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# Agricultural Employer's Tax Guide



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## Important Changes

**Tax rates and maximum wages.**— The social security and Medicare tax rates remain the same for 1995 and 1996. The social security tax is 6.2% for both the employer and the employee (12.4% total). The Medicare tax is 1.45% for both the employer and the employee (2.9% total). The wage base for social security for 1995 is \$61,200. For 1996, the wage base for social security is \$62,700. For 1995 and 1996, there is no wage base limitation for Medicare tax; all covered wages are subject to Medicare tax.

**Electronic deposit of taxes.**— Generally, taxpayers whose total deposits of withheld income, social security, and Medicare taxes during calendar year 1993 or 1994 exceeded \$47 million are required to deposit these taxes through an electronic funds transfer (EFT) system, called TAXLINK, in 1996. See page 8 for more information.

## Important Reminders

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

**When you hire a new employee.**— Ask each new employee to complete the 1996 **Form W-4**, Employee's Withholding Allowance Certificate. Also, ask the employee to show you his or her social security card so you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a new card. If the employee does not have a card, have the employee apply for one on **Form SS-5**, Application for a Social Security Card. (See section 1.)

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

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

**When a crew leader furnishes workers to you.**— Record the crew leader's name, address, and employer identification number. (See sections 2 and 13.)

**Information Returns.**— You must furnish **Form W-2**, Wage and Tax Statement, to each employee by January 31 for the previous year. See section 10. You also may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC**, Miscellaneous Income, to report

payments of \$600 or more to persons not treated as employees (e.g., independent contractors) for services performed for your trade or business. For details about Forms 1099 and for information about required magnetic media filing, see the separate **Instructions for Forms 1099, 1098, 5498, and W-2G**. Do not use the Form 1099 to report wages or other compensation you paid to employees; report these on Form W-2. See the separate **Instructions for Form W-2** for details.

**Unresolved problems.**— If you have a tax problem you have been unable to resolve with the IRS, write to your IRS District Director or call 1-800-829-1040 and ask for Problem Resolution assistance. A Problem Resolution employee will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it frequently can clear up problems that resulted from previous contacts.

Hearing-impaired taxpayers with access to TDD equipment may call 1-800-829-4059 for Problem Resolution assistance.

**Information reporting call site.**— The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call 304-263-8700 (not a toll-free number).

## 1996 Calendar

The following are important dates and responsibilities. Also see **Pub. 509**, Tax Calendar for 1996.

**Note:** For any due date, you will meet the "file" or "furnish" requirement if the form is properly addressed, mailed First-Class, and postmarked on or before the due date. If any date shown falls on a Saturday, Sunday, or legal holiday, use the next business day.

**By January 31.**— File **Form 943**, Employer's Annual Tax Return for Agricultural Employees, with the Internal Revenue Service and pay or deposit the taxes reported on it. (See section 7.) Furnish each employee a completed **Form W-2**, Wage and Tax Statement. (See section 10.) Furnish each recipient a completed Form 1099 (e.g., **Form 1099-MISC**, Miscellaneous Income). You may furnish Form W-2 or 1099 by mail as explained in the **Note** above. Also file **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment Tax Return. (See section 12.) But if you deposited all the FUTA tax when due, you may file Form 940 or 940-EZ on or before February 10.

**Annual return of withheld Federal income tax.**— File **Form 945**, Annual Return of Withheld Federal Income Tax, to report any nonpayroll income tax withheld during 1995. See Circular E for more information.

**By February 15.**— Ask for a new Form W-4 from each employee who claimed total exemption from withholding last year.

**On February 16.**— Begin withholding for any employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold tax as if he or she is single, with zero withholding allowances. The Form W-4 previously given you claiming exemption is now expired. (See section 5.)

**By February 29.**— Send Copy A of all Forms W-2 with **Form W-3**, Transmittal of Wage and Tax Statements, or your magnetic media wage report to the Social Security Administration. (See sections 10 and 11.)

**Before December 1.**— Remind employees to submit a new Form W-4 if their withholding allowances will change for the next year.

**On December 31.**— Form W-5, Earned Income Credit Advance Payment Certificate, expires. Employees who want to receive advance payments of the earned income credit for the next year must give you a new Form W-5.

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## Introduction

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

If you have nonfarm employees, see **Circular E**, Employer's Tax Guide (Publication 15). If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, see **Circular SS** (Publication 80).

**Ordering publications and forms.**— To order free publications and forms, call 1-800-TAX-FORM (1-800-829-3676). You may also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address.

Publications and forms are also available through on-line services. If you subscribe to an on-line service, ask if IRS information is available and, if so, how to get it. You can also get the information through IRS, the Internal Revenue Information Services, on FedWorld, a government bulletin board. Tax forms, instructions, publications, and other IRS information, are available through IRIS.

IRIS is accessible directly by calling 703-321-8020. On the Internet, you can telnet to fedworld.gov or, for file transfer protocol services, connect to ftp.fedworld.gov. If you are using the WorldWideWeb, connect to http://www.ustreas.gov. FedWorld's help desk offers technical assistance on accessing IRIS (not tax help) during regular business hours at 703-487-4608 (not toll-free). The IRIS menus offer information on available file formats and software needed to read and print files. You must print the forms to use them; the forms are not designed to be filled out on-screen.

**Telephone help.**— You can call the IRS with your tax question Monday through Friday during regular business hours. Check your telephone book for the local number. If you do not have one, you can call 1-800-829-1040.

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

## Useful Items

You may want to see:

### Publication

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

### Form (and Instructions)

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

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## 1. Taxpayer Identification Numbers

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

**Employer identification number.**— The EIN is a nine-digit number the IRS issues. The digits are arranged as follows: 00-0000000. It is used to identify the tax accounts of employers and certain others that have no employees. **Use your EIN on all the items you send to the IRS and SSA.** For more information, get **Pub. 1635**, Understanding Your EIN.

If you have not asked for an EIN, request one on **Form SS-4**, Application for Employer Identification Number. You can get this form at IRS or SSA offices. You can ask for an EIN immediately by calling the telephone number for your state's IRS Service Center listed in the instructions for Form SS-4.

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

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

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

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

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

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

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## 2. Who Are Employers of Farmworkers?

Generally, any person who performs services for you subject to your will and control, as to **what** must be done and **how** it is to be done, is your employee. It does not matter that you allow the employee discretion and freedom of action, if you have the **legal right** to control both the method and result of services. Independent contractors, who follow an independent trade or business, are not your employees. Whether an individual is an employee or an independent contractor depends on the facts in each case. See **Pub. 15-A**, Employer's Supplemental Tax Guide, for more information.

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

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

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

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

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

The table on page 19, **How Do Employment Taxes Apply To Farmwork?**, distinguishes between farm and nonfarm activities, and also addresses rules that apply in special situations.

### Crew Leaders

You are an employer of farmworkers if you are a crew leader. A crew leader is a person who furnishes and pays (either on his or her own behalf or on behalf of the

farm operator) workers to do farmwork for the farm operator. If there is no written agreement between you and the farm operator stating that you are his or her employee and if you pay the workers (either for yourself or for the farm operator), then you are a crew leader.

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### 3. Employment Taxes

Cash wages you pay to employees for farmwork are subject to social security and Medicare taxes. If the wages are subject to social security and Medicare taxes, they are also subject to income tax withholding. You may also be liable for Federal unemployment tax, which is not withheld by you or paid by the employee. Unemployment tax is discussed in section 12. Cash wages include checks, money orders, etc. Do not count the value of food, lodging, and other noncash items.

**Caution:** *Noncash payments, such as commodity wages, are treated as cash payments if the substance of the transaction is a cash payment. They are subject to social security and Medicare taxes.*

**Household employees.**— An employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home is not subject to social security and Medicare taxes in calendar year 1996 if you pay wages of less than \$1,000.

The taxes do not apply to cash wages for housework in your private home if it was done by your spouse, or your son or daughter under age 21. Nor do the taxes apply to housework done by your parent unless:

- You have a child 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 who lives in your home; and
- You are a widow or widower, or divorced and not remarried, or have a spouse in the home who, because of a physical or mental condition, cannot care for your child for at least 4 continuous weeks in the quarter.

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

**Caution:** Household labor may not be a deductible farm expense. See **Pub. 225**, Farmer's Tax Guide.

**Alien workers.**— The taxes also do not apply to wages paid to share farmers or to alien workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2(A) workers).

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### 4. Social Security and Medicare Taxes

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

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

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

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

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

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

The amounts you pay to these seasonal farmworkers, however, count toward the \$2,500-or-more test for determining the social security and Medicare coverage of other farmworkers.

- 2) Cash wages you pay to household workers in 1996 are counted in the \$2,500 test, but are not subject to social security and Medicare taxes unless you have paid them \$1,000 or more in cash wages in 1996. See the table, **How Do Employment Taxes Apply to Farmwork?** on page 19.

### Social Security and Medicare Tax Rates

For wages paid in 1996, the social security tax rate is 6.2% for both the employee and employer, on the first \$62,700 paid to each employee. You must withhold at

this rate from each employee and pay a matching amount. The Medicare tax rate is 1.45% each for the employer and the employee on all wages. Multiply each wage payment by this percentage to figure the amount you must withhold.

**Employee share paid by employer.**— If you would rather pay the employee's share of the social security and Medicare taxes without deducting them from his or her wages, you may do so. If you do not deduct the taxes, you must still pay them. Any employee social security and Medicare tax you pay is additional income to the employee. (Include it in the employee's Form W-2, box 1, but do not count it for social security and Medicare wages, boxes 3 and 5. Nor is it counted for Federal unemployment tax purposes.)

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

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## 5. Income Tax Withholding

Farmers and crew leaders must withhold income tax from farm workers who are subject to social security and Medicare taxes. The amount to withhold is figured on gross wages without taking out social security and Medicare taxes, union dues, insurance, etc. Several methods may be used to determine the amount of income tax withholding. They are discussed in Section 15.

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

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

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

Employees may claim **fewer** withholding allowances than they are entitled to claim. They may do this to ensure that they have enough withholding, or to offset

other sources of taxable income that are not subject to withholding.

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

**Pub. 505**, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919**, Is My Withholding Correct for 1996?, for your employees.

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

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

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

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

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

- 1) Not claim exemption from income tax withholding;
- 2) Request withholding as if they are single, regardless of their actual marital status;
- 3) Claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea, he or she may claim more than one allowance. (4) Request an additional income tax withholding amount of \$4.00 per week.

For more information, get **Pub. 515**.

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

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

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

**Filing Form W-4 on magnetic media.**— Form W-4 information may be filed with the IRS on magnetic media. If you wish to file on magnetic media, you must submit **Form 4419**, Application for Filing Information Returns Magnetically/ Electronically, to request authorization. See **Pub. 1245**, Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, on Magnetic Tape, and 5- $\frac{1}{4}$  and 3- $\frac{1}{2}$  Inch Magnetic Diskettes, for information on filing Form W-4 on magnetic media. To get additional information about magnetic media filing, call the IRS Martinsburg Computing Center at 304-263-8700.

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

**Invalid Forms W-4.**— Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language certifying that the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false.

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

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

## How To Figure Income Tax Withholding

There are several ways to figure income tax withholding:

- Percentage method (see pages 20–21).
- Wage bracket tables (see pages 22–41).  
Also see page 17 for directions on how to use the tables for employees claiming more than 10 allowances.
- Alternative formula tables for percentage withholding (see Pub. 15–A).
- Wage bracket percentage method withholding tables (see Pub. 15–A).
- Other alternative methods (see Pub. 15-A).

Employers with automated payroll systems will find the two alternative formula tables and the two alternative wage bracket percentage method tables useful.

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

**Supplemental wages.**— Supplemental wages are compensation paid to an employee in addition to the employee's regular wages. They include, but are not limited to, bonuses, commissions, overtime pay, accumulated sick

leave, severance pay, awards, prizes, backpay, and retroactive pay increases for current employees, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan.

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

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the income tax withholding method depends partly on whether you withhold income tax from your employee's regular wages:

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

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

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## 6. Tax Payments and Deposit Requirements

Generally, you must make payments of employer and employee social security, Medicare, and withheld income taxes during the year by depositing them with an authorized financial institution or a Federal Reserve bank.

**Electronic deposit of taxes.**— If your total deposits of withheld income, social security, and Medicare taxes during calendar year 1993 or 1994 exceeded \$47 million, you are required to deposit all depository taxes due in 1996 by electronic funds transfer (EFT). TAXLINK, an electronic remittance processing system, must be used to make deposits by EFT. In 1997, the requirement will apply to all taxpayers whose total deposits of employment taxes exceeded \$50,000 for 1995.

If you are required to use TAXLINK for employment taxes, you must use it for any other federal taxes you are required to deposit, such as excise or corporation taxes.

Employers not required to make deposits by EFT based on the current threshold may enroll in the system, which will allow tax deposits without coupons, paper checks, or visits to an authorized depository. For more information concerning TAXLINK call 1-800-829-5469. (Use this number **only** for TAXLINK information). You may also write to:

Internal Revenue Service  
Cash Management Site Office  
Atlanta Service Center  
P.O. Box 47669, Stop 295  
Doraville, GA 30362

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

## Deposit Rules

### When To Deposit

There are two deposit schedules—monthly or semi-weekly—for determining when you deposit Federal employment and withholding taxes (other than FUTA taxes). These rules apply to Federal income tax withheld on wages, and social security and Medicare taxes.

The IRS will notify you each November whether you are to follow the monthly or semiweekly deposit schedule for the coming calendar year. If you do not receive the notification, you must determine your deposit schedule using the rules discussed below. You determine your schedule as a monthly or semiweekly depositor at the beginning of the calendar year based on the total tax you reported on your original Form 943 in the lookback period (explained below).

**Lookback period.**— The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for the calendar year 1996 is the calendar year 1994.

**Adjustments to lookback period taxes.**— To determine your taxes for the lookback period, use only the tax you reported on the original return (Form 943, line 11). **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 1994. The employer discovered during March 1996 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on



the 1996 Form 943. The total tax reported in the lookback period is \$45,000. The \$10,000 adjustment is treated as part of the 1996 taxes.

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

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

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

Deposit taxes accumulated for Wednesday, Thursday, and/or Friday paydays by the following Wednesday.

Deposit taxes accumulated for Saturday, Sunday, Monday, and/or Tuesday paydays by the following Friday.

If a calendar year ends on a day other than Tuesday or Friday, taxes accumulated on the days in the calendar year just ending are subject to one deposit obligation, and taxes accumulated on the days in the next calendar year are subject to a separate deposit obligation. For example, if one calendar year ends on Thursday and a new calendar year begins on Friday, taxes accumulated on Wednesday and Thursday are subject to one deposit obligation and taxes accumulated on Friday are subject to a separate obligation. Separate **Forms 8109**, Federal Tax Deposit Coupons, are required for each deposit because two different calendar years are affected. Be sure to clearly mark the calendar year for which the deposit is made on each Form 8109.

**Example of monthly and semiweekly schedules.**— Rose Co. accumulated taxes on Form 943 as follows:

Calendar year 1994 — \$48,000

Calendar year 1995 — \$60,000

Rose Co. is a monthly schedule depositor for 1996 because its taxes for the lookback period (\$48,000 for calendar year 1994) were not more than \$50,000. However, for 1997, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 1995) exceeded \$50,000.

**Deposits on banking days only.**— If a deposit is required to be made on a day that is not a banking day, the deposit is considered timely if it is made by the close of 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.

Semiweekly schedule depositors will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have one additional banking day to deposit. For example, if a semiweekly schedule depositor accumulated taxes for payments made 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).

**Application of monthly and semiweekly schedules.**— The terms “monthly schedule depositor” and “semiweekly schedule depositor” do not refer to how often your business pays its employees, or even how often you are required to make deposits. The terms identify which set of rules you must follow when a tax liability arises (e.g., when you have a payday). The deposit rules are based on the dates wages are paid, not on when payroll liabilities are accrued.

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

**Semiweekly schedule example.**— Green Inc., a semiweekly schedule depositor, pays wages on the last day of the month. Green Inc. will only deposit once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green Inc.’s tax liability for January 30, 1996 (Tuesday) payday must be deposited by February 2, 1996 (Friday).

**\$500 rule.**— If you accumulate less than a \$500 tax liability during a year, no deposits are required. You may pay it with your tax return for the year. However, if you are unsure that you will accumulate less than \$500 for the year, deposit under the appropriate rules so that you will not be subject to failure to deposit penalties.

**\$100,000 one-day deposit rule.**— If you accumulate taxes of \$100,000 or more on any day during a deposit period, you must deposit them by the close of the next banking day, whether you are a monthly or a semiweekly schedule depositor. For monthly schedule depositors, the deposit period is a calendar month. For semiweekly

schedule depositors, the deposit periods are Wednesday through Friday and Saturday through Tuesday.

For purposes of the \$100,000 rule, do not continue accumulating taxes after the end of a deposit period. For example, if a semiweekly schedule depositor has accumulated taxes of \$95,000 on Tuesday and \$10,000 on Wednesday, the \$100,000 one-day 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 on Tuesday, the next banking day. On Tuesday, Fir Co. accumulates additional taxes of \$30,000. Because the \$30,000 is not added to the previous \$110,000 and is less than \$100,000, Fir Co. must deposit the \$30,000 on Friday using the normal semiweekly deposit schedule.

If you are a monthly schedule depositor and you accumulate \$100,000 employment tax liability on any day during a deposit period, you become a semiweekly schedule depositor on the next day and remain so for the remainder of the calendar year and for the following calendar year.

**Example of \$100,000 one-day deposit rule.**— Elm Inc. started business on February 1, 1996. 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 February 8, Elm Inc. paid wages for the first time and accumulated taxes of \$60,000. On February 15, Elm Inc. paid wages and accumulated taxes of \$50,000, for a total of \$110,000. Because Elm Inc. accumulated \$110,000 on February 15, it must deposit \$110,000 by February 16, the next banking day.

**Accuracy of deposits.**— You will meet the deposit requirements if any deposit shortfall does not exceed the greater of (1) \$100, or (2) 2% of the amount of taxes otherwise required to be deposited. For this rule to apply, you must deposit any shortfall as follows:

- **Monthly Schedule Depositor**— Deposit or pay the shortfall with your return by the due date of the Form 943 for the period in which the shortfall occurred. You may pay the shortfall with Form 943 even if the amount exceeds \$500.
- **Semiweekly Schedule and \$100,000 One-Day Depositor**— Deposit by the earlier of the first Wednesday or Friday that comes on or after the 15th of the month following the month in which the shortfall occurred or, if earlier, the return due date for the period in which the shortfall occurred. For example, if a semiweekly depositor has a shortfall during January 1996, the shortfall makeup date is February 16, 1996 (Friday).

## Depositing Taxes

**Federal tax deposit (FTD) coupon.**— If you do not deposit electronically, use Form 8109 to deposit employment taxes and all other types of taxes that are deposited. **Do not** use Form 8109 to pay delinquent or additional taxes assessed by the IRS. Pay these taxes directly to the IRS Service Center and include a copy of any related bills or notices the IRS sent you.

The IRS will send you an FTD coupon book 5 to 6 weeks after you receive an EIN. (See section 1). The FTD coupons will be preprinted with your name, address, and EIN. The IRS will keep track of the number of FTD coupons you use and **automatically** send you additional FTD coupons when you need them. If you do not receive your resupply of FTD coupons, contact your local IRS office. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on **Form 8109C**, FTD Address Change, which is in the FTD coupon book. (Using Form 8109C will not change your address of record; it will change only the address where the FTD coupons are mailed.)

Include an FTD coupon with each deposit. Clearly mark the correct **TYPE OF TAX** and **TAX PERIOD** on the FTD coupon since it is used to credit the deposit to your tax account.

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

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

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

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

**Depositing without Form 8109.**— If you do not have the preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. It is available at IRS offices. You can get this form by calling the general 1-800-TAX-FORM number. Be sure to have your EIN ready when you contact the office. Use Form 8109-B to make deposits only if:

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

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

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

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

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

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

**Timeliness of deposits.**— The IRS determines whether deposits are on time by the date they are received by an authorized depository or FRB. However, a deposit received by the authorized depository or FRB after the due date will be considered timely if the taxpayer

establishes that it was mailed in the United States at least 2 days before the due date.

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

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

- 2%—deposits made 1 to 5 days late
- 5%—deposits made 6 to 15 days late
- 10%—deposits made 16 or more days late. This also applies to amounts paid to the IRS within 10 days of the date of the first notice the IRS sent you asking for the tax due
- 10%—deposits made at unauthorized financial institutions or directly to the IRS (but see **Depositing without an EIN** on page 10)
- 15%—amounts still unpaid more than 10 days after the date of the first notice the IRS sent you asking for the tax due or the day on which you receive notice and demand for immediate payment, whichever is earlier.

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

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

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

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

**Order in which deposits are applied.**— Tax deposits are applied first to satisfy any past due amounts not deposited, deposits, with the oldest liability satisfied first.

**Example.** Cedar Inc. is required to make a deposit of \$1,000 on April 15 and \$1,500 on May 15. Cedar Inc. does not make the deposit on April 15. On May 15, Cedar Inc. deposits \$1,700 assuming that it has paid the

May deposit in full and applied \$200 to the late April deposit. However, because deposits are applied first to past due underdeposits in due date order, \$1,000 of the May 15 deposit is applied to the late April deposit. The remaining \$700 is applied to the May 15 deposit. Therefore, in addition to an underdeposit of \$1,000 for April 15, A has an underdeposit for May 15 of \$800. Penalties will be applied to both underdeposits as explained above.

## Employers of Both Farm and Nonfarm Workers

If you employ both farm and nonfarm workers, you must treat employment taxes for the farmworkers (Form 943 taxes) separately from employment taxes for the nonfarm workers (Form 941 taxes). Form 943 taxes and Form 941 taxes are not combined for purposes of applying any of the deposit rules.

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

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## 7. Form 943

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

After you file your first return, each year the IRS will send you a Form 943 preaddressed with your name, address, and EIN. If you do not receive the preaddressed form, request one 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)**. 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 Form 1040, do not include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See Pub. 926 for more information about household workers.

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

**Penalties.**— For each month or part of a month a return is not filed when required (disregarding any extensions of the filing deadline), there is a penalty of 5% of the tax that should have been shown on the return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month the tax is paid late (disregarding any extensions of the payment deadline), there is a penalty of 0.5% per month of the amount shown as due. The maximum amount of this penalty is 25% of the tax due. The penalties will not be charged if there is an acceptable reason for failing to file or pay. If you file or pay late, attach an explanation to your Form 943. In addition, interest accrues from the due date of the tax on any unpaid balance.

In cases where income, social security, and Medicare taxes to be withheld are not withheld or are not paid to the IRS, certain officers or employees of a corporation or certain members or employees of a partnership may become personally liable for the payment of these taxes and penalized an amount equal to the taxes. This is known as the trust fund recovery penalty. (See section 6.)

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## 8. Advance Payment of the Earned Income Credit

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

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

Payment of the advance EIC is limited to 60% of the EIC an eligible employee would receive if he or she has only one qualifying child. For 1996, the advance payment can be as much as \$1,291. The tables that begin on page 42 reflect that limit.

**Form W-5.**— Form W-5 states the eligibility requirements for receiving advance EIC payments. On Form

W-5, an employee states that he or she expects to be eligible for the EIC and shows whether he or she has a certificate in effect with any other current employer.

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

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

**How to figure the advance EIC payment.**— You must include advance EIC payments with wages you pay to eligible employees who give you a signed and completed Form W-5. Make the initial certificate 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.

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 42. There are separate tables for employees whose spouses have a certificate in effect.

**Note:** *If during 1996 you pay an employee total wages of at least \$25,078, you must stop making advance EIC payments to that employee for the rest of the year.*

**Paying the advance EIC to employees.**— An advance EIC payment is not wages and is not subject to withholding of income, social security, or Medicare taxes. An advance EIC payment does not change the amount of income, social security, or Medicare taxes you withhold from the employee's wages. You add the 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 the box for "Advance EIC payment" on the Form W-2. Do not include this amount in the "Wages..." box.

**Employer's returns.**— Show the total payments you made to employees on the advance EIC line of your Form 943. Subtract this amount from your total taxes (see the specific instructions for Form 943). Reduce the amounts reported on your record of Federal tax liability by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld income tax and employee and employer social security and Medicare taxes. (See section 6 for the deposit rules). For purposes of deposit due dates, advance EIC payments are considered deposited on the day you pay wages (including the advance EIC payment) to your employees. The advance EIC payment reduces first the amount of income tax withholding, then withheld employee social security and Medicare taxes, and last the employer's share of social security and Medicare taxes. For more information, see Circular E.

## Required Notice to Employees

You must notify employees who have no income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on **Form W-4**, Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees whose wages for 1995 were less than \$26,673 that they may be eligible to claim the credit for 1995. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe.

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

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## 9. Adjustments

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

### Current Period 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 current period adjustments include amounts withheld by a third-party payer and tips you did not have enough employee funds to withhold on. See Circular E for more information on these adjustments.

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

### Prior Period Adjustments

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

You are required to provide background information and certifications supporting prior year adjustments. File

with Form 943 a **Form 941c**, Supporting Statement To Correct Information, or an equivalent statement providing the same required information. **Do not file Form 941c separately.** The IRS will not be able to process your adjustments without this supporting information. See the instructions for Form 941c for more information.

**Income tax withholding adjustments.**— You cannot adjust the amount of income tax withheld for a prior year return, even if you withheld the wrong amount. However, you may adjust prior year income tax withholding to correct an **administrative error**. An administrative error occurs if the amount you entered on the return is not the amount you actually withheld. Examples include mathematical or transposition errors. In these cases, you should adjust the return to show the amount actually withheld.

The administrative error adjustment only corrects the amount reported on Form 943. It does not change the actual amount withheld or deducted from wages in that year.

***Note:** If you withhold too much or too little income tax for a part of the year, you may change the withholding for later pay periods in the same year to compensate for the error. This does not require any adjustment procedures.*

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

**Social security and Medicare tax adjustments.**— Correct prior period 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 withhold 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 withhold employee tax when no tax is due or if you withhold more than the correct amount, you should repay the employee.

**Filing a claim for overreported prior year liabilities.**— Alternatively, 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 of the amount overpaid. This form also can be used to request an abatement of an overassessment of employment taxes, interest, and/or penalties. You must file Form 941c, or an equivalent statement, with Form 843. See the separate **Instructions for Form 843**.

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

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

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

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## 10. Form W-2

You must furnish a Form W-2 to every employee who received cash or noncash wages subject to withholding. If you employ a family of workers, you must prepare a Form W-2 for each family worker, not just the head of the household.

Furnish Form W-2 to each recipient of supplemental unemployment compensation benefits or third-party sick pay.

You must furnish a Form W-2 to any employee if the wages were subject to social security and Medicare taxes. On Form W-2, you must show social security wages separately from Medicare wages, and you must show social security taxes separately from Medicare taxes.

By January 31, 1996, furnish Form W-2 to each employee who was working for you at the end of 1995. If an employee stops working for you during 1996, furnish him or her Form W-2 any time after employment ends but no later than January 31, 1997. However, if the employee asks you for Form W-2, furnish him or her the completed form within 30 days of the request or the last wage payment, whichever is later.

Furnish each employee from whom you withheld no income tax (other than those who claimed exemption from withholding on Form W-4) a copy of Notice 797. See Notice 1015 for information on when and how to furnish it. Both items are available from the IRS.

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

## Preparing Forms W-2 and W-3

For more information, see the instructions for Form W-2 and Form W-3. Most employers of farmworkers will complete only the following boxes on the 1995 Forms W-2 and W-3. If any entry does not apply to you, leave it blank. Also, see section 14.

**Form W-2:** Boxes b, c, d, e, and f, 1 through 6, 9, and 16 through 21.

**Form W-3:** Boxes b, c, e, f, g, and i, boxes 1 through 6, 9, 13, and 14.

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## 11. Magnetic Media Reporting

You may be required to use magnetic media to furnish the information required by Forms W-2, W-2G, 1042S, 1098, 1099, and 5498. This requirement applies separately to each type of information return. You are required to use magnetic media if you file at least 250 returns on any of the above forms.

For the requirements for furnishing information on magnetic media for Form W-2, see SSA Technical Information Bulletin (TIB) No. 4. You may get this by calling SSA at (410)-965-4241 (not toll-free) or by writing to: Social Security Administration, Attn: Resubmittal Group, 3-E-10 NB, Metro West Building, P.O. Box 2317, Baltimore, MD 21235. For requirements for the Forms 1042S, 1098, 1099, 5498, and W-2G, see **Pub. 1220**, Specification for Filing Forms 1098, 1099, 5498, and W-2G Magnetically or Electronically, or write to: Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359 or call (304)-263-8700 (not toll-free).

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

Filers with access to a personal computer and a modem may also obtain information on magnetic media filing from the electronic Bulletin Board System (BBS) through either the SSA-BBS or the IRP-BBS (IRS). You can access the SSA-BBS by dialing 410-965-1133 or the IRP-BBS by dialing 304-263-2749 (these lines are not toll-free or for voice use).

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## 12. Paying and Depositing Federal Unemployment (FUTA) Tax

In general, cash wages paid to your farmworkers are subject to the Federal unemployment tax (FUTA) if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 1994 or 1995; or
- Employed 10 or more farmworkers during some portion of a day (whether or not at the same time) for at least 1 day during any 20 different weeks in 1994 or 1995.

Aliens admitted on a temporary basis to the United States to perform farmwork, also known as H-2(A) visa workers, are subject to FUTA tax beginning in 1995. Count them to determine whether you meet either of the above tests. **Caution:** As this publication was going to print, Congress was considering legislation that would extend the exemption for H-2(A) visa workers through 1995. See **Pub. 553**, Highlights of 1995 Tax Changes.

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

You must deposit FUTA tax with an authorized financial institution or the FRB that serves your area. **The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes.**

**FUTA tax rate.**— For 1995, the gross tax rate is 6.2% on the first \$7,000 of cash wages paid to each employee. The rate remains the same for 1996. You may receive a credit of up to 5.4% for the state unemployment tax you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full 5.4% credit. Thus, your net federal liability may be as low as 0.8% in 1995 if your state is not subject to a credit reduction. The federal liability, however, remains in effect even though you may be exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Form 940 is designed to take state credits into account.

**Credit reduction.**— A credit reduction is required if a state's unemployment fund borrows from the federal government and keeps an outstanding balance for two or more years. The Department of Labor determines the credit reduction states for each year by November 10 of the previous year.

**Deposit rules for FUTA taxes.**— If the amount subject to deposit (plus the amount subject to deposit for any

prior quarter but not deposited) is more than \$100, you must deposit the FUTA tax with an authorized financial institution or a Federal Reserve bank by the last day of the month following the close of the quarter. If the amount is \$100 or less, you do not have to deposit it, but you must add it to the amount subject to deposit for the next quarter. To help ensure proper crediting to your account, write your employer identification number, "Form 940," and the tax period the deposit applies to on your check or money order.

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

Form 940-EZ is a simple unemployment tax return for filers with uncomplicated tax situations. You can generally use Form 940-EZ if:

- You pay state unemployment taxes (contributions) to only one state;
- You make the payments to the state by the due date of Form 940-EZ; and
- All wages subject to FUTA tax are also subject to state unemployment tax.

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

If the FUTA tax reported on Form 940 or 940-EZ minus the amounts deposited for the first three quarters is more than \$100, deposit the whole amount by January 31. If the tax (minus any deposits) is \$100 or less, you may either deposit the tax or pay it with the return by January 31. If you mail the tax payment with your return, complete the Payment Voucher on the return, but do **not** detach it. Mail the return with the payment to the address shown for "Return with payment" in the instructions.

Once you have filed a Form 940 or 940-EZ, we will send you a preaddressed form near the end of each calendar year. If you do not receive a form, request one from an Internal Revenue Service office in time to file when due.

To amend a return after you have filed it, complete a Form 940 or 940-EZ with the revised figures. Check the box above Part I and attach an explanation of the revision.

**Note:** *If you have acquired a business from someone else, you may be able to claim a special credit as a successor employer. See **Pub. 15-A**.*

**Magnetic tape filing of Form 940.**— Reporting agents filing Forms 940 for groups of taxpayers can file them on magnetic tape (see **Pub. 1314**, Magnetic Tape Reporting of Form 940, Employer's Federal Unemployment (FUTA) Tax Return).

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## 13. Records You Should Keep

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

Keep a record of:

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, noncash payments, annuity, and pension payments.
- Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees' income tax withholding allowance certificates.
- Copies of Form W-5.
- Advance EIC payments.
- Dates and amounts of tax deposits you made.
- Copies of returns filed.
- Any amount deducted as employee social security and Medicare taxes.
- The amount of income tax withheld.
- Records of fringe benefits provided, including substantiation required under Code section 274 and related regulations.

If you did not keep records because you did not expect to pay \$2,500 or more for farmwork or did not expect an employee to meet the \$150 test and you later find the wages will be taxable, you should begin keeping records for the employee. Estimate as well as you can what you paid the employee previously during the year.

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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## 14. Reconciling Forms W-2, W-3, and 943

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, we must contact you to resolve the discrepancies. This costs time and money for the Government and for you.

To eliminate errors that can cause discrepancies—



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

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

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

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

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## 15. Income Tax Withholding Methods

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

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 22 through 41) for your payroll period and the employee's marital status as shown on his or her Form

W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

**Note:** *If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 20 and 21.*

**Adjusting for employees claiming more than 10 withholding allowances.**— The percentage method of figuring withholding adapts to any number of allowances.

To adapt the tables to employees who are entitled to more than 10 allowances:

- 1) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the **Percentage Method— 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.

If you do not want to use the wage bracket tables on pages 22 through 41 to figure how much income tax to withhold, you can use a percentage computation based on the table below and the appropriate rate table. This method works for any number of withholding allowances the employee claims.

### Percentage Method

Use these steps to figure the 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 amount to withhold from appropriate table on page 20 or 21.

**Percentage Method—Amount for One Withholding Allowance**

Payroll period	One withholding allowance
Weekly .....	\$49.04
Biweekly .....	98.08
Semimonthly .....	106.25
Monthly .....	212.50
Quarterly .....	637.50
Semiannually .....	1,275.00
Annually .....	2,550.00
Daily or miscellaneous (each day of the payroll period) .....	9.81

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

1. Total wage payment .....	\$450.00
2. One allowance .....	\$49.04
3. Allowances claimed on Form W-4 .....	<u>2</u>
4. Line 2 times line 3 .....	<u>98.08</u>
Amount subject to withholding	
5. (subtract line 4 from line 1) .....	\$351.92
Tax to be withheld on \$351.92 from	
6. Table 1—single person, page 20 ...	<u>45.15</u>

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

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

**Example.** A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$10,200 (the value of four withholding allowances) for a balance of \$41,800. The table for the Annual Payroll Period shows withholding of \$5,306.25 to be withheld. Divide the annual tax by 52. The weekly tax is \$102.04.

## Alternative Methods of Income Tax Withholding

Rather than the Percentage or Wage Bracket Methods described above, you can use an alternative method to withhold income tax. Pub. 15-A describes these alternative methods.

## 16. Advance Earned Income Credit Payment Methods

To figure the advance EIC payment, you may use either the Percentage Method or the Wage Bracket Method explained below. See section 8 in this publication for an explanation of the advance EIC.

### 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 42 and 43. There are different tables for (a) single or married employees without spouse filing a certificate and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

If you use the percentage method or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

### Wage Bracket Method

If you use the wage bracket tables on pages 44 and 45, figure the advance EIC payment as follows.

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

With either method, the number of withholding allowances an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4.

### Whole Dollar Withholding and Paying Advance EIC

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.

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

## How Do Employment Taxes Apply to Farmwork?

	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 farm if major farm duties are in management or maintenance, etc., of farm, tools, or equipment, or salvaging timber, clearing brush and other debris left by hurricane.</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. Operation or maintenance of ditches, reservoirs, canals, or waterways, not owned or operated for profit, used only for supplying or storing water for farming purposes.</li> <li>6. Processing, packaging, etc., any commodity in its unmanufactured state, employed by farm operator or unincorporated group of not more than 20 farm operators who produced over half of commodity processed; or other groups of operators if they produced all of the commodity.</li> </ol>	<p>Taxable if \$150 or \$2,500 test is met. See section 4.</p>	<p>Taxable if test in section 12 is met.</p>
<p><b>Employment Not Considered Farmwork:</b></p> <ol style="list-style-type: none"> <li>1. Hatching poultry, off the farm.</li> <li>2. Processing maple sap into maple syrup or sugar.</li> <li>3. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.</li> <li>4. Operation or maintenance of ditches, canals, reservoirs, or waterways, not meeting tests in (5) above.</li> <li>5. Processing, packaging, delivering, etc., any commodity in its unmanufactured state, if group of farm operators do not meet the tests in (6) above.</li> </ol>	<p>Taxable under general employment rules. (Special farm rules do not apply).</p>	<p>Taxable under general FUTA rules. (Special farm rules do not apply).</p>
<b>Special Employment Situations:</b>		
<ol style="list-style-type: none"> <li>1. Household employees on farm operated for profit.</li> </ol>	<p>Taxable in 1996 if paid \$1,000 or more in cash. Exempt for an individual under age 18 at any time during calendar year if not his or her principal occupation. (A student under age 18 is not considered to have household work as a principal occupation.)</p>	<p>Taxable if test in section 12 is met.</p>
<ol style="list-style-type: none"> <li>2. Service not in the course of employer's trade or business on farm operated for profit (cash payments only).</li> </ol>	<p>Taxable if \$150 or \$2,500 test is met (see section 4), unless performed by parent employed by child.</p>	<p>Taxable only if \$50 or more is paid in a quarter and employee works on 24 or more different days in current or prior quarter.</p>
<ol style="list-style-type: none"> <li>3. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2(A) workers).</li> </ol>	<p>Exempt.</p>	<p>Taxable.</p>
<ol style="list-style-type: none"> <li>4. Family employment.</li> </ol>	<p>Exempt for employer's child under age 18, but counted for \$150 or \$2,500 test. Taxable for spouse of employer.</p>	<p>Exempt if services performed by employer's parent, or spouse, or by child under age 21.</p>

**Caution:** As this publication was going to print, Congress was considering legislation that would exempt this employment from FUTA. See Pub. 553, Highlights of 1995 Tax Changes.

**Tables for Percentage Method of Withholding**  
(For Wages Paid in 1996)

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<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 \$50 . . . . .		\$0		Not over \$124 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$50	—\$489 . . . . .	15%	—\$50	\$124	—\$851 . . . . .	15%	—\$124
\$489	—\$1,033 . . . . .	\$65.85 plus 28%	—\$489	\$851	—\$1,725 . . . . .	\$109.05 plus 28%	—\$851
\$1,033	—\$2,361 . . . . .	\$218.17 plus 31%	—\$1,033	\$1,725	—\$2,920 . . . . .	\$353.77 plus 31%	—\$1,725
\$2,361	—\$5,100 . . . . .	\$629.85 plus 36%	—\$2,361	\$2,920	—\$5,152 . . . . .	\$724.22 plus 36%	—\$2,920
\$5,100	. . . . .	\$1,615.89 plus 39.6%	—\$5,100	\$5,152	. . . . .	\$1,527.74 plus 39.6%	—\$5,152

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<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 \$101 . . . . .		\$0		Not over \$247 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$101	—\$979 . . . . .	15%	—\$101	\$247	—\$1,702 . . . . .	15%	—\$247
\$979	—\$2,066 . . . . .	\$131.70 plus 28%	—\$979	\$1,702	—\$3,449 . . . . .	\$218.25 plus 28%	—\$1,702
\$2,066	—\$4,721 . . . . .	\$436.06 plus 31%	—\$2,066	\$3,449	—\$5,840 . . . . .	\$707.41 plus 31%	—\$3,449
\$4,721	—\$10,200 . . . . .	\$1,259.11 plus 36%	—\$4,721	\$5,840	—\$10,304 . . . . .	\$1,448.62 plus 36%	—\$5,840
\$10,200	. . . . .	\$3,231.55 plus 39.6%	—\$10,200	\$10,304	. . . . .	\$3,055.66 plus 39.6%	—\$10,304

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<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 \$109 . . . . .		\$0		Not over \$268 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$109	—\$1,060 . . . . .	15%	—\$109	\$268	—\$1,844 . . . . .	15%	—\$268
\$1,060	—\$2,239 . . . . .	\$142.65 plus 28%	—\$1,060	\$1,844	—\$3,736 . . . . .	\$236.40 plus 28%	—\$1,844
\$2,239	—\$5,115 . . . . .	\$472.77 plus 31%	—\$2,239	\$3,736	—\$8,327 . . . . .	\$766.16 plus 31%	—\$3,736
\$5,115	—\$11,050 . . . . .	\$1,364.33 plus 36%	—\$5,115	\$8,327	—\$11,163 . . . . .	\$1,569.37 plus 36%	—\$8,327
\$11,050	. . . . .	\$3,500.93 plus 39.6%	—\$11,050	\$11,163	. . . . .	\$3,310.33 plus 39.6%	—\$11,163

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<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 \$219 . . . . .		\$0		Not over \$535 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$219	—\$2,121 . . . . .	15%	—\$219	\$535	—\$3,688 . . . . .	15%	—\$535
\$2,121	—\$4,477 . . . . .	\$285.30 plus 28%	—\$2,121	\$3,688	—\$7,473 . . . . .	\$472.95 plus 28%	—\$3,688
\$4,477	—\$10,229 . . . . .	\$944.98 plus 31%	—\$4,477	\$7,473	—\$12,654 . . . . .	\$1,532.75 plus 31%	—\$7,473
\$10,229	—\$22,100 . . . . .	\$2,728.10 plus 36%	—\$10,229	\$12,654	—\$22,325 . . . . .	\$3,138.86 plus 36%	—\$12,654
\$22,100	. . . . .	\$7,001.66 plus 39.6%	—\$22,100	\$22,325	. . . . .	\$6,620.42 plus 39.6%	—\$22,325

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

**TABLE 5—QUARTERLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<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 \$656 . . . . .		\$0		Not over \$1,606 . . . . .		\$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>
\$656	—\$6,363	15%	—\$656	\$1,606	—\$11,063	15%	—\$1,606
\$6,363	—\$13,431	\$856.05 plus 28%	—\$6,363	\$11,063	—\$22,419	\$1,418.55 plus 28%	—\$11,063
\$13,431	—\$30,688	\$2,835.09 plus 31%	—\$13,431	\$22,419	—\$37,963	\$4,598.23 plus 31%	—\$22,419
\$30,688	—\$66,300	\$8,184.76 plus 36%	—\$30,688	\$37,963	—\$66,975	\$9,416.87 plus 36%	—\$37,963
\$66,300		\$21,005.08 plus 39.6%	—\$66,300	\$66,975		\$19,861.19 plus 39.6%	—\$66,975

**TABLE 6—SEMIANNUAL Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<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 \$1,313 . . . . .		\$0		Not over \$3,213 . . . . .		\$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>
\$1,313	—\$12,725	15%	—\$1,313	\$3,213	—\$22,125	15%	—\$3,213
\$12,725	—\$26,863	\$1,711.80 plus 28%	—\$12,725	\$22,125	—\$44,838	\$2,836.80 plus 28%	—\$22,125
\$26,863	—\$61,375	\$5,670.44 plus 31%	—\$26,863	\$44,838	—\$75,925	\$9,196.44 plus 31%	—\$44,838
\$61,375	—\$132,600	\$16,369.16 plus 36%	—\$61,375	\$75,925	—\$133,950	\$18,833.41 plus 36%	—\$75,925
\$132,600		\$42,010.16 plus 39.6%	—\$132,600	\$133,950		\$39,722.41 plus 39.6%	—\$133,950

**TABLE 7—ANNUAL Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<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 \$2,625 . . . . .		\$0		Not over \$6,425 . . . . .		\$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>
\$2,625	—\$25,450	15%	—\$2,625	\$6,425	—\$44,250	15%	—\$6,425
\$25,450	—\$53,725	\$3,423.75 plus 28%	—\$25,450	\$44,250	—\$89,675	\$5,673.75 plus 28%	—\$44,250
\$53,725	—\$122,750	\$11,340.75 plus 31%	—\$53,725	\$89,675	—\$151,850	\$18,392.75 plus 31%	—\$89,675
\$122,750	—\$265,200	\$32,738.50 plus 36%	—\$122,750	\$151,850	—\$267,900	\$37,667.00 plus 36%	—\$151,850
\$265,200		\$84,020.50 plus 39.6%	—\$265,200	\$267,900		\$79,445.00 plus 39.6%	—\$267,900

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

<b>(a) SINGLE person (including head of household)—</b>				<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 \$10.10 . . . . .		\$0		Not over \$24.70 . . . . .		\$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>
\$10.10	—\$97.90	15%	—\$10.10	\$24.70	—\$170.20	15%	—\$24.70
\$97.90	—\$206.60	\$13.17 plus 28%	—\$97.90	\$170.20	—\$344.90	\$21.83 plus 28%	—\$170.20
\$206.60	—\$472.10	\$43.61 plus 31%	—\$206.60	\$344.90	—\$584.00	\$70.75 plus 31%	—\$344.90
\$472.10	—\$1,020.00	\$125.92 plus 36%	—\$472.10	\$584.00	—\$1,030.40	\$144.87 plus 36%	—\$584.00
\$1,020.00		\$323.16 plus 39.6%	—\$1,020.00	\$1,030.40		\$305.57 plus 39.6%	—\$1,030.40

# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1996)

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—												
30	55	0	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	6	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	9	1	0	0	0	0	0	0	0	0	0
110	115	9	2	0	0	0	0	0	0	0	0	0
115	120	10	3	0	0	0	0	0	0	0	0	0
120	125	11	3	0	0	0	0	0	0	0	0	0
125	130	12	4	0	0	0	0	0	0	0	0	0
130	135	12	5	0	0	0	0	0	0	0	0	0
135	140	13	6	0	0	0	0	0	0	0	0	0
140	145	14	6	0	0	0	0	0	0	0	0	0
145	150	15	7	0	0	0	0	0	0	0	0	0
150	155	15	8	1	0	0	0	0	0	0	0	0
155	160	16	9	1	0	0	0	0	0	0	0	0
160	165	17	9	2	0	0	0	0	0	0	0	0
165	170	18	10	3	0	0	0	0	0	0	0	0
170	175	18	11	4	0	0	0	0	0	0	0	0
175	180	19	12	4	0	0	0	0	0	0	0	0
180	185	20	12	5	0	0	0	0	0	0	0	0
185	190	21	13	6	0	0	0	0	0	0	0	0
190	195	21	14	7	0	0	0	0	0	0	0	0
195	200	22	15	7	0	0	0	0	0	0	0	0
200	210	23	16	8	1	0	0	0	0	0	0	0
210	220	25	17	10	3	0	0	0	0	0	0	0
220	230	26	19	11	4	0	0	0	0	0	0	0
230	240	28	20	13	6	0	0	0	0	0	0	0
240	250	29	22	14	7	0	0	0	0	0	0	0
250	260	31	23	16	9	1	0	0	0	0	0	0
260	270	32	25	17	10	3	0	0	0	0	0	0
270	280	34	26	19	12	4	0	0	0	0	0	0
280	290	35	28	20	13	6	0	0	0	0	0	0
290	300	37	29	22	15	7	0	0	0	0	0	0
300	310	38	31	23	16	9	1	0	0	0	0	0
310	320	40	32	25	18	10	3	0	0	0	0	0
320	330	41	34	26	19	12	4	0	0	0	0	0
330	340	43	35	28	21	13	6	0	0	0	0	0
340	350	44	37	29	22	15	7	0	0	0	0	0
350	360	46	38	31	24	16	9	2	0	0	0	0
360	370	47	40	32	25	18	10	3	0	0	0	0
370	380	49	41	34	27	19	12	5	0	0	0	0
380	390	50	43	35	28	21	13	6	0	0	0	0
390	400	52	44	37	30	22	15	8	0	0	0	0
400	410	53	46	38	31	24	16	9	2	0	0	0
410	420	55	47	40	33	25	18	11	3	0	0	0
420	430	56	49	41	34	27	19	12	5	0	0	0
430	440	58	50	43	36	28	21	14	6	0	0	0
440	450	59	52	44	37	30	22	15	8	0	0	0
450	460	61	53	46	39	31	24	17	9	2	0	0
460	470	62	55	47	40	33	25	18	11	3	0	0
470	480	64	56	49	42	34	27	20	12	5	0	0
480	490	65	58	50	43	36	28	21	14	6	0	0
490	500	67	59	52	45	37	30	23	15	8	0	0
500	510	70	61	53	48	39	31	24	17	9	2	0
510	520	73	62	55	48	40	33	28	18	11	3	0
520	530	76	64	56	49	42	34	27	20	12	5	0
530	540	79	65	58	51	43	36	29	21	14	6	0
540	550	81	68	59	52	45	37	30	23	15	8	1
550	560	84	70	61	54	46	39	32	24	17	9	2
560	570	87	73	62	55	48	40	33	26	18	11	4
570	580	90	76	64	57	49	42	35	27	20	12	5
580	590	93	79	65	58	51	43	36	29	21	14	7
590	600	95	82	68	60	52	45	38	30	23	15	8

**SINGLE Persons—WEEKLY Payroll Period**  
(For Wages Paid in 1996)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	98	84	71	61	54	46	39	32	24	17	10
610	620	101	87	74	63	55	48	41	33	26	18	11
620	630	104	90	76	64	57	49	42	35	27	20	13
630	640	107	93	79	66	58	51	44	36	29	21	14
640	650	109	96	82	68	60	52	45	38	30	23	16
650	660	112	98	85	71	61	54	47	39	32	24	17
660	670	115	101	88	74	63	55	48	41	33	26	19
670	680	118	104	90	77	64	57	50	42	35	27	20
680	690	121	107	93	79	66	58	51	44	36	29	22
690	700	123	110	96	82	68	60	53	45	38	30	23
700	710	126	112	99	85	71	61	54	47	39	32	25
710	720	129	115	102	88	74	63	56	48	41	33	26
720	730	132	118	104	91	77	64	57	50	42	35	28
730	740	135	121	107	93	80	66	59	51	44	36	29
740	750	137	124	110	96	82	69	60	53	45	38	31
750	760	140	126	113	99	85	72	62	54	47	39	32
760	770	143	129	116	102	88	74	63	56	48	41	34
770	780	146	132	118	105	91	77	65	57	50	42	35
780	790	149	135	121	107	94	80	66	59	51	44	37
790	800	151	138	124	110	96	83	69	60	53	45	38
800	810	154	140	127	113	99	86	72	62	54	47	40
810	820	157	143	130	116	102	88	75	63	56	48	41
820	830	160	146	132	119	105	91	77	65	57	50	43
830	840	163	149	135	121	108	94	80	66	59	51	44
840	850	165	152	138	124	110	97	83	69	60	53	46
850	860	168	154	141	127	113	100	86	72	62	54	47
860	870	171	157	144	130	116	102	89	75	63	56	49
870	880	174	160	146	133	119	105	91	78	65	57	50
880	890	177	163	149	135	122	108	94	80	67	59	52
890	900	179	166	152	138	124	111	97	83	70	60	53
900	910	182	168	155	141	127	114	100	86	72	62	55
910	920	185	171	158	144	130	116	103	89	75	63	56
920	930	188	174	160	147	133	119	105	92	78	65	58
930	940	191	177	163	149	136	122	108	94	81	67	59
940	950	193	180	166	152	138	125	111	97	84	70	61
950	960	196	182	169	155	141	128	114	100	86	73	62
960	970	199	185	172	158	144	130	117	103	89	75	64
970	980	202	188	174	161	147	133	119	106	92	78	65
980	990	205	191	177	163	150	136	122	108	95	81	67
990	1,000	207	194	180	166	152	139	125	111	98	84	70
1,000	1,010	210	196	183	169	155	142	128	114	100	87	73
1,010	1,020	213	199	186	172	158	144	131	117	103	89	76
1,020	1,030	216	202	188	175	161	147	133	120	106	92	78
1,030	1,040	219	205	191	177	164	150	136	122	109	95	81
1,040	1,050	222	208	194	180	166	153	139	125	112	98	84
1,050	1,060	225	210	197	183	169	156	142	128	114	101	87
1,060	1,070	228	213	200	186	172	158	145	131	117	103	90
1,070	1,080	231	216	202	189	175	161	147	134	120	106	92
1,080	1,090	234	219	205	191	178	164	150	136	123	109	95
1,090	1,100	237	222	208	194	180	167	153	139	126	112	98
1,100	1,110	240	225	211	197	183	170	156	142	128	115	101
1,110	1,120	243	228	214	200	186	172	159	145	131	117	104
1,120	1,130	247	231	216	203	189	175	161	148	134	120	106
1,130	1,140	250	234	219	205	192	178	164	150	137	123	109
1,140	1,150	253	238	222	208	194	181	167	153	140	126	112
1,150	1,160	256	241	225	211	197	184	170	156	142	129	115
1,160	1,170	259	244	228	214	200	186	173	159	145	131	118
1,170	1,180	262	247	232	217	203	189	175	162	148	134	120
1,180	1,190	265	250	235	220	206	192	178	164	151	137	123
1,190	1,200	268	253	238	223	208	195	181	167	154	140	126
1,200	1,210	271	256	241	226	211	198	184	170	156	143	129
1,210	1,220	274	259	244	229	214	200	187	173	159	145	132
1,220	1,230	278	262	247	232	217	203	189	176	162	148	134
1,230	1,240	281	265	250	235	220	206	192	178	165	151	137
1,240	1,250	284	269	253	238	223	209	195	181	168	154	140

\$1,250 and over

Use Table 1(a) for a SINGLE person on page 20. Also see the instructions on page 17.

# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1966)

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



**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid In 1996)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	93	86	79	71	64	58	49	42	34	27	20
760	760	95	87	80	73	65	58	51	43	36	29	21
760	770	98	89	82	74	67	59	52	45	37	30	23
770	780	98	90	83	76	68	61	54	46	39	32	24
780	790	99	92	85	77	70	62	55	48	40	33	26
790	800	101	93	86	79	71	64	57	49	42	35	27
800	810	102	95	88	80	73	65	58	51	43	36	29
810	820	104	96	89	82	74	67	60	52	45	38	30
820	830	105	98	91	83	76	68	61	54	46	39	32
830	840	107	99	92	85	77	70	63	55	48	41	33
840	850	108	101	94	86	79	71	64	57	49	42	35
850	860	110	102	95	88	80	73	66	58	51	44	36
860	870	113	104	97	89	82	74	67	60	52	45	38
870	880	116	105	98	91	83	76	69	61	54	47	39
880	890	119	107	100	92	85	77	70	63	55	48	41
890	900	121	108	101	94	86	79	72	64	57	50	42
900	910	124	111	103	95	88	80	73	66	58	51	44
910	920	127	113	104	97	89	82	75	67	60	53	45
920	930	130	116	106	98	91	83	76	69	61	54	47
930	940	133	119	107	100	92	85	78	70	63	56	48
940	950	135	122	109	101	94	86	79	72	64	57	50
950	960	138	125	111	103	95	88	81	73	66	59	51
960	970	141	127	114	104	97	89	82	75	67	60	53
970	980	144	130	116	106	98	91	84	76	69	62	54
980	990	147	133	119	107	100	92	85	78	70	63	56
990	1,000	149	136	122	109	101	94	87	79	72	65	57
1,000	1,010	152	139	125	111	103	95	88	81	73	66	59
1,010	1,020	155	141	128	114	104	97	90	82	75	68	60
1,020	1,030	158	144	130	117	106	98	91	84	76	69	62
1,030	1,040	161	147	133	119	107	100	93	85	78	71	63
1,040	1,050	163	150	136	122	109	101	94	87	79	72	65
1,050	1,060	166	153	139	125	111	103	96	88	81	74	66
1,060	1,070	169	155	142	128	114	104	97	90	82	75	68
1,070	1,080	172	158	144	131	117	106	99	91	84	77	69
1,080	1,090	175	161	147	133	120	107	100	93	85	78	71
1,090	1,100	177	164	150	136	123	109	102	94	87	80	72
1,100	1,110	180	167	153	139	125	112	103	96	88	81	74
1,110	1,120	183	169	156	142	128	114	105	97	90	83	75
1,120	1,130	186	172	158	145	131	117	108	99	91	84	77
1,130	1,140	189	175	161	147	134	120	108	100	93	86	78
1,140	1,150	191	178	164	150	137	123	109	102	94	87	80
1,150	1,160	194	181	167	153	139	126	112	103	96	89	81
1,160	1,170	197	183	170	156	142	128	115	105	97	90	83
1,170	1,180	200	186	172	159	145	131	117	106	99	92	84
1,180	1,190	203	189	175	161	148	134	120	108	100	93	86
1,190	1,200	205	192	178	164	151	137	123	109	102	95	87
1,200	1,210	208	195	181	167	153	140	126	112	103	96	89
1,210	1,220	211	197	184	170	156	142	129	115	105	98	90
1,220	1,230	214	200	186	173	159	145	131	118	106	99	92
1,230	1,240	217	203	188	175	162	148	134	121	108	101	93
1,240	1,250	219	206	192	178	165	151	137	123	110	102	95
1,250	1,260	222	209	195	181	167	154	140	126	112	104	96
1,260	1,270	225	211	198	184	170	156	143	129	115	105	98
1,270	1,280	228	214	200	187	173	159	145	132	118	107	99
1,280	1,290	231	217	203	189	176	162	148	135	121	108	101
1,290	1,300	233	220	206	192	179	165	151	137	124	110	102
1,300	1,310	236	223	209	195	181	168	154	140	126	113	104
1,310	1,320	239	225	212	198	184	170	157	143	129	115	105
1,320	1,330	242	228	214	201	187	173	159	146	132	118	107
1,330	1,340	245	231	217	203	190	176	162	149	135	121	108
1,340	1,350	247	234	220	206	193	179	165	151	138	124	110
1,350	1,360	250	237	223	209	195	182	168	154	140	127	113
1,360	1,370	253	239	226	212	198	184	171	157	143	129	116
1,370	1,380	256	242	228	215	201	187	173	160	146	132	119
1,380	1,390	259	245	231	217	204	190	176	163	149	135	121

\$1,390 and over

Use Table 1(b) for a MARRIED person on page 20. Also see the instructions on page 17.

# SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1996)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$105	0	0	0	0	0	0	0	0	0	0	0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	1	0	0	0	0	0	0	0	0	0
205	210	16	1	0	0	0	0	0	0	0	0	0
210	215	17	2	0	0	0	0	0	0	0	0	0
215	220	17	3	0	0	0	0	0	0	0	0	0
220	225	18	4	0	0	0	0	0	0	0	0	0
225	230	19	4	0	0	0	0	0	0	0	0	0
230	235	20	5	0	0	0	0	0	0	0	0	0
235	240	20	6	0	0	0	0	0	0	0	0	0
240	245	21	7	0	0	0	0	0	0	0	0	0
245	250	22	7	0	0	0	0	0	0	0	0	0
250	260	23	8	0	0	0	0	0	0	0	0	0
260	270	25	10	0	0	0	0	0	0	0	0	0
270	280	26	11	0	0	0	0	0	0	0	0	0
280	290	28	13	0	0	0	0	0	0	0	0	0
290	300	29	14	0	0	0	0	0	0	0	0	0
300	310	31	16	1	0	0	0	0	0	0	0	0
310	320	32	17	3	0	0	0	0	0	0	0	0
320	330	34	19	4	0	0	0	0	0	0	0	0
330	340	35	20	6	0	0	0	0	0	0	0	0
340	350	37	22	7	0	0	0	0	0	0	0	0
350	360	38	23	9	0	0	0	0	0	0	0	0
360	370	40	25	10	0	0	0	0	0	0	0	0
370	380	41	26	12	0	0	0	0	0	0	0	0
380	390	43	28	13	0	0	0	0	0	0	0	0
390	400	44	29	15	0	0	0	0	0	0	0	0
400	410	48	31	18	1	0	0	0	0	0	0	0
410	420	47	32	18	3	0	0	0	0	0	0	0
420	430	49	34	19	4	0	0	0	0	0	0	0
430	440	50	35	21	6	0	0	0	0	0	0	0
440	450	52	37	22	7	0	0	0	0	0	0	0
450	460	53	38	24	9	0	0	0	0	0	0	0
460	470	55	40	25	10	0	0	0	0	0	0	0
470	480	56	41	27	12	0	0	0	0	0	0	0
480	490	58	43	28	13	0	0	0	0	0	0	0
490	500	59	44	30	15	0	0	0	0	0	0	0
500	520	61	47	32	17	3	0	0	0	0	0	0
520	540	64	50	35	20	6	0	0	0	0	0	0
540	560	67	53	38	23	9	0	0	0	0	0	0
560	580	70	56	41	26	12	0	0	0	0	0	0
580	600	73	59	44	29	15	0	0	0	0	0	0
600	620	76	62	47	32	18	3	0	0	0	0	0
620	640	79	65	50	35	21	6	0	0	0	0	0
640	660	82	68	53	38	24	9	0	0	0	0	0
660	680	85	71	56	41	27	12	0	0	0	0	0
680	700	88	74	59	44	30	15	0	0	0	0	0
700	720	91	77	62	47	33	18	3	0	0	0	0
720	740	94	80	65	50	36	21	6	0	0	0	0
740	760	97	83	68	53	39	24	9	0	0	0	0
760	780	100	86	71	56	42	27	12	0	0	0	0
780	800	103	89	74	59	45	30	15	0	0	0	0

**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 1996)

if the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	106	92	77	62	48	33	18	3	0	0	0
820	840	109	95	80	65	51	36	21	6	0	0	0
840	860	112	98	83	68	54	39	24	9	0	0	0
860	880	115	101	86	71	57	42	27	12	0	0	0
880	900	118	104	89	74	60	45	30	15	1	0	0
900	920	121	107	92	77	63	48	33	18	4	0	0
920	940	124	110	95	80	66	51	36	21	7	0	0
940	960	127	113	98	83	69	54	39	24	10	0	0
960	980	130	116	101	86	72	57	42	27	13	0	0
980	1,000	135	119	104	89	75	60	45	30	16	1	0
1,000	1,020	140	122	107	92	78	63	48	33	19	4	0
1,020	1,040	146	125	110	95	81	66	51	36	22	7	0
1,040	1,060	152	128	113	98	84	69	54	39	25	10	0
1,060	1,080	157	131	116	101	87	72	57	42	28	13	0
1,080	1,100	163	135	119	104	90	75	60	45	31	16	1
1,100	1,120	168	141	122	107	93	78	63	48	34	19	4
1,120	1,140	174	147	125	110	96	81	66	51	37	22	7
1,140	1,160	180	152	128	113	99	84	69	54	40	25	10
1,160	1,180	185	158	131	116	102	87	72	57	43	28	13
1,180	1,200	191	163	136	119	105	90	75	60	46	31	16
1,200	1,220	196	169	141	122	108	93	78	63	49	34	19
1,220	1,240	202	175	147	125	111	96	81	66	52	37	22
1,240	1,260	208	180	153	128	114	99	84	69	55	40	25
1,260	1,280	213	186	158	131	117	102	87	72	58	43	28
1,280	1,300	219	191	164	136	120	105	90	75	61	46	31
1,300	1,320	224	197	169	142	123	108	93	78	64	49	34
1,320	1,340	230	203	175	148	126	111	96	81	67	52	37
1,340	1,360	236	208	181	153	129	114	99	84	70	55	40
1,360	1,380	241	214	186	158	132	117	102	87	73	58	43
1,380	1,400	247	219	192	164	137	120	105	90	76	61	46
1,400	1,420	252	225	197	170	143	123	108	93	79	64	49
1,420	1,440	258	231	203	176	148	126	111	96	82	67	52
1,440	1,460	264	236	209	181	154	129	114	99	85	70	55
1,460	1,480	269	242	214	187	159	132	117	102	88	73	58
1,480	1,500	275	247	220	192	165	137	120	105	91	76	61
1,500	1,520	280	253	225	198	171	143	123	108	94	79	64
1,520	1,540	286	259	231	204	176	148	126	111	97	82	67
1,540	1,560	292	264	237	209	182	154	129	114	100	85	70
1,560	1,580	297	270	242	215	187	160	132	117	103	88	73
1,580	1,600	303	275	248	220	193	165	138	120	106	91	76
1,600	1,620	308	281	253	226	199	171	144	123	109	94	79
1,620	1,640	314	287	259	232	204	177	149	126	112	97	82
1,640	1,660	320	292	265	237	210	182	155	129	115	100	85
1,660	1,680	325	298	270	243	215	188	160	133	118	103	88
1,680	1,700	331	303	276	248	221	193	166	138	121	106	91
1,700	1,720	336	309	281	254	227	199	172	144	124	109	94
1,720	1,740	342	315	287	260	232	205	177	150	127	112	97
1,740	1,760	348	320	293	265	238	210	183	155	130	115	100
1,760	1,780	353	326	298	271	243	216	188	161	134	118	103
1,780	1,800	358	331	304	276	249	221	194	167	139	121	106
1,800	1,820	364	337	309	282	255	227	200	172	145	124	109
1,820	1,840	370	343	315	288	260	233	205	178	150	127	112
1,840	1,860	376	348	321	293	266	238	211	183	156	130	115
1,860	1,880	381	354	326	299	271	244	216	189	162	134	118
1,880	1,900	387	359	332	304	277	249	222	195	167	140	121
1,900	1,920	392	365	337	310	283	255	228	200	173	145	124
1,920	1,940	398	371	343	316	288	261	233	206	178	151	127
1,940	1,960	404	376	349	321	294	266	239	211	184	156	130
1,960	1,980	409	382	354	327	299	272	244	217	190	162	135
1,980	2,000	415	387	360	332	305	277	250	223	195	168	140
2,000	2,020	420	393	365	338	311	283	256	228	201	173	146
2,020	2,040	426	399	371	344	316	289	261	234	206	179	151
2,040	2,060	432	404	377	349	322	294	267	239	212	184	157
2,060	2,080	437	410	382	355	327	300	272	245	218	190	163
2,080	2,100	443	415	388	360	333	305	278	251	223	196	168

\$2,100 and over

Use Table 2(a) for a SINGLE person on page 20. Also see the instructions on page 17.

# MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1996)

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

**MARRIED Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 1996)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,380	\$1,400	171	157	142	127	113	98	83	68	54	39	24
1,400	1,420	174	160	145	130	116	101	86	71	57	42	27
1,420	1,440	177	163	148	133	119	104	89	74	60	45	30
1,440	1,460	180	166	151	136	122	107	92	77	63	48	33
1,460	1,480	183	169	154	139	125	110	95	80	66	51	36
1,480	1,500	186	172	157	142	128	113	98	83	69	54	39
1,500	1,520	189	175	160	145	131	116	101	86	72	57	42
1,520	1,540	192	178	163	148	134	119	104	89	75	60	45
1,540	1,560	195	181	166	151	137	122	107	92	78	63	48
1,560	1,580	198	184	169	154	140	125	110	95	81	66	51
1,580	1,600	201	187	172	157	143	128	113	98	84	69	54
1,600	1,620	204	190	175	160	146	131	116	101	87	72	57
1,620	1,640	207	193	178	163	149	134	119	104	90	75	60
1,640	1,660	210	196	181	166	152	137	122	107	93	78	63
1,660	1,680	213	199	184	169	155	140	125	110	96	81	66
1,680	1,700	216	202	187	172	158	143	128	113	99	84	69
1,700	1,720	220	205	190	175	161	146	131	116	102	87	72
1,720	1,740	226	208	193	178	164	149	134	119	105	90	75
1,740	1,760	232	211	196	181	167	152	137	122	108	93	78
1,760	1,780	237	214	199	184	170	155	140	125	111	96	81
1,780	1,800	243	217	202	187	173	158	143	128	114	99	84
1,800	1,820	248	221	205	190	176	161	146	131	117	102	87
1,820	1,840	254	227	208	193	179	164	149	134	120	105	90
1,840	1,860	260	232	211	196	182	167	152	137	123	108	93
1,860	1,880	265	238	214	199	185	170	155	140	128	111	96
1,880	1,900	271	243	217	202	188	173	158	143	129	114	99
1,900	1,920	278	249	222	205	191	176	161	146	132	117	102
1,920	1,940	282	255	227	208	194	179	164	149	135	120	105
1,940	1,960	288	260	233	211	197	182	167	152	138	123	108
1,960	1,980	293	266	238	214	200	185	170	155	141	126	111
1,980	2,000	299	271	244	217	203	188	173	158	144	129	114
2,000	2,020	304	277	250	222	206	191	176	161	147	132	117
2,020	2,040	310	283	255	228	209	194	179	164	150	135	120
2,040	2,060	316	288	261	233	212	197	182	167	153	138	123
2,060	2,080	321	294	266	239	215	200	185	170	156	141	126
2,080	2,100	327	299	272	244	218	203	188	173	159	144	129
2,100	2,120	332	305	278	250	223	206	191	176	162	147	132
2,120	2,140	338	311	283	256	228	209	194	179	165	150	135
2,140	2,160	344	316	289	261	234	212	197	182	168	153	138
2,160	2,180	349	322	294	267	239	215	200	185	171	156	141
2,180	2,200	355	327	300	272	245	218	203	188	174	159	144
2,200	2,220	360	333	306	278	251	223	206	191	177	162	147
2,220	2,240	366	339	311	284	256	229	209	194	180	165	150
2,240	2,260	372	344	317	289	262	234	212	197	183	168	153
2,260	2,280	377	350	322	295	267	240	215	200	186	171	156
2,280	2,300	383	355	328	300	273	246	218	203	189	174	159
2,300	2,320	388	361	334	306	279	251	224	206	192	177	162
2,320	2,340	394	367	339	312	284	257	229	209	195	180	165
2,340	2,360	400	372	345	317	290	262	235	212	198	183	168
2,360	2,380	405	378	350	323	295	268	241	215	201	186	171
2,380	2,400	411	383	356	328	301	274	246	219	204	189	174
2,400	2,420	416	389	362	334	307	279	252	224	207	192	177
2,420	2,440	422	395	367	340	312	285	257	230	210	195	180
2,440	2,460	428	400	373	345	318	290	263	235	213	198	183
2,460	2,480	433	406	378	351	323	296	269	241	216	201	186
2,480	2,500	439	411	384	356	329	302	274	247	219	204	189
2,500	2,520	444	417	390	362	335	307	280	252	225	207	192
2,520	2,540	450	423	395	368	340	313	285	258	230	210	195
2,540	2,560	456	428	401	373	346	318	291	263	236	213	198
2,560	2,580	461	434	406	379	351	324	297	269	242	216	201
2,580	2,600	467	439	412	384	357	330	302	275	247	220	204
2,600	2,620	472	445	418	390	363	335	308	280	253	225	207
2,620	2,640	478	451	423	396	368	341	313	286	258	231	210
2,640	2,660	484	456	429	401	374	346	319	291	264	237	213
2,660	2,680	489	462	434	407	379	352	325	297	270	242	216

\$2,680 and over

Use Table 2(b) for a MARRIED person on page 20. Also see the instructions on page 17.

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 1996)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	0	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	10	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	12	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	15	0	0	0	0	0	0	0	0	0	0
215	220	16	0	0	0	0	0	0	0	0	0	0
220	225	17	1	0	0	0	0	0	0	0	0	0
225	230	18	2	0	0	0	0	0	0	0	0	0
230	235	18	3	0	0	0	0	0	0	0	0	0
235	240	19	3	0	0	0	0	0	0	0	0	0
240	245	20	4	0	0	0	0	0	0	0	0	0
245	250	21	5	0	0	0	0	0	0	0	0	0
250	260	22	6	0	0	0	0	0	0	0	0	0
260	270	23	7	0	0	0	0	0	0	0	0	0
270	280	25	9	0	0	0	0	0	0	0	0	0
280	290	26	10	0	0	0	0	0	0	0	0	0
290	300	28	12	0	0	0	0	0	0	0	0	0
300	310	29	13	0	0	0	0	0	0	0	0	0
310	320	31	15	0	0	0	0	0	0	0	0	0
320	330	32	16	0	0	0	0	0	0	0	0	0
330	340	34	18	2	0	0	0	0	0	0	0	0
340	350	35	19	3	0	0	0	0	0	0	0	0
350	360	37	21	5	0	0	0	0	0	0	0	0
360	370	38	22	6	0	0	0	0	0	0	0	0
370	380	40	24	8	0	0	0	0	0	0	0	0
380	390	41	25	9	0	0	0	0	0	0	0	0
390	400	43	27	11	0	0	0	0	0	0	0	0
400	410	44	28	12	0	0	0	0	0	0	0	0
410	420	46	30	14	0	0	0	0	0	0	0	0
420	430	47	31	15	0	0	0	0	0	0	0	0
430	440	49	33	17	1	0	0	0	0	0	0	0
440	450	50	34	18	3	0	0	0	0	0	0	0
450	460	52	36	20	4	0	0	0	0	0	0	0
460	470	53	37	21	6	0	0	0	0	0	0	0
470	480	55	39	23	7	0	0	0	0	0	0	0
480	480	56	40	24	9	0	0	0	0	0	0	0
490	500	58	42	26	10	0	0	0	0	0	0	0
500	520	60	44	28	12	0	0	0	0	0	0	0
520	540	63	47	31	15	0	0	0	0	0	0	0
540	560	66	50	34	18	2	0	0	0	0	0	0
560	580	69	53	37	21	5	0	0	0	0	0	0
580	600	72	56	40	24	8	0	0	0	0	0	0
600	620	75	59	43	27	11	0	0	0	0	0	0
620	640	78	62	46	30	14	0	0	0	0	0	0
640	660	81	65	49	33	17	1	0	0	0	0	0
660	680	84	68	52	36	20	4	0	0	0	0	0
680	700	87	71	55	39	23	7	0	0	0	0	0
700	720	90	74	58	42	26	10	0	0	0	0	0
720	740	93	77	61	45	29	13	0	0	0	0	0
740	760	96	80	64	48	32	16	0	0	0	0	0
760	780	99	83	67	51	35	19	3	0	0	0	0
780	800	102	86	70	54	38	22	6	0	0	0	0
800	820	105	89	73	57	41	25	9	0	0	0	0
820	840	108	92	76	60	44	28	12	0	0	0	0

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid in 1996)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$840	\$860	111	95	79	63	47	31	15	0	0	0	0
860	880	114	98	82	66	50	34	18	3	0	0	0
880	900	117	101	85	69	53	37	21	6	0	0	0
900	920	120	104	88	72	56	40	24	9	0	0	0
920	940	123	107	91	75	59	43	27	12	0	0	0
940	960	126	110	94	78	62	46	30	15	0	0	0
960	980	129	113	97	81	65	49	33	18	2	0	0
980	1,000	132	116	100	84	68	52	36	21	5	0	0
1,000	1,020	135	119	103	87	71	55	39	24	8	0	0
1,020	1,040	138	122	106	90	74	58	42	27	11	0	0
1,040	1,060	141	125	109	93	77	61	45	30	14	0	0
1,060	1,080	145	128	112	96	80	64	48	33	17	1	0
1,080	1,100	151	131	115	99	83	67	51	36	20	4	0
1,100	1,120	157	134	118	102	86	70	54	39	23	7	0
1,120	1,140	162	137	121	105	89	73	57	42	26	10	0
1,140	1,160	168	140	124	108	92	76	60	45	29	13	0
1,160	1,180	173	144	127	111	95	79	63	48	32	16	0
1,180	1,200	179	149	130	114	98	82	66	51	35	19	3
1,200	1,220	185	155	133	117	101	85	69	54	38	22	6
1,220	1,240	190	160	136	120	104	88	72	57	41	25	9
1,240	1,260	196	166	139	123	107	91	75	60	44	28	12
1,260	1,280	201	172	142	126	110	94	78	63	47	31	15
1,280	1,300	207	177	147	129	113	97	81	66	50	34	18
1,300	1,320	213	183	153	132	116	100	84	69	53	37	21
1,320	1,340	218	188	159	135	119	103	87	72	56	40	24
1,340	1,360	224	194	164	138	122	106	90	75	59	43	27
1,360	1,380	229	200	170	141	125	109	93	78	62	46	30
1,380	1,400	235	205	175	146	128	112	96	81	65	49	33
1,400	1,420	241	211	181	151	131	115	99	84	68	52	36
1,420	1,440	246	216	187	157	134	118	102	87	71	55	39
1,440	1,460	252	222	192	162	137	121	105	90	74	58	42
1,460	1,480	257	228	198	168	140	124	108	93	77	61	45
1,480	1,500	263	233	203	174	144	127	111	96	80	64	48
1,500	1,520	269	239	209	179	150	130	114	99	83	67	51
1,520	1,540	274	244	215	185	155	133	117	102	86	70	54
1,540	1,560	280	250	220	190	161	136	120	105	89	73	57
1,560	1,580	285	256	226	196	166	139	123	108	92	76	60
1,580	1,600	291	261	231	202	172	142	126	111	95	79	63
1,600	1,620	297	267	237	207	178	148	129	114	98	82	66
1,620	1,640	302	272	243	213	183	153	132	117	101	85	69
1,640	1,660	308	278	248	218	189	159	135	120	104	88	72
1,660	1,680	313	284	254	224	194	165	138	123	107	91	75
1,680	1,700	319	289	259	230	200	170	141	126	110	94	78
1,700	1,720	325	295	265	235	206	176	146	129	113	97	81
1,720	1,740	330	300	271	241	211	181	152	132	116	100	84
1,740	1,760	336	306	276	246	217	187	157	135	119	103	87
1,760	1,780	341	312	282	252	222	193	163	138	122	106	90
1,780	1,800	347	317	287	258	228	198	168	141	125	109	93
1,800	1,820	353	323	293	263	234	204	174	144	128	112	96
1,820	1,840	358	328	299	269	239	209	180	150	131	115	99
1,840	1,860	364	334	304	274	245	215	185	155	134	118	102
1,860	1,880	369	340	310	280	250	221	191	161	137	121	105
1,880	1,900	375	345	315	286	256	226	196	167	140	124	108
1,900	1,920	381	351	321	291	262	232	202	172	143	127	111
1,920	1,940	386	356	327	297	267	237	208	178	148	130	114
1,940	1,960	392	362	332	302	273	243	213	183	154	133	117
1,960	1,980	397	368	338	308	278	249	219	189	159	136	120
1,980	2,000	403	373	343	314	284	254	224	195	165	139	123
2,000	2,020	409	379	349	319	290	260	230	200	171	142	126
2,020	2,040	414	384	355	325	295	265	236	206	176	146	129
2,040	2,060	420	390	360	330	301	271	241	211	182	152	132
2,060	2,080	425	396	366	336	306	277	247	217	187	158	135
2,080	2,100	431	401	371	342	312	282	252	223	193	163	138
2,100	2,120	437	407	377	347	318	288	258	228	199	169	141
2,120	2,140	442	412	383	353	323	293	264	234	204	174	145

\$2,140 and over

Use Table 3(a) for a SINGLE person on page 20. Also see the instructions on page 17.

# MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1996)

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—												
30	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	3	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	6	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	9	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	12	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	15	0	0	0	0	0	0	0	0	0	0
370	380	16	0	0	0	0	0	0	0	0	0	0
380	390	18	2	0	0	0	0	0	0	0	0	0
390	400	19	3	0	0	0	0	0	0	0	0	0
400	410	21	5	0	0	0	0	0	0	0	0	0
410	420	22	8	0	0	0	0	0	0	0	0	0
420	430	24	8	0	0	0	0	0	0	0	0	0
430	440	25	9	0	0	0	0	0	0	0	0	0
440	450	27	11	0	0	0	0	0	0	0	0	0
450	460	28	12	0	0	0	0	0	0	0	0	0
460	470	30	14	0	0	0	0	0	0	0	0	0
470	480	31	15	0	0	0	0	0	0	0	0	0
480	490	33	17	1	0	0	0	0	0	0	0	0
490	500	34	18	2	0	0	0	0	0	0	0	0
500	520	36	20	4	0	0	0	0	0	0	0	0
520	540	39	23	7	0	0	0	0	0	0	0	0
540	560	42	26	10	0	0	0	0	0	0	0	0
560	580	45	29	13	0	0	0	0	0	0	0	0
580	590	48	32	16	1	0	0	0	0	0	0	0
590	600	51	35	19	4	0	0	0	0	0	0	0
600	620	54	38	22	7	0	0	0	0	0	0	0
620	640	57	41	25	10	0	0	0	0	0	0	0
640	660	60	44	28	13	0	0	0	0	0	0	0
660	680	63	47	31	16	0	0	0	0	0	0	0
680	700	66	50	34	19	3	0	0	0	0	0	0
700	720	69	53	37	22	8	0	0	0	0	0	0
720	740	72	56	40	25	9	0	0	0	0	0	0
740	760	75	59	43	28	12	0	0	0	0	0	0
760	780	78	62	46	31	15	0	0	0	0	0	0
780	800	81	65	49	34	18	2	0	0	0	0	0
800	820	84	68	52	37	21	5	0	0	0	0	0
820	840	87	71	55	40	24	8	0	0	0	0	0
840	860	90	74	58	43	27	11	0	0	0	0	0
860	880	93	77	61	46	30	14	0	0	0	0	0
880	900	96	80	64	49	33	17	1	0	0	0	0
900	920	99	83	67	52	36	20	4	0	0	0	0
920	940	102	86	70	55	39	23	7	0	0	0	0
940	960	105	89	73	58	42	26	10	0	0	0	0
960	980	108	92	76	61	45	29	13	0	0	0	0
980	1,000	111	95	79	64	48	32	16	0	0	0	0
1,000	1,020	114	98	82	67	51	35	19	3	0	0	0
1,020	1,040	117	101	85	70	54	38	22	6	0	0	0
1,040	1,060	120	104	88	73	57	41	25	9	0	0	0
1,060	1,080	123	107	91	76	60	44	28	12	0	0	0
1,080	1,100	126	110	94	79	63	47	31	15	0	0	0
1,100	1,120	129	113	97	82	66	50	34	18	2	0	0
1,120	1,140	132	116	100	85	69	53	37	21	5	0	0
1,140	1,160	135	119	103	88	72	56	40	24	8	0	0
1,160	1,180	138	122	106	91	75	59	43	27	11	0	0
1,180	1,200	141	125	109	94	78	62	46	30	14	0	0
1,200	1,220	144	128	112	97	81	65	49	33	17	1	0
1,220	1,240	147	131	115	100	84	68	52	36	20	4	0
1,240	1,260	150	134	118	103	87	71	55	39	23	7	0
1,260	1,280	153	137	121	106	90	74	58	42	26	10	0
1,280	1,300	156	140	124	109	93	77	61	45	29	13	0
1,300	1,320	159	143	127	112	96	80	64	48	32	16	0
1,320	1,340	162	146	130	115	99	83	67	51	35	19	3
1,340	1,360	165	149	133	118	102	86	70	54	38	22	6
1,360	1,380	168	152	136	121	105	89	73	57	41	25	9
1,380	1,400	171	155	139	124	108	92	76	60	44	28	12



**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 1996)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$1,420	\$1,440	174	158	142	127	111	95	79	63	47	31	15
1,440	1,460	177	161	145	130	114	98	82	66	50	34	18
1,460	1,480	180	164	148	133	117	101	85	69	53	37	21
1,480	1,500	183	167	151	136	120	104	88	72	56	40	24
1,500	1,520	186	170	154	139	123	107	91	75	59	43	27
1,520	1,540	189	173	157	142	126	110	94	78	62	46	30
1,540	1,560	192	176	160	145	129	113	97	81	65	49	33
1,560	1,580	195	179	163	148	132	116	100	84	68	52	36
1,580	1,600	198	182	166	151	135	119	103	87	71	55	39
1,600	1,620	201	185	169	154	138	122	106	90	74	58	42
1,620	1,640	204	188	172	157	141	125	109	93	77	61	45
1,640	1,660	207	191	175	160	144	128	112	96	80	64	48
1,660	1,680	210	194	178	163	147	131	115	99	83	67	51
1,680	1,700	213	197	181	166	150	134	118	102	86	70	54
1,700	1,720	216	200	184	169	153	137	121	105	89	73	57
1,720	1,740	219	203	187	172	156	140	124	108	92	76	60
1,740	1,760	222	206	190	175	159	143	127	111	95	79	63
1,760	1,780	225	209	193	178	162	146	130	114	98	82	66
1,780	1,800	228	212	196	181	165	149	133	117	101	85	69
1,800	1,820	231	215	199	184	168	152	136	120	104	88	72
1,820	1,840	234	218	202	187	171	155	139	123	107	91	75
1,840	1,860	238	221	205	190	174	158	142	126	110	94	78
1,860	1,880	244	224	208	193	177	161	145	129	113	97	81
1,880	1,900	249	227	211	196	180	164	148	132	116	100	84
1,900	1,920	255	230	214	199	183	167	151	135	119	103	87
1,920	1,940	261	233	217	202	186	170	154	138	122	106	90
1,940	1,960	266	236	220	205	189	173	157	141	125	109	93
1,960	1,980	272	242	223	208	192	176	160	144	128	112	96
1,980	2,000	277	248	226	211	195	179	163	147	131	115	99
2,000	2,020	283	253	229	214	198	182	166	150	134	118	102
2,020	2,040	289	259	232	217	201	185	169	153	137	121	105
2,040	2,060	294	264	235	220	204	188	172	156	140	124	108
2,060	2,080	300	270	240	223	207	191	175	159	143	127	111
2,080	2,100	305	276	246	226	210	194	178	162	146	130	114
2,100	2,120	311	281	251	229	213	197	181	165	149	133	117
2,120	2,140	317	287	257	232	216	200	184	168	152	136	120
2,140	2,160	322	292	263	235	219	203	187	171	155	139	123
2,160	2,180	328	298	268	239	222	206	190	174	158	142	126
2,180	2,200	333	304	274	244	225	209	193	177	161	145	129
2,200	2,220	339	309	279	250	228	212	196	180	164	148	132
2,220	2,240	345	315	285	255	231	215	199	183	167	151	135
2,240	2,260	350	320	291	261	234	218	202	186	170	154	138
2,260	2,280	356	326	296	267	237	221	205	189	173	157	141
2,280	2,300	361	332	302	272	242	224	208	192	176	160	144
2,300	2,320	367	337	307	278	248	227	211	195	179	163	147
2,320	2,340	373	343	313	283	254	230	214	198	182	166	150
2,340	2,360	378	348	318	289	259	233	217	201	185	169	153
2,360	2,380	384	354	324	295	265	236	220	204	188	172	156
2,380	2,400	389	360	330	300	270	241	223	207	191	175	159
2,400	2,420	395	365	335	306	276	246	226	210	194	178	162
2,420	2,440	401	371	341	311	282	252	229	213	197	181	165
2,440	2,460	406	376	347	317	287	257	232	216	200	184	168
2,460	2,480	412	382	352	323	293	263	235	219	203	187	171
2,480	2,500	417	388	358	328	298	269	239	222	206	190	174
2,500	2,520	423	393	363	334	304	274	244	225	209	193	177
2,520	2,540	429	399	369	339	310	280	250	228	212	196	180
2,540	2,560	434	404	375	345	315	285	256	231	215	199	183
2,560	2,580	440	410	380	351	321	291	261	234	218	202	186
2,580	2,600	445	416	386	356	326	297	267	237	221	205	189
2,600	2,620	451	421	391	362	332	302	272	243	224	208	192
2,620	2,640	457	427	397	367	338	308	278	248	227	211	195
2,640	2,660	462	432	403	373	343	313	284	254	230	214	198
2,660	2,680	468	438	408	379	349	319	289	260	233	217	201
2,680	2,700	473	444	414	384	354	325	295	265	236	220	204
2,700	2,720	479	449	419	390	360	330	300	271	241	223	207

\$2,720 and over

Use Table 3(b) for a MARRIED person on page 20. Also see the instructions on page 17.

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid In 1996)

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—												
30	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	14	0	0	0	0	0	0	0	0	0	0
320	340	17	0	0	0	0	0	0	0	0	0	0
340	360	20	0	0	0	0	0	0	0	0	0	0
360	380	23	0	0	0	0	0	0	0	0	0	0
380	400	25	0	0	0	0	0	0	0	0	0	0
400	420	29	0	0	0	0	0	0	0	0	0	0
420	440	32	0	0	0	0	0	0	0	0	0	0
440	460	35	3	0	0	0	0	0	0	0	0	0
460	480	38	8	0	0	0	0	0	0	0	0	0
480	500	41	9	0	0	0	0	0	0	0	0	0
500	520	44	12	0	0	0	0	0	0	0	0	0
520	540	47	15	0	0	0	0	0	0	0	0	0
540	560	50	18	0	0	0	0	0	0	0	0	0
560	580	53	21	0	0	0	0	0	0	0	0	0
580	600	56	24	0	0	0	0	0	0	0	0	0
600	640	60	28	0	0	0	0	0	0	0	0	0
640	680	66	34	2	0	0	0	0	0	0	0	0
680	720	72	40	8	0	0	0	0	0	0	0	0
720	760	78	45	14	0	0	0	0	0	0	0	0
760	800	84	52	20	0	0	0	0	0	0	0	0
800	840	90	58	26	0	0	0	0	0	0	0	0
840	880	96	64	32	1	0	0	0	0	0	0	0
880	920	102	70	38	7	0	0	0	0	0	0	0
920	960	108	78	44	13	0	0	0	0	0	0	0
960	1,000	114	82	50	19	0	0	0	0	0	0	0
1,000	1,040	120	88	56	25	0	0	0	0	0	0	0
1,040	1,080	126	94	62	31	0	0	0	0	0	0	0
1,080	1,120	132	100	68	37	5	0	0	0	0	0	0
1,120	1,160	138	106	74	43	11	0	0	0	0	0	0
1,160	1,200	144	112	80	49	17	0	0	0	0	0	0
1,200	1,240	150	118	86	55	23	0	0	0	0	0	0
1,240	1,280	156	124	92	61	29	0	0	0	0	0	0
1,280	1,320	162	130	98	67	35	3	0	0	0	0	0
1,320	1,360	168	136	104	73	41	9	0	0	0	0	0
1,360	1,400	174	142	110	79	47	15	0	0	0	0	0
1,400	1,440	180	148	116	85	53	21	0	0	0	0	0
1,440	1,480	186	154	122	91	59	27	0	0	0	0	0
1,480	1,520	192	160	128	97	65	33	1	0	0	0	0
1,520	1,560	198	166	134	103	71	39	7	0	0	0	0
1,560	1,600	204	172	140	109	77	45	13	0	0	0	0
1,600	1,640	210	178	146	115	83	51	19	0	0	0	0
1,640	1,680	216	184	152	121	89	57	25	0	0	0	0
1,680	1,720	222	190	158	127	95	63	31	0	0	0	0
1,720	1,760	228	196	164	133	101	69	37	5	0	0	0
1,760	1,800	234	202	170	139	107	75	43	11	0	0	0
1,800	1,840	240	208	176	145	113	81	49	17	0	0	0
1,840	1,880	246	214	182	151	119	87	55	23	0	0	0
1,880	1,920	252	220	188	157	125	93	61	29	0	0	0
1,920	1,960	258	226	194	163	131	99	67	35	3	0	0
1,960	2,000	264	232	200	169	137	105	73	41	9	0	0
2,000	2,040	270	238	206	175	143	111	79	47	15	0	0
2,040	2,080	276	244	212	181	149	117	85	53	21	0	0
2,080	2,120	282	250	218	187	155	123	91	59	27	0	0
2,120	2,160	291	256	224	193	161	129	97	65	33	1	0
2,160	2,200	302	262	230	199	167	135	103	71	39	7	0
2,200	2,240	313	268	236	205	173	141	109	77	45	13	0
2,240	2,280	324	274	242	211	179	147	115	83	51	19	0
2,280	2,320	335	280	248	217	185	153	121	89	57	25	0
2,320	2,360	347	287	254	223	191	159	127	95	63	31	0
2,360	2,400	358	298	260	229	197	165	133	101	69	37	5
2,400	2,440	369	310	266	235	203	171	139	107	75	43	11

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1996)

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	380	321	272	241	209	177	145	113	81	49	17
2,480	2,520	391	332	278	247	215	183	151	119	87	55	23
2,520	2,560	403	343	284	253	221	189	157	125	93	61	29
2,560	2,600	414	354	295	259	227	195	163	131	99	67	35
2,600	2,640	425	366	306	265	233	201	169	137	105	73	41
2,640	2,680	436	377	317	271	239	207	175	143	111	79	47
2,680	2,720	447	388	328	277	245	213	181	149	117	85	53
2,720	2,760	459	399	340	283	251	219	187	155	123	91	59
2,760	2,800	470	410	351	291	257	225	193	161	129	97	65
2,800	2,840	481	422	362	303	263	231	199	167	135	103	71
2,840	2,880	492	433	373	314	269	237	205	173	141	109	77
2,880	2,920	503	444	384	325	275	243	211	179	147	115	83
2,920	2,960	515	455	396	336	281	249	217	185	153	121	89
2,960	3,000	526	466	407	347	288	255	223	191	159	127	95
3,000	3,040	537	478	418	359	299	261	229	197	165	133	101
3,040	3,080	548	489	429	370	310	267	235	203	171	139	107
3,080	3,120	559	500	440	381	321	273	241	209	177	145	113
3,120	3,160	571	511	452	392	333	279	247	215	183	151	119
3,160	3,200	582	522	463	403	344	285	253	221	189	157	125
3,200	3,240	593	534	474	415	355	296	259	227	195	163	131
3,240	3,280	604	545	485	426	366	307	265	233	201	169	137
3,280	3,320	615	556	496	437	377	318	271	239	207	175	143
3,320	3,360	627	567	508	448	389	329	277	245	213	181	149
3,360	3,400	638	578	519	459	400	340	283	251	219	187	155
3,400	3,440	649	590	530	471	411	352	292	257	225	193	161
3,440	3,480	660	601	541	482	422	363	303	263	231	199	167
3,480	3,520	671	612	552	493	433	374	314	269	237	205	173
3,520	3,560	683	623	564	504	445	385	326	275	243	211	179
3,560	3,600	694	634	575	515	456	396	337	281	249	217	185
3,600	3,640	705	646	586	527	467	408	348	289	255	223	191
3,640	3,680	716	657	597	538	478	419	359	300	261	229	197
3,680	3,720	727	668	608	549	489	430	370	311	267	235	203
3,720	3,760	739	679	620	560	501	441	382	322	273	241	209
3,760	3,800	750	690	631	571	512	452	393	333	279	247	215
3,800	3,840	761	702	642	583	523	464	404	345	285	253	221
3,840	3,880	772	713	653	594	534	475	415	356	296	259	227
3,880	3,920	783	724	664	605	545	486	426	367	307	265	233
3,920	3,960	795	735	676	616	557	497	438	378	319	271	239
3,960	4,000	806	746	687	627	568	508	449	389	330	277	245
4,000	4,040	817	758	698	639	579	520	460	401	341	283	251
4,040	4,080	828	769	709	650	590	531	471	412	352	293	257
4,080	4,120	839	780	720	661	601	542	482	423	363	304	263
4,120	4,160	851	791	732	672	613	553	494	434	375	315	269
4,160	4,200	862	802	743	683	624	564	505	445	386	326	275
4,200	4,240	873	814	754	695	635	576	516	457	397	338	281
4,240	4,280	884	825	765	706	646	587	527	468	408	349	289
4,280	4,320	895	836	776	717	657	598	538	479	419	360	300
4,320	4,360	907	847	788	728	669	609	550	490	431	371	312
4,360	4,400	918	858	799	739	680	620	561	501	442	382	323
4,400	4,440	929	870	810	751	691	632	572	513	453	394	334
4,440	4,480	940	881	821	762	702	643	583	524	464	405	345
4,480	4,520	952	892	832	773	713	654	594	535	475	416	356
4,520	4,560	965	903	844	784	725	665	606	546	487	427	368
4,560	4,600	977	914	855	795	736	676	617	557	498	438	379
4,600	4,640	989	926	866	807	747	688	628	569	509	450	390
4,640	4,680	1,002	937	877	818	758	699	639	580	520	461	401
4,680	4,720	1,014	948	888	829	769	710	650	591	531	472	412
4,720	4,760	1,027	961	900	840	781	721	662	602	543	483	424
4,760	4,800	1,039	973	911	851	792	732	673	613	554	494	435
4,800	4,840	1,051	985	922	863	803	744	684	625	565	506	446
4,840	4,880	1,064	998	933	874	814	755	695	636	576	517	457
4,880	4,920	1,076	1,010	944	885	825	766	706	647	587	528	468
4,920	4,960	1,089	1,023	957	896	837	777	718	658	599	539	480
4,960	5,000	1,101	1,035	969	907	848	788	729	669	610	550	491
5,000	5,040	1,113	1,047	982	919	859	800	740	681	621	562	502

\$5,040 and over

Use Table 4(a) for a SINGLE person on page 20. Also see the instructions on page 17.

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 1966)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	5	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	640	13	0	0	0	0	0	0	0	0	0	0
640	680	19	0	0	0	0	0	0	0	0	0	0
680	720	25	0	0	0	0	0	0	0	0	0	0
720	760	31	0	0	0	0	0	0	0	0	0	0
760	800	37	5	0	0	0	0	0	0	0	0	0
800	840	43	11	0	0	0	0	0	0	0	0	0
840	880	49	17	0	0	0	0	0	0	0	0	0
880	920	55	23	0	0	0	0	0	0	0	0	0
920	960	61	29	0	0	0	0	0	0	0	0	0
960	1,000	67	35	3	0	0	0	0	0	0	0	0
1,000	1,040	73	41	9	0	0	0	0	0	0	0	0
1,040	1,080	79	47	15	0	0	0	0	0	0	0	0
1,080	1,120	85	53	21	0	0	0	0	0	0	0	0
1,120	1,160	91	59	27	0	0	0	0	0	0	0	0
1,160	1,200	97	65	33	1	0	0	0	0	0	0	0
1,200	1,240	103	71	39	7	0	0	0	0	0	0	0
1,240	1,280	109	77	45	13	0	0	0	0	0	0	0
1,280	1,320	115	83	51	19	0	0	0	0	0	0	0
1,320	1,360	121	89	57	25	0	0	0	0	0	0	0
1,360	1,400	127	95	63	31	0	0	0	0	0	0	0
1,400	1,440	133	101	69	37	5	0	0	0	0	0	0
1,440	1,480	139	107	75	43	11	0	0	0	0	0	0
1,480	1,520	145	113	81	49	17	0	0	0	0	0	0
1,520	1,560	151	119	87	55	23	0	0	0	0	0	0
1,560	1,600	157	125	93	61	29	0	0	0	0	0	0
1,600	1,640	163	131	99	67	35	3	0	0	0	0	0
1,640	1,680	169	137	105	73	41	9	0	0	0	0	0
1,680	1,720	175	143	111	79	47	15	0	0	0	0	0
1,720	1,760	181	149	117	85	53	21	0	0	0	0	0
1,760	1,800	187	155	123	91	59	27	0	0	0	0	0
1,800	1,840	193	161	129	97	65	33	1	0	0	0	0
1,840	1,880	199	167	135	103	71	39	7	0	0	0	0
1,880	1,920	205	173	141	109	77	45	13	0	0	0	0
1,920	1,960	211	179	147	115	83	51	19	0	0	0	0
1,960	2,000	217	185	153	121	89	57	25	0	0	0	0
2,000	2,040	223	191	159	127	95	63	31	0	0	0	0
2,040	2,080	229	197	165	133	101	69	37	8	0	0	0
2,080	2,120	235	203	171	139	107	75	43	12	0	0	0
2,120	2,160	241	209	177	145	113	81	49	18	0	0	0
2,160	2,200	247	215	183	151	119	87	55	24	0	0	0
2,200	2,240	253	221	189	157	125	93	61	30	0	0	0
2,240	2,280	259	227	195	163	131	99	67	36	4	0	0
2,280	2,320	265	233	201	169	137	105	73	42	10	0	0
2,320	2,360	271	239	207	175	143	111	79	48	16	0	0
2,360	2,400	277	245	213	181	149	117	85	54	22	0	0
2,400	2,440	283	251	219	187	155	123	91	60	28	0	0
2,440	2,480	289	257	225	193	161	129	97	66	34	2	0
2,480	2,520	295	263	231	199	167	135	103	72	40	8	0
2,520	2,560	301	269	237	205	173	141	109	78	46	14	0
2,560	2,600	307	275	243	211	179	147	115	84	52	20	0
2,600	2,640	313	281	249	217	185	153	121	90	58	26	0
2,640	2,680	319	287	255	223	191	159	127	96	64	32	0
2,680	2,720	325	293	261	229	197	165	133	102	70	38	6
2,720	2,760	331	299	267	235	203	171	139	108	76	44	12
2,760	2,800	337	305	273	241	209	177	145	114	82	50	18
2,800	2,840	343	311	279	247	215	183	151	120	88	56	24
2,840	2,880	349	317	285	253	221	189	157	126	94	62	30
2,880	2,920	355	323	291	259	227	195	163	132	100	68	36
2,920	2,960	361	329	297	265	233	201	169	138	106	74	42
2,960	3,000	367	335	303	271	239	207	175	144	112	80	48
3,000	3,040	373	341	309	277	245	213	181	150	118	86	54
3,040	3,080	379	347	315	283	251	219	187	156	124	92	60
3,080	3,120	385	353	321	289	257	225	193	162	130	98	66
3,120	3,160	391	359	327	295	263	231	199	168	136	104	72
3,160	3,200	397	365	333	301	269	237	205	174	142	110	78
3,200	3,240	403	371	339	307	275	243	211	180	148	116	84

## MARRIED Persons—MONTHLY Payroll Period (For Wages Paid in 1966)

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	409	377	345	313	281	249	217	186	154	122	90
3,280	3,320	415	383	351	319	287	255	223	192	160	128	96
3,320	3,360	421	389	357	325	293	261	229	198	166	134	102
3,360	3,400	427	395	363	331	299	267	235	204	172	140	108
3,400	3,440	433	401	369	337	305	273	241	210	178	146	114
3,440	3,480	439	407	375	343	311	279	247	216	184	152	120
3,480	3,520	445	413	381	349	317	285	253	222	190	158	126
3,520	3,560	451	419	387	355	323	291	259	228	196	164	132
3,560	3,600	457	425	393	361	329	297	265	234	202	170	138
3,600	3,640	463	431	399	367	335	303	271	240	208	176	144
3,640	3,680	469	437	405	373	341	309	277	246	214	182	150
3,680	3,720	476	443	411	379	347	315	283	252	220	188	156
3,720	3,760	488	449	417	385	353	321	289	258	226	194	162
3,760	3,800	499	455	423	391	359	327	295	264	232	200	168
3,800	3,840	510	461	429	397	365	333	301	270	238	206	174
3,840	3,880	521	467	435	403	371	339	307	276	244	212	180
3,880	3,920	532	473	441	409	377	345	313	282	250	218	186
3,920	3,960	544	479	447	415	383	351	319	288	256	224	192
3,960	4,000	555	485	453	421	389	357	325	294	262	230	198
4,000	4,040	566	508	458	427	395	363	331	300	268	236	204
4,040	4,080	577	518	465	433	401	369	337	306	274	242	210
4,080	4,120	588	529	471	439	407	375	343	312	280	248	216
4,120	4,160	600	540	481	445	413	381	349	318	286	254	222
4,160	4,200	611	551	492	451	419	387	355	324	292	260	228
4,200	4,240	622	562	503	457	425	393	361	330	298	266	234
4,240	4,280	633	574	514	463	431	399	367	336	304	272	240
4,280	4,320	644	585	525	469	437	405	373	342	310	278	246
4,320	4,360	656	596	537	477	443	411	379	348	316	284	252
4,360	4,400	667	607	548	488	449	417	385	354	322	290	258
4,400	4,440	678	618	558	499	455	423	391	360	328	296	264
4,440	4,480	689	630	570	511	461	429	397	366	334	302	270
4,480	4,520	700	641	581	522	467	435	403	372	340	308	276
4,520	4,560	712	652	593	533	474	441	409	378	346	314	282
4,560	4,600	723	663	604	544	485	447	415	384	352	320	288
4,600	4,640	734	674	615	555	496	453	421	390	358	326	294
4,640	4,680	745	686	626	567	507	459	427	396	364	332	300
4,680	4,720	756	697	637	578	518	465	433	402	370	338	306
4,720	4,760	768	708	649	589	530	471	439	408	376	344	312
4,760	4,800	779	719	660	600	541	481	445	414	382	350	318
4,800	4,840	790	730	671	611	552	492	451	420	388	356	324
4,840	4,880	801	742	682	623	563	504	457	426	394	362	330
4,880	4,920	812	753	693	634	574	515	468	432	400	368	336
4,920	4,960	824	764	705	645	586	526	469	438	406	374	342
4,960	5,000	835	775	716	656	597	537	478	444	412	380	348
5,000	5,040	846	786	727	667	608	548	489	450	418	386	354
5,040	5,080	857	798	738	679	619	560	500	456	424	392	360
5,080	5,120	868	809	749	690	630	571	511	462	430	398	366
5,120	5,160	880	820	761	701	642	582	523	468	436	404	372
5,160	5,200	891	831	772	712	653	593	534	474	442	410	378
5,200	5,240	902	842	783	723	664	604	545	485	448	416	384
5,240	5,280	913	854	794	735	675	616	556	497	454	422	390
5,280	5,320	924	865	805	746	686	627	567	508	460	428	396
5,320	5,360	936	876	817	757	696	638	579	519	466	434	402
5,360	5,400	947	887	828	768	709	649	590	530	472	440	408
5,400	5,440	958	898	839	779	720	660	601	541	482	446	414
5,440	5,480	969	910	850	791	731	672	612	553	493	452	420
5,480	5,520	980	921	861	802	742	683	623	564	504	458	426
5,520	5,560	992	932	873	813	754	694	635	575	516	464	432
5,560	5,600	1,003	943	884	824	765	705	646	586	527	470	438
5,600	5,640	1,014	954	895	835	776	716	657	597	538	478	444
5,640	5,680	1,025	966	906	847	787	728	668	609	549	490	450
5,680	5,720	1,036	977	917	858	798	739	679	620	560	501	456
5,720	5,760	1,048	988	929	869	810	750	691	631	572	512	462
5,760	5,800	1,059	999	940	880	821	761	702	642	583	523	468
5,800	5,840	1,070	1,010	951	891	832	772	713	653	594	534	475

\$5,840 and over

Use Table 4(b) for a MARRIED person on page 20. Also see the instructions on page 17.

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**

(For Wages Paid in 1996)

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

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 1996)

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—												
\$219	\$222	48	45	42	39	37	34	31	28	26	23	20
222	225	49	46	43	40	37	35	32	29	26	24	21
225	228	50	47	44	41	38	35	33	30	27	24	22
228	231	51	48	45	42	39	36	34	31	28	25	23
231	234	52	49	46	43	40	37	34	32	29	26	23
234	237	53	50	46	43	41	38	35	32	30	27	24
237	240	53	50	47	44	42	39	36	33	31	28	25
240	243	54	51	48	45	42	40	37	34	31	29	26
243	246	55	52	49	46	43	40	38	35	32	30	27
246	249	56	53	50	47	44	41	39	36	33	30	28
249	252	57	54	51	48	45	42	39	37	34	31	28
252	255	58	55	52	49	46	43	40	38	35	32	29
255	258	59	56	53	50	47	44	41	38	36	33	30
258	261	60	57	54	51	48	45	42	39	36	34	31
261	264	61	58	55	52	49	46	43	40	37	35	32
264	267	62	59	56	53	50	47	44	41	38	35	33
267	270	63	60	57	54	51	48	45	42	39	36	33
270	273	64	61	58	55	52	49	45	43	40	37	34
273	276	65	62	59	56	52	49	46	43	41	38	35
276	279	66	63	60	56	53	50	47	44	41	39	36
279	282	67	63	60	57	54	51	48	45	42	40	37
282	285	67	64	61	58	55	52	49	46	43	40	38
285	288	68	65	62	59	56	53	50	47	44	41	39
288	291	69	66	63	60	57	54	51	48	45	42	39
291	294	70	67	64	61	58	55	52	49	46	43	40
294	297	71	68	65	62	59	56	53	50	47	44	41
297	300	72	69	66	63	60	57	54	51	48	45	42
300	303	73	70	67	64	61	58	55	52	49	46	43
303	306	74	71	68	65	62	59	56	53	50	47	44
306	309	75	72	69	66	63	60	57	54	51	48	44
309	312	76	73	70	67	64	61	58	55	51	48	45
312	315	77	74	71	68	65	62	59	56	52	49	46
315	318	78	75	72	69	66	62	59	56	53	50	47
318	321	79	76	73	69	66	63	60	57	54	51	48
321	324	80	76	73	70	67	64	61	58	55	52	49
324	327	80	77	74	71	68	65	62	59	56	53	50
327	330	81	78	75	72	69	66	63	60	57	54	51
330	333	82	79	76	73	70	67	64	61	58	55	52
333	336	83	80	77	74	71	68	65	62	59	56	53
336	339	84	81	78	75	72	69	66	63	60	57	54
339	341	85	82	79	76	73	70	67	64	61	58	55
341	343	86	83	80	76	73	70	67	64	61	58	55
343	345	86	83	80	77	74	71	68	65	62	59	56
345	347	87	84	81	78	75	72	69	66	62	59	56
347	349	87	84	81	78	75	72	69	66	63	60	57
349	351	88	85	82	79	76	73	70	67	64	61	58
351	353	88	86	83	80	77	73	70	67	64	61	58
353	355	89	86	83	80	77	74	71	68	65	62	59
355	357	90	87	84	81	78	75	72	69	66	63	60
357	359	91	88	84	81	78	75	72	69	66	63	60
359	361	91	88	85	82	79	76	73	70	67	64	61
361	363	92	89	86	83	80	77	74	70	67	64	61
363	365	92	89	86	83	80	77	74	71	68	65	62
365	367	93	90	87	84	81	78	75	72	69	66	63
367	369	94	91	88	85	81	78	75	72	69	66	63
369	371	94	91	88	85	82	79	76	73	70	67	64
371	373	95	92	89	86	83	80	77	74	71	68	64
373	375	96	92	89	86	83	80	77	74	71	68	65
375	377	96	93	90	87	84	81	78	75	72	69	66
377	379	97	94	91	88	85	82	78	75	72	69	66
379	381	97	94	91	88	85	82	79	76	73	70	67
381	383	98	95	92	89	86	83	80	77	74	71	68
383	385	99	96	93	89	86	83	80	77	74	71	68
385	387	99	96	93	90	87	84	81	78	75	72	69
387	389	100	97	94	91	88	85	82	79	76	72	69

\$389 and over

Use Table 8(a) for a SINGLE person on page 21. Also see the instructions on page 17.

# MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1996)

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



# MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1996)

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	40	37	35	32	29	26	24	21	20	18	17
237	240	41	38	35	33	30	27	24	22	20	19	17
240	243	42	39	36	34	31	28	25	23	21	19	18
243	246	43	40	37	34	32	29	26	23	21	20	18
246	249	43	41	38	35	32	30	27	24	22	20	19
249	252	44	42	39	36	33	31	28	25	22	21	19
252	255	45	42	40	37	34	31	29	26	23	21	20
255	258	46	43	40	38	35	32	30	27	24	22	20
258	261	47	44	41	39	36	33	30	28	25	22	21
261	264	48	45	42	39	37	34	31	28	26	23	21
264	267	49	46	43	40	38	35	32	29	27	24	21
267	270	49	47	44	41	38	36	33	30	27	25	22
270	273	50	47	45	42	39	36	34	31	28	25	23
273	276	51	48	46	43	40	37	35	32	29	26	24
276	279	52	49	46	44	41	38	35	33	30	27	24
279	282	53	50	47	44	42	39	36	33	31	28	25
282	285	54	51	48	45	43	40	37	34	32	29	26
285	288	54	52	49	46	43	41	38	35	32	30	27
288	291	55	52	50	47	44	41	39	36	33	31	28
291	294	56	53	51	48	45	42	40	37	34	31	29
294	297	57	54	51	49	46	43	40	38	35	32	29
297	300	58	55	52	50	47	44	41	39	36	33	30
300	303	59	56	53	50	48	45	42	39	37	34	31
303	306	59	57	54	51	48	46	43	40	37	35	32
306	309	60	58	55	52	49	47	44	41	38	36	33
309	312	61	58	56	53	50	47	45	42	39	36	34
312	315	62	59	56	54	51	48	45	43	40	37	34
315	318	63	60	57	55	52	49	46	44	41	38	35
318	321	64	61	58	55	53	50	47	44	42	39	36
321	324	64	62	59	56	53	51	48	45	42	40	37
324	327	65	63	60	57	54	52	49	46	43	41	38
327	330	66	63	61	58	55	52	50	47	44	41	39
330	333	67	64	61	59	56	53	51	48	45	42	40
333	336	68	65	62	60	57	54	51	49	46	43	40
336	339	69	66	63	60	58	55	52	49	47	44	41
339	341	69	67	64	61	58	56	53	50	47	45	42
341	343	70	67	64	62	59	56	53	51	48	45	42
343	345	70	68	65	62	60	57	54	51	49	46	43
345	347	71	68	66	63	60	57	55	52	49	46	44
347	349	72	69	66	63	61	58	55	52	50	47	44
349	351	72	69	67	64	61	58	56	53	50	47	45
351	353	73	70	67	64	62	59	56	54	51	48	45
353	355	74	71	68	65	62	60	57	54	51	49	46
355	357	74	71	68	66	63	60	57	55	52	49	46
357	359	75	72	69	66	63	61	58	55	52	50	47
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361	363	76	73	70	67	65	62	59	56	54	51	48
363	365	77	74	71	68	65	62	60	57	54	51	49
365	367	77	74	71	68	66	63	60	57	55	52	49
367	369	78	75	72	69	66	63	61	58	55	52	50
369	371	79	75	72	70	67	64	61	58	56	53	50
371	373	79	76	73	70	67	65	62	59	56	54	51
373	375	80	77	74	71	68	65	62	60	57	54	51
375	377	80	77	74	71	68	66	63	60	57	55	52
377	379	81	78	75	72	69	66	64	61	58	55	53
379	381	82	79	76	73	70	67	64	61	59	56	53
381	383	82	79	76	73	70	67	65	62	59	56	54
383	385	83	80	77	74	71	68	65	62	60	57	54
385	387	83	80	77	74	71	69	66	63	60	58	55
387	389	84	81	78	75	72	69	66	64	61	58	55
389	391	85	82	79	76	73	70	67	64	61	59	56
391	393	85	82	79	76	73	70	67	65	62	59	56
393	395	86	83	80	77	74	71	68	65	63	60	57
395	397	87	84	81	77	74	71	69	66	63	60	58
397	399	87	84	81	78	75	72	69	66	64	61	58

\$399 and over

Use Table 8(b) for a MARRIED person on page 21. Also see the instructions on page 17.

**Tables for Percentage Method of Advance EIC Payments**  
(For Wages Paid in 1998)

**Table 1. WEEKLY Payroll Period**

<b>(a) SINGLE or MARRIED Without Spouse Filing Certificate</b>			<b>(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$121 . . .	20.40% of wages	\$0	\$60 . . .	20.40% of wages
\$121	\$223 . . .	\$25	\$60	\$111 . . .	\$12
\$223	. . . . .	\$25 less 9.588% of wages in excess of \$223	\$111	. . . . .	\$12 less 9.588% of wages in excess of \$111

**Table 2. BIWEEKLY Payroll Period**

<b>(a) SINGLE or MARRIED Without Spouse Filing Certificate</b>			<b>(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$243 . . .	20.40% of wages	\$0	\$121 . . .	20.40% of wages
\$243	\$446 . . .	\$50	\$121	\$223 . . .	\$25
\$446	. . . . .	\$50 less 9.588% of wages in excess of \$446	\$223	. . . . .	\$25 less 9.588% of wages in excess of \$223

**Table 3. SEMIMONTHLY Payroll Period**

<b>(a) SINGLE or MARRIED Without Spouse Filing Certificate</b>			<b>(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$263 . . .	20.40% of wages	\$0	\$131 . . .	20.40% of wages
\$263	\$483 . . .	\$54	\$131	\$241 . . .	\$27
\$483	. . . . .	\$54 less 9.588% of wages in excess of \$483	\$241	. . . . .	\$27 less 9.588% of wages in excess of \$241

**Table 4. MONTHLY Payroll Period**

<b>(a) SINGLE or MARRIED Without Spouse Filing Certificate</b>			<b>(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$527 . . .	20.40% of wages	\$0	\$263 . . .	20.40% of wages
\$527	\$967 . . .	\$108	\$263	\$483 . . .	\$54
\$967	. . . . .	\$108 less 9.588% of wages in excess of \$967	\$483	. . . . .	\$54 less 9.588% of wages in excess of \$483

# Tables for Percentage Method of Advance EIC Payments (Continued)

(For Wages Paid in 1986)

## Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$1,582 . . .	20.40% of wages	\$0	\$791 . . .	20.40% of wages
\$1,582	\$2,902 . . .	\$323	\$791	\$1,451 . . .	\$161
\$2,902	. . . . .	\$323 less 9.588% of wages in excess of \$2,902	\$1,451	. . . . .	\$161 less 9.588% of wages in excess of \$1,451

## Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$3,165 . . .	20.40% of wages	\$0	\$1,582 . . .	20.40% of wages
\$3,165	\$5,805 . . .	\$646	\$1,582	\$2,902 . . .	\$323
\$5,805	. . . . .	\$646 less 9.588% of wages in excess of \$5,805	\$2,902	. . . . .	\$323 less 9.588% of wages in excess of \$2,902

## Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$6,330 . . .	20.40% of wages	\$0	\$3,165 . . .	20.40% of wages
\$6,330	\$11,610 . . .	\$1,291	\$3,165	\$5,805 . . .	\$646
\$11,610	. . . . .	\$1,291 less 9.588% of wages in excess of \$11,610	\$5,805	. . . . .	\$646 less 9.588% of wages in excess of \$5,805

## Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—	
\$0	\$24 . . .	20.40% of wages	\$0	\$12 . . .	20.40% of wages
\$24	\$44 . . .	\$5	\$12	\$22 . . .	\$2
\$44	. . . . .	\$5 less 9.588% of wages in excess of \$44	\$22	. . . . .	\$2 less 9.588% of wages in excess of \$22

**Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 1996)**

**WEEKLY Payroll Period**

**SINGLE or MARRIED Without Spouse Filing Certificate**

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$250	\$260	\$21	\$390	\$400	\$8
5	10	1	75	80	15	260	270	20	400	410	7
10	15	2	80	85	16	270	280	19	410	420	6
15	20	3	85	90	17	280	290	18	420	430	5
20	25	4	90	95	18	290	300	17	430	440	4
25	30	5	95	100	19	300	310	17	440	450	3
30	35	6	100	105	20	310	320	16	450	460	2
35	40	7	105	110	21	320	330	15	460	470	1
40	45	8	110	115	22	330	340	14	470	---	0
45	50	9	115	120	23	340	350	13			
50	55	10	120	220	24	350	360	12			
55	60	11	220	230	24	360	370	11			
60	65	12	230	240	23	370	380	10			
65	70	13	240	250	22	380	390	9			

**MARRIED With Both Spouses Filing Certificate**

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$120	\$130	\$11	\$190	\$200	\$4
5	10	1	40	45	8	130	140	10	200	210	3
10	15	2	45	50	9	140	150	9	210	220	2
15	20	3	50	55	10	150	160	8	220	230	1
20	25	4	55	60	11	160	170	7	230	---	0
25	30	5	60	110	12	170	180	6			
30	35	6	110	120	12	180	190	5			

**BIWEEKLY Payroll Period**

**SINGLE or MARRIED Without Spouse Filing Certificate**

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$130	\$135	\$27	\$475	\$485	\$46	\$735	\$745	\$21
5	10	1	135	140	28	485	495	45	745	755	20
10	15	2	140	145	29	495	505	44	755	765	19
15	20	3	145	150	30	505	515	43	765	775	18
20	25	4	150	155	31	515	525	42	775	785	17
25	30	5	155	160	32	525	535	41	785	795	16
30	35	6	160	165	33	535	545	40	795	805	15
35	40	7	165	170	34	545	555	39	805	815	14
40	45	8	170	175	35	555	565	38	815	825	13
45	50	9	175	180	36	565	575	37	825	835	12
50	55	10	180	185	37	575	585	36	835	845	11
55	60	11	185	190	38	585	595	35	845	855	10
60	65	12	190	195	39	595	605	34	855	865	10
65	70	13	195	200	40	605	615	34	865	875	9
70	75	14	200	205	41	615	625	33	875	885	8
75	80	15	205	210	42	625	635	32	885	895	7
80	85	16	210	215	43	635	645	31	895	905	6
85	90	17	215	220	44	645	655	30	905	915	5
90	95	18	220	225	45	655	665	29	915	925	4
95	100	19	225	230	46	665	675	28	925	935	3
100	105	20	230	235	47	675	685	27	935	945	2
105	110	21	235	240	48	685	695	26	945	955	1
110	115	22	240	445	49	695	705	25	955	---	0
115	120	23	445	455	49	705	715	24			
120	125	24	455	465	48	715	725	23			
125	130	26	465	475	47	725	735	22			

## BIWEEKLY Payroll Period

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$65	\$70	\$13	\$230	\$240	\$23	\$360	\$370	\$11
5	10	1	70	75	14	240	250	22	370	380	10
10	15	2	75	80	15	250	260	21	380	390	9
15	20	3	80	85	16	260	270	20	390	400	8
20	25	4	85	90	17	270	280	19	400	410	7
25	30	5	90	95	18	280	290	18	410	420	6
30	35	6	95	100	19	290	300	17	420	430	5
35	40	7	100	105	20	300	310	17	430	440	4
40	45	8	105	110	21	310	320	16	440	450	3
45	50	9	110	115	22	320	330	15	450	460	2
50	55	10	115	120	23	330	340	14	460	470	1
55	60	11	120	220	24	340	350	13	470	...	0
60	65	12	220	230	24	350	360	12			

For additional EIC bracket tables, see Circular E.

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