery services earlier.*

### By January 31

- File Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, with the Internal Revenue Service. See section 8. If you deposited all Form 943 taxes when due, you have 10 additional calendar days to file.



- Furnish each employee with a completed Form W-2, Wage and Tax Statement.
- Furnish each recipient to whom you paid \$600 or more in nonemployee compensation with a completed Form 1099 (for example, Form 1099-MISC, Miscellaneous Income).
- File Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. See section 10. But if you deposited all the FUTA tax when due, you have 10 additional calendar days to file.
- File Form 945, Annual Return of Withheld Federal Income Tax, to report any nonpayroll federal income tax withheld.

### By February 15

Ask for a new Form W-4 or Form W-4(SP) from each employee who claimed exemption from federal income tax withholding last year.

### On February 16

Begin withholding federal income tax for any employee who previously claimed exemption from federal income tax 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 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

**File Forms 1099 and 1096.** File Copy A of all Forms 1099 with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the IRS. For electronically filed returns, see *By March 31* below.

**File Forms W-2 and W-3.** File Copy A of all Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements, with the Social Security Administration (SSA). For electronically filed returns, see *By March 31* below.

### By March 31

**File electronic Forms W-2 and 1099.** File electronic Forms W-2 with the SSA and Forms 1099 with the IRS. See Social Security's Employer Reporting Instructions and Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) for more information about filing Forms W-2 and W-2c electronically.

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

**Deposit FUTA taxes.** Deposit FUTA tax if undeposited amount is over \$500.

### Before December 1

Remind employees to submit a new Form W-4 if their withholding allowances have changed or 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 publication is for employers of agricultural workers (farmworkers). It contains information that you may need to comply with the laws for agricultural labor (farmwork) relating to social security and Medicare taxes, FUTA tax, and withheld federal income tax.

If you have nonfarm employees, see Publication 15 (Circular E), Employer's Tax Guide. If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, see Publication 80 (Circular SS). Publication 15-A, Employer's Supplemental Tax Guide, contains more employment-related information, including information about sick pay and pension income. Publication 15-B, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of noncash compensation.

**Ordering publications and forms.** See *Quick and Easy Access to IRS Tax Help and Tax Products* at the end of this publication. You can order your 2006 and 2007 employment tax and information return forms, instructions, and publications online at [www.irs.gov/businesses](http://www.irs.gov/businesses). Select "Online Ordering for Information Returns and Employer Returns."

Instead of ordering paper Forms W-2 and W-3, consider filing them electronically using the Social Security Administration's (SSA) free e-file service. Visit SSA's Employer Reporting Instructions and Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer), select "Electronically File Your W-2s," and provide registration information. You will be able to create and file "fill-in" versions of Forms W-2 with SSA and can print out completed copies of Forms W-2 for filing with state and local governments, distribution to your employees, and for your records. Form W-3 will be created for you based on your Forms W-2.

**Telephone help.** You can call the IRS toll free with your employment tax questions at 1-800-829-4933.

**Help for people with disabilities.** Telephone help is available using TTY/TDD equipment. You can call 1-800-829-4059 (toll free) with any question or to order forms and publications. See your tax package for the hours of operation.

**Comments and Suggestions.** We welcome your comments about this publication and your suggestions for future editions. You can email us at [\\*taxforms@irs.gov](mailto:*taxforms@irs.gov). (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. You can also write to us at the following address:

Internal Revenue Service  
Tax Products Coordinating Committee  
SE:W:CAR:MP:T:T:SP  
1111 Constitution Ave. NW, IR-6406  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

## Useful Items

You may want to see:

### Publication

- 15** Employer's Tax Guide (Circular E)
- 15-A** Employer's Supplemental Tax Guide
- 15-B** Employer's Tax Guide to Fringe Benefits
- 225** Farmer's Tax Guide
- 535** Business Expenses
- 583** Starting a Business and Keeping Records
- 1635** Understanding Your EIN

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## 1. Taxpayer Identification Numbers

If you are required to withhold any federal income, social security, or Medicare taxes, you will need an employer identification number (EIN) for yourself and you will need the social security number (SSN) of each employee and the name of each employee as shown on the employee's social security card.

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

If you do not have an EIN, request one on Form SS-4, Application for Employer Identification Number. The Instructions for Form SS-4 contain information on how to apply for an EIN online or by mail, fax, or telephone. You may apply for an EIN online by visiting the IRS website at [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) and selecting "Employer ID Numbers (EINs)."

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

See *Depositing without an EIN* in section 7 if you must make a tax deposit and you do not have an EIN.

You should have only one EIN. If you have more than one, and are not sure which one to use, call the toll-free Business and Specialty Tax Line at 1-800-829-4933 (TTY/TDD users can call 1-800-829-4059). Provide the EINs that 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 Publication 1635, Understanding Your EIN, or Publication 583, Starting a Business and Keeping Records.

**When you receive your EIN.** If you are a new employer that indicated a federal tax obligation when requesting an EIN, you will be pre-enrolled in the Electronic Federal Tax

Payment System (EFTPS). You will receive information in your Employer Identification Number (EIN) Package about Express Enrollment and an additional mailing containing your EFTPS personal identification number (PIN) and instructions for activating your PIN. Call the toll-free number located in your "How to Activate Your Enrollment" brochure to activate your enrollment and begin making your payroll tax deposits. Be sure to tell your payroll provider about your EFTPS enrollment. Consider using EFTPS to make your other federal tax payments electronically as well. You should activate your EFTPS enrollment now even if you plan to deposit using FTD coupons (Form 8109) because it may take 5 to 6 weeks to receive the coupons and you may be required to make a deposit while waiting for them.

**Social security number.** An employee's social security number (SSN) consists of nine digits arranged as follows: 000-00-0000. You must obtain each employee's name and SSN as shown on the employee's social security card because you must enter them on Form W-2. You may, but are not required to, photocopy the social security card if the employee provides it. If you do not show the employee's correct name and SSN on Form W-2, you may owe a penalty unless you have reasonable cause. See Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs.

**Applying for a social security card.** Any employee without a social security card can get one by completing Form SS-5, Application for a Social Security Card, and submitting the necessary documentation to SSA. You can get Form SS-5 at SSA offices, by calling 1-800-772-1213, or from the SSA website at [www.socialsecurity.gov/online/ss-5.html](http://www.socialsecurity.gov/online/ss-5.html). The employee must complete and sign Form SS-5; it cannot be filed by the employer. You may be asked to supply a letter to accompany Form SS-5 if the employee has exceeded his or her yearly or lifetime limit for the number of replacement cards allowed.

**Applying for a social security number.** If you file Form W-2 on paper and 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. If you are filing electronically, enter all zeros (000-00-0000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the SSA to show the employee's SSN. Furnish Copies B, C, and 2 of Form W-2c to the employee. Up to five forms W-2c per Form W-3c (up to 50 W-3c reports) may be created and submitted to the SSA over the Internet. For more information, visit Social Security's Employer Reporting Instructions and Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). Advise your employee to correct the SSN on his or her original Form W-2.

**Correctly record the employee's name.** Record the name and number of each employee 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 corrected card from the SSA. 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.

If SSA issues the employee a replacement card after a name change, or a new card with a different social security number after a change in alien work status, file a Form W-2c to correct the name/SSN reported on the most recently filed Form W-2. It is not necessary to correct other years if the previous name and SSN was used for years before the most recent Form W-2.

**IRS individual taxpayer identification numbers (ITINs) for aliens.** Do not accept an individual taxpayer identification number (ITIN) in place of an SSN for either employee identification or for work. An ITIN is issued for use by resident and nonresident aliens who need identification for tax purposes, but who are not eligible for U.S. employment. The ITIN is a nine-digit number formatted like an SSN (for example, NNN-NN-NNNN). However, it begins with the number "9" and has either a "7" or "8" as the fourth digit (for example, 9NN-7N-NNNN or 9NN-8N-NNNN).



*An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN. If the individual is currently eligible to work in the United States, instruct the individual to apply for an SSN and follow the instructions under Applying for a social security number on page 5. Do not use an ITIN in place of an SSN on Form W-2.*

**Verification of social security numbers.** The SSA offers employers and authorized reporting agents four methods for verifying employee SSNs.

- **Internet.** Verify up to 10 names and numbers (per screen) online and receive immediate results, or upload batch files of up to 250,000 names and numbers and usually receive results the next government business day by visiting SSA's Employer Instructions and Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) and selecting "Verify Social Security Numbers Online."
- **Telephone.** Verify up to five names and numbers by calling 1-800-772-6270 or 1-800-772-1213.
- **Paper.** Verify up to 300 names and numbers by submitting a paper request to: Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769.
- **Magnetic media.** Verify between 51 and 250,000 names and numbers by submitting magnetic tape or diskette to SSA. For information about submitting your request by magnetic media, visit the Social Security Administration's website at [www.socialsecurity.gov/employer/ssnvadditional.htm](http://www.socialsecurity.gov/employer/ssnvadditional.htm).

Some verification methods require registration. For more information, call 1-800-772-6270.

## 2. Who Are Employees?

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

**Employee status under common law.** Generally, a worker who performs services for you is your employee if you have the right to 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 Publication 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 amounts that you pay 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 your farm (including the raising and feeding of livestock);
- Work in connection with the operation, management, conservation, improvement, or maintenance of your farm and its tools and equipment, or services pertaining to hurricane labor;
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity (for a group of up to 20 unincorporated operators, all of the commodity); or
- Do work for you related to cotton ginning, turpentine, gum resin products, or the operation and maintenance of irrigation facilities.

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 23, *How Do Employment Taxes Apply to Farmwork*, distinguishes between farm and non-farm activities, and also addresses rules that apply in special situations.

### Crew Leaders

If you are a crew leader, you are an employer of farmworkers. 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. For FUTA tax rules, see section 10.

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### 3. Taxable Wages

Cash wages that 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 federal income tax withholding. You may also be liable for FUTA tax, which is not withheld by you or paid by the employee. FUTA tax is discussed in section 10. Cash wages include checks, money orders, etc. Do not count as cash wages the value of food, lodging, and other noncash items.

For more information on what payments are considered taxable wages, see Publication 15 (Circular E).

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

**Family members.** Generally, the wages that you pay to family members who are your employees are subject to social security and Medicare taxes, federal 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 23.

**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 \$1,500 in 2007.

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 Publication 926, Household Employer's Tax Guide.



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

**Share farmers and alien workers.** You do not have to withhold or pay social security and Medicare taxes on amounts paid to share farmers under share-farming arrangements or on wages paid 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 (that is, "H-2(A)" visa workers).

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### 4. Social Security and Medicare Taxes

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

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

All cash wages that you pay to an employee during the year for farmwork are subject to social security and Medicare taxes and federal 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 that you employ. If you employ a family of workers, each member is treated separately. Do not count wages paid by other employers.
- The total that you pay for farmwork (cash and non-cash) to all your employees is \$2,500 or more during the year.

**Exceptions.** The \$150 and \$2,500 tests do not apply to wages that you pay to a farmworker who receives less than \$150 in annual cash wages and the wages are not subject to social security and Medicare taxes, or federal income tax withholding, even if you pay \$2,500 or more in that year to all of your farmworkers if the farmworker:

- Is employed in agriculture as a hand-harvest laborer,
- Is paid piece rates in an operation that is usually paid on a piece-rate basis in the region of employment,
- Commutes daily from his or her permanent home to the farm, and
- Had been employed in agriculture less than 13 weeks in the preceding calendar year.

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

## Social Security and Medicare Tax Withholding

For wages paid in 2007 the social security tax rate is 6.2%, for both the employee and employer, on the first \$97,500 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. You must withhold at this rate from each employee and pay a matching amount.

**Employee share paid by employer.** If you would rather pay a household or agricultural employee's share of the social security and Medicare taxes without withholding them from his or her wages, you may do so. If you do not withhold the taxes, however, you must still pay them. Any **employee** social security and Medicare taxes that you pay is additional income to the employee. Include it in the employee's Form W-2, box 1, but do not count it as social security and Medicare wages, boxes 3 and 5. Also, do not count the additional income as wages for FUTA tax purposes. Different rules apply to employer payments of social security and Medicare taxes for non-household and non-agricultural employees. See section 7 of Publication 15-A.

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

**Withholding social security and Medicare taxes on nonresident alien employees.** In general, if you pay wages to nonresident alien employees, you must withhold social security and Medicare taxes as you would for a U.S. citizen or resident alien. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule.

**Religious exemption.** An exemption from social security and Medicare taxes is available to members of a recognized religious sect opposed to public insurance. This exemption is available only if both the employee and the employer are members of the sect.

For more information, see Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

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## 5. Federal Income Tax Withholding

Farmers and crew leaders must withhold federal income tax from the wages of farmworkers if the wages are subject to social security and Medicare taxes. The amount to withhold is figured on gross wages before taking out social security and Medicare taxes, union dues, insurance, etc. You may use one of several methods to determine the amount of federal income tax withholding. They are discussed in section 13.

**Form W-4.** To know how much federal income tax to withhold from employees' wages, you should have a Form

W-4, Employee's Withholding Allowance Certificate, on file for each employee. Encourage your employees to file an updated Form W-4 for 2007, especially if they owed taxes or received a large refund when filing their 2006 tax return. Advise your employees to use the "IRS Withholding Calculator" on the IRS website at [www.irs.gov/individuals](http://www.irs.gov/individuals) for help in determining how many withholding allowances to claim on their Form W-4. 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.

**Forms in Spanish.** You can provide Forma W-4(SP), Certificado de Exención de la Retención del(la) Empleado(a), in place of Form W-4, Employee's Withholding Allowance Certificate, to your Spanish-speaking employees. For more information, see Publication 579(SP), *Cómo Preparar la Declaración de Impuesto Federal*.

**Effective date of Form W-4.** A Form W-4 remains in effect until the employee gives you a new one. When you receive a new Form W-4, do not adjust withholding for pay periods before the effective date of the new form. Do not adjust withholding retroactively. For exceptions, see *Exemption from federal income tax withholding*, *IRS review of Forms W-4*, and *Invalid Forms W-4* later. 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 when you received the replacement Form W-4.



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

**Completing Form W-4.** The amount of federal income tax withholding is based on marital 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.

Publication 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Publication 505 and Publication 919, How Do I Adjust My Tax Withholding, for your employees.

Do not accept any withholding or estimated tax payments from your employees in addition to withholding based on their Form W-4. If an employee wants additional withholding, he or she should submit a new Form W-4 and, if necessary, pay estimated tax by filing Form 1040-ES, Estimated Tax for Individuals.

**Exemption from federal income tax withholding.** Generally, an employee may claim exemption from federal




income tax withholding because he or she had no federal income tax liability last year and expects none this year. See the Form W-4 instructions for more information. However, the wages are still subject to social security and Medicare taxes.

A Form W-4 claiming exemption from withholding is valid for only one calendar year. To continue to be exempt from withholding in the next year, an employee must give you a new Form W-4 by February 15 of that year. If the employee does not give you a new Form W-4, withhold tax as if the employee is single with zero withholding allowances or withhold based on the last valid Form W-4 you have for the employee.

**Procedure for withholding income taxes on the wages of nonresident alien employees.** In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515 for exceptions to this general rule.

Under this procedure, you add an amount, as set forth in the chart below, to the nonresident alien employee's wages solely for purposes of calculating the federal income tax withholding for each payroll period. You determine the amount to be withheld by applying the federal income tax withholding tables to the amount of wages paid plus the additional chart amount.

 *Nonresident alien students from India and business apprentices from India are not subject to this procedure.*

The amount to be added to the nonresident alien employee's wages to calculate federal income tax withholding is set forth in the following chart:

**Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only**

<u>Payroll Period</u>	<u>Add Additional</u>
Weekly	\$ 51.00
Biweekly	102.00
Semimonthly	110.00
Monthly	221.00
Quarterly	663.00
Semiannually	1,325.00
Annually	2,650.00
Daily or Miscellaneous (each day of the payroll period)	10.20

The amounts added under this chart for purposes of this procedure are added to wages solely for the purpose of calculating the amount of federal income tax withholding on the wages of the nonresident alien employee. These chart amounts should not be included in any box on the employee's Form W-2 and do not increase the federal income tax liability of the employee. Also, these chart

amounts do not increase the social security, Medicare, or FUTA tax liability of the employer or the employee.

This procedure only applies to nonresident alien employees who have wages subject to federal income tax withholding.

**Example.** An employer using the percentage method of withholding pays wages of \$500 for a biweekly payroll period to a married nonresident alien employee. The nonresident alien has properly completed Form W-4, entering marital status as single with one withholding allowance and indicating status as a nonresident alien on line 6 of Form W-4 (see below). The employer determines the wages to be used in the withholding tables by adding to the \$500 amount of wages paid the amount of \$102 from the chart above (\$602 total). The employer then applies the applicable table (Table 2(a), the table for biweekly payroll period, single persons) by subtracting the applicable percentage method amount for one withholding allowance for a biweekly payroll period from \$602 and making the calculations under the table.


The \$102 added to wages for purposes of calculating income tax withholding is not reported on Form W-2, and does not affect the social security tax, Medicare tax, or FUTA tax liability of the employer or the employee.

**Supplemental wage payment.** This procedure for determining the amount of federal income tax withholding does not apply to a supplemental wage payment (see *Supplemental wages* on page 11) if the 35 percent mandatory flat rate withholding applies or if the 25 percent flat rate withholding is being used to calculate income tax withholding on the supplemental wage payment.

**Nonresident alien employee's Form W-4.** When completing Forms W-4, nonresident aliens are required to:

- Not claim an exemption from income tax withholding;
- Request withholding as if they are single, regardless of their actual marital status;
- Claim only one allowance (if the nonresident alien is a resident of Canada, Mexico, or Korea, he or she may claim more than one allowance); and
- Write "Nonresident Alien" or "NRA" above the dotted line on line 6 of Form W-4.

If you maintain an electronic Form W-4 system, you should provide a field for nonresident alien employees to enter nonresident alien status in lieu of writing "Nonresident Alien" or "NRA" above the dotted line on line 6.

 *Nonresident alien employees are no longer required to request additional withholding in the box for line 6 on Form W-4. However, a nonresident alien employee may request additional withholding at his or her option.*

**Form 8233.** If a nonresident alien employee claims a tax treaty exemption from withholding, the employee must submit Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, with

respect to the income exempt under the treaty, instead of Form W-4. See Publication 515 for details.

**IRS review of Forms W-4.** In the past, you had to routinely send the IRS any Form W-4 claiming complete exemption from withholding if \$200 or more in weekly wages was expected or claiming more than 10 allowances. Employers no longer have to submit these Forms W-4 to the IRS. However, Forms W-4 are still subject to review.

When requested by the IRS, you must make original Forms W-4 available for inspection by an IRS employee. You may also be directed to send certain Forms W-4 to the IRS. You may receive a letter from the IRS requiring you to submit a copy of Form W-4 for one or more of your named employees. (When we refer to Form W-4, the same rules apply to Forma W-4(SP), its Spanish translation.) Send the requested copy or copies of Form W-4 to the IRS at the address provided and in the manner directed by the letter. IRS may also require you to submit copies of Form W-4 to the IRS as directed by a revenue procedure or notice published in the Internal Revenue Bulletin.

After submitting a copy of Form W-4 to the IRS, continue to withhold federal income tax based on that Form W-4 if it is valid (see *Invalid Forms W-4* later). However, if the IRS later notifies you in writing that the employee is not entitled to claim exemption from withholding or a claimed number of withholding exemptions, withhold federal income tax based on the effective date and maximum number of withholding allowances specified in the notice (commonly referred to as a “lock-in letter”).

**Lock-in letter.** The IRS uses information reported on Form W-2, Wage and Tax Statement, to identify employees with withholding compliance problems. In some cases, where a serious under-withholding problem is found to exist for a particular employee, the IRS may issue a lock-in letter to the employer specifying the maximum number of withholding allowances permitted for a specific employee.

After the IRS issues a lock-in letter, if the employee wants to claim complete exemption from withholding or claim a number of withholding allowances more than the maximum number specified by the IRS in the lock-in letter, the employee must submit a new Form W-4 and a written statement to support the claims made by the employee on the Form W-4 to the IRS.

If, after you receive the lock-in letter, your employee provides you with a subsequent Form W-4 that does not claim exemption from federal income tax withholding and claims fewer allowances than the number shown in the lock-in letter, resulting in more withholding, withhold based on the subsequent Form W-4 if it is a valid form. Otherwise, disregard any subsequent Forms W-4 provided by the employee and withhold based on the lock-in letter.

For additional information about these rules, see Treasury Decision 9196. You can find Treasury Decision 9196 on page 1,000 of Internal Revenue Bulletin 2005-19 at [www.irs.gov/pub/irs-irbs/irb05-19.pdf](http://www.irs.gov/pub/irs-irbs/irb05-19.pdf).

**Substitute Forms W-4.** You are encouraged to have your employees use the official version of Form W-4 to claim withholding allowances or exemption from withholding. Call the IRS at 1-800-829-3676 or visit the IRS website at [www.irs.gov](http://www.irs.gov) to obtain copies of Form W-4.

You may use a substitute version of Form W-4 to meet your business needs. However, your substitute Form W-4 must contain language that is identical to the official Form W-4 and your form must meet all current IRS rules for substitute forms. At the time that you provide your substitute form to the employee, you must provide him or her with all tables, instructions, and worksheets from the current Form W-4.

You may refuse to accept a substitute form developed by an employee. You may require the employee to use the official Form W-4 or your substitute version. See Treasury Decision 9196 for details.

**Invalid Forms W-4.** Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies that the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false. An employee who submits a false Form W-4 may be subject to a \$500 penalty. You may treat a Form W-4 as invalid if the employee wrote “exempt” on line 7 and also entered a number on line 5 or an amount on line 6.

When you get an invalid Form W-4, do not use it to figure federal income tax withholding. Tell the employee that it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee was 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)(c) or 668-W(c)(DO)), you must withhold amounts as described in the instructions for these forms. Publication 1494, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income—Forms 668-W(c), 668-W(c)(DO), and 668-W(ICS) 2007, shows the exempt amount. If a levy issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

## How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding.

- Wage bracket tables. See page 20 for directions on how to use the tables.
- Percentage method. See page 21 for directions on how to use the percentage method.
- Alternative formula tables for percentage method withholding. See Publication 15-A.
- Wage bracket percentage method withholding tables. See Publication 15-A.
- Other alternative methods. See Publication 15-A.

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

If an employee wants additional federal 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 federal income tax as if the total was 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 federal income tax withholding method depends partly on whether you withhold federal income tax from your employee's regular wages.

1. If you withhold federal income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages.
  - a. Withhold a flat 25% from each payment.
  - b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the federal income tax withholding as if the total was a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there was one or more payments of supplemental wages (after the last payment of regular wages but before the current payment of supplemental wages), aggregate all the payments, calculate the tax on the total, subtract the tax already withheld from the regular wages and the previous supplemental wages, and withhold the remaining tax.
2. If you did not withhold federal income tax from the employee's regular wages, use method 1b above. This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.



*Separate rules apply to any supplemental wages exceeding \$1,000,000 that you pay to an individual during the year. See section 7 in Publication 15 (Circular E) for details.*

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

## 6. Advance Earned Income Credit (EIC) Payment

An employee who expects to be eligible for the earned income credit (EIC) and who expects to have 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 (or Form W-5(SP), its Spanish translation), Earned Income Credit Advance Payment Certificate, using either the paper form or the approved electronic format. 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 2007, the advance payment can be as much as \$1,712. The tables that begin on page 46 reflect that limit.

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

You must include advance EIC payments with the wages that 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.

An employee may have only one Form W-5 in effect with a current 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 Publication 15 (Circular E).

**How to figure the advance EIC payment.** 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 46. There are separate tables for employees whose spouses have a Form W-5 in effect.



*During 2007, if you pay an employee total wages of at least \$33,241 (\$35,241 if married filing jointly) 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 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 that 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 that you made to employees on the advance EIC line (line 10) of your Form 943. Subtract this amount from your total taxes on line 9. See the Instructions for Form 943. Reduce the amounts reported on line 15 of Form 943 or on Form 943-A, Agricultural Employer's Record of Federal Tax Liability, by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld federal income tax and employee and employer social security and Medicare taxes. Advance EIC payments are treated as deposits of these taxes on the day that you pay wages (including the advance EIC payment) to your employees. The payments are treated as deposits of these taxes in the following order: first to the amount of federal income tax withholding, then to withheld employee social security and Medicare taxes, and last, to the employer's share of social security and Medicare taxes. For more information, see Publication 15 (Circular E).

## Required Notice to Employees

You must notify employees who have no federal 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 2006 were less than \$36,348 (\$38,348 if married filing jointly) that they may be eligible to claim the credit for 2006. This is because eligible employees may get a refund of the amount of EIC that is more than the tax that they owe.

You will meet the notification requirement if you issue to the employee 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 to the employee on time but does not have the required statement, you must notify the employee within 1 week of the date that 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 that Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2007.

## 7. Depositing Taxes

Generally, you must deposit both the employer and employee shares of social security and Medicare taxes and federal income tax withheld (minus any advance earned income credit payments). You must deposit by using the Electronic Federal Tax Payment System (EFTPS) or by mailing or delivering a check, money order, or cash with Form 8109, Federal Tax Deposit Coupon, to an authorized financial institution that is an authorized depository for federal taxes. However, some employers must only deposit using EFTPS. See *How To Deposit* on page 14.

**Payment with return.** You may make payments with Forms 943 or 945 instead of depositing if one of the following applies.

- You report less than a \$2,500 tax liability for the year (line 11 of Form 943 or line 4 of Form 945) and you pay in full with a return that is filed on time. However, if you are unsure that you will report less than \$2,500, deposit under the rules explained in this section so that you will not be subject to failure-to-deposit penalties.
- You are a monthly schedule depositor and make a payment in accordance with the *Accuracy of Deposits Rule* discussed later. This payment may be \$2,500 or more.



*Only monthly schedule depositors, defined later, are allowed to make an Accuracy of Deposits Rule payment with the return. Semiweekly schedule depositors must timely deposit the amount. See Accuracy of Deposits Rule and How To Deposit later in this section.*

## When To Deposit



*If you employ both farm and nonfarm workers, do not combine the taxes reportable on Forms 941 or 944 with Form 943 to decide whether to make a deposit. See Employers of Both Farm and Nonfarm Workers on page 17.*

The rules for determining when to deposit Form 943 taxes are discussed below. (Separate rules apply to federal unemployment (FUTA) tax. See section 10.) 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 that you must use for a calendar year is determined from the total taxes (not reduced by any advance EIC payments) reported on your Form 943 (line 9) for the lookback period, discussed next.

- 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 2007 is 2005.

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

2005 — \$48,000  
2006 — \$60,000

Rose Co. is a monthly schedule depositor for 2007 because its taxes for the lookback period (\$48,000 for calendar year 2005) were not more than \$50,000. However, for 2008, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 2006) exceeded \$50,000.

**Adjustments to lookback period taxes.** To determine your taxes for the lookback period, use only the tax that 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 2005. The employer discovered during March 2006 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on the 2006 Form 943. The total tax reported in the lookback period is still \$45,000. The \$10,000 adjustment is treated as part of the 2006 taxes.

**Deposit period.** The term “deposit period” refers to the period during which tax liabilities are accumulated for each required deposit due date. For monthly schedule depositors, the deposit period is a calendar month. The deposit periods for semiweekly schedule depositors are Wednesday through Friday and Saturday through Tuesday.

## Monthly Deposit Schedule

If the total tax reported on line 9 of 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. It paid wages during January 2007, but did not pay any wages during February. Red Co. must deposit the combined tax liabilities for the January paydays by February 15. Red Co. does not have a deposit requirement for February (that is, due by March 15) because no wages were paid in February; therefore, it did not have a tax liability for February.

**New employers.** For agricultural employers, your tax liability for any year in the lookback period before the date you started or acquired your business is considered to be zero. Therefore, you are a monthly schedule depositor for the first and second calendar years of your agricultural business (but see the *\$100,000 Next-Day Deposit Rule* on page 14).

## Semiweekly Deposit Schedule

You are a semiweekly schedule depositor for a calendar year if the total taxes on line 9 of Form 943 during your lookback period were more than \$50,000. Under the semiweekly deposit schedule, deposit Form 943 taxes for payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit amounts accumulated for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday.

Semiweekly depositors are not required to deposit twice a week if their payments were in same semiweekly period unless the *\$100,000 Next Day Deposit Rule* (discussed later) applies. For example, if you made a payment on both Wednesday and Friday and incurred taxes of \$10,000 for each pay date, deposit the \$20,000 by the following Wednesday. If you made no additional payments on Saturday through Tuesday, no deposit is due on Friday.



*Semiweekly schedule depositors must complete Form 943-A and submit it with Form 943.*

## Semiweekly Deposit Schedule

IF the payday falls on a...	THEN deposit taxes by the following...
Wednesday, Thursday, and/or Friday	Wednesday
Saturday, Sunday, Monday, and/or Tuesday	Friday

**Semiweekly schedule example.** Green, Inc., a semiweekly schedule depositor, pays wages on the last 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 May 31, 2007 (Thursday), wage payment must be deposited by June 6, 2007 (Wednesday).

**Semiweekly deposit period spanning two quarters.** If you have more than one pay date during a semiweekly period and the pay dates fall in different calendar quarters, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Saturday, September 29, 2007 (third quarter), and another pay date on Tuesday, October 2, 2007 (fourth quarter), two separate deposits will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Friday, October 5, 2007 (three banking days from the end of the semiweekly deposit period).

## 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 on time 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 1 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).

## \$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more of Form 943 taxes (that is, taxes reported on line 11) 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 purposes of the \$100,000 rule, do not continue accumulating a tax liability after the end of a deposit period. For example, if a semiweekly schedule depositor has accumulated a liability of \$95,000 on a Tuesday (of a Saturday-through-Tuesday deposit period) and accumulated a \$10,000 liability 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 this amount 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. does not have to deposit the \$30,000 until Friday (following the semiweekly deposit schedule).



*If you are a monthly schedule depositor and you accumulate a \$100,000 tax liability on any day, 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 the \$100,000 next-day deposit rule.** Elm, Inc., started business on May 1, 2007. 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 May 4, Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On May 11 (Friday), Elm, Inc., paid wages and accumulated taxes of \$60,000, for a total of \$110,000. Because Elm, Inc., accumulated \$110,000 on May 11, it must deposit \$110,000 by May 14 (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.
2. The deposit shortfall is paid or deposited by the shortfall makeup date as described below.

### Makeup Date for Deposit Shortfall:

- **Monthly Schedule Depositor**—Deposit the shortfall or pay it with your return by the due date of your Form 943. You may pay the shortfall with your Form 943 even if the amount is \$2,500 or more.
- **Semiweekly Schedule Depositor**—Deposit by the earlier of (a) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred, or (b) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2007, the shortfall makeup date is March 16, 2007 (Friday).

## How To Deposit

The two methods of depositing employment taxes are discussed below. See *Payment with return* on page 12 for exceptions explaining when taxes may be paid with the tax return instead of being deposited.

**Electronic deposit requirement (EFTPS).** You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2007 if:



- Your total deposits of such taxes in 2005 were more than \$200,000, or
- You were required to use EFTPS in 2006.

If you are required to use EFTPS and use Form 8109 instead, you may be subject to a 10% failure-to-deposit penalty. EFTPS is a free service provided by the Department of Treasury. If you are not required to use EFTPS, you may participate voluntarily. To get more information or to enroll in EFTPS, call 1-800-555-4477. You can also visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov).

New employers that have a federal tax obligation will be pre-enrolled in EFTPS. Call the toll-free number located in your Employer Identification Number (EIN) Package to activate your enrollment and begin making your tax deposit payments. See *When you receive your EIN* on page 5 for more information.

**Depositing on time.** For deposits made by EFTPS to be on time, you must initiate the transaction at least one business day before the date that the deposit is due.

**Deposit record.** For your records, an Electronic Funds Transfer (EFT) Trace Number will be provided with each successful payment. The number can be used as a receipt or to trace the payment.

**Making deposits with FTD coupons.** If you are not making deposits by EFTPS, use Form 8109 to make the deposits at an authorized financial institution.

For new employers, if you would like to receive a Federal Tax Deposit (FTD) coupon booklet call 1-800-829-4933. Allow 5 to 6 weeks for delivery. Consider activating your enrollment in EFTPS **now** so that you can make timely deposits of payroll taxes while waiting for requested FTD coupons.

The IRS will keep track of the number of FTD coupons that you use and will automatically send you additional coupons when you need them. If you do not receive your resupply of FTD coupons, call 1-800-829-4933. 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 8109-C, FTD Address Change, which is in the FTD coupon book. (Filing Form 8109-C will not change your address of record; it will change only the address where the FTD coupons are mailed.) The FTD coupons will be preprinted with your name, address, and EIN. They have entry spaces for indicating the type of tax and the tax period for which the deposit is made.

It is very important to clearly mark the correct type of tax and tax period on each FTD coupon. This information is used by the IRS to credit your account.

If you have branch offices depositing taxes, give them FTD coupons and complete instructions so that 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 a failure-to-deposit penalty. This is because your account will be underpaid by the amount of the deposit credited to the other person's account. See *Deposit Penalties* later for penalty amounts.

**How to deposit with an FTD coupon.** Mail or deliver each FTD coupon and a single payment covering the taxes to be deposited to an authorized depository. An authorized depository is a financial institution (for example, 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. To help ensure proper crediting of your account, include your EIN, the type of tax (for example, Form 943), and the tax period to which the payment applies on your check or money order.

Authorized depositories must accept cash, a postal money order drawn to the order of the depository, or a check or draft drawn on and to the order of 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. Be sure that the financial institution where you make deposits is an authorized depository. Deposits made at an unauthorized institution may be subject to the failure-to-deposit penalty.

If you prefer, you may mail your coupon and payment to:

Financial Agent  
Federal Tax Deposit Processing  
P.O. Box 970030  
St. Louis, MO 63197.

Make your check or money order payable to "Financial Agent."

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



*If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be received by the authorized depository by its due date to be timely. See section 7502(e)(3) for more information.*

**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 the IRS. Do not make the deposit at an authorized depository. Make your check or money order payable to the "United States Treasury" 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 your deposit with an explanation to your local IRS office or the office where you file Form 943 or Form 945. The addresses are provided in the separate instructions for Forms 943 and 945 and are also available on the IRS website at [www.irs.gov](http://www.irs.gov). Do not use Form 8109-B, Federal Tax Deposit Coupon, in this situation.

**Depositing without Form 8109.** If you do not have a 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 1-800-829-4933. Be sure to have your EIN ready when you call. You will not be able to obtain Form 8109-B 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 cancelled check, bank receipt, or money order receipt is your deposit record.

## Deposit Penalties

Penalties may apply if you do not make required deposits on time, if you make deposits for less than the required amount, or if you do not use EFTPS when required. 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. IRS may also waive deposit penalties if you inadvertently fail to deposit in the first quarter that a deposit is due, or the first quarter during which your frequency of deposits changed, if you timely filed your employment tax return.

For amounts not properly deposited or not deposited on time, the penalty rates are shown below.

Penalty	Charged for...
2%	Deposits made 1 to 5 days late.
5%	Deposits made 6 to 15 days late.
10%	Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent 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 <i>Depositing without an EIN</i> earlier and <i>Payment with return</i> on page 12 for exceptions.
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 that the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

Late deposit penalty amounts are determined using calendar days, starting from the due date of the liability.

**Order in which deposits are applied.** Deposits generally are applied to the most recent tax liability within the year. If you receive a failure-to-deposit penalty notice, you may designate how your deposits are to be applied in order to minimize the amount of the penalty, if you do so within 90 days of the date of the notice. Follow the instructions on the penalty notice that you received. For examples on how the IRS will apply deposits and more information on designating deposits, see Rev. Proc. 2001-58. You can find Rev. Proc. 2001-58 on page 579 of Internal Revenue Bulletin 2001-50 at [www.irs.gov/pub/irs-irbs/irb01-50.pdf](http://www.irs.gov/pub/irs-irbs/irb01-50.pdf).

**Example.** Cedar, Inc., is required to make a deposit of \$1,000 on June 15 and \$1,500 on July 15. It does not make the deposit on June 15. On July 15, Cedar, Inc., deposits \$2,000. Under the deposits rule, which applies deposits to the most recent tax liability, \$1,500 of the deposit is applied to the July 15 deposit and the remaining \$500 is applied to the June deposit. Accordingly, \$500 of the June 15 liability remains undeposited. The penalty on this underdeposit will apply as explained above.

**Trust fund recovery penalty.** If federal income, social security, and Medicare taxes that must be withheld are not withheld or are not deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is the full amount of the unpaid trust fund tax. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business.

The trust fund recovery penalty may be imposed on all persons who are 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, a volunteer director/trustee, 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 that the required actions are not taking place.

**“Averaged” failure-to-deposit penalty.** IRS may assess an “averaged” failure-to-deposit (FTD) penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete line 15 of Form 943 when your tax liability (line 11) shown on Form 943 was \$2,500 or more. IRS may also assess this penalty of 2% to 10% if you are a semiweekly schedule depositor and your tax liability (line 11) shown on Form 943 was \$2,500 or more and you did any of the following.

- Completed line 15 of Form 943 instead of Form 943-A.
- Failed to attach a properly completed Form 943-A.
- Completed Form 943-A incorrectly, for example, by entering tax deposits instead of tax liabilities in the numbered spaces.

IRS figures the penalty by allocating your total tax liability on line 11 of Form 943 equally throughout the tax period. Your deposits and payments may not be counted as timely because IRS does not know the actual dates of your tax liabilities.

You can avoid the penalty by reviewing your return before filing it. Follow these steps before filing your Form 943.

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on line 15.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A in the lines that represent the dates you paid your employees.
- Verify that your total liability shown on line 15 of Form 943 or on line M of Form 943-A equals your tax liability shown on line 11 of Form 943.
- Do not show negative amounts on line 15 or Form 943-A. If a prior period adjustment results in a decrease in your tax liability, reduce your liability for the day you discovered the error by the tax decrease resulting from the error, but not below zero. Apply any remaining decrease to subsequent liabilities.

## 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 and 944 taxes). Form 943 taxes and Form 941/944 taxes are not combined for purposes of applying any of the deposit schedule rules.

If a deposit is due, deposit the Form 941/944 taxes and the Form 943 taxes with separate FTD coupons, or by making separate EFTPS deposits. For example, if you are a monthly schedule depositor for both Forms 941/944 and 943 taxes and your tax liability at the end of June is \$1,500 reportable on Form 941/944 and \$1,200 reportable on Form 943, deposit both amounts by July 15. Use one FTD coupon to deposit the \$1,500 of Form 941/944 taxes and another FTD coupon to deposit the \$1,200 of Form 943 taxes.

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## 8. Form 943

You must file Form 943 for each calendar year beginning with the first year that 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 or Form 944.

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. You must have an EIN to file Schedule H (Form 1040). See section 1 for details. 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 Publication 926, Household Employer's Tax Guide, for more information about household workers.

**Penalties.** For each month or part of a month that a return is not filed when required (disregarding any extensions of the filing deadline), there is a failure-to-file 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 that the tax is paid late (disregarding any extensions of the payment deadline), there is a failure-to-pay penalty of 0.5% per month of the amount of tax. For individual filers only, the failure-to-pay penalty is reduced from 0.5% per month to 0.25% per month if an installment agreement is in effect. You must have filed your return on or before the due date of the return to qualify for the reduced penalty. The maximum amount of the failure-to-pay penalty is also 25% of the tax due. If both penalties apply in any month, the failure-to-file penalty is reduced by the amount of the failure-to-pay penalty. The penalties will not be charged if you have reasonable cause for failing to file or pay. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

**Note.** In addition to any penalties, interest accrues from the due date of the tax on any unpaid balance.

If federal income, social security, or Medicare taxes that must be withheld are not withheld or are not paid, you may be personally liable for the trust fund recovery penalty. See *Trust fund recovery penalty* in section 7.

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.



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## 9. Reporting Adjustments on Form 943

There are two types of adjustments: current year adjustments and prior year adjustments to correct errors. 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, group-term life insurance for former employees, and the uncollected employee share of social security and Medicare taxes on tips. See Publication 15 (Circular E) for more information on these adjustments.

If you withhold an incorrect amount of federal 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 your Form 943 for the year during which the error was discovered. The adjustment increases or decreases your tax liability for the year in which it is reported (the year the error was 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 the following:

- What the error was,
- The year in which each error was made and the amount of each error,
- The date on which 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 separately.** The IRS will not be able to process your adjustments on Form 943 without this supporting information. See the instructions for Form 941c for more information.

**Federal income tax withholding adjustments.** You cannot adjust the amount reported as federal income tax withheld for a prior year return, even if you withheld the wrong amount. However, you may adjust prior year federal income tax withholding to correct an **administrative error**. An administrative error occurs if the amount you entered on Form 943 is not the amount that 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. Forms W-2c may be created and submitted to SSA over the Internet. For more information, visit Social Security's Employer Reporting Instructions and Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

**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 must 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.



*For purposes of filing Form 843, a Form 943 filed on time is considered to be filed on April 15 of the year after the end of the tax year. Generally, a claim may be filed within 3 years after that date.*

**Collecting underwithheld taxes from employees.** If you withheld no federal income, social security, or Medicare taxes or less than the correct amount from an employee's wages, you can make it up from future pay to that employee. But you are the one who owes the underpayment. Reimbursement is a matter for settlement between you and the employee. Underwithheld federal income tax must be recovered from the employee on or before the last day of the calendar year.

**Refunding amounts incorrectly withheld from employees.** If you withheld more than the correct amount of federal income, social security, or Medicare taxes from wages paid, give the employee any excess. The excess federal income tax withholding must be reimbursed to the employee before 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 Forms W-2 and W-3.** 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. Forms W-2c may be created and submitted to SSA over the Internet. For more information, visit Social Security's Employer Reporting Instructions and Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

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## 10. 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. A list of state unemployment agencies, including web addresses and phone numbers, is available in the Instructions for Form 940. Only the employer pays FUTA tax; it is not withheld from the employees' wages. For more information, see the Instructions for Form 940.

For 2006, you must file Form 940, 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 2005 or 2006, 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 2005 or 20 or more different weeks in 2006.

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)" visa workers are not subject to the FUTA tax.

Generally, farmworkers supplied by a **crew leader** are considered employees of the farm operator for purposes of the FUTA tax unless (a) the crew leader is registered under the Migrant and Seasonal Agricultural Worker Protection Act, or (b) substantially all of the workers supplied by the crew leader operate or maintain tractors, harvesting or crop-dusting machines, or other machines provided by the crew leader. Therefore, if (a) or (b) applies, the farmworkers are generally employees of the crew leader.

You must deposit FUTA tax with an authorized financial institution. (If you are subject to the electronic deposit requirements, you must use EFTPS. See section 7.) The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See *Deposit rules for FUTA tax* later.

**FUTA tax rate.** For 2006 and 2007, the FUTA tax rate is 6.2% on the first \$7,000 of cash wages that you pay to each employee. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax that 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. Form 940 takes state credits into account.

**Successor employer.** 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.

**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 \$500, deposit the FUTA tax with an authorized financial institution, or by using EFTPS, explained in section 7, by the last day of the month following the end of the quarter. If the amount is \$500 or less, you do not have to deposit it, but you must add it to the amount of tax for the next quarter to determine whether a deposit is required for that quarter. To help ensure proper crediting to your account, write your EIN, "Form 940," and the tax period the deposit applies to on your check or money order.

If your liability for the fourth quarter (plus any undeposited amount from any earlier quarter) is over \$500, deposit the entire amount by the due date of Form 940 (January 31). If it is \$500 or less you can make a deposit, pay the tax with a major credit card, or pay the tax with a check or money order with your Form 940 by January 31.

**Form 940.** By January 31, file Form 940. If you make deposits on time in full payment of the tax due for the year, you have 10 additional days to file.

Once you have filed a Form 940, you will receive a preaddressed form near the end of each calendar year. If you do not receive a form, request one by calling 1-800-829-4933 in time to receive it and file when due. Alternatively, you may download a copy of Form 940 and Instructions for Form 940 from the IRS website at [www.irs.gov](http://www.irs.gov).

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## 11. 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 the following information.

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, annuity, and pension payments.
- Fair market value and dates of all noncash 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.
- Dates and amounts of tax deposits that you made and acknowledgment numbers for deposits made by EFTPS.
- Fringe benefits provided, including substantiation.

Keep copies of the following documents.

- Forms W-4 (Forma W-4(SP)), W-4P, and W-4S.
- Forms W-5 (Forma W-5(SP)).
- Forms W-2, including employee copies of any Forms W-2 that were returned to you as undeliverable.
- Returns that 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.

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## 12. 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.

To help reduce discrepancies:

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943;
2. Report 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 (box 4), not as social security wages;
4. Report Medicare taxes on Form W-2 in the box for Medicare tax withheld (box 6), not as Medicare wages;
5. Make sure that social security wages for each employee do not exceed the annual social security wage base; and
6. Do not report noncash wages that are 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 that the amounts on Form W-3 are the total amounts from Forms W-2, excluding any amounts from Forms W-2 that were marked void, and
2. Reconcile Form W-3 with your Form 943 by comparing amounts reported for the following items.
  - Federal income tax withholding, social security wages, and Medicare wages.
  - 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 (EIC).

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 that you will have a record of why amounts did not match in case there are inquiries from the IRS or the SSA.

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## 13. Federal Income Tax Withholding Methods

There are several methods to figure federal 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 26 through 45) 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 federal income tax to withhold. If your employee is claiming more than 10 withholding allowances, see page 21.



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 later. Be sure to reduce wages by the amount of total withholding allowances (shown in the table below) before using the percentage method tables on pages 24 and 25.

**Adjusting wage bracket withholding for employees claiming over 10 withholding allowances.** To adapt the wage bracket tables for employees who are claiming over 10 allowances, follow these steps.

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—2007 Amount for One Withholding Allowance* table below.)
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 26 through 45 to figure how much federal income tax to withhold, you can use the percentage method based on the table on this page 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 federal income tax to withhold under the percentage method.

1. Multiply one withholding allowance (see table below) 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 24 or 25.

## Percentage Method—2007 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 65.38
Biweekly . . . . .	130.77
Semimonthly . . . . .	141.67
Monthly . . . . .	283.33
Quarterly . . . . .	850.00
Semiannually . . . . .	1,700.00
Annually . . . . .	3,400.00
Daily or Miscellaneous (each day of the payroll period) . . . . .	13.08

**Example.** An unmarried employee is paid \$600 weekly. This employee has a Form W-4 in effect claiming two withholding allowances. Using the percentage method, figure the federal income tax withholding as follows:

Step	Amount
1. Total wage payment . . . . .	\$600.00
2. One allowance . . . . .	\$65.38
3. Allowances claimed on Form W-4 . . . . .	<u>2</u>
4. Line 2 times line 3 . . . . .	<u>130.76</u>
5. Amount subject to withholding (subtract line 4 from line 1) . . . . .	469.24
6. Tax to be withheld on \$469.24 from Table 1—single person, page 24 . . . . .	<u>\$ 39.15</u>

To figure the federal 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 federal 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 \$13,600 (the value of four withholding allowances annually) for a balance of \$38,400. Using *Table 7—Annual Payroll Period* on page 25, the annual federal income tax withholding is \$3,792.50. Divide the annual amount by 52. The weekly federal income tax to withhold is \$72.93.

## Alternative Methods of Federal Income Tax Withholding

Rather than the *Percentage Method* or *Wage Bracket Method* described earlier, you can use an alternative method to withhold federal income tax. Section 9 of Publication 15-A, *Employer's Supplemental Tax Guide*, describes these alternative methods.

**Rounding.** If you use the percentage method or alternative methods for federal 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 federal tax amounts to the nearest whole dollar by (a) dropping amounts under 50 cents, and (b) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2, and \$2.80 becomes \$3.

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## 14. 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* as explained later. With either method, the number of withholding allowances that 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 6 for an explanation of the advance EIC.

### Wage Bracket Method

If you use the wage bracket tables on pages 48 through 53, 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 head of household, (b) married without spouse filing certificate, and (c) married 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 pages 46 or 47. There are different tables for (a) single or head of household, (b) married without spouse filing certificate, and (c) married 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 13 also apply to advance EIC payments.

## 15. How Do Employment Taxes Apply to Farmwork?

Type of employment	Income Tax Withholding, Social Security, and Medicare	Federal Unemployment Tax
<p><b>Farm Employment Includes:</b></p> <ol style="list-style-type: none"> <li>1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife.</li> <li>2. Work on a farm if major farm duties are in management or maintenance, etc., of farm tools or equipment or salvaging timber, or clearing brush or other debris, left by hurricane.</li> <li>3. Work in connection with the production and harvesting of turpentine and other oleoresinous products.</li> <li>4. Cotton ginning.</li> <li>5. Operating or maintenance of ditches, reservoirs, canals, or waterways used only for supplying or storing water for farming purposes and not owned or operated for profit.</li> <li>6. Processing, packaging, etc., any commodity in its unmanufactured state if employed by farm operator who produced over half of commodity processed or by group of up to 20 unincorporated farm operators if they produced all the commodity.</li> <li>7. Hatching poultry on a farm.*</li> <li>8. Production or harvesting of maple syrup.</li> </ol>	<p>Taxable if \$150 test or \$2,500 test is met. See section 4.</p>	<p>Taxable if either test in section 10 is met.</p>
<p><b>Farm Employment Does Not Include:</b></p> <ol style="list-style-type: none"> <li>1. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.</li> <li>2. Operating or maintenance of ditches, canals, reservoirs or waterways not meeting tests in (5) above.</li> <li>3. Processing, packaging, delivering, etc., any commodity in its unmanufactured state if group of farm operators do not meet the tests in (6) above.</li> <li>4. Household employment</li> </ol>	<p>Taxable under general employment rules. Farm rules do not apply.</p>	<p>Taxable under general FUTA rules. Farm rules do not apply.</p>
<p><b>Special Employment Situations:</b></p> <ol style="list-style-type: none"> <li>1. Services not in the course of employer's trade or business on farm operated for profit (cash payments only).</li> <li>2. 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).</li> <li>3. Family employment.</li> </ol>	<p>Taxable if \$150 test or \$2,500 test is met (see section 4), unless performed by parent employed by child.</p> <p>Exempt.</p> <p>Exempt for employer's child under age 18, but counted for \$150 test or \$2,500 test. Taxable for spouse of employer.</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> <p>Exempt.</p> <p>Exempt if services performed by employer's parent or spouse or by employer's child under age 21.</p>
<p>*Hatching poultry off the farm is not considered farmwork for income tax withholding, social security, and Medicare. It is considered farmwork for federal unemployment tax.</p>		



**Tables for Percentage Method of Withholding**  
(For Wages Paid in 2007)

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$154 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$51	—\$195 . . . . .	10%	—\$51	\$154	—\$449 . . . . .	10%	—\$154
\$195	—\$645 . . . . .	\$14.40 plus 15%	—\$195	\$449	—\$1,360 . . . . .	\$29.50 plus 15%	—\$449
\$645	—\$1,482 . . . . .	\$81.90 plus 25%	—\$645	\$1,360	—\$2,573 . . . . .	\$166.15 plus 25%	—\$1,360
\$1,482	—\$3,131 . . . . .	\$291.15 plus 28%	—\$1,482	\$2,573	—\$3,907 . . . . .	\$469.40 plus 28%	—\$2,573
\$3,131	—\$6,763 . . . . .	\$752.87 plus 33%	—\$3,131	\$3,907	—\$6,865 . . . . .	\$842.92 plus 33%	—\$3,907
\$6,763	. . . . .	\$1,951.43 plus 35%	—\$6,763	\$6,865	. . . . .	\$1,819.06 plus 35%	—\$6,865

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$308 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$102	—\$389 . . . . .	10%	—\$102	\$308	—\$898 . . . . .	10%	—\$308
\$389	—\$1,289 . . . . .	\$28.70 plus 15%	—\$389	\$898	—\$2,719 . . . . .	\$59.00 plus 15%	—\$898
\$1,289	—\$2,964 . . . . .	\$163.70 plus 25%	—\$1,289	\$2,719	—\$5,146 . . . . .	\$332.15 plus 25%	—\$2,719
\$2,964	—\$6,262 . . . . .	\$582.45 plus 28%	—\$2,964	\$5,146	—\$7,813 . . . . .	\$938.90 plus 28%	—\$5,146
\$6,262	—\$13,525 . . . . .	\$1,505.89 plus 33%	—\$6,262	\$7,813	—\$13,731 . . . . .	\$1,685.66 plus 33%	—\$7,813
\$13,525	. . . . .	\$3,902.68 plus 35%	—\$13,525	\$13,731	. . . . .	\$3,638.60 plus 35%	—\$13,731

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$333 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$110	—\$422 . . . . .	10%	—\$110	\$333	—\$973 . . . . .	10%	—\$333
\$422	—\$1,397 . . . . .	\$31.20 plus 15%	—\$422	\$973	—\$2,946 . . . . .	\$64.00 plus 15%	—\$973
\$1,397	—\$3,211 . . . . .	\$177.45 plus 25%	—\$1,397	\$2,946	—\$5,575 . . . . .	\$359.95 plus 25%	—\$2,946
\$3,211	—\$6,783 . . . . .	\$630.95 plus 28%	—\$3,211	\$5,575	—\$8,465 . . . . .	\$1,017.20 plus 28%	—\$5,575
\$6,783	—\$14,652 . . . . .	\$1,631.11 plus 33%	—\$6,783	\$8,465	—\$14,875 . . . . .	\$1,826.40 plus 33%	—\$8,465
\$14,652	. . . . .	\$4,227.88 plus 35%	—\$14,652	\$14,875	. . . . .	\$3,941.70 plus 35%	—\$14,875

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$667 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$221	—\$843 . . . . .	10%	—\$221	\$667	—\$1,946 . . . . .	10%	—\$667
\$843	—\$2,793 . . . . .	\$62.20 plus 15%	—\$843	\$1,946	—\$5,892 . . . . .	\$127.90 plus 15%	—\$1,946
\$2,793	—\$6,423 . . . . .	\$354.70 plus 25%	—\$2,793	\$5,892	—\$11,150 . . . . .	\$719.80 plus 25%	—\$5,892
\$6,423	—\$13,567 . . . . .	\$1,262.20 plus 28%	—\$6,423	\$11,150	—\$16,929 . . . . .	\$2,034.30 plus 28%	—\$11,150
\$13,567	—\$29,304 . . . . .	\$3,262.52 plus 33%	—\$13,567	\$16,929	—\$29,750 . . . . .	\$3,652.42 plus 33%	—\$16,929
\$29,304	. . . . .	\$8,455.73 plus 35%	—\$29,304	\$29,750	. . . . .	\$7,883.35 plus 35%	—\$29,750

**Tables for Percentage Method of Withholding (Continued)**  
(For Wages Paid in 2007)

**TABLE 5—QUARTERLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$2,000 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$663	—\$2,530 . . . . .	10%	—\$663	\$2,000	—\$5,838 . . . . .	10%	—\$2,000
\$2,530	—\$8,380 . . . . .	\$186.70 plus 15%	—\$2,530	\$5,838	—\$17,675 . . . . .	\$383.80 plus 15%	—\$5,838
\$8,380	—\$19,269 . . . . .	\$1,064.20 plus 25%	—\$8,380	\$17,675	—\$33,450 . . . . .	\$2,159.35 plus 25%	—\$17,675
\$19,269	—\$40,700 . . . . .	\$3,786.45 plus 28%	—\$19,269	\$33,450	—\$50,788 . . . . .	\$6,103.10 plus 28%	—\$33,450
\$40,700	—\$87,913 . . . . .	\$9,787.13 plus 33%	—\$40,700	\$50,788	—\$89,250 . . . . .	\$10,957.74 plus 33%	—\$50,788
\$87,913	. . . . .	\$25,367.42 plus 35%	—\$87,913	\$89,250	. . . . .	\$23,650.20 plus 35%	—\$89,250

**TABLE 6—SEMIANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$4,000 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$1,325	—\$5,060 . . . . .	10%	—\$1,325	\$4,000	—\$11,675 . . . . .	10%	—\$4,000
\$5,060	—\$16,760 . . . . .	\$373.50 plus 15%	—\$5,060	\$11,675	—\$35,350 . . . . .	\$767.50 plus 15%	—\$11,675
\$16,760	—\$38,538 . . . . .	\$2,128.50 plus 25%	—\$16,760	\$35,350	—\$66,900 . . . . .	\$4,318.75 plus 25%	—\$35,350
\$38,538	—\$81,400 . . . . .	\$7,573.00 plus 28%	—\$38,538	\$66,900	—\$101,575 . . . . .	\$12,206.25 plus 28%	—\$66,900
\$81,400	—\$175,825 . . . . .	\$19,574.36 plus 33%	—\$81,400	\$101,575	—\$178,500 . . . . .	\$21,915.25 plus 33%	—\$101,575
\$175,825	. . . . .	\$50,734.61 plus 35%	—\$175,825	\$178,500	. . . . .	\$47,300.50 plus 35%	—\$178,500

**TABLE 7—ANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$8,000 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$2,650	—\$10,120 . . . . .	10%	—\$2,650	\$8,000	—\$23,350 . . . . .	10%	—\$8,000
\$10,120	—\$33,520 . . . . .	\$747.00 plus 15%	—\$10,120	\$23,350	—\$70,700 . . . . .	\$1,535.00 plus 15%	—\$23,350
\$33,520	—\$77,075 . . . . .	\$4,257.00 plus 25%	—\$33,520	\$70,700	—\$133,800 . . . . .	\$8,637.50 plus 25%	—\$70,700
\$77,075	—\$162,800 . . . . .	\$15,145.75 plus 28%	—\$77,075	\$133,800	—\$203,150 . . . . .	\$24,412.50 plus 28%	—\$133,800
\$162,800	—\$351,650 . . . . .	\$39,148.75 plus 33%	—\$162,800	\$203,150	—\$357,000 . . . . .	\$43,830.50 plus 33%	—\$203,150
\$351,650	. . . . .	\$101,469.25 plus 35%	—\$351,650	\$357,000	. . . . .	\$94,601.00 plus 35%	—\$357,000

**TABLE 8—DAILY or MISCELLANEOUS Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$30.80 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$10.20	—\$38.90 . . . . .	10%	—\$10.20	\$30.80	—\$89.80 . . . . .	10%	—\$30.80
\$38.90	—\$128.90 . . . . .	\$2.87 plus 15%	—\$38.90	\$89.80	—\$271.90 . . . . .	\$5.90 plus 15%	—\$89.80
\$128.90	—\$296.40 . . . . .	\$16.37 plus 25%	—\$128.90	\$271.90	—\$514.60 . . . . .	\$33.22 plus 25%	—\$271.90
\$296.40	—\$626.20 . . . . .	\$58.25 plus 28%	—\$296.40	\$514.60	—\$781.30 . . . . .	\$93.90 plus 28%	—\$514.60
\$626.20	—\$1,352.50 . . . . .	\$150.59 plus 33%	—\$626.20	\$781.30	—\$1,373.10 . . . . .	\$168.58 plus 33%	—\$781.30
\$1,352.50	. . . . .	\$390.27 plus 35%	—\$1,352.50	\$1,373.10	. . . . .	\$363.87 plus 35%	—\$1,373.10

**SINGLE Persons—WEEKLY Payroll Period**  
**(For Wages Paid in 2007)**

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



**SINGLE Persons—WEEKLY Payroll Period**  
(For Wages Paid in 2007)

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—										
<b>\$600</b>	<b>\$610</b>	\$76	\$66	\$56	\$47	\$37	\$27	\$17	\$10	\$3	\$0	\$0
<b>610</b>	<b>620</b>	77	68	58	48	38	28	19	11	4	0	0
<b>620</b>	<b>630</b>	79	69	59	50	40	30	20	12	5	0	0
<b>630</b>	<b>640</b>	80	71	61	51	41	31	22	13	6	0	0
<b>640</b>	<b>650</b>	82	72	62	53	43	33	23	14	7	1	0
<b>650</b>	<b>660</b>	84	74	64	54	44	34	25	15	8	2	0
<b>660</b>	<b>670</b>	87	75	65	56	46	36	26	16	9	3	0
<b>670</b>	<b>680</b>	89	77	67	57	47	37	28	18	10	4	0
<b>680</b>	<b>690</b>	92	78	68	59	49	39	29	19	11	5	0
<b>690</b>	<b>700</b>	94	80	70	60	50	40	31	21	12	6	0
<b>700</b>	<b>710</b>	97	81	71	62	52	42	32	22	13	7	0
<b>710</b>	<b>720</b>	99	83	73	63	53	43	34	24	14	8	1
<b>720</b>	<b>730</b>	102	86	74	65	55	45	35	25	15	9	2
<b>730</b>	<b>740</b>	104	88	76	66	56	46	37	27	17	10	3
<b>740</b>	<b>750</b>	107	91	77	68	58	48	38	28	18	11	4
<b>750</b>	<b>760</b>	109	93	79	69	59	49	40	30	20	12	5
<b>760</b>	<b>770</b>	112	96	80	71	61	51	41	31	21	13	6
<b>770</b>	<b>780</b>	114	98	82	72	62	52	43	33	23	14	7
<b>780</b>	<b>790</b>	117	101	84	74	64	54	44	34	24	15	8
<b>790</b>	<b>800</b>	119	103	87	75	65	55	46	36	26	16	9
<b>800</b>	<b>810</b>	122	106	89	77	67	57	47	37	27	18	10
<b>810</b>	<b>820</b>	124	108	92	78	68	58	49	39	29	19	11
<b>820</b>	<b>830</b>	127	111	94	80	70	60	50	40	30	21	12
<b>830</b>	<b>840</b>	129	113	97	81	71	61	52	42	32	22	13
<b>840</b>	<b>850</b>	132	116	99	83	73	63	53	43	33	24	14
<b>850</b>	<b>860</b>	134	118	102	85	74	64	55	45	35	25	15
<b>860</b>	<b>870</b>	137	121	104	88	76	66	56	46	36	27	17
<b>870</b>	<b>880</b>	139	123	107	90	77	67	58	48	38	28	18
<b>880</b>	<b>890</b>	142	126	109	93	79	69	59	49	39	30	20
<b>890</b>	<b>900</b>	144	128	112	95	80	70	61	51	41	31	21
<b>900</b>	<b>910</b>	147	131	114	98	82	72	62	52	42	33	23
<b>910</b>	<b>920</b>	149	133	117	100	84	73	64	54	44	34	24
<b>920</b>	<b>930</b>	152	136	119	103	87	75	65	55	45	36	26
<b>930</b>	<b>940</b>	154	138	122	105	89	76	67	57	47	37	27
<b>940</b>	<b>950</b>	157	141	124	108	92	78	68	58	48	39	29
<b>950</b>	<b>960</b>	159	143	127	110	94	79	70	60	50	40	30
<b>960</b>	<b>970</b>	162	146	129	113	97	81	71	61	51	42	32
<b>970</b>	<b>980</b>	164	148	132	115	99	83	73	63	53	43	33
<b>980</b>	<b>990</b>	167	151	134	118	102	85	74	64	54	45	35
<b>990</b>	<b>1,000</b>	169	153	137	120	104	88	76	66	56	46	36
<b>1,000</b>	<b>1,010</b>	172	156	139	123	107	90	77	67	57	48	38
<b>1,010</b>	<b>1,020</b>	174	158	142	125	109	93	79	69	59	49	39
<b>1,020</b>	<b>1,030</b>	177	161	144	128	112	95	80	70	60	51	41
<b>1,030</b>	<b>1,040</b>	179	163	147	130	114	98	82	72	62	52	42
<b>1,040</b>	<b>1,050</b>	182	166	149	133	117	100	84	73	63	54	44
<b>1,050</b>	<b>1,060</b>	184	168	152	135	119	103	86	75	65	55	45
<b>1,060</b>	<b>1,070</b>	187	171	154	138	122	105	89	76	66	57	47
<b>1,070</b>	<b>1,080</b>	189	173	157	140	124	108	91	78	68	58	48
<b>1,080</b>	<b>1,090</b>	192	176	159	143	127	110	94	79	69	60	50
<b>1,090</b>	<b>1,100</b>	194	178	162	145	129	113	96	81	71	61	51
<b>1,100</b>	<b>1,110</b>	197	181	164	148	132	115	99	83	72	63	53
<b>1,110</b>	<b>1,120</b>	199	183	167	150	134	118	101	85	74	64	54
<b>1,120</b>	<b>1,130</b>	202	186	169	153	137	120	104	88	75	66	56
<b>1,130</b>	<b>1,140</b>	204	188	172	155	139	123	106	90	77	67	57
<b>1,140</b>	<b>1,150</b>	207	191	174	158	142	125	109	93	78	69	59
<b>1,150</b>	<b>1,160</b>	209	193	177	160	144	128	111	95	80	70	60
<b>1,160</b>	<b>1,170</b>	212	196	179	163	147	130	114	98	81	72	62
<b>1,170</b>	<b>1,180</b>	214	198	182	165	149	133	116	100	84	73	63
<b>1,180</b>	<b>1,190</b>	217	201	184	168	152	135	119	103	86	75	65
<b>1,190</b>	<b>1,200</b>	219	203	187	170	154	138	121	105	89	76	66
<b>1,200</b>	<b>1,210</b>	222	206	189	173	157	140	124	108	91	78	68
<b>1,210</b>	<b>1,220</b>	224	208	192	175	159	143	126	110	94	79	69
<b>1,220</b>	<b>1,230</b>	227	211	194	178	162	145	129	113	96	81	71
<b>1,230</b>	<b>1,240</b>	229	213	197	180	164	148	131	115	99	82	72
<b>1,240</b>	<b>1,250</b>	232	216	199	183	167	150	134	118	101	85	74

**\$1,250 and over** Use Table 1(a) for a **SINGLE** person on page 24. Also see the instructions on page 20.

**MARRIED Persons—WEEKLY Payroll Period**  
**(For Wages Paid in 2007)**

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	0	0	0	0	0	0	0	0	0	0	0
130	135	0	0	0	0	0	0	0	0	0	0	0
135	140	0	0	0	0	0	0	0	0	0	0	0
140	145	0	0	0	0	0	0	0	0	0	0	0
145	150	0	0	0	0	0	0	0	0	0	0	0
150	155	0	0	0	0	0	0	0	0	0	0	0
155	160	0	0	0	0	0	0	0	0	0	0	0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	1	0	0	0	0	0	0	0	0	0
230	240	8	2	0	0	0	0	0	0	0	0	0
240	250	9	3	0	0	0	0	0	0	0	0	0
250	260	10	4	0	0	0	0	0	0	0	0	0
260	270	11	5	0	0	0	0	0	0	0	0	0
270	280	12	6	0	0	0	0	0	0	0	0	0
280	290	13	7	0	0	0	0	0	0	0	0	0
290	300	14	8	1	0	0	0	0	0	0	0	0
300	310	15	9	2	0	0	0	0	0	0	0	0
310	320	16	10	3	0	0	0	0	0	0	0	0
320	330	17	11	4	0	0	0	0	0	0	0	0
330	340	18	12	5	0	0	0	0	0	0	0	0
340	350	19	13	6	0	0	0	0	0	0	0	0
350	360	20	14	7	1	0	0	0	0	0	0	0
360	370	21	15	8	2	0	0	0	0	0	0	0
370	380	22	16	9	3	0	0	0	0	0	0	0
380	390	23	17	10	4	0	0	0	0	0	0	0
390	400	24	18	11	5	0	0	0	0	0	0	0
400	410	25	19	12	6	0	0	0	0	0	0	0
410	420	26	20	13	7	0	0	0	0	0	0	0
420	430	27	21	14	8	1	0	0	0	0	0	0
430	440	28	22	15	9	2	0	0	0	0	0	0
440	450	29	23	16	10	3	0	0	0	0	0	0
450	460	30	24	17	11	4	0	0	0	0	0	0
460	470	32	25	18	12	5	0	0	0	0	0	0
470	480	33	26	19	13	6	0	0	0	0	0	0
480	490	35	27	20	14	7	0	0	0	0	0	0
490	500	36	28	21	15	8	1	0	0	0	0	0
500	510	38	29	22	16	9	2	0	0	0	0	0
510	520	39	30	23	17	10	3	0	0	0	0	0
520	530	41	31	24	18	11	4	0	0	0	0	0
530	540	42	33	25	19	12	5	0	0	0	0	0
540	550	44	34	26	20	13	6	0	0	0	0	0
550	560	45	36	27	21	14	7	1	0	0	0	0
560	570	47	37	28	22	15	8	2	0	0	0	0
570	580	48	39	29	23	16	9	3	0	0	0	0
580	590	50	40	30	24	17	10	4	0	0	0	0
590	600	51	42	32	25	18	11	5	0	0	0	0
600	610	53	43	33	26	19	12	6	0	0	0	0
610	620	54	45	35	27	20	13	7	0	0	0	0
620	630	56	46	36	28	21	14	8	1	0	0	0
630	640	57	48	38	29	22	15	9	2	0	0	0
640	650	59	49	39	30	23	16	10	3	0	0	0
650	660	60	51	41	31	24	17	11	4	0	0	0
660	670	62	52	42	32	25	18	12	5	0	0	0
670	680	63	54	44	34	26	19	13	6	0	0	0
680	690	65	55	45	35	27	20	14	7	1	0	0
690	700	66	57	47	37	28	21	15	8	2	0	0
700	710	68	58	48	38	29	22	16	9	3	0	0
710	720	69	60	50	40	30	23	17	10	4	0	0
720	730	71	61	51	41	32	24	18	11	5	0	0
730	740	72	63	53	43	33	25	19	12	6	0	0

**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid in 2007)

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	\$74	\$64	\$54	\$44	\$35	\$26	\$20	\$13	\$7	\$0	\$0
750	760	75	66	56	46	36	27	21	14	8	1	0
760	770	77	67	57	47	38	28	22	15	9	2	0
770	780	78	69	59	49	39	29	23	16	10	3	0
780	790	80	70	60	50	41	31	24	17	11	4	0
790	800	81	72	62	52	42	32	25	18	12	5	0
800	810	83	73	63	53	44	34	26	19	13	6	0
810	820	84	75	65	55	45	35	27	20	14	7	1
820	830	86	76	66	56	47	37	28	21	15	8	2
830	840	87	78	68	58	48	38	29	22	16	9	3
840	850	89	79	69	59	50	40	30	23	17	10	4
850	860	90	81	71	61	51	41	32	24	18	11	5
860	870	92	82	72	62	53	43	33	25	19	12	6
870	880	93	84	74	64	54	44	35	26	20	13	7
880	890	95	85	75	65	56	46	36	27	21	14	8
890	900	96	87	77	67	57	47	38	28	22	15	9
900	910	98	88	78	68	59	49	39	29	23	16	10
910	920	99	90	80	70	60	50	41	31	24	17	11
920	930	101	91	81	71	62	52	42	32	25	18	12
930	940	102	93	83	73	63	53	44	34	26	19	13
940	950	104	94	84	74	65	55	45	35	27	20	14
950	960	105	96	86	76	66	56	47	37	28	21	15
960	970	107	97	87	77	68	58	48	38	29	22	16
970	980	108	99	89	79	69	59	50	40	30	23	17
980	990	110	100	90	80	71	61	51	41	31	24	18
990	1,000	111	102	92	82	72	62	53	43	33	25	19
1,000	1,010	113	103	93	83	74	64	54	44	34	26	20
1,010	1,020	114	105	95	85	75	65	56	46	36	27	21
1,020	1,030	116	106	96	86	77	67	57	47	37	28	22
1,030	1,040	117	108	98	88	78	68	59	49	39	29	23
1,040	1,050	119	109	99	89	80	70	60	50	40	31	24
1,050	1,060	120	111	101	91	81	71	62	52	42	32	25
1,060	1,070	122	112	102	92	83	73	63	53	43	34	26
1,070	1,080	123	114	104	94	84	74	65	55	45	35	27
1,080	1,090	125	115	105	95	86	76	66	56	46	37	28
1,090	1,100	126	117	107	97	87	77	68	58	48	38	29
1,100	1,110	128	118	108	98	89	79	69	59	49	40	30
1,110	1,120	129	120	110	100	90	80	71	61	51	41	31
1,120	1,130	131	121	111	101	92	82	72	62	52	43	33
1,130	1,140	132	123	113	103	93	83	74	64	54	44	34
1,140	1,150	134	124	114	104	95	85	75	65	55	46	36
1,150	1,160	135	126	116	106	96	86	77	67	57	47	37
1,160	1,170	137	127	117	107	98	88	78	68	58	49	39
1,170	1,180	138	129	119	109	99	89	80	70	60	50	40
1,180	1,190	140	130	120	110	101	91	81	71	61	52	42
1,190	1,200	141	132	122	112	102	92	83	73	63	53	43
1,200	1,210	143	133	123	113	104	94	84	74	64	55	45
1,210	1,220	144	135	125	115	105	95	86	76	66	56	46
1,220	1,230	146	136	126	116	107	97	87	77	67	58	48
1,230	1,240	147	138	128	118	108	98	89	79	69	59	49
1,240	1,250	149	139	129	119	110	100	90	80	70	61	51
1,250	1,260	150	141	131	121	111	101	92	82	72	62	52
1,260	1,270	152	142	132	122	113	103	93	83	73	64	54
1,270	1,280	153	144	134	124	114	104	95	85	75	65	55
1,280	1,290	155	145	135	125	116	106	96	86	76	67	57
1,290	1,300	156	147	137	127	117	107	98	88	78	68	58
1,300	1,310	158	148	138	128	119	109	99	89	79	70	60
1,310	1,320	159	150	140	130	120	110	101	91	81	71	61
1,320	1,330	161	151	141	131	122	112	102	92	82	73	63
1,330	1,340	162	153	143	133	123	113	104	94	84	74	64
1,340	1,350	164	154	144	134	125	115	105	95	85	76	66
1,350	1,360	165	156	146	136	126	116	107	97	87	77	67
1,360	1,370	167	157	147	137	128	118	108	98	88	79	69
1,370	1,380	170	159	149	139	129	119	110	100	90	80	70
1,380	1,390	172	160	150	140	131	121	111	101	91	82	72
1,390	1,400	175	162	152	142	132	122	113	103	93	83	73

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 24. Also see the instructions on page 20.



**SINGLE Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 2007)**

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	1	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	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	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	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	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	0	0	0	0	0	0	0	0	0	0
225	230	13	0	0	0	0	0	0	0	0	0	0
230	235	13	0	0	0	0	0	0	0	0	0	0
235	240	14	0	0	0	0	0	0	0	0	0	0
240	245	14	1	0	0	0	0	0	0	0	0	0
245	250	15	1	0	0	0	0	0	0	0	0	0
250	260	15	2	0	0	0	0	0	0	0	0	0
260	270	16	3	0	0	0	0	0	0	0	0	0
270	280	17	4	0	0	0	0	0	0	0	0	0
280	290	18	5	0	0	0	0	0	0	0	0	0
290	300	19	6	0	0	0	0	0	0	0	0	0
300	310	20	7	0	0	0	0	0	0	0	0	0
310	320	21	8	0	0	0	0	0	0	0	0	0
320	330	22	9	0	0	0	0	0	0	0	0	0
330	340	23	10	0	0	0	0	0	0	0	0	0
340	350	24	11	0	0	0	0	0	0	0	0	0
350	360	25	12	0	0	0	0	0	0	0	0	0
360	370	26	13	0	0	0	0	0	0	0	0	0
370	380	27	14	1	0	0	0	0	0	0	0	0
380	390	28	15	2	0	0	0	0	0	0	0	0
390	400	30	16	3	0	0	0	0	0	0	0	0
400	410	31	17	4	0	0	0	0	0	0	0	0
410	420	33	18	5	0	0	0	0	0	0	0	0
420	430	34	19	6	0	0	0	0	0	0	0	0
430	440	36	20	7	0	0	0	0	0	0	0	0
440	450	37	21	8	0	0	0	0	0	0	0	0
450	460	39	22	9	0	0	0	0	0	0	0	0
460	470	40	23	10	0	0	0	0	0	0	0	0
470	480	42	24	11	0	0	0	0	0	0	0	0
480	490	43	25	12	0	0	0	0	0	0	0	0
490	500	45	26	13	0	0	0	0	0	0	0	0
500	520	47	28	15	2	0	0	0	0	0	0	0
520	540	50	30	17	4	0	0	0	0	0	0	0
540	560	53	33	19	6	0	0	0	0	0	0	0
560	580	56	36	21	8	0	0	0	0	0	0	0
580	600	59	39	23	10	0	0	0	0	0	0	0
600	620	62	42	25	12	0	0	0	0	0	0	0
620	640	65	45	27	14	1	0	0	0	0	0	0
640	660	68	48	29	16	3	0	0	0	0	0	0
660	680	71	51	32	18	5	0	0	0	0	0	0
680	700	74	54	35	20	7	0	0	0	0	0	0
700	720	77	57	38	22	9	0	0	0	0	0	0
720	740	80	60	41	24	11	0	0	0	0	0	0
740	760	83	63	44	26	13	0	0	0	0	0	0
760	780	86	66	47	28	15	1	0	0	0	0	0
780	800	89	69	50	30	17	3	0	0	0	0	0

**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 2007)

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—										
<b>\$800</b>	<b>\$820</b>	\$92	\$72	\$53	\$33	\$19	\$5	\$0	\$0	\$0	\$0	\$0
<b>820</b>	<b>840</b>	95	75	56	36	21	7	0	0	0	0	0
<b>840</b>	<b>860</b>	98	78	59	39	23	9	0	0	0	0	0
<b>860</b>	<b>880</b>	101	81	62	42	25	11	0	0	0	0	0
<b>880</b>	<b>900</b>	104	84	65	45	27	13	0	0	0	0	0
<b>900</b>	<b>920</b>	107	87	68	48	29	15	2	0	0	0	0
<b>920</b>	<b>940</b>	110	90	71	51	31	17	4	0	0	0	0
<b>940</b>	<b>960</b>	113	93	74	54	34	19	6	0	0	0	0
<b>960</b>	<b>980</b>	116	96	77	57	37	21	8	0	0	0	0
<b>980</b>	<b>1,000</b>	119	99	80	60	40	23	10	0	0	0	0
<b>1,000</b>	<b>1,020</b>	122	102	83	63	43	25	12	0	0	0	0
<b>1,020</b>	<b>1,040</b>	125	105	86	66	46	27	14	1	0	0	0
<b>1,040</b>	<b>1,060</b>	128	108	89	69	49	30	16	3	0	0	0
<b>1,060</b>	<b>1,080</b>	131	111	92	72	52	33	18	5	0	0	0
<b>1,080</b>	<b>1,100</b>	134	114	95	75	55	36	20	7	0	0	0
<b>1,100</b>	<b>1,120</b>	137	117	98	78	58	39	22	9	0	0	0
<b>1,120</b>	<b>1,140</b>	140	120	101	81	61	42	24	11	0	0	0
<b>1,140</b>	<b>1,160</b>	143	123	104	84	64	45	26	13	0	0	0
<b>1,160</b>	<b>1,180</b>	146	126	107	87	67	48	28	15	2	0	0
<b>1,180</b>	<b>1,200</b>	149	129	110	90	70	51	31	17	4	0	0
<b>1,200</b>	<b>1,220</b>	152	132	113	93	73	54	34	19	6	0	0
<b>1,220</b>	<b>1,240</b>	155	135	116	96	76	57	37	21	8	0	0
<b>1,240</b>	<b>1,260</b>	158	138	119	99	79	60	40	23	10	0	0
<b>1,260</b>	<b>1,280</b>	161	141	122	102	82	63	43	25	12	0	0
<b>1,280</b>	<b>1,300</b>	164	144	125	105	85	66	46	27	14	1	0
<b>1,300</b>	<b>1,320</b>	169	147	128	108	88	69	49	30	16	3	0
<b>1,320</b>	<b>1,340</b>	174	150	131	111	91	72	52	33	18	5	0
<b>1,340</b>	<b>1,360</b>	179	153	134	114	94	75	55	36	20	7	0
<b>1,360</b>	<b>1,380</b>	184	156	137	117	97	78	58	39	22	9	0
<b>1,380</b>	<b>1,400</b>	189	159	140	120	100	81	61	42	24	11	0
<b>1,400</b>	<b>1,420</b>	194	162	143	123	103	84	64	45	26	13	0
<b>1,420</b>	<b>1,440</b>	199	166	146	126	106	87	67	48	28	15	2
<b>1,440</b>	<b>1,460</b>	204	171	149	129	109	90	70	51	31	17	4
<b>1,460</b>	<b>1,480</b>	209	176	152	132	112	93	73	54	34	19	6
<b>1,480</b>	<b>1,500</b>	214	181	155	135	115	96	76	57	37	21	8
<b>1,500</b>	<b>1,520</b>	219	186	158	138	118	99	79	60	40	23	10
<b>1,520</b>	<b>1,540</b>	224	191	161	141	121	102	82	63	43	25	12
<b>1,540</b>	<b>1,560</b>	229	196	164	144	124	105	85	66	46	27	14
<b>1,560</b>	<b>1,580</b>	234	201	169	147	127	108	88	69	49	29	16
<b>1,580</b>	<b>1,600</b>	239	206	174	150	130	111	91	72	52	32	18
<b>1,600</b>	<b>1,620</b>	244	211	179	153	133	114	94	75	55	35	20
<b>1,620</b>	<b>1,640</b>	249	216	184	156	136	117	97	78	58	38	22
<b>1,640</b>	<b>1,660</b>	254	221	189	159	139	120	100	81	61	41	24
<b>1,660</b>	<b>1,680</b>	259	226	194	162	142	123	103	84	64	44	26
<b>1,680</b>	<b>1,700</b>	264	231	199	166	145	126	106	87	67	47	28
<b>1,700</b>	<b>1,720</b>	269	236	204	171	148	129	109	90	70	50	31
<b>1,720</b>	<b>1,740</b>	274	241	209	176	151	132	112	93	73	53	34
<b>1,740</b>	<b>1,760</b>	279	246	214	181	154	135	115	96	76	56	37
<b>1,760</b>	<b>1,780</b>	284	251	219	186	157	138	118	99	79	59	40
<b>1,780</b>	<b>1,800</b>	289	256	224	191	160	141	121	102	82	62	43
<b>1,800</b>	<b>1,820</b>	294	261	229	196	163	144	124	105	85	65	46
<b>1,820</b>	<b>1,840</b>	299	266	234	201	168	147	127	108	88	68	49
<b>1,840</b>	<b>1,860</b>	304	271	239	206	173	150	130	111	91	71	52
<b>1,860</b>	<b>1,880</b>	309	276	244	211	178	153	133	114	94	74	55
<b>1,880</b>	<b>1,900</b>	314	281	249	216	183	156	136	117	97	77	58
<b>1,900</b>	<b>1,920</b>	319	286	254	221	188	159	139	120	100	80	61
<b>1,920</b>	<b>1,940</b>	324	291	259	226	193	162	142	123	103	83	64
<b>1,940</b>	<b>1,960</b>	329	296	264	231	198	165	145	126	106	86	67
<b>1,960</b>	<b>1,980</b>	334	301	269	236	203	170	148	129	109	89	70
<b>1,980</b>	<b>2,000</b>	339	306	274	241	208	175	151	132	112	92	73
<b>2,000</b>	<b>2,020</b>	344	311	279	246	213	180	154	135	115	95	76
<b>2,020</b>	<b>2,040</b>	349	316	284	251	218	185	157	138	118	98	79
<b>2,040</b>	<b>2,060</b>	354	321	289	256	223	190	160	141	121	101	82
<b>2,060</b>	<b>2,080</b>	359	326	294	261	228	195	163	144	124	104	85
<b>2,080</b>	<b>2,100</b>	364	331	299	266	233	200	168	147	127	107	88

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 24. Also see the instructions on page 20.

**MARRIED Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 2007)**

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	0	0	0	0	0	0	0	0	0	0	0
260	270	0	0	0	0	0	0	0	0	0	0	0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	0	0	0	0	0	0	0	0	0	0
390	400	9	0	0	0	0	0	0	0	0	0	0
400	410	10	0	0	0	0	0	0	0	0	0	0
410	420	11	0	0	0	0	0	0	0	0	0	0
420	430	12	0	0	0	0	0	0	0	0	0	0
430	440	13	0	0	0	0	0	0	0	0	0	0
440	450	14	1	0	0	0	0	0	0	0	0	0
450	460	15	2	0	0	0	0	0	0	0	0	0
460	470	16	3	0	0	0	0	0	0	0	0	0
470	480	17	4	0	0	0	0	0	0	0	0	0
480	490	18	5	0	0	0	0	0	0	0	0	0
490	500	19	6	0	0	0	0	0	0	0	0	0
500	520	20	7	0	0	0	0	0	0	0	0	0
520	540	22	9	0	0	0	0	0	0	0	0	0
540	560	24	11	0	0	0	0	0	0	0	0	0
560	580	26	13	0	0	0	0	0	0	0	0	0
580	600	28	15	2	0	0	0	0	0	0	0	0
600	620	30	17	4	0	0	0	0	0	0	0	0
620	640	32	19	6	0	0	0	0	0	0	0	0
640	660	34	21	8	0	0	0	0	0	0	0	0
660	680	36	23	10	0	0	0	0	0	0	0	0
680	700	38	25	12	0	0	0	0	0	0	0	0
700	720	40	27	14	1	0	0	0	0	0	0	0
720	740	42	29	16	3	0	0	0	0	0	0	0
740	760	44	31	18	5	0	0	0	0	0	0	0
760	780	46	33	20	7	0	0	0	0	0	0	0
780	800	48	35	22	9	0	0	0	0	0	0	0
800	820	50	37	24	11	0	0	0	0	0	0	0
820	840	52	39	26	13	0	0	0	0	0	0	0
840	860	54	41	28	15	2	0	0	0	0	0	0
860	880	56	43	30	17	4	0	0	0	0	0	0
880	900	58	45	32	19	6	0	0	0	0	0	0
900	920	61	47	34	21	8	0	0	0	0	0	0
920	940	64	49	36	23	10	0	0	0	0	0	0
940	960	67	51	38	25	12	0	0	0	0	0	0
960	980	70	53	40	27	14	1	0	0	0	0	0
980	1,000	73	55	42	29	16	3	0	0	0	0	0
1,000	1,020	76	57	44	31	18	5	0	0	0	0	0
1,020	1,040	79	59	46	33	20	7	0	0	0	0	0
1,040	1,060	82	62	48	35	22	9	0	0	0	0	0
1,060	1,080	85	65	50	37	24	11	0	0	0	0	0
1,080	1,100	88	68	52	39	26	13	0	0	0	0	0
1,100	1,120	91	71	54	41	28	15	2	0	0	0	0
1,120	1,140	94	74	56	43	30	17	4	0	0	0	0
1,140	1,160	97	77	58	45	32	19	6	0	0	0	0
1,160	1,180	100	80	61	47	34	21	8	0	0	0	0
1,180	1,200	103	83	64	49	36	23	10	0	0	0	0
1,200	1,220	106	86	67	51	38	25	12	0	0	0	0
1,220	1,240	109	89	70	53	40	27	14	1	0	0	0
1,240	1,260	112	92	73	55	42	29	16	3	0	0	0
1,260	1,280	115	95	76	57	44	31	18	5	0	0	0
1,280	1,300	118	98	79	59	46	33	20	7	0	0	0
1,300	1,320	121	101	82	62	48	35	22	9	0	0	0
1,320	1,340	124	104	85	65	50	37	24	11	0	0	0
1,340	1,360	127	107	88	68	52	39	26	13	0	0	0
1,360	1,380	130	110	91	71	54	41	28	15	2	0	0



**MARRIED Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 2007)**

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	\$133	\$113	\$94	\$74	\$56	\$43	\$30	\$17	\$4	\$0	\$0
1,400	1,420	136	116	97	77	58	45	32	19	6	0	0
1,420	1,440	139	119	100	80	60	47	34	21	8	0	0
1,440	1,460	142	122	103	83	63	49	36	23	10	0	0
1,460	1,480	145	125	106	86	66	51	38	25	12	0	0
1,480	1,500	148	128	109	89	69	53	40	27	14	1	0
1,500	1,520	151	131	112	92	72	55	42	29	16	3	0
1,520	1,540	154	134	115	95	75	57	44	31	18	5	0
1,540	1,560	157	137	118	98	78	59	46	33	20	7	0
1,560	1,580	160	140	121	101	81	62	48	35	22	9	0
1,580	1,600	163	143	124	104	84	65	50	37	24	11	0
1,600	1,620	166	146	127	107	87	68	52	39	26	13	0
1,620	1,640	169	149	130	110	90	71	54	41	28	15	1
1,640	1,660	172	152	133	113	93	74	56	43	30	17	3
1,660	1,680	175	155	136	116	96	77	58	45	32	19	5
1,680	1,700	178	158	139	119	99	80	60	47	34	21	7
1,700	1,720	181	161	142	122	102	83	63	49	36	23	9
1,720	1,740	184	164	145	125	105	86	66	51	38	25	11
1,740	1,760	187	167	148	128	108	89	69	53	40	27	13
1,760	1,780	190	170	151	131	111	92	72	55	42	29	15
1,780	1,800	193	173	154	134	114	95	75	57	44	31	17
1,800	1,820	196	176	157	137	117	98	78	59	46	33	19
1,820	1,840	199	179	160	140	120	101	81	62	48	35	21
1,840	1,860	202	182	163	143	123	104	84	65	50	37	23
1,860	1,880	205	185	166	146	126	107	87	68	52	39	25
1,880	1,900	208	188	169	149	129	110	90	71	54	41	27
1,900	1,920	211	191	172	152	132	113	93	74	56	43	29
1,920	1,940	214	194	175	155	135	116	96	77	58	45	31
1,940	1,960	217	197	178	158	138	119	99	80	60	47	33
1,960	1,980	220	200	181	161	141	122	102	83	63	49	35
1,980	2,000	223	203	184	164	144	125	105	86	66	51	37
2,000	2,020	226	206	187	167	147	128	108	89	69	53	39
2,020	2,040	229	209	190	170	150	131	111	92	72	55	41
2,040	2,060	232	212	193	173	153	134	114	95	75	57	43
2,060	2,080	235	215	196	176	156	137	117	98	78	59	45
2,080	2,100	238	218	199	179	159	140	120	101	81	61	47
2,100	2,120	241	221	202	182	162	143	123	104	84	64	49
2,120	2,140	244	224	205	185	165	146	126	107	87	67	51
2,140	2,160	247	227	208	188	168	149	129	110	90	70	53
2,160	2,180	250	230	211	191	171	152	132	113	93	73	55
2,180	2,200	253	233	214	194	174	155	135	116	96	76	57
2,200	2,220	256	236	217	197	177	158	138	119	99	79	60
2,220	2,240	259	239	220	200	180	161	141	122	102	82	63
2,240	2,260	262	242	223	203	183	164	144	125	105	85	66
2,260	2,280	265	245	226	206	186	167	147	128	108	88	69
2,280	2,300	268	248	229	209	189	170	150	131	111	91	72
2,300	2,320	271	251	232	212	192	173	153	134	114	94	75
2,320	2,340	274	254	235	215	195	176	156	137	117	97	78
2,340	2,360	277	257	238	218	198	179	159	140	120	100	81
2,360	2,380	280	260	241	221	201	182	162	143	123	103	84
2,380	2,400	283	263	244	224	204	185	165	146	126	106	87
2,400	2,420	286	266	247	227	207	188	168	149	129	109	90
2,420	2,440	289	269	250	230	210	191	171	152	132	112	93
2,440	2,460	292	272	253	233	213	194	174	155	135	115	96
2,460	2,480	295	275	256	236	216	197	177	158	138	118	99
2,480	2,500	298	278	259	239	219	200	180	161	141	121	102
2,500	2,520	301	281	262	242	222	203	183	164	144	124	105
2,520	2,540	304	284	265	245	225	206	186	167	147	127	108
2,540	2,560	307	287	268	248	228	209	189	170	150	130	111
2,560	2,580	310	290	271	251	231	212	192	173	153	133	114
2,580	2,600	313	293	274	254	234	215	195	176	156	136	117
2,600	2,620	316	296	277	257	237	218	198	179	159	139	120
2,620	2,640	319	299	280	260	240	221	201	182	162	142	123
2,640	2,660	322	302	283	263	243	224	204	185	165	145	126
2,660	2,680	325	305	286	266	246	227	207	188	168	148	129
2,680	2,700	328	308	289	269	249	230	210	191	171	151	132

\$2,700 and over

Use Table 2(b) for a **MARRIED** person on page 24. Also see the instructions on page 20.

# SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2007)

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	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	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	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	0	0	0	0	0	0	0	0	0	0
245	250	14	0	0	0	0	0	0	0	0	0	0
250	260	14	0	0	0	0	0	0	0	0	0	0
260	270	15	1	0	0	0	0	0	0	0	0	0
270	280	16	2	0	0	0	0	0	0	0	0	0
280	290	17	3	0	0	0	0	0	0	0	0	0
290	300	18	4	0	0	0	0	0	0	0	0	0
300	310	19	5	0	0	0	0	0	0	0	0	0
310	320	20	6	0	0	0	0	0	0	0	0	0
320	330	21	7	0	0	0	0	0	0	0	0	0
330	340	22	8	0	0	0	0	0	0	0	0	0
340	350	23	9	0	0	0	0	0	0	0	0	0
350	360	24	10	0	0	0	0	0	0	0	0	0
360	370	25	11	0	0	0	0	0	0	0	0	0
370	380	26	12	0	0	0	0	0	0	0	0	0
380	390	27	13	0	0	0	0	0	0	0	0	0
390	400	28	14	0	0	0	0	0	0	0	0	0
400	410	29	15	1	0	0	0	0	0	0	0	0
410	420	30	16	2	0	0	0	0	0	0	0	0
420	430	32	17	3	0	0	0	0	0	0	0	0
430	440	33	18	4	0	0	0	0	0	0	0	0
440	450	35	19	5	0	0	0	0	0	0	0	0
450	460	36	20	6	0	0	0	0	0	0	0	0
460	470	38	21	7	0	0	0	0	0	0	0	0
470	480	39	22	8	0	0	0	0	0	0	0	0
480	490	41	23	9	0	0	0	0	0	0	0	0
490	500	42	24	10	0	0	0	0	0	0	0	0
500	520	44	26	12	0	0	0	0	0	0	0	0
520	540	47	28	14	0	0	0	0	0	0	0	0
540	560	50	30	16	1	0	0	0	0	0	0	0
560	580	53	32	18	3	0	0	0	0	0	0	0
580	600	56	35	20	5	0	0	0	0	0	0	0
600	620	59	38	22	7	0	0	0	0	0	0	0
620	640	62	41	24	9	0	0	0	0	0	0	0
640	660	65	44	26	11	0	0	0	0	0	0	0
660	680	68	47	28	13	0	0	0	0	0	0	0
680	700	71	50	30	15	1	0	0	0	0	0	0
700	720	74	53	32	17	3	0	0	0	0	0	0
720	740	77	56	35	19	5	0	0	0	0	0	0
740	760	80	59	38	21	7	0	0	0	0	0	0
760	780	83	62	41	23	9	0	0	0	0	0	0
780	800	86	65	44	25	11	0	0	0	0	0	0
800	820	89	68	47	27	13	0	0	0	0	0	0
820	840	92	71	50	29	15	1	0	0	0	0	0

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid in 2007)

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	\$95	\$74	\$53	\$32	\$17	\$3	\$0	\$0	\$0	\$0	\$0
860	880	98	77	56	35	19	5	0	0	0	0	0
880	900	101	80	59	38	21	7	0	0	0	0	0
900	920	104	83	62	41	23	9	0	0	0	0	0
920	940	107	86	65	44	25	11	0	0	0	0	0
940	960	110	89	68	47	27	13	0	0	0	0	0
960	980	113	92	71	50	29	15	1	0	0	0	0
980	1,000	116	95	74	53	31	17	3	0	0	0	0
1,000	1,020	119	98	77	56	34	19	5	0	0	0	0
1,020	1,040	122	101	80	59	37	21	7	0	0	0	0
1,040	1,060	125	104	83	62	40	23	9	0	0	0	0
1,060	1,080	128	107	86	65	43	25	11	0	0	0	0
1,080	1,100	131	110	89	68	46	27	13	0	0	0	0
1,100	1,120	134	113	92	71	49	29	15	1	0	0	0
1,120	1,140	137	116	95	74	52	31	17	3	0	0	0
1,140	1,160	140	119	98	77	55	34	19	5	0	0	0
1,160	1,180	143	122	101	80	58	37	21	7	0	0	0
1,180	1,200	146	125	104	83	61	40	23	9	0	0	0
1,200	1,220	149	128	107	86	64	43	25	11	0	0	0
1,220	1,240	152	131	110	89	67	46	27	13	0	0	0
1,240	1,260	155	134	113	92	70	49	29	15	1	0	0
1,260	1,280	158	137	116	95	73	52	31	17	3	0	0
1,280	1,300	161	140	119	98	76	55	34	19	5	0	0
1,300	1,320	164	143	122	101	79	58	37	21	7	0	0
1,320	1,340	167	146	125	104	82	61	40	23	9	0	0
1,340	1,360	170	149	128	107	85	64	43	25	11	0	0
1,360	1,380	173	152	131	110	88	67	46	27	13	0	0
1,380	1,400	176	155	134	113	91	70	49	29	15	0	0
1,400	1,420	181	158	137	116	94	73	52	31	17	2	0
1,420	1,440	186	161	140	119	97	76	55	34	19	4	0
1,440	1,460	191	164	143	122	100	79	58	37	21	6	0
1,460	1,480	196	167	146	125	103	82	61	40	23	8	0
1,480	1,500	201	170	149	128	106	85	64	43	25	10	0
1,500	1,520	206	173	152	131	109	88	67	46	27	12	0
1,520	1,540	211	176	155	134	112	91	70	49	29	14	0
1,540	1,560	216	180	158	137	115	94	73	52	31	16	2
1,560	1,580	221	185	161	140	118	97	76	55	33	18	4
1,580	1,600	226	190	164	143	121	100	79	58	36	20	6
1,600	1,620	231	195	167	146	124	103	82	61	39	22	8
1,620	1,640	236	200	170	149	127	106	85	64	42	24	10
1,640	1,660	241	205	173	152	130	109	88	67	45	26	12
1,660	1,680	246	210	176	155	133	112	91	70	48	28	14
1,680	1,700	251	215	180	158	136	115	94	73	51	30	16
1,700	1,720	256	220	185	161	139	118	97	76	54	33	18
1,720	1,740	261	225	190	164	142	121	100	79	57	36	20
1,740	1,760	266	230	195	167	145	124	103	82	60	39	22
1,760	1,780	271	235	200	170	148	127	106	85	63	42	24
1,780	1,800	276	240	205	173	151	130	109	88	66	45	26
1,800	1,820	281	245	210	176	154	133	112	91	69	48	28
1,820	1,840	286	250	215	179	157	136	115	94	72	51	30
1,840	1,860	291	255	220	184	160	139	118	97	75	54	33
1,860	1,880	296	260	225	189	163	142	121	100	78	57	36
1,880	1,900	301	265	230	194	166	145	124	103	81	60	39
1,900	1,920	306	270	235	199	169	148	127	106	84	63	42
1,920	1,940	311	275	240	204	172	151	130	109	87	66	45
1,940	1,960	316	280	245	209	175	154	133	112	90	69	48
1,960	1,980	321	285	250	214	179	157	136	115	93	72	51
1,980	2,000	326	290	255	219	184	160	139	118	96	75	54
2,000	2,020	331	295	260	224	189	163	142	121	99	78	57
2,020	2,040	336	300	265	229	194	166	145	124	102	81	60
2,040	2,060	341	305	270	234	199	169	148	127	105	84	63
2,060	2,080	346	310	275	239	204	172	151	130	108	87	66
2,080	2,100	351	315	280	244	209	175	154	133	111	90	69
2,100	2,120	356	320	285	249	214	179	157	136	114	93	72
2,120	2,140	361	325	290	254	219	184	160	139	117	96	75

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 24. Also see the instructions on page 20.

# MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2007)

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	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	0	0	0	0	0	0	0	0	0	0	0
320	330	0	0	0	0	0	0	0	0	0	0	0
330	340	0	0	0	0	0	0	0	0	0	0	0
340	350	1	0	0	0	0	0	0	0	0	0	0
350	360	2	0	0	0	0	0	0	0	0	0	0
360	370	3	0	0	0	0	0	0	0	0	0	0
370	380	4	0	0	0	0	0	0	0	0	0	0
380	390	5	0	0	0	0	0	0	0	0	0	0
390	400	6	0	0	0	0	0	0	0	0	0	0
400	410	7	0	0	0	0	0	0	0	0	0	0
410	420	8	0	0	0	0	0	0	0	0	0	0
420	430	9	0	0	0	0	0	0	0	0	0	0
430	440	10	0	0	0	0	0	0	0	0	0	0
440	450	11	0	0	0	0	0	0	0	0	0	0
450	460	12	0	0	0	0	0	0	0	0	0	0
460	470	13	0	0	0	0	0	0	0	0	0	0
470	480	14	0	0	0	0	0	0	0	0	0	0
480	490	15	1	0	0	0	0	0	0	0	0	0
490	500	16	2	0	0	0	0	0	0	0	0	0
500	520	18	4	0	0	0	0	0	0	0	0	0
520	540	20	6	0	0	0	0	0	0	0	0	0
540	560	22	8	0	0	0	0	0	0	0	0	0
560	580	24	10	0	0	0	0	0	0	0	0	0
580	600	26	12	0	0	0	0	0	0	0	0	0
600	620	28	14	0	0	0	0	0	0	0	0	0
620	640	30	16	1	0	0	0	0	0	0	0	0
640	660	32	18	3	0	0	0	0	0	0	0	0
660	680	34	20	5	0	0	0	0	0	0	0	0
680	700	36	22	7	0	0	0	0	0	0	0	0
700	720	38	24	9	0	0	0	0	0	0	0	0
720	740	40	26	11	0	0	0	0	0	0	0	0
740	760	42	28	13	0	0	0	0	0	0	0	0
760	780	44	30	15	1	0	0	0	0	0	0	0
780	800	46	32	17	3	0	0	0	0	0	0	0
800	820	48	34	19	5	0	0	0	0	0	0	0
820	840	50	36	21	7	0	0	0	0	0	0	0
840	860	52	38	23	9	0	0	0	0	0	0	0
860	880	54	40	25	11	0	0	0	0	0	0	0
880	900	56	42	27	13	0	0	0	0	0	0	0
900	920	58	44	29	15	1	0	0	0	0	0	0
920	940	60	46	31	17	3	0	0	0	0	0	0
940	960	62	48	33	19	5	0	0	0	0	0	0
960	980	64	50	35	21	7	0	0	0	0	0	0
980	1,000	67	52	37	23	9	0	0	0	0	0	0
1,000	1,020	70	54	39	25	11	0	0	0	0	0	0
1,020	1,040	73	56	41	27	13	0	0	0	0	0	0
1,040	1,060	76	58	43	29	15	1	0	0	0	0	0
1,060	1,080	79	60	45	31	17	3	0	0	0	0	0
1,080	1,100	82	62	47	33	19	5	0	0	0	0	0
1,100	1,120	85	64	49	35	21	7	0	0	0	0	0
1,120	1,140	88	66	51	37	23	9	0	0	0	0	0
1,140	1,160	91	69	53	39	25	11	0	0	0	0	0
1,160	1,180	94	72	55	41	27	13	0	0	0	0	0
1,180	1,200	97	75	57	43	29	15	1	0	0	0	0
1,200	1,220	100	78	59	45	31	17	3	0	0	0	0
1,220	1,240	103	81	61	47	33	19	5	0	0	0	0
1,240	1,260	106	84	63	49	35	21	7	0	0	0	0
1,260	1,280	109	87	66	51	37	23	9	0	0	0	0
1,280	1,300	112	90	69	53	39	25	11	0	0	0	0
1,300	1,320	115	93	72	55	41	27	13	0	0	0	0
1,320	1,340	118	96	75	57	43	29	15	1	0	0	0
1,340	1,360	121	99	78	59	45	31	17	3	0	0	0
1,360	1,380	124	102	81	61	47	33	19	5	0	0	0
1,380	1,400	127	105	84	63	49	35	21	7	0	0	0
1,400	1,420	130	108	87	66	51	37	23	9	0	0	0



**MARRIED Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid in 2007)

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	\$133	\$111	\$90	\$69	\$53	\$39	\$25	\$11	\$0	\$0	\$0
1,440	1,460	136	114	93	72	55	41	27	13	0	0	0
1,460	1,480	139	117	96	75	57	43	29	15	0	0	0
1,480	1,500	142	120	99	78	59	45	31	17	2	0	0
1,500	1,520	145	123	102	81	61	47	33	19	4	0	0
1,520	1,540	148	126	105	84	63	49	35	21	6	0	0
1,540	1,560	151	129	108	87	66	51	37	23	8	0	0
1,560	1,580	154	132	111	90	69	53	39	25	10	0	0
1,580	1,600	157	135	114	93	72	55	41	27	12	0	0
1,600	1,620	160	138	117	96	75	57	43	29	14	0	0
1,620	1,640	163	141	120	99	78	59	45	31	16	2	0
1,640	1,660	166	144	123	102	81	61	47	33	18	4	0
1,660	1,680	169	147	126	105	84	63	49	35	20	6	0
1,680	1,700	172	150	129	108	87	65	51	37	22	8	0
1,700	1,720	175	153	132	111	90	68	53	39	24	10	0
1,720	1,740	178	156	135	114	93	71	55	41	26	12	0
1,740	1,760	181	159	138	117	96	74	57	43	28	14	0
1,760	1,780	184	162	141	120	99	77	59	45	30	16	2
1,780	1,800	187	165	144	123	102	80	61	47	32	18	4
1,800	1,820	190	168	147	126	105	83	63	49	34	20	6
1,820	1,840	193	171	150	129	108	86	65	51	36	22	8
1,840	1,860	196	174	153	132	111	89	68	53	38	24	10
1,860	1,880	199	177	156	135	114	92	71	55	40	26	12
1,880	1,900	202	180	159	138	117	95	74	57	42	28	14
1,900	1,920	205	183	162	141	120	98	77	59	44	30	16
1,920	1,940	208	186	165	144	123	101	80	61	46	32	18
1,940	1,960	211	189	168	147	126	104	83	63	48	34	20
1,960	1,980	214	192	171	150	129	107	86	65	50	36	22
1,980	2,000	217	195	174	153	132	110	89	68	52	38	24
2,000	2,020	220	198	177	156	135	113	92	71	54	40	26
2,020	2,040	223	201	180	159	138	116	95	74	56	42	28
2,040	2,060	226	204	183	162	141	119	98	77	58	44	30
2,060	2,080	229	207	186	165	144	122	101	80	60	46	32
2,080	2,100	232	210	189	168	147	125	104	83	62	48	34
2,100	2,120	235	213	192	171	150	128	107	86	65	50	36
2,120	2,140	238	216	195	174	153	131	110	89	68	52	38
2,140	2,160	241	219	198	177	156	134	113	92	71	54	40
2,160	2,180	244	222	201	180	159	137	116	95	74	56	42
2,180	2,200	247	225	204	183	162	140	119	98	77	58	44
2,200	2,220	250	228	207	186	165	143	122	101	80	60	46
2,220	2,240	253	231	210	189	168	146	125	104	83	62	48
2,240	2,260	256	234	213	192	171	149	128	107	86	64	50
2,260	2,280	259	237	216	195	174	152	131	110	89	67	52
2,280	2,300	262	240	219	198	177	155	134	113	92	70	54
2,300	2,320	265	243	222	201	180	158	137	116	95	73	56
2,320	2,340	268	246	225	204	183	161	140	119	98	76	58
2,340	2,360	271	249	228	207	186	164	143	122	101	79	60
2,360	2,380	274	252	231	210	189	167	146	125	104	82	62
2,380	2,400	277	255	234	213	192	170	149	128	107	85	64
2,400	2,420	280	258	237	216	195	173	152	131	110	88	67
2,420	2,440	283	261	240	219	198	176	155	134	113	91	70
2,440	2,460	286	264	243	222	201	179	158	137	116	94	73
2,460	2,480	289	267	246	225	204	182	161	140	119	97	76
2,480	2,500	292	270	249	228	207	185	164	143	122	100	79
2,500	2,520	295	273	252	231	210	188	167	146	125	103	82
2,520	2,540	298	276	255	234	213	191	170	149	128	106	85
2,540	2,560	301	279	258	237	216	194	173	152	131	109	88
2,560	2,580	304	282	261	240	219	197	176	155	134	112	91
2,580	2,600	307	285	264	243	222	200	179	158	137	115	94
2,600	2,620	310	288	267	246	225	203	182	161	140	118	97
2,620	2,640	313	291	270	249	228	206	185	164	143	121	100
2,640	2,660	316	294	273	252	231	209	188	167	146	124	103
2,660	2,680	319	297	276	255	234	212	191	170	149	127	106
2,680	2,700	322	300	279	258	237	215	194	173	152	130	109
2,700	2,720	325	303	282	261	240	218	197	176	155	133	112
2,720	2,740	328	306	285	264	243	221	200	179	158	136	115

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 24. Also see the instructions on page 20.

**SINGLE Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 2007)**

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	0	0	0	0	0	0	0	0	0	0	0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	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	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	0	0	0	0	0	0	0	0	0	0
500	520	29	1	0	0	0	0	0	0	0	0	0
520	540	31	3	0	0	0	0	0	0	0	0	0
540	560	33	5	0	0	0	0	0	0	0	0	0
560	580	35	7	0	0	0	0	0	0	0	0	0
580	600	37	9	0	0	0	0	0	0	0	0	0
600	640	40	12	0	0	0	0	0	0	0	0	0
640	680	44	16	0	0	0	0	0	0	0	0	0
680	720	48	20	0	0	0	0	0	0	0	0	0
720	760	52	24	0	0	0	0	0	0	0	0	0
760	800	56	28	0	0	0	0	0	0	0	0	0
800	840	60	32	3	0	0	0	0	0	0	0	0
840	880	65	36	7	0	0	0	0	0	0	0	0
880	920	71	40	11	0	0	0	0	0	0	0	0
920	960	77	44	15	0	0	0	0	0	0	0	0
960	1,000	83	48	19	0	0	0	0	0	0	0	0
1,000	1,040	89	52	23	0	0	0	0	0	0	0	0
1,040	1,080	95	56	27	0	0	0	0	0	0	0	0
1,080	1,120	101	60	31	3	0	0	0	0	0	0	0
1,120	1,160	107	64	35	7	0	0	0	0	0	0	0
1,160	1,200	113	70	39	11	0	0	0	0	0	0	0
1,200	1,240	119	76	43	15	0	0	0	0	0	0	0
1,240	1,280	125	82	47	19	0	0	0	0	0	0	0
1,280	1,320	131	88	51	23	0	0	0	0	0	0	0
1,320	1,360	137	94	55	27	0	0	0	0	0	0	0
1,360	1,400	143	100	59	31	3	0	0	0	0	0	0
1,400	1,440	149	106	64	35	7	0	0	0	0	0	0
1,440	1,480	155	112	70	39	11	0	0	0	0	0	0
1,480	1,520	161	118	76	43	15	0	0	0	0	0	0
1,520	1,560	167	124	82	47	19	0	0	0	0	0	0
1,560	1,600	173	130	88	51	23	0	0	0	0	0	0
1,600	1,640	179	136	94	55	27	0	0	0	0	0	0
1,640	1,680	185	142	100	59	31	2	0	0	0	0	0
1,680	1,720	191	148	106	63	35	6	0	0	0	0	0
1,720	1,760	197	154	112	69	39	10	0	0	0	0	0
1,760	1,800	203	160	118	75	43	14	0	0	0	0	0
1,800	1,840	209	166	124	81	47	18	0	0	0	0	0
1,840	1,880	215	172	130	87	51	22	0	0	0	0	0
1,880	1,920	221	178	136	93	55	26	0	0	0	0	0
1,920	1,960	227	184	142	99	59	30	2	0	0	0	0
1,960	2,000	233	190	148	105	63	34	6	0	0	0	0
2,000	2,040	239	196	154	111	69	38	10	0	0	0	0
2,040	2,080	245	202	160	117	75	42	14	0	0	0	0
2,080	2,120	251	208	166	123	81	46	18	0	0	0	0
2,120	2,160	257	214	172	129	87	50	22	0	0	0	0
2,160	2,200	263	220	178	135	93	54	26	0	0	0	0
2,200	2,240	269	226	184	141	99	58	30	2	0	0	0
2,240	2,280	275	232	190	147	105	62	34	6	0	0	0
2,280	2,320	281	238	196	153	111	68	38	10	0	0	0
2,320	2,360	287	244	202	159	117	74	42	14	0	0	0
2,360	2,400	293	250	208	165	123	80	46	18	0	0	0
2,400	2,440	299	256	214	171	129	86	50	22	0	0	0

**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2007)

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	\$305	\$262	\$220	\$177	\$135	\$92	\$54	\$26	\$0	\$0	\$0
2,480	2,520	311	268	226	183	141	98	58	30	1	0	0
2,520	2,560	317	274	232	189	147	104	62	34	5	0	0
2,560	2,600	323	280	238	195	153	110	68	38	9	0	0
2,600	2,640	329	286	244	201	159	116	74	42	13	0	0
2,640	2,680	335	292	250	207	165	122	80	46	17	0	0
2,680	2,720	341	298	256	213	171	128	86	50	21	0	0
2,720	2,760	347	304	262	219	177	134	92	54	25	0	0
2,760	2,800	353	310	268	225	183	140	98	58	29	1	0
2,800	2,840	361	316	274	231	189	146	104	62	33	5	0
2,840	2,880	371	322	280	237	195	152	110	67	37	9	0
2,880	2,920	381	328	286	243	201	158	116	73	41	13	0
2,920	2,960	391	334	292	249	207	164	122	79	45	17	0
2,960	3,000	401	340	298	255	213	170	128	85	49	21	0
3,000	3,040	411	346	304	261	219	176	134	91	53	25	0
3,040	3,080	421	352	310	267	225	182	140	97	57	29	1
3,080	3,120	431	361	316	273	231	188	146	103	61	33	5
3,120	3,160	441	371	322	279	237	194	152	109	67	37	9
3,160	3,200	451	381	328	285	243	200	158	115	73	41	13
3,200	3,240	461	391	334	291	249	206	164	121	79	45	17
3,240	3,280	471	401	340	297	255	212	170	127	85	49	21
3,280	3,320	481	411	346	303	261	218	176	133	91	53	25
3,320	3,360	491	421	352	309	267	224	182	139	97	57	29
3,360	3,400	501	431	360	315	273	230	188	145	103	61	33
3,400	3,440	511	441	370	321	279	236	194	151	109	66	37
3,440	3,480	521	451	380	327	285	242	200	157	115	72	41
3,480	3,520	531	461	390	333	291	248	206	163	121	78	45
3,520	3,560	541	471	400	339	297	254	212	169	127	84	49
3,560	3,600	551	481	410	345	303	260	218	175	133	90	53
3,600	3,640	561	491	420	351	309	266	224	181	139	96	57
3,640	3,680	571	501	430	359	315	272	230	187	145	102	61
3,680	3,720	581	511	440	369	321	278	236	193	151	108	66
3,720	3,760	591	521	450	379	327	284	242	199	157	114	72
3,760	3,800	601	531	460	389	333	290	248	205	163	120	78
3,800	3,840	611	541	470	399	339	296	254	211	169	126	84
3,840	3,880	621	551	480	409	345	302	260	217	175	132	90
3,880	3,920	631	561	490	419	351	308	266	223	181	138	96
3,920	3,960	641	571	500	429	358	314	272	229	187	144	102
3,960	4,000	651	581	510	439	368	320	278	235	193	150	108
4,000	4,040	661	591	520	449	378	326	284	241	199	156	114
4,040	4,080	671	601	530	459	388	332	290	247	205	162	120
4,080	4,120	681	611	540	469	398	338	296	253	211	168	126
4,120	4,160	691	621	550	479	408	344	302	259	217	174	132
4,160	4,200	701	631	560	489	418	350	308	265	223	180	138
4,200	4,240	711	641	570	499	428	357	314	271	229	186	144
4,240	4,280	721	651	580	509	438	367	320	277	235	192	150
4,280	4,320	731	661	590	519	448	377	326	283	241	198	156
4,320	4,360	741	671	600	529	458	387	332	289	247	204	162
4,360	4,400	751	681	610	539	468	397	338	295	253	210	168
4,400	4,440	761	691	620	549	478	407	344	301	259	216	174
4,440	4,480	771	701	630	559	488	417	350	307	265	222	180
4,480	4,520	781	711	640	569	498	427	356	313	271	228	186
4,520	4,560	791	721	650	579	508	437	366	319	277	234	192
4,560	4,600	801	731	660	589	518	447	376	325	283	240	198
4,600	4,640	811	741	670	599	528	457	386	331	289	246	204
4,640	4,680	821	751	680	609	538	467	396	337	295	252	210
4,680	4,720	831	761	690	619	548	477	406	343	301	258	216
4,720	4,760	841	771	700	629	558	487	416	349	307	264	222
4,760	4,800	851	781	710	639	568	497	426	356	313	270	228
4,800	4,840	861	791	720	649	578	507	436	366	319	276	234
4,840	4,880	871	801	730	659	588	517	446	376	325	282	240
4,880	4,920	881	811	740	669	598	527	456	386	331	288	246
4,920	4,960	891	821	750	679	608	537	466	396	337	294	252
4,960	5,000	901	831	760	689	618	547	476	406	343	300	258
5,000	5,040	911	841	770	699	628	557	486	416	349	306	264
5,040	5,080	921	851	780	709	638	567	496	426	355	312	270

\$5,080 and over

Use Table 4(a) for a **SINGLE** person on page 24. Also see the instructions on page 20.

**MARRIED Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 2007)**

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	0	0	0	0	0	0	0	0	0	0	0
560	580	0	0	0	0	0	0	0	0	0	0	0
580	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	0	0	0	0	0	0	0	0	0	0
960	1,000	31	3	0	0	0	0	0	0	0	0	0
1,000	1,040	35	7	0	0	0	0	0	0	0	0	0
1,040	1,080	39	11	0	0	0	0	0	0	0	0	0
1,080	1,120	43	15	0	0	0	0	0	0	0	0	0
1,120	1,160	47	19	0	0	0	0	0	0	0	0	0
1,160	1,200	51	23	0	0	0	0	0	0	0	0	0
1,200	1,240	55	27	0	0	0	0	0	0	0	0	0
1,240	1,280	59	31	3	0	0	0	0	0	0	0	0
1,280	1,320	63	35	7	0	0	0	0	0	0	0	0
1,320	1,360	67	39	11	0	0	0	0	0	0	0	0
1,360	1,400	71	43	15	0	0	0	0	0	0	0	0
1,400	1,440	75	47	19	0	0	0	0	0	0	0	0
1,440	1,480	79	51	23	0	0	0	0	0	0	0	0
1,480	1,520	83	55	27	0	0	0	0	0	0	0	0
1,520	1,560	87	59	31	2	0	0	0	0	0	0	0
1,560	1,600	91	63	35	6	0	0	0	0	0	0	0
1,600	1,640	95	67	39	10	0	0	0	0	0	0	0
1,640	1,680	99	71	43	14	0	0	0	0	0	0	0
1,680	1,720	103	75	47	18	0	0	0	0	0	0	0
1,720	1,760	107	79	51	22	0	0	0	0	0	0	0
1,760	1,800	111	83	55	26	0	0	0	0	0	0	0
1,800	1,840	115	87	59	30	2	0	0	0	0	0	0
1,840	1,880	119	91	63	34	6	0	0	0	0	0	0
1,880	1,920	123	95	67	38	10	0	0	0	0	0	0
1,920	1,960	127	99	71	42	14	0	0	0	0	0	0
1,960	2,000	133	103	75	46	18	0	0	0	0	0	0
2,000	2,040	139	107	79	50	22	0	0	0	0	0	0
2,040	2,080	145	111	83	54	26	0	0	0	0	0	0
2,080	2,120	151	115	87	58	30	2	0	0	0	0	0
2,120	2,160	157	119	91	62	34	6	0	0	0	0	0
2,160	2,200	163	123	95	66	38	10	0	0	0	0	0
2,200	2,240	169	127	99	70	42	14	0	0	0	0	0
2,240	2,280	175	133	103	74	46	18	0	0	0	0	0
2,280	2,320	181	139	107	78	50	22	0	0	0	0	0
2,320	2,360	187	145	111	82	54	26	0	0	0	0	0
2,360	2,400	193	151	115	86	58	30	1	0	0	0	0
2,400	2,440	199	157	119	90	62	34	5	0	0	0	0
2,440	2,480	205	163	123	94	66	38	9	0	0	0	0
2,480	2,520	211	169	127	98	70	42	13	0	0	0	0
2,520	2,560	217	175	132	102	74	46	17	0	0	0	0
2,560	2,600	223	181	138	106	78	50	21	0	0	0	0
2,600	2,640	229	187	144	110	82	54	25	0	0	0	0
2,640	2,680	235	193	150	114	86	58	29	1	0	0	0
2,680	2,720	241	199	156	118	90	62	33	5	0	0	0
2,720	2,760	247	205	162	122	94	66	37	9	0	0	0
2,760	2,800	253	211	168	126	98	70	41	13	0	0	0
2,800	2,840	259	217	174	132	102	74	45	17	0	0	0
2,840	2,880	265	223	180	138	106	78	49	21	0	0	0
2,880	2,920	271	229	186	144	110	82	53	25	0	0	0
2,920	2,960	277	235	192	150	114	86	57	29	1	0	0
2,960	3,000	283	241	198	156	118	90	61	33	5	0	0
3,000	3,040	289	247	204	162	122	94	65	37	9	0	0
3,040	3,080	295	253	210	168	126	98	69	41	13	0	0
3,080	3,120	301	259	216	174	131	102	73	45	17	0	0
3,120	3,160	307	265	222	180	137	106	77	49	21	0	0
3,160	3,200	313	271	228	186	143	110	81	53	25	0	0
3,200	3,240	319	277	234	192	149	114	85	57	29	0	0



**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2007)

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	\$325	\$283	\$240	\$198	\$155	\$118	\$89	\$61	\$33	\$4	\$0
3,280	3,320	331	289	246	204	161	122	93	65	37	8	0
3,320	3,360	337	295	252	210	167	126	97	69	41	12	0
3,360	3,400	343	301	258	216	173	131	101	73	45	16	0
3,400	3,440	349	307	264	222	179	137	105	77	49	20	0
3,440	3,480	355	313	270	228	185	143	109	81	53	24	0
3,480	3,520	361	319	276	234	191	149	113	85	57	28	0
3,520	3,560	367	325	282	240	197	155	117	89	61	32	4
3,560	3,600	373	331	288	246	203	161	121	93	65	36	8
3,600	3,640	379	337	294	252	209	167	125	97	69	40	12
3,640	3,680	385	343	300	258	215	173	130	101	73	44	16
3,680	3,720	391	349	306	264	221	179	136	105	77	48	20
3,720	3,760	397	355	312	270	227	185	142	109	81	52	24
3,760	3,800	403	361	318	276	233	191	148	113	85	56	28
3,800	3,840	409	367	324	282	239	197	154	117	89	60	32
3,840	3,880	415	373	330	288	245	203	160	121	93	64	36
3,880	3,920	421	379	336	294	251	209	166	125	97	68	40
3,920	3,960	427	385	342	300	257	215	172	130	101	72	44
3,960	4,000	433	391	348	306	263	221	178	136	105	76	48
4,000	4,040	439	397	354	312	269	227	184	142	109	80	52
4,040	4,080	445	403	360	318	275	233	190	148	113	84	56
4,080	4,120	451	409	366	324	281	239	196	154	117	88	60
4,120	4,160	457	415	372	330	287	245	202	160	121	92	64
4,160	4,200	463	421	378	336	293	251	208	166	125	96	68
4,200	4,240	469	427	384	342	299	257	214	172	129	100	72
4,240	4,280	475	433	390	348	305	263	220	178	135	104	76
4,280	4,320	481	439	396	354	311	269	226	184	141	108	80
4,320	4,360	487	445	402	360	317	275	232	190	147	112	84
4,360	4,400	493	451	408	366	323	281	238	196	153	116	88
4,400	4,440	499	457	414	372	329	287	244	202	159	120	92
4,440	4,480	505	463	420	378	335	293	250	208	165	124	96
4,480	4,520	511	469	426	384	341	299	256	214	171	129	100
4,520	4,560	517	475	432	390	347	305	262	220	177	135	104
4,560	4,600	523	481	438	396	353	311	268	226	183	141	108
4,600	4,640	529	487	444	402	359	317	274	232	189	147	112
4,640	4,680	535	493	450	408	365	323	280	238	195	153	116
4,680	4,720	541	499	456	414	371	329	286	244	201	159	120
4,720	4,760	547	505	462	420	377	335	292	250	207	165	124
4,760	4,800	553	511	468	426	383	341	298	256	213	171	128
4,800	4,840	559	517	474	432	389	347	304	262	219	177	134
4,840	4,880	565	523	480	438	395	353	310	268	225	183	140
4,880	4,920	571	529	486	444	401	359	316	274	231	189	146
4,920	4,960	577	535	492	450	407	365	322	280	237	195	152
4,960	5,000	583	541	498	456	413	371	328	286	243	201	158
5,000	5,040	589	547	504	462	419	377	334	292	249	207	164
5,040	5,080	595	553	510	468	425	383	340	298	255	213	170
5,080	5,120	601	559	516	474	431	389	346	304	261	219	176
5,120	5,160	607	565	522	480	437	395	352	310	267	225	182
5,160	5,200	613	571	528	486	443	401	358	316	273	231	188
5,200	5,240	619	577	534	492	449	407	364	322	279	237	194
5,240	5,280	625	583	540	498	455	413	370	328	285	243	200
5,280	5,320	631	589	546	504	461	419	376	334	291	249	206
5,320	5,360	637	595	552	510	467	425	382	340	297	255	212
5,360	5,400	643	601	558	516	473	431	388	346	303	261	218
5,400	5,440	649	607	564	522	479	437	394	352	309	267	224
5,440	5,480	655	613	570	528	485	443	400	358	315	273	230
5,480	5,520	661	619	576	534	491	449	406	364	321	279	236
5,520	5,560	667	625	582	540	497	455	412	370	327	285	242
5,560	5,600	673	631	588	546	503	461	418	376	333	291	248
5,600	5,640	679	637	594	552	509	467	424	382	339	297	254
5,640	5,680	685	643	600	558	515	473	430	388	345	303	260
5,680	5,720	691	649	606	564	521	479	436	394	351	309	266
5,720	5,760	697	655	612	570	527	485	442	400	357	315	272
5,760	5,800	703	661	618	576	533	491	448	406	363	321	278
5,800	5,840	709	667	624	582	539	497	454	412	369	327	284
5,840	5,880	715	673	630	588	545	503	460	418	375	333	290

\$5,880 and over Use Table 4(b) for a **MARRIED** person on page 24. Also see the instructions on page 20.

# SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2007)

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

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 2007)

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—										
<b>\$219</b>	<b>\$222</b>	\$39	\$36	\$33	\$29	\$26	\$23	\$20	\$16	\$14	\$12	\$10
<b>222</b>	<b>225</b>	40	37	33	30	27	24	20	17	15	13	11
<b>225</b>	<b>228</b>	41	37	34	31	28	24	21	18	15	13	11
<b>228</b>	<b>231</b>	42	38	35	32	28	25	22	19	16	14	12
<b>231</b>	<b>234</b>	42	39	36	32	29	26	23	19	16	14	12
<b>234</b>	<b>237</b>	43	40	36	33	30	27	23	20	17	15	13
<b>237</b>	<b>240</b>	44	40	37	34	31	27	24	21	18	15	13
<b>240</b>	<b>243</b>	45	41	38	35	31	28	25	22	18	16	14
<b>243</b>	<b>246</b>	45	42	39	35	32	29	26	22	19	16	14
<b>246</b>	<b>249</b>	46	43	39	36	33	30	26	23	20	17	15
<b>249</b>	<b>252</b>	47	43	40	37	34	30	27	24	21	17	15
<b>252</b>	<b>255</b>	48	44	41	38	34	31	28	25	21	18	15
<b>255</b>	<b>258</b>	48	45	42	38	35	32	29	25	22	19	16
<b>258</b>	<b>261</b>	49	46	42	39	36	33	29	26	23	20	16
<b>261</b>	<b>264</b>	50	46	43	40	37	33	30	27	24	20	17
<b>264</b>	<b>267</b>	51	47	44	41	37	34	31	28	24	21	18
<b>267</b>	<b>270</b>	51	48	45	41	38	35	32	28	25	22	19
<b>270</b>	<b>273</b>	52	49	45	42	39	36	32	29	26	23	19
<b>273</b>	<b>276</b>	53	49	46	43	40	36	33	30	27	23	20
<b>276</b>	<b>279</b>	54	50	47	44	40	37	34	31	27	24	21
<b>279</b>	<b>282</b>	54	51	48	44	41	38	35	31	28	25	22
<b>282</b>	<b>285</b>	55	52	48	45	42	39	35	32	29	26	22
<b>285</b>	<b>288</b>	56	52	49	46	43	39	36	33	30	26	23
<b>288</b>	<b>291</b>	57	53	50	47	43	40	37	34	30	27	24
<b>291</b>	<b>294</b>	57	54	51	47	44	41	38	34	31	28	25
<b>294</b>	<b>297</b>	58	55	51	48	45	42	38	35	32	29	25
<b>297</b>	<b>300</b>	59	55	52	49	46	42	39	36	33	29	26
<b>300</b>	<b>303</b>	60	56	53	50	46	43	40	37	33	30	27
<b>303</b>	<b>306</b>	61	57	54	50	47	44	41	37	34	31	28
<b>306</b>	<b>309</b>	61	58	54	51	48	45	41	38	35	32	28
<b>309</b>	<b>312</b>	62	59	55	52	49	45	42	39	36	32	29
<b>312</b>	<b>315</b>	63	59	56	53	49	46	43	40	36	33	30
<b>315</b>	<b>318</b>	64	60	57	53	50	47	44	40	37	34	31
<b>318</b>	<b>321</b>	65	61	57	54	51	48	44	41	38	35	31
<b>321</b>	<b>324</b>	66	62	58	55	52	48	45	42	39	35	32
<b>324</b>	<b>327</b>	66	63	59	56	52	49	46	43	39	36	33
<b>327</b>	<b>330</b>	67	64	60	56	53	50	47	43	40	37	34
<b>330</b>	<b>333</b>	68	64	61	57	54	51	47	44	41	38	34
<b>333</b>	<b>336</b>	69	65	62	58	55	51	48	45	42	38	35
<b>336</b>	<b>339</b>	70	66	62	59	55	52	49	46	42	39	36
<b>339</b>	<b>341</b>	70	67	63	59	56	53	50	46	43	40	36
<b>341</b>	<b>343</b>	71	67	64	60	57	53	50	47	43	40	37
<b>343</b>	<b>345</b>	72	68	64	61	57	54	51	47	44	41	37
<b>345</b>	<b>347</b>	72	68	65	61	58	54	51	48	44	41	38
<b>347</b>	<b>349</b>	73	69	65	62	58	55	52	48	45	42	38
<b>349</b>	<b>351</b>	73	70	66	62	59	55	52	49	45	42	39
<b>351</b>	<b>353</b>	74	70	66	63	59	56	53	49	46	43	39
<b>353</b>	<b>355</b>	74	71	67	63	60	56	53	50	46	43	40
<b>355</b>	<b>357</b>	75	71	68	64	60	57	54	50	47	44	40
<b>357</b>	<b>359</b>	75	72	68	65	61	57	54	51	47	44	41
<b>359</b>	<b>361</b>	76	72	69	65	61	58	55	51	48	45	41
<b>361</b>	<b>363</b>	77	73	69	66	62	58	55	52	48	45	42
<b>363</b>	<b>365</b>	77	74	70	66	63	59	56	52	49	46	42
<b>365</b>	<b>367</b>	78	74	70	67	63	59	56	53	49	46	43
<b>367</b>	<b>369</b>	78	75	71	67	64	60	57	53	50	47	43
<b>369</b>	<b>371</b>	79	75	72	68	64	61	57	54	50	47	44
<b>371</b>	<b>373</b>	79	76	72	68	65	61	58	54	51	48	44
<b>373</b>	<b>375</b>	80	76	73	69	65	62	58	55	51	48	45
<b>375</b>	<b>377</b>	81	77	73	70	66	62	59	55	52	49	45
<b>377</b>	<b>379</b>	81	77	74	70	66	63	59	56	52	49	46
<b>379</b>	<b>381</b>	82	78	74	71	67	63	60	56	53	50	46
<b>381</b>	<b>383</b>	82	79	75	71	68	64	60	57	53	50	47
<b>383</b>	<b>385</b>	83	79	75	72	68	64	61	57	54	51	47
<b>385</b>	<b>387</b>	83	80	76	72	69	65	61	58	54	51	48
<b>387</b>	<b>389</b>	84	80	77	73	69	66	62	58	55	52	48
<b>389</b>	<b>391</b>	84	81	77	73	70	66	62	59	55	52	49

**\$391 and over**

Use Table 8(a) for a **SINGLE person** on page 25. Also see the instructions on page 20.

# MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2007)

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



**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 2007)

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	\$28	\$26	\$24	\$22	\$20	\$18	\$16	\$14	\$12	\$10	\$8
237	240	28	26	24	22	20	18	16	14	13	11	9
240	243	29	27	25	23	21	19	17	15	13	11	9
243	246	29	27	25	23	21	19	17	15	13	11	9
246	249	30	28	26	24	22	20	18	16	14	12	10
249	252	30	28	26	24	22	20	18	16	14	12	10
252	255	30	28	27	25	23	21	19	17	15	13	11
255	258	31	29	27	25	23	21	19	17	15	13	11
258	261	31	29	27	25	24	22	20	18	16	14	12
261	264	32	30	28	26	24	22	20	18	16	14	12
264	267	32	30	28	26	24	22	20	19	17	15	13
267	270	33	31	29	27	25	23	21	19	17	15	13
270	273	33	31	29	27	25	23	21	19	17	16	14
273	276	34	32	30	28	26	24	22	20	18	16	14
276	279	35	32	30	28	26	24	22	20	18	16	14
279	282	35	33	31	29	27	25	23	21	19	17	15
282	285	36	33	31	29	27	25	23	21	19	17	15
285	288	37	34	31	30	28	26	24	22	20	18	16
288	291	38	34	32	30	28	26	24	22	20	18	16
291	294	38	35	32	30	28	27	25	23	21	19	17
294	297	39	36	33	31	29	27	25	23	21	19	17
297	300	40	37	33	31	29	27	25	23	22	20	18
300	303	41	37	34	32	30	28	26	24	22	20	18
303	306	41	38	35	32	30	28	26	24	22	20	18
306	309	42	39	36	33	31	29	27	25	23	21	19
309	312	43	40	36	33	31	29	27	25	23	21	19
312	315	44	40	37	34	32	30	28	26	24	22	20
315	318	44	41	38	35	32	30	28	26	24	22	20
318	321	45	42	39	35	33	31	29	27	25	23	21
321	324	46	43	39	36	33	31	29	27	25	23	21
324	327	47	43	40	37	34	31	29	28	26	24	22
327	330	47	44	41	38	34	32	30	28	26	24	22
330	333	48	45	42	38	35	32	30	28	26	25	23
333	336	49	46	42	39	36	33	31	29	27	25	23
336	339	50	46	43	40	37	33	31	29	27	25	23
339	341	50	47	44	40	37	34	32	30	28	26	24
341	343	51	47	44	41	38	34	32	30	28	26	24
343	345	51	48	45	41	38	35	32	30	28	26	24
345	347	52	48	45	42	39	35	33	31	29	27	25
347	349	52	49	46	42	39	36	33	31	29	27	25
349	351	53	49	46	43	40	36	33	31	29	27	25
351	353	53	50	47	43	40	37	34	32	30	28	26
353	355	54	50	47	44	41	37	34	32	30	28	26
355	357	54	51	48	44	41	38	35	32	30	28	26
357	359	55	51	48	45	42	38	35	32	30	28	27
359	361	55	52	49	45	42	39	36	33	31	29	27
361	363	56	52	49	46	43	39	36	33	31	29	27
363	365	56	53	50	46	43	40	37	33	31	29	27
365	367	57	53	50	47	44	40	37	34	32	30	28
367	369	57	54	51	47	44	41	38	34	32	30	28
369	371	58	54	51	48	45	41	38	35	32	30	28
371	373	58	55	52	48	45	42	39	35	33	31	29
373	375	59	55	52	49	46	42	39	36	33	31	29
375	377	59	56	53	49	46	43	40	36	33	31	29
377	379	60	56	53	50	47	43	40	37	34	31	30
379	381	60	57	54	50	47	44	41	37	34	32	30
381	383	61	57	54	51	48	44	41	38	35	32	30
383	385	61	58	55	51	48	45	42	38	35	32	30
385	387	62	58	55	52	49	45	42	39	36	33	31
387	389	62	59	56	52	49	46	43	39	36	33	31
389	391	63	59	56	53	50	46	43	40	37	33	31
391	393	63	60	57	53	50	47	44	40	37	34	32
393	395	64	60	57	54	51	47	44	41	38	34	32
395	397	64	61	58	54	51	48	45	41	38	35	32
397	399	65	61	58	55	52	48	45	42	39	35	33
399	401	65	62	59	55	52	49	46	42	39	36	33

\$401 and over

Use Table 8(b) for a **MARRIED** person on page 25. Also see the instructions on page 20.

**Tables for Percentage Method of Advance EIC Payments**  
(For Wages Paid in 2007)

**Table 1. WEEKLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
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:	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—		Over—	But not over—	
\$0	\$161	20.40% of wages	\$0	\$161	20.40% of wages	\$0	\$80	20.40% of wages
\$161	\$295	\$33	\$161	\$334	\$33	\$80	\$167	\$16
\$295		\$33 less 9.588% of wages in excess of \$295	\$334		\$33 less 9.588% of wages in excess of \$334	\$167		\$16 less 9.588% of wages in excess of \$167

**Table 2. BIWEEKLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
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:	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—		Over—	But not over—	
\$0	\$322	20.40% of wages	\$0	\$322	20.40% of wages	\$0	\$161	20.40% of wages
\$322	\$591	\$66	\$322	\$668	\$66	\$161	\$334	\$33
\$591		\$66 less 9.588% of wages in excess of \$591	\$668		\$66 less 9.588% of wages in excess of \$668	\$334		\$33 less 9.588% of wages in excess of \$334

**Table 3. SEMIMONTHLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
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:	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—		Over—	But not over—	
\$0	\$349	20.40% of wages	\$0	\$349	20.40% of wages	\$0	\$174	20.40% of wages
\$349	\$641	\$71	\$349	\$724	\$71	\$174	\$362	\$35
\$641		\$71 less 9.588% of wages in excess of \$641	\$724		\$71 less 9.588% of wages in excess of \$724	\$362		\$35 less 9.588% of wages in excess of \$362

**Table 4. MONTHLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
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:	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—		Over—	But not over—	
\$0	\$699	20.40% of wages	\$0	\$699	20.40% of wages	\$0	\$349	20.40% of wages
\$699	\$1,282	\$143	\$699	\$1,449	\$143	\$349	\$724	\$71
\$1,282		\$143 less 9.588% of wages in excess of \$1,282	\$1,449		\$143 less 9.588% of wages in excess of \$1,449	\$724		\$71 less 9.588% of wages in excess of \$724

**Tables for Percentage Method of Advance EIC Payments (Continued)**  
(For Wages Paid in 2007)

**Table 5. QUARTERLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
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:	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—		Over—	But not over—	
\$0	\$2,097	20.40% of wages	\$0	\$2,097	20.40% of wages	\$0	\$1,048	20.40% of wages
\$2,097	\$3,847	\$428	\$2,097	\$4,347	\$428	\$1,048	\$2,173	\$214
\$3,847		\$428 less 9.588% of wages in excess of \$3,847	\$4,347		\$428 less 9.588% of wages in excess of \$4,347	\$2,173		\$214 less 9.588% of wages in excess of \$2,173

**Table 6. SEMIANNUAL Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
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:	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—		Over—	But not over—	
\$0	\$4,195	20.40% of wages	\$0	\$4,195	20.40% of wages	\$0	\$2,097	20.40% of wages
\$4,195	\$7,695	\$856	\$4,195	\$8,695	\$856	\$2,097	\$4,347	\$428
\$7,695		\$856 less 9.588% of wages in excess of \$7,695	\$8,695		\$856 less 9.588% of wages in excess of \$8,695	\$4,347		\$428 less 9.588% of wages in excess of \$4,347

**Table 7. ANNUAL Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
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:	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—		Over—	But not over—	
\$0	\$8,390	20.40% of wages	\$0	\$8,390	20.40% of wages	\$0	\$4,195	20.40% of wages
\$8,390	\$15,390	\$1,712	\$8,390	\$17,390	\$1,712	\$4,195	\$8,695	\$856
\$15,390		\$1,712 less 9.588% of wages in excess of \$15,390	\$17,390		\$1,712 less 9.588% of wages in excess of \$17,390	\$8,695		\$856 less 9.588% of wages in excess of \$8,695

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

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
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:	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—		Over—	But not over—	
\$0	\$32	20.40% of wages	\$0	\$32	20.40% of wages	\$0	\$16	20.40% of wages
\$32	\$59	\$7	\$32	\$66	\$7	\$16	\$33	\$3
\$59		\$7 less 9.588% of wages in excess of \$59	\$66		\$7 less 9.588% of wages in excess of \$66	\$33		\$3 less 9.588% of wages in excess of \$33

**Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2007)**

**WEEKLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$385	\$395	\$23	\$525	\$535	\$10
5	10	1	75	80	15	145	150	30	395	405	22	535	545	9
10	15	2	80	85	16	150	155	31	405	415	22	545	555	8
15	20	3	85	90	17	155	160	32	415	425	21	555	565	7
20	25	4	90	95	18	160	295	33	425	435	20	565	575	6
25	30	5	95	100	19	295	305	32	435	445	19	575	585	5
30	35	6	100	105	20	305	315	31	445	455	18	585	595	4
35	40	7	105	110	21	315	325	30	455	465	17	595	605	3
40	45	8	110	115	22	325	335	29	465	475	16	605	615	2
45	50	9	115	120	23	335	345	28	475	485	15	615	625	1
50	55	10	120	125	24	345	355	27	485	495	14	625	- - -	0
55	60	11	125	130	26	355	365	26	495	505	13			
60	65	12	130	135	27	365	375	25	505	515	12			
65	70	13	135	140	28	375	385	24	515	525	11			

**MARRIED Without Spouse Filing Certificate**

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$420	\$430	\$24	\$560	\$570	\$10
5	10	1	75	80	15	145	150	30	430	440	23	570	580	9
10	15	2	80	85	16	150	155	31	440	450	22	580	590	8
15	20	3	85	90	17	155	160	32	450	460	21	590	600	7
20	25	4	90	95	18	160	330	33	460	470	20	600	610	7
25	30	5	95	100	19	330	340	32	470	480	19	610	620	6
30	35	6	100	105	20	340	350	31	480	490	18	620	630	5
35	40	7	105	110	21	350	360	30	490	500	17	630	640	4
40	45	8	110	115	22	360	370	30	500	510	16	640	650	3
45	50	9	115	120	23	370	380	29	510	520	15	650	660	2
50	55	10	120	125	24	380	390	28	520	530	14	660	670	1
55	60	11	125	130	26	390	400	27	530	540	13	670	- - -	0
60	65	12	130	135	27	400	410	26	540	550	12			
65	70	13	135	140	28	410	420	25	550	560	11			

**MARRIED With Both Spouses Filing Certificate**

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$70	\$75	\$14	\$205	\$215	\$12	\$275	\$285	\$5
5	10	1	40	45	8	75	80	15	215	225	11	285	295	4
10	15	2	45	50	9	80	165	16	225	235	10	295	305	3
15	20	3	50	55	10	165	175	16	235	245	9	305	315	2
20	25	4	55	60	11	175	185	15	245	255	8	315	325	1
25	30	5	60	65	12	185	195	14	255	265	7	325	- - -	0
30	35	6	65	70	13	195	205	13	265	275	6			

**BIWEEKLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$60	\$65	\$12	\$120	\$125	\$24	\$180	\$185	\$37	\$240	\$245	\$49
5	10	1	65	70	13	125	130	26	185	190	38	245	250	50
10	15	2	70	75	14	130	135	27	190	195	39	250	255	51
15	20	3	75	80	15	135	140	28	195	200	40	255	260	52
20	25	4	80	85	16	140	145	29	200	205	41	260	265	53
25	30	5	85	90	17	145	150	30	205	210	42	265	270	54
30	35	6	90	95	18	150	155	31	210	215	43	270	275	55
35	40	7	95	100	19	155	160	32	215	220	44	275	280	56
40	45	8	100	105	20	160	165	33	220	225	45	280	285	57
45	50	9	105	110	21	165	170	34	225	230	46	285	290	58
50	55	10	110	115	22	170	175	35	230	235	47	290	295	59
55	60	11	115	120	23	175	180	36	235	240	48			

(continued on next page)



## BIWEEKLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			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	At least	But less than	Payment to be made
\$295	\$300	\$60	\$680	\$690	\$56	\$830	\$840	\$42	\$980	\$990	\$28	\$1,130	\$1,140	\$13
300	305	61	690	700	55	840	850	41	990	1,000	27	1,140	1,150	12
305	310	62	700	710	55	850	860	40	1,000	1,010	26	1,150	1,160	11
310	315	63	710	720	54	860	870	39	1,010	1,020	25	1,160	1,170	10
315	320	64	720	730	53	870	880	38	1,020	1,030	24	1,170	1,180	9
320	590	65	730	740	52	880	890	37	1,030	1,040	23	1,180	1,190	9
590	600	65	740	750	51	890	900	36	1,040	1,050	22	1,190	1,200	8
600	610	64	750	760	50	900	910	35	1,050	1,060	21	1,200	1,210	7
610	620	63	760	770	49	910	920	34	1,060	1,070	20	1,210	1,220	6
620	630	62	770	780	48	920	930	33	1,070	1,080	19	1,220	1,230	5
630	640	61	780	790	47	930	940	32	1,080	1,090	18	1,230	1,240	4
640	650	60	790	800	46	940	950	32	1,090	1,100	17	1,240	1,250	3
650	660	59	800	810	45	950	960	31	1,100	1,110	16	1,250	1,260	2
660	670	58	810	820	44	960	970	30	1,110	1,120	15	1,260	1,270	1
670	680	57	820	830	43	970	980	29	1,120	1,130	14	1,270	- - -	0

### MARRIED Without Spouse Filing Certificate

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$135	\$140	\$28	\$270	\$275	\$55	\$825	\$835	\$50	\$1,095	\$1,105	\$24
5	10	1	140	145	29	275	280	56	835	845	49	1,105	1,115	23
10	15	2	145	150	30	280	285	57	845	855	48	1,115	1,125	22
15	20	3	150	155	31	285	290	58	855	865	47	1,125	1,135	21
20	25	4	155	160	32	290	295	59	865	875	46	1,135	1,145	20
25	30	5	160	165	33	295	300	60	875	885	45	1,145	1,155	19
30	35	6	165	170	34	300	305	61	885	895	44	1,155	1,165	18
35	40	7	170	175	35	305	310	62	895	905	43	1,165	1,175	17
40	45	8	175	180	36	310	315	63	905	915	42	1,175	1,185	16
45	50	9	180	185	37	315	320	64	915	925	41	1,185	1,195	15
50	55	10	185	190	38	320	665	65	925	935	40	1,195	1,205	14
55	60	11	190	195	39	665	675	65	935	945	39	1,205	1,215	13
60	65	12	195	200	40	675	685	64	945	955	38	1,215	1,225	13
65	70	13	200	205	41	685	695	63	955	965	37	1,225	1,235	12
70	75	14	205	210	42	695	705	62	965	975	36	1,235	1,245	11
75	80	15	210	215	43	705	715	61	975	985	36	1,245	1,255	10
80	85	16	215	220	44	715	725	60	985	995	35	1,255	1,265	9
85	90	17	220	225	45	725	735	60	995	1,005	34	1,265	1,275	8
90	95	18	225	230	46	735	745	59	1,005	1,015	33	1,275	1,285	7
95	100	19	230	235	47	745	755	58	1,015	1,025	32	1,285	1,295	6
100	105	20	235	240	48	755	765	57	1,025	1,035	31	1,295	1,305	5
105	110	21	240	245	49	765	775	56	1,035	1,045	30	1,305	1,315	4
110	115	22	245	250	50	775	785	55	1,045	1,055	29	1,315	1,325	3
115	120	23	250	255	51	785	795	54	1,055	1,065	28	1,325	1,335	2
120	125	24	255	260	52	795	805	53	1,065	1,075	27	1,335	1,345	1
125	130	26	260	265	53	805	815	52	1,075	1,085	26	1,345	- - -	0
130	135	27	265	270	54	815	825	51	1,085	1,095	25	- - -	- - -	0

### MARRIED With Both Spouses Filing Certificate

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$420	\$430	\$24	\$560	\$570	\$10
5	10	1	75	80	15	145	150	30	430	440	23	570	580	9
10	15	2	80	85	16	150	155	31	440	450	22	580	590	8
15	20	3	85	90	17	155	160	32	450	460	21	590	600	7
20	25	4	90	95	18	160	330	33	460	470	20	600	610	7
25	30	5	95	100	19	330	340	32	470	480	19	610	620	6
30	35	6	100	105	20	340	350	31	480	490	18	620	630	5
35	40	7	105	110	21	350	360	30	490	500	17	630	640	4
40	45	8	110	115	22	360	370	30	500	510	16	640	650	3
45	50	9	115	120	23	370	380	29	510	520	15	650	660	2
50	55	10	120	125	24	380	390	28	520	530	14	660	670	1
55	60	11	125	130	26	390	400	27	530	540	13	670	- - -	0
60	65	12	130	135	27	400	410	26	540	550	12	- - -	- - -	0
65	70	13	135	140	28	410	420	25	550	560	11	- - -	- - -	0

## SEMIMONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$290	\$295	\$59	\$810	\$820	\$54	\$1,100	\$1,110	\$26
5	10	1	150	155	31	295	300	60	820	830	53	1,110	1,120	25
10	15	2	155	160	32	300	305	61	830	840	52	1,120	1,130	24
15	20	3	160	165	33	305	310	62	840	850	51	1,130	1,140	24
20	25	4	165	170	34	310	315	63	850	860	50	1,140	1,150	23
25	30	5	170	175	35	315	320	64	860	870	49	1,150	1,160	22
30	35	6	175	180	36	320	325	65	870	880	48	1,160	1,170	21
35	40	7	180	185	37	325	330	66	880	890	47	1,170	1,180	20
40	45	8	185	190	38	330	335	67	890	900	47	1,180	1,190	19
45	50	9	190	195	39	335	340	68	900	910	46	1,190	1,200	18
50	55	10	195	200	40	340	345	69	910	920	45	1,200	1,210	17
55	60	11	200	205	41	345	640	70	920	930	44	1,210	1,220	16
60	65	12	205	210	42	640	650	70	930	940	43	1,220	1,230	15
65	70	13	210	215	43	650	660	70	940	950	42	1,230	1,240	14
70	75	14	215	220	44	660	670	69	950	960	41	1,240	1,250	13
75	80	15	220	225	45	670	680	68	960	970	40	1,250	1,260	12
80	85	16	225	230	46	680	690	67	970	980	39	1,260	1,270	11
85	90	17	230	235	47	690	700	66	980	990	38	1,270	1,280	10
90	95	18	235	240	48	700	710	65	990	1,000	37	1,280	1,290	9
95	100	19	240	245	49	710	720	64	1,000	1,010	36	1,290	1,300	8
100	105	20	245	250	50	720	730	63	1,010	1,020	35	1,300	1,310	7
105	110	21	250	255	51	730	740	62	1,020	1,030	34	1,310	1,320	6
110	115	22	255	260	52	740	750	61	1,030	1,040	33	1,320	1,330	5
115	120	23	260	265	53	750	760	60	1,040	1,050	32	1,330	1,340	4
120	125	24	265	270	54	760	770	59	1,050	1,060	31	1,340	1,350	3
125	130	26	270	275	55	770	780	58	1,060	1,070	30	1,350	1,360	2
130	135	27	275	280	56	780	790	57	1,070	1,080	29	1,360	1,370	1
135	140	28	280	285	57	790	800	56	1,080	1,090	28	1,370	1,380	1
140	145	29	285	290	58	800	810	55	1,090	1,100	27	1,380	- - -	0

### MARRIED Without Spouse Filing Certificate

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$290	\$295	\$59	\$890	\$900	\$55	\$1,180	\$1,190	\$27
5	10	1	150	155	31	295	300	60	900	910	54	1,190	1,200	26
10	15	2	155	160	32	300	305	61	910	920	53	1,200	1,210	25
15	20	3	160	165	33	305	310	62	920	930	52	1,210	1,220	24
20	25	4	165	170	34	310	315	63	930	940	51	1,220	1,230	23
25	30	5	170	175	35	315	320	64	940	950	50	1,230	1,240	22
30	35	6	175	180	36	320	325	65	950	960	49	1,240	1,250	21
35	40	7	180	185	37	325	330	66	960	970	48	1,250	1,260	20
40	45	8	185	190	38	330	335	67	970	980	47	1,260	1,270	19
45	50	9	190	195	39	335	340	68	980	990	46	1,270	1,280	18
50	55	10	195	200	40	340	345	69	990	1,000	45	1,280	1,290	17
55	60	11	200	205	41	345	720	70	1,000	1,010	44	1,290	1,300	16
60	65	12	205	210	42	720	730	71	1,010	1,020	43	1,300	1,310	15
65	70	13	210	215	43	730	740	70	1,020	1,030	42	1,310	1,320	14
70	75	14	215	220	44	740	750	69	1,030	1,040	41	1,320	1,330	13
75	80	15	220	225	45	750	760	68	1,040	1,050	40	1,330	1,340	12
80	85	16	225	230	46	760	770	67	1,050	1,060	39	1,340	1,350	11
85	90	17	230	235	47	770	780	66	1,060	1,070	38	1,350	1,360	10
90	95	18	235	240	48	780	790	65	1,070	1,080	37	1,360	1,370	9
95	100	19	240	245	49	790	800	64	1,080	1,090	36	1,370	1,380	8
100	105	20	245	250	50	800	810	63	1,090	1,100	35	1,380	1,390	8
105	110	21	250	255	51	810	820	62	1,100	1,110	34	1,390	1,400	7
110	115	22	255	260	52	820	830	61	1,110	1,120	33	1,400	1,410	6
115	120	23	260	265	53	830	840	60	1,120	1,130	32	1,410	1,420	5
120	125	24	265	270	54	840	850	59	1,130	1,140	32	1,420	1,430	4
125	130	26	270	275	55	850	860	58	1,140	1,150	31	1,430	1,440	3
130	135	27	275	280	56	860	870	57	1,150	1,160	30	1,440	1,450	2
135	140	28	280	285	57	870	880	56	1,160	1,170	29	1,450	1,460	1
140	145	29	285	290	58	880	890	55	1,170	1,180	28	1,460	- - -	0

## SEMIMONTHLY Payroll Period

### MARRIED With Both Spouses Filing Certificate

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$150	\$155	\$31	\$460	\$470	\$25	\$610	\$620	\$11
5	10	1	80	85	16	155	160	32	470	480	24	620	630	10
10	15	2	85	90	17	160	165	33	480	490	23	630	640	9
15	20	3	90	95	18	165	170	34	490	500	22	640	650	8
20	25	4	95	100	19	170	360	35	500	510	22	650	660	7
25	30	5	100	105	20	360	370	35	510	520	21	660	670	6
30	35	6	105	110	21	370	380	34	520	530	20	670	680	5
35	40	7	110	115	22	380	390	33	530	540	19	680	690	4
40	45	8	115	120	23	390	400	32	540	550	18	690	700	3
45	50	9	120	125	24	400	410	31	550	560	17	700	710	2
50	55	10	125	130	26	410	420	30	560	570	16	710	720	1
55	60	11	130	135	27	420	430	29	570	580	15	720	- - -	0
60	65	12	135	140	28	430	440	28	580	590	14			
65	70	13	140	145	29	440	450	27	590	600	13			
70	75	14	145	150	30	450	460	26	600	610	12			

## MONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$225	\$230	\$46	\$450	\$455	\$92	\$675	\$680	\$138	\$1,680	\$1,690	\$104
5	10	1	230	235	47	455	460	93	680	685	139	1,690	1,700	103
10	15	2	235	240	48	460	465	94	685	690	140	1,700	1,710	102
15	20	3	240	245	49	465	470	95	690	695	141	1,710	1,720	101
20	25	4	245	250	50	470	475	96	695	1,280	142	1,720	1,730	100
25	30	5	250	255	51	475	480	97	1,280	1,290	142	1,730	1,740	99
30	35	6	255	260	52	480	485	98	1,290	1,300	141	1,740	1,750	98
35	40	7	260	265	53	485	490	99	1,300	1,310	140	1,750	1,760	97
40	45	8	265	270	54	490	495	100	1,310	1,320	139	1,760	1,770	96
45	50	9	270	275	55	495	500	101	1,320	1,330	138	1,770	1,780	95
50	55	10	275	280	56	500	505	102	1,330	1,340	137	1,780	1,790	94
55	60	11	280	285	57	505	510	103	1,340	1,350	136	1,790	1,800	93
60	65	12	285	290	58	510	515	104	1,350	1,360	135	1,800	1,810	92
65	70	13	290	295	59	515	520	105	1,360	1,370	134	1,810	1,820	91
70	75	14	295	300	60	520	525	106	1,370	1,380	133	1,820	1,830	90
75	80	15	300	305	61	525	530	107	1,380	1,390	132	1,830	1,840	89
80	85	16	305	310	62	530	535	108	1,390	1,400	131	1,840	1,850	88
85	90	17	310	315	63	535	540	109	1,400	1,410	130	1,850	1,860	87
90	95	18	315	320	64	540	545	110	1,410	1,420	129	1,860	1,870	86
95	100	19	320	325	65	545	550	111	1,420	1,430	129	1,870	1,880	85
100	105	20	325	330	66	550	555	112	1,430	1,440	128	1,880	1,890	84
105	110	21	330	335	67	555	560	113	1,440	1,450	127	1,890	1,900	83
110	115	22	335	340	68	560	565	114	1,450	1,460	126	1,900	1,910	83
115	120	23	340	345	69	565	570	115	1,460	1,470	125	1,910	1,920	82
120	125	24	345	350	70	570	575	116	1,470	1,480	124	1,920	1,930	81
125	130	26	350	355	71	575	580	117	1,480	1,490	123	1,930	1,940	80
130	135	27	355	360	72	580	585	118	1,490	1,500	122	1,940	1,950	79
135	140	28	360	365	73	585	590	119	1,500	1,510	121	1,950	1,960	78
140	145	29	365	370	74	590	595	120	1,510	1,520	120	1,960	1,970	77
145	150	30	370	375	75	595	600	121	1,520	1,530	119	1,970	1,980	76
150	155	31	375	380	77	600	605	122	1,530	1,540	118	1,980	1,990	75
155	160	32	380	385	78	605	610	123	1,540	1,550	117	1,990	2,000	74
160	165	33	385	390	79	610	615	124	1,550	1,560	116	2,000	2,010	73
165	170	34	390	395	80	615	620	125	1,560	1,570	115	2,010	2,020	72
170	175	35	395	400	81	620	625	126	1,570	1,580	114	2,020	2,030	71
175	180	36	400	405	82	625	630	128	1,580	1,590	113	2,030	2,040	70
180	185	37	405	410	83	630	635	129	1,590	1,600	112	2,040	2,050	69
185	190	38	410	415	84	635	640	130	1,600	1,610	111	2,050	2,060	68
190	195	39	415	420	85	640	645	131	1,610	1,620	110	2,060	2,070	67
195	200	40	420	425	86	645	650	132	1,620	1,630	109	2,070	2,080	66
200	205	41	425	430	87	650	655	133	1,630	1,640	108	2,080	2,090	65
205	210	42	430	435	88	655	660	134	1,640	1,650	107	2,090	2,100	64
210	215	43	435	440	89	660	665	135	1,650	1,660	106	2,100	2,110	63
215	220	44	440	445	90	665	670	136	1,660	1,670	106	2,110	2,120	62
220	225	45	445	450	91	670	675	137	1,670	1,680	105	2,120	2,130	61

(Continued on next page)

## MONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			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	At least	But less than	Payment to be made
\$2,130	\$2,140	\$60	\$2,260	\$2,270	\$48	\$2,390	\$2,400	\$36	\$2,520	\$2,530	\$23	\$2,650	\$2,660	\$11
2,140	2,150	59	2,270	2,280	47	2,400	2,410	35	2,530	2,540	22	2,660	2,670	10
2,150	2,160	59	2,280	2,290	46	2,410	2,420	34	2,540	2,550	21	2,670	2,680	9
2,160	2,170	58	2,290	2,300	45	2,420	2,430	33	2,550	2,560	20	2,680	2,690	8
2,170	2,180	57	2,300	2,310	44	2,430	2,440	32	2,560	2,570	19	2,690	2,700	7
2,180	2,190	56	2,310	2,320	43	2,440	2,450	31	2,570	2,580	18	2,700	2,710	6
2,190	2,200	55	2,320	2,330	42	2,450	2,460	30	2,580	2,590	17	2,710	2,720	5
2,200	2,210	54	2,330	2,340	41	2,460	2,470	29	2,590	2,600	16	2,720	2,730	4
2,210	2,220	53	2,340	2,350	40	2,470	2,480	28	2,600	2,610	15	2,730	2,740	3
2,220	2,230	52	2,350	2,360	39	2,480	2,490	27	2,610	2,620	14	2,740	2,750	2
2,230	2,240	51	2,360	2,370	38	2,490	2,500	26	2,620	2,630	13	2,750	2,760	1
2,240	2,250	50	2,370	2,380	37	2,500	2,510	25	2,630	2,640	13	2,760	- - -	0
2,250	2,260	49	2,380	2,390	36	2,510	2,520	24	2,640	2,650	12			

### MARRIED Without Spouse Filing Certificate

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$230	\$235	\$47	\$460	\$465	\$94	\$690	\$695	\$141	\$1,885	\$1,895	\$100
5	10	1	235	240	48	465	470	95	695	1,445	142	1,895	1,905	99
10	15	2	240	245	49	470	475	96	1,445	1,455	142	1,905	1,915	98
15	20	3	245	250	50	475	480	97	1,455	1,465	141	1,915	1,925	97
20	25	4	250	255	51	480	485	98	1,465	1,475	140	1,925	1,935	96
25	30	5	255	260	52	485	490	99	1,475	1,485	139	1,935	1,945	95
30	35	6	260	265	53	490	495	100	1,485	1,495	138	1,945	1,955	94
35	40	7	265	270	54	495	500	101	1,495	1,505	137	1,955	1,965	93
40	45	8	270	275	55	500	505	102	1,505	1,515	136	1,965	1,975	92
45	50	9	275	280	56	505	510	103	1,515	1,525	135	1,975	1,985	91
50	55	10	280	285	57	510	515	104	1,525	1,535	134	1,985	1,995	90
55	60	11	285	290	58	515	520	105	1,535	1,545	133	1,995	2,005	89
60	65	12	290	295	59	520	525	106	1,545	1,555	133	2,005	2,015	88
65	70	13	295	300	60	525	530	107	1,555	1,565	132	2,015	2,025	87
70	75	14	300	305	61	530	535	108	1,565	1,575	131	2,025	2,035	86
75	80	15	305	310	62	535	540	109	1,575	1,585	130	2,035	2,045	86
80	85	16	310	315	63	540	545	110	1,585	1,595	129	2,045	2,055	85
85	90	17	315	320	64	545	550	111	1,595	1,605	128	2,055	2,065	84
90	95	18	320	325	65	550	555	112	1,605	1,615	127	2,065	2,075	83
95	100	19	325	330	66	555	560	113	1,615	1,625	126	2,075	2,085	82
100	105	20	330	335	67	560	565	114	1,625	1,635	125	2,085	2,095	81
105	110	21	335	340	68	565	570	115	1,635	1,645	124	2,095	2,105	80
110	115	22	340	345	69	570	575	116	1,645	1,655	123	2,105	2,115	79
115	120	23	345	350	70	575	580	117	1,655	1,665	122	2,115	2,125	78
120	125	24	350	355	71	580	585	118	1,665	1,675	121	2,125	2,135	77
125	130	26	355	360	72	585	590	119	1,675	1,685	120	2,135	2,145	76
130	135	27	360	365	73	590	595	120	1,685	1,695	119	2,145	2,155	75
135	140	28	365	370	74	595	600	121	1,695	1,705	118	2,155	2,165	74
140	145	29	370	375	75	600	605	122	1,705	1,715	117	2,165	2,175	73
145	150	30	375	380	77	605	610	123	1,715	1,725	116	2,175	2,185	72
150	155	31	380	385	78	610	615	124	1,725	1,735	115	2,185	2,195	71
155	160	32	385	390	79	615	620	125	1,735	1,745	114	2,195	2,205	70
160	165	33	390	395	80	620	625	126	1,745	1,755	113	2,205	2,215	69
165	170	34	395	400	81	625	630	128	1,755	1,765	112	2,215	2,225	68
170	175	35	400	405	82	630	635	129	1,765	1,775	111	2,225	2,235	67
175	180	36	405	410	83	635	640	130	1,775	1,785	110	2,235	2,245	66
180	185	37	410	415	84	640	645	131	1,785	1,795	110	2,245	2,255	65
185	190	38	415	420	85	645	650	132	1,795	1,805	109	2,255	2,265	64
190	195	39	420	425	86	650	655	133	1,805	1,815	108	2,265	2,275	63
195	200	40	425	430	87	655	660	134	1,815	1,825	107	2,275	2,285	63
200	205	41	430	435	88	660	665	135	1,825	1,835	106	2,285	2,295	62
205	210	42	435	440	89	665	670	136	1,835	1,845	105	2,295	2,305	61
210	215	43	440	445	90	670	675	137	1,845	1,855	104	2,305	2,315	60
215	220	44	445	450	91	675	680	138	1,855	1,865	103	2,315	2,325	59
220	225	45	450	455	92	680	685	139	1,865	1,875	102	2,325	2,335	58
225	230	46	455	460	93	685	690	140	1,875	1,885	101			

(Continued on next page)



## MONTHLY Payroll Period

### MARRIED Without Spouse Filing Certificate

Wages—			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	At least	But less than	Payment to be made
\$2,335	\$2,345	\$57	\$2,455	\$2,465	\$45	\$2,575	\$2,585	\$34	\$2,695	\$2,705	\$22	\$2,815	\$2,825	\$11
2,345	2,355	56	2,465	2,475	44	2,585	2,595	33	2,705	2,715	21	2,825	2,835	10
2,355	2,365	55	2,475	2,485	43	2,595	2,605	32	2,715	2,725	20	2,835	2,845	9
2,365	2,375	54	2,485	2,495	42	2,605	2,615	31	2,725	2,735	19	2,845	2,855	8
2,375	2,385	53	2,495	2,505	41	2,615	2,625	30	2,735	2,745	18	2,855	2,865	7
2,385	2,395	52	2,505	2,515	40	2,625	2,635	29	2,745	2,755	17	2,865	2,875	6
2,395	2,405	51	2,515	2,525	40	2,635	2,645	28	2,755	2,765	17	2,875	2,885	5
2,405	2,415	50	2,525	2,535	39	2,645	2,655	27	2,765	2,775	16	2,885	2,895	4
2,415	2,425	49	2,535	2,545	38	2,655	2,665	26	2,775	2,785	15	2,895	2,905	3
2,425	2,435	48	2,545	2,555	37	2,665	2,675	25	2,785	2,795	14	2,905	2,915	2
2,435	2,445	47	2,555	2,565	36	2,675	2,685	24	2,795	2,805	13	2,915	2,925	1
2,445	2,455	46	2,565	2,575	35	2,685	2,695	23	2,805	2,815	12	2,925	- - -	0

### MARRIED With Both Spouses Filing Certificate

Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$290	\$295	\$59	\$890	\$900	\$55	\$1,180	\$1,190	\$27
5	10	1	150	155	31	295	300	60	900	910	54	1,190	1,200	26
10	15	2	155	160	32	300	305	61	910	920	53	1,200	1,210	25
15	20	3	160	165	33	305	310	62	920	930	52	1,210	1,220	24
20	25	4	165	170	34	310	315	63	930	940	51	1,220	1,230	23
25	30	5	170	175	35	315	320	64	940	950	50	1,230	1,240	22
30	35	6	175	180	36	320	325	65	950	960	49	1,240	1,250	21
35	40	7	180	185	37	325	330	66	960	970	48	1,250	1,260	20
40	45	8	185	190	38	330	335	67	970	980	47	1,260	1,270	19
45	50	9	190	195	39	335	340	68	980	990	46	1,270	1,280	18
50	55	10	195	200	40	340	345	69	990	1,000	45	1,280	1,290	17
55	60	11	200	205	41	345	720	70	1,000	1,010	44	1,290	1,300	16
60	65	12	205	210	42	720	730	71	1,010	1,020	43	1,300	1,310	15
65	70	13	210	215	43	730	740	70	1,020	1,030	42	1,310	1,320	14
70	75	14	215	220	44	740	750	69	1,030	1,040	41	1,320	1,330	13
75	80	15	220	225	45	750	760	68	1,040	1,050	40	1,330	1,340	12
80	85	16	225	230	46	760	770	67	1,050	1,060	39	1,340	1,350	11
85	90	17	230	235	47	770	780	66	1,060	1,070	38	1,350	1,360	10
90	95	18	235	240	48	780	790	65	1,070	1,080	37	1,360	1,370	9
95	100	19	240	245	49	790	800	64	1,080	1,090	36	1,370	1,380	8
100	105	20	245	250	50	800	810	63	1,090	1,100	35	1,380	1,390	8
105	110	21	250	255	51	810	820	62	1,100	1,110	34	1,390	1,400	7
110	115	22	255	260	52	820	830	61	1,110	1,120	33	1,400	1,410	6
115	120	23	260	265	53	830	840	60	1,120	1,130	32	1,410	1,420	5
120	125	24	265	270	54	840	850	59	1,130	1,140	32	1,420	1,430	4
125	130	26	270	275	55	850	860	58	1,140	1,150	31	1,430	1,440	3
130	135	27	275	280	56	860	870	57	1,150	1,160	30	1,440	1,450	2
135	140	28	280	285	57	870	880	56	1,160	1,170	29	1,450	1,460	1
140	145	29	285	290	58	880	890	55	1,170	1,180	28	1,460	- - -	0

## DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate								
Wages—			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	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$75	\$5	\$0	\$5	\$0	\$75	\$85	\$5	\$0	\$5	\$0
5	10	1	75	85	4	5	10	1	85	95	4	5	10	1
10	15	2	85	95	3	10	15	2	95	105	3	10	15	2
15	20	3	95	105	2	15	20	3	105	115	2	15	30	3
20	25	4	105	115	1	20	25	4	115	125	1	60	- - -	0
25	30	5	115	- - -	0	25	30	5	125	- - -	0			
30	55	6				30	65	6						
55	65	6				65	75	6						



<hr/> <hr/>		<hr/> <hr/>		<hr/> <hr/>	
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Crew leaders	6	<b>Noncash wages</b>	7		
Defined	6	<hr/> <hr/>			



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