



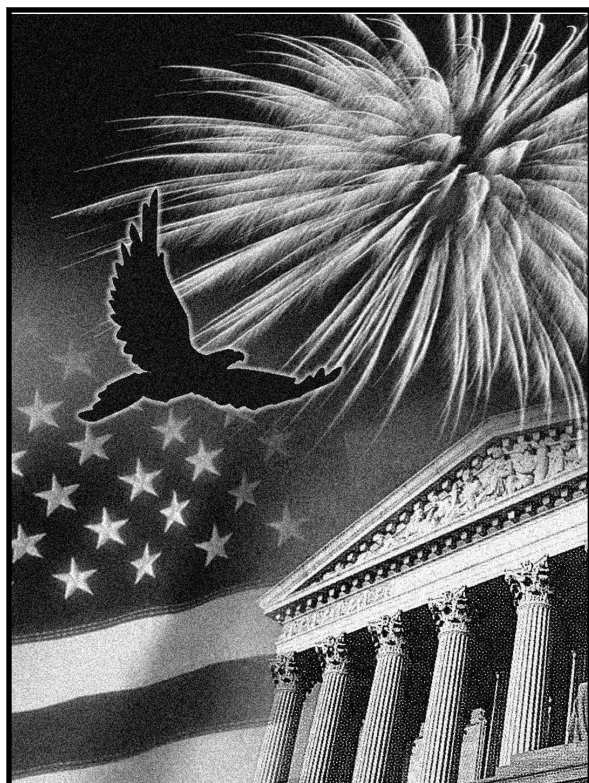
Department of the Treasury  
Internal Revenue Service

## Publication 51

Cat. No. 10320R

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

For use in **2014**



Get forms and other Information  
faster and easier by  
Internet at [IRS.gov](http://IRS.gov)

## Contents

What's New	<a href="#">1</a>
Reminders	<a href="#">2</a>
Calendar	<a href="#">5</a>
Introduction	<a href="#">5</a>
1. Taxpayer Identification Numbers	<a href="#">7</a>
2. Who Are Employees?	<a href="#">8</a>
3. Wages and Other Compensation	<a href="#">9</a>
4. Social Security and Medicare Taxes	<a href="#">10</a>
5. Federal Income Tax Withholding	<a href="#">11</a>
6. Required Notice to Employees About Earned Income Credit (EIC)	<a href="#">14</a>
7. Depositing Taxes	<a href="#">14</a>
8. Form 943	<a href="#">19</a>
9. Reporting Adjustments on Form 943	<a href="#">19</a>
10. Federal Unemployment (FUTA) Tax	<a href="#">20</a>
11. Reconciling Wage Reporting Forms	<a href="#">21</a>
12. How Do Employment Taxes Apply to Farmwork?	<a href="#">22</a>
13. Federal Income Tax Withholding Methods	<a href="#">23</a>
How To Get Tax Help	<a href="#">46</a>
Index	<a href="#">48</a>

## Future Developments

For the latest information about developments related to Publication 51 (Circular A), such as legislation enacted after it was published, go to [www.irs.gov/pub51](http://www.irs.gov/pub51).

## What's New

**Social security and Medicare tax for 2014.** The social security tax rate is 6.2% each for the employee and employer, unchanged from 2013. The social security wage base limit is \$117,000.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2013. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay \$1,900 or more in cash or an equivalent form of compensation.

**Withholding allowance.** The 2014 amount for one withholding allowance on an annual basis is \$3,950.

**Change of responsible party.** Beginning January 1, 2014, any entity with an employer identification number

(EIN) must file Form 8822-B, Change of Address or Responsible Party—Business, to report the latest change to its responsible party. Form 8822-B must be filed within 60 days of the change. If the change in the identity of your responsible party occurred before 2014, and you have not previously notified the IRS of the change, file Form 8822-B before March 1, 2014, reporting only the most recent change. For a definition of "responsible party", see the Form 8822-B instructions.

**Same-sex marriage.** For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. For more information, see Revenue Ruling 2013-17, 2013-38 I.R.B. 201, available at [www.irs.gov/irb/2013-38\\_IRB/ar07.html](http://www.irs.gov/irb/2013-38_IRB/ar07.html).

Notice 2013-61 provides special administrative procedures for employers to make claims for refund or adjustments of overpayments of social security and Medicare taxes with respect to certain same-sex spouse benefits before expiration of the period of limitations. Notice 2013-61, 2013-44 I.R.B. 432, is available at [www.irs.gov/irb/2013-44\\_IRB/ar10.html](http://www.irs.gov/irb/2013-44_IRB/ar10.html).

---

## Reminders

**Additional Medicare Tax withholding.** In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Publication 15 (Circular E), Employer's Tax Guide. For more information on Additional Medicare Tax, visit IRS.gov and enter "Additional Medicare Tax" in the search box.

**Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans.** The work opportunity tax credit is available for eligible unemployed veterans who begin work on or after November 22, 2011, and before January 1, 2014. Qualified tax-exempt organizations that hire eligible unemployed veterans can claim the work opportunity tax credit against their payroll tax liability using Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans. For more information, visit IRS.gov and enter "work opportunity tax credit" in the search box.

**Outsourcing payroll duties.** Employers are responsible to ensure that tax returns are filed and deposits and

payments are made, even if the employer contracts with a third party to perform these acts. The employer remains responsible if the third party fails to perform any required action. If you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer such as a payroll service provider or reporting agent, visit IRS.gov and enter "outsourcing payroll duties" in the search box for helpful information on this topic.

**COBRA premium assistance credit.** The credit for COBRA premium assistance payments applies to premiums paid for employees involuntarily terminated between September 1, 2008, and May 31, 2010, and to premiums paid for up to 15 months. For more information, see [COBRA premium assistance credit](#) under *Introduction*.

**Compensation paid to H-2A foreign agricultural workers.** Report compensation of \$600 or more paid to foreign agricultural workers who entered the country on H-2A visas in box 1 of Form W-2, Wage and Tax Statement. Compensation paid to H-2A workers for agricultural labor performed in connection with this visa is not subject to social security and Medicare taxes, and therefore should not be reported as wages subject to social security tax (line 2), Medicare tax (line 4), or Additional Medicare Tax withholding (line 6) on Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, and should not be reported as social security wages (box 3) or Medicare wages (box 5) on Form W-2. On Form W-2, do not check box 13 (Statutory employee), as H-2A workers are not statutory employees.

An employer is not required to withhold federal income tax from compensation it pays an H-2A worker for agricultural labor performed in connection with this visa unless the worker asks for withholding and the employer agrees. In that case, the worker must give the employer a completed Form W-4, Employee's Withholding Allowance Certificate. Federal income tax withheld should be reported on Form 943, line 8, and in box 2 of Form W-2.

These reporting rules apply when the H-2A worker provides his or her taxpayer identification number (TIN) to the employer. For the rules relating to backup withholding and reporting when the H-2A worker does not provide a TIN, see the Instructions for Form 1099-MISC and the Instructions for Form 945.

**Additional employment tax information.** Visit the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on *Employment Taxes* under *Businesses Topics*. For employment tax information by telephone, call 1-800-829-4933 or 1-800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability) Monday–Friday from 7:00 a.m.–7:00 p.m. local time (Alaska and Hawaii follow Pacific time). Additionally, you can call IRS TeleTax at 1-800-829-4477 for recorded information by topic.

**Disregarded entities and qualified subchapter S subsidiaries (QSubs).** Eligible single-owner disregarded entities and QSubs are treated as separate entities for employment tax purposes. Eligible single-member entities that have not elected to be taxed as corporations must report and pay employment taxes on wages paid to their

employees using the entities' own names and EINs. See Regulations sections 1.1361-4(a)(7) and 301.7701-2(c)(2) (iv).

**Differential wage payments.** Qualified differential wage payments made by employers to individuals serving in the Armed Forces after 2008 are subject to income tax withholding but not social security, Medicare, or FUTA taxes. For more information, see Publication 15 (Circular E).

**Federal tax deposits must be made by electronic funds transfer.** You must use electronic funds transfer to make all federal tax deposits. Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see [How To Deposit](#) in section 7. To get more information about EFTPS or to enroll in EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477 or 1-800-733-4829 (TDD). Additional information about EFTPS is also available in Publication 966, Electronic Federal Tax Payment System: A Guide To Getting Started.

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

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

- For *e-file*, visit the IRS website at [www.irs.gov/efile](http://www.irs.gov/efile) for additional information.
- For EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477 (business), 1-800-316-6541 (individual), or 1-800-733-4829 (TDD) for additional information.
- For electronic filing of Form W-2, visit [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).



*If you are filing your tax return or paying your federal taxes electronically, a valid EIN is required. If a valid EIN is not provided, the return or payment will not be processed. This may result in penalties and delays in processing your return or payment.*

**Electronic funds withdrawal (EFW).** If you file Form 943 electronically, you can *e-file* and *e-pay* (electronic funds withdrawal) the balance due in a single step using tax preparation software or through a tax professional. However, **do not** use EFW to make federal tax deposits. For more information on paying your taxes using EFW, visit the IRS website at [www.irs.gov/e-pay](http://www.irs.gov/e-pay). A fee may be charged to file electronically.

**Credit or debit card payments.** Employers can pay the balance due shown on Form 943 by credit or debit card. **Do not** use a credit or debit card to make federal tax deposits. For more information on paying your taxes with a credit or debit card, visit the IRS website at [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

**When you hire a new employee.** Ask each new employee to complete the 2014 Form W-4 or its Spanish version, Formulario W-4(SP), Certificado de Exención de Retenciones del Empleado. Also, ask the employee to show you his or her social security card so that you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a duplicate or corrected card. If the employee does not have a card, have the employee apply for one on Form SS-5, Application for a Social Security Card. See [section 1](#) for more information.

**Eligibility for employment.** You must verify that each new employee is legally eligible to work in the United States. This includes completing the U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. You can get the form from USCIS offices or by calling 1-800-870-3676. Contact the USCIS at 1-800-375-5283, or visit the USCIS website at [www.uscis.gov](http://www.uscis.gov) for more information.

**New hire reporting.** You are required to report any new employee to a designated state new-hire registry. A new employee is an employee who has not previously been employed by you or was previously employed by you but has been separated from such prior employment for at least 60 consecutive days. Many states accept a copy of Form W-4 with employer information added. Visit the Office of Child Support Enforcement's website at [www.acf.hhs.gov/programs/cse/newhire](http://www.acf.hhs.gov/programs/cse/newhire) for more information.

**Dishonored payments.** Any form of payment that is dishonored and returned from a financial institution is subject to a penalty. The penalty is \$25 or 2% of the payment, whichever is more. However, the penalty on dishonored payments of \$24.99 or less is an amount equal to the payment. For example, a dishonored payment of \$18 is charged a penalty of \$18.

**Forms in Spanish.** You can provide Formulario W-4(SP) in place of Form W-4 to your Spanish-speaking employees. For more information, see Publicación 17(SP), El Impuesto Federal sobre los Ingresos (Para Personas Físicas).

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

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

**Information returns.** You may be required to file information returns to report certain types of payments made during the year. For example, you must file Form 1099-MISC, Miscellaneous Income, to report payments of



\$600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business. For details about filing Forms 1099 and for information about required electronic filing, see the General Instructions for Certain Information Returns for general information and the separate, specific instructions for each information return that you file (for example, Instructions for Form 1099-MISC). Generally, do not use Forms 1099 to report wages or other compensation that you paid to employees; report these amounts on Form W-2.

See the General Instructions for Forms W-2 and W-3 for details about filing Forms W-2 and for information about required electronic filing. If you file 250 or more Forms W-2, you must file them electronically. SSA will not accept Forms W-2 and W-3 filed on any magnetic media.

**Information reporting customer service site.** The IRS operates the Enterprise Computing Center—Martinsburg, a centralized customer service site, to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call 1-866-455-7438 (toll free), 304-263-8700 (toll call), or 304-267-3367 (TDD/TTY for persons who are deaf, heard of hearing, or have a speech disability). The call site can also be reached by email at [mccirp@irs.gov](mailto:mccirp@irs.gov). Do not include tax identification numbers (TINs) or attachments in email correspondence because electronic mail is not secure.

**Web-based application for an employer identification number (EIN).** You can apply for an employer identification number (EIN) online by visiting [IRS.gov](http://IRS.gov) and clicking on the *Apply for an EIN Online* link under *Tools*.

**When a crew leader furnishes workers to you.** Record the crew leader's name, address, and EIN. See sections [2](#) and [10](#).

**Change of address.** Use Form 8822-B to notify the IRS of an address change. Do not mail form 8822-B with your employment tax return.

**Ordering forms and publications.** You can order your 2013 and 2014 employment tax and information return forms, instructions, and publications online at [www.irs.gov/businesses](http://www.irs.gov/businesses). Click on the *Online Ordering for Information Returns and Employer Returns*. You can also visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs) to download other forms and publications.

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

**Tax Questions.** If you have a tax question, check the information available on [IRS.gov](http://IRS.gov) or call 1-800-829-4933 (businesses), 1-800-829-1040 (individuals), or 1-800-829-4059 (TDD/TTY for persons who are deaf,

hard of hearing, or have a speech disability) Monday–Friday from 7:00 a.m.–7:00 p.m. local time (Alaska and Hawaii follow Pacific time). We cannot answer tax questions sent to the address provided later for comments and suggestions.

**Recordkeeping.** Keep all records of employment taxes for at least 4 years. These should be available for IRS review. Your records should include the following information.

- Your employer identification number (EIN).
- Amounts and dates of all wage, annuity, and pension payments.
- Names, addresses, social security numbers, and occupations of employees and recipients.
- Any employee copies of Forms W-2 and W-2c returned to you as undeliverable.
- Dates of employment for each employee.
- Periods for which employees and recipients were paid while absent due to sickness or injury and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees' and recipients' income tax withholding allowance certificates (Forms W-4, W-4(SP), W-4P, and W-4S).
- Dates and amounts of tax deposits you made and acknowledgment numbers for deposits made by EFTPS.
- Copies of returns filed and confirmation numbers.
- Records of fringe benefits and expense reimbursements provided to your employees, including substantiation.

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.

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

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service, go to [IRS.gov](http://IRS.gov) and enter "private delivery service" in the search box.

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



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

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

## Calendar

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



*If any date shown below for filing a return, furnishing a form, or depositing taxes falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. A statewide legal holiday delays a filing due date only if the IRS office where you are required to file is located in that state. However, a statewide legal holiday does not delay the due date of federal tax deposits. See [Deposits on Business Days Only](#) in section 7. For any filing due date, you will meet the “file” or “furnish” requirement if the envelope containing the return or form is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated delivery service on or before the due date. See [Private delivery services under Reminders](#).*

### By January 31

- File Form 943. See [section 8](#) for more information on Form 943. If you deposited all Form 943 taxes when due, you have 10 additional calendar days to file.
- Furnish each employee with a completed Form W-2.
- Furnish each recipient to whom you paid \$600 or more in nonemployee compensation with a completed Form 1099 (for example, Form 1099-MISC).
- File Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. See [section 10](#) for more information on FUTA. If you deposited all the FUTA tax when due, you have 10 additional calendar days to file.
- File Form 945, Annual Return of Withheld Federal Income Tax, to report any nonpayroll federal income tax withheld in 2013. If you deposited all Form 945 taxes when due, you have 10 additional calendar days to file.

### By February 15

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

### On February 16

Any Form W-4 claiming exemption from withholding for the previous year has now expired. 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 based on the last valid Form W-4 you have for the employee that does not claim exemption from withholding or, if one does not exist, as if he or she is single with zero withholding allowances. See [section 5](#) for more information. If the employee furnishes a new Form W-4 claiming exemption from withholding after February 15, you may apply the exemption to future wages, but do not refund taxes withheld while the exempt status was not in place.

### By February 28

- **File paper Forms 1099 and 1096.** File Copy A of all paper Forms 1099 with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the IRS. For electronically filed returns, see [By March 31](#) below.
- **File paper Forms W-2 and W-3.** File Copy A of all paper Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements, with the SSA. For electronically filed returns, see [By March 31](#) next.

### By March 31

**File electronic Forms W-2 and 1099.** File electronic Forms W-2 with the SSA and Forms 1099 with the IRS. For more information on reporting Form W-2 information to the SSA electronically, visit the SSA's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). For information on filing information returns electronically with the IRS, see Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G.

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

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

### Before December 1

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

## Introduction

This publication is for employers of agricultural workers (farmworkers). It contains information that you may need to comply with the laws for agricultural labor (farmwork) relating to social security and Medicare taxes, FUTA tax, and withheld federal income tax (employment taxes). Agricultural employers report social security and Medicare taxes and withheld federal income tax on Form 943 and report FUTA tax on Form 940.

If you have nonfarm employees, see Publication 15 (Circular E). If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of

the Northern Mariana Islands, see Publication 80 (Circular SS). Publication 15-A, Employer's Supplemental Tax Guide, contains more employment-related information, including information about sick pay and pension income. Publication 15-B, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of noncash compensation.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

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

You can also send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on *More Information* and then click on *Comment on Tax Forms and Publications*.

Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.

**COBRA premium assistance credit.** The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) provides certain former employees, retirees, spouses, former spouses, and dependent children the right to temporary continuation of health coverage at group rates. COBRA generally covers multiemployer health plans and health plans maintained by private-sector employers (other than churches) with 20 or more full and part-time employees. Parallel requirements apply to these plans under the Employee Retirement Income Security Act of 1974 (ERISA). Under the Public Health Service Act, COBRA requirements apply also to health plans covering state or local government employees. Similar requirements apply under the Federal Employees Health Benefits Program and under some state laws. For the premium assistance (or subsidy) discussed below, these requirements are all referred to as COBRA requirements.

Under the American Recovery and Reinvestment Act of 2009 (ARRA), employers are allowed a credit against "payroll taxes" (referred to in this publication as "employment taxes") for providing COBRA premium assistance to assistance eligible individuals. For periods of COBRA continuation coverage beginning after February 16, 2009, a group health plan must treat an assistance eligible individual as having paid the required COBRA continuation coverage premium if the individual elects COBRA coverage and pays 35% of the amount of the premium.

An assistance eligible individual is a qualified beneficiary of an employer's group health plan who is eligible for COBRA continuation coverage during the period beginning September 1, 2008, and ending May 31, 2010, due to the involuntary termination from employment of a

covered employee during the period and elects continuation COBRA coverage. The assistance for the coverage can last up to 15 months.

Employees terminated during the period beginning September 1, 2008, and ending May 31, 2010, who received a severance package that delayed the start of the COBRA continuation coverage, may still be eligible for premium assistance for COBRA continuation coverage. For more information, see Notice 2009-27, 2009-16 I.R.B. 838, available at [www.irs.gov/irb/2009-16\\_irb/ar09.html](http://www.irs.gov/irb/2009-16_irb/ar09.html).

Administrators of the group health plans (or other entities) that provide or administer COBRA continuation coverage must provide notice to assistance eligible individuals of the COBRA premium assistance.

The 65% of the premium not paid by the assistance eligible individual is reimbursed to the employer maintaining the group health plan. The reimbursement is made through a credit against the employer's employment tax liabilities. For information on how to claim the credit, see the Instructions for Form 943. The credit is treated as a deposit made on the first day of the return period. In the case of a multiemployer plan, the credit is claimed by the plan, rather than the employer. In the case of an insured plan subject to state law continuation coverage requirements, the credit is claimed by the insurance company, rather than the employer.

Anyone claiming the credit for COBRA premium assistance payments must maintain the following information to support their claim, including the following.

- Information on the receipt of the assistance eligible individuals' 35% share of the premium including dates and amounts.
- In the case of an insurance plan, a copy of invoice or other supporting statement from the insurance carrier and proof of timely payment of the full premium to the insurance carrier required under COBRA.
- In the case of a self-insured plan, proof of the premium amount and proof of the coverage provided to the assistance eligible individuals.
- Attestation of involuntary termination, including the date of the involuntary termination for each covered employee whose involuntary termination is the basis for eligibility for the subsidy.
- Proof of each assistance eligible individual's eligibility for COBRA coverage and the election of COBRA coverage.
- A record of the social security numbers (SSNs) of all covered employees, the amount of the subsidy reimbursed with respect to each covered employee, and whether the subsidy was for one individual or two or more individuals.

For more information, visit IRS.gov and enter "COBRA" in the search box.



## Useful Items

You may want to see:

### Publication

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

---

## 1. Taxpayer Identification Numbers

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

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

If you do not have an EIN, you may apply for one online. Visit [IRS.gov](http://IRS.gov) and click on the *Apply for an EIN Online* link under *Tools*. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. Do not use a SSN in place of an EIN.

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

You should have only one EIN. If you have more than one, and are not sure which one to use, call the toll-free Business and Specialty Tax Line at 1-800-829-4933 or 1-800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability). Provide the EINs that you have, the name and address to which each number was assigned, and the address of your principal place of business. The IRS will tell you which EIN to use.

For more information, see Publication 1635 or Publication 583.

**When you receive your EIN.** If you are a new employer that indicated a federal tax obligation when requesting an EIN, you will be pre-enrolled in the Electronic Federal Tax Payment System (EFTPS). You will receive information in your Employer Identification Number (EIN) Package about Express Enrollment and an additional

mailing containing your EFTPS personal identification number (PIN) and instructions for activating your PIN. Call the toll-free number located in your "How to Activate Your Enrollment" brochure to activate your enrollment and begin making your employment tax deposits. If you outsource any of your payroll and related tax duties to a third party payer, such as a payroll service provider or reporting agent, be sure to tell them about your EFTPS enrollment.

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

**Applying for a social security card.** Any employee who is legally eligible to work in the United States and does not have a social security card can get one by completing Form SS-5, Application for a Social Security Card, and submitting the necessary documentation to SSA. You can get Form SS-5 at SSA offices, by calling 1-800-772-1213 or 1-800-325-0778 (TTY), or from the SSA website at [www.socialsecurity.gov/online/ss-5.html](http://www.socialsecurity.gov/online/ss-5.html). The employee must complete and sign Form SS-5; it cannot be filed by the employer. You may be asked to supply a letter to accompany Form SS-5 if the employee has exceeded his or her yearly or lifetime limit for the number of replacement cards allowed.

**Applying for a social security number.** If you file Form W-2 on paper and your employee has applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. If you are filing electronically, enter all zeros (000-00-0000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the SSA to show the employee's SSN. Furnish Copies B, C, and 2 of Form W-2c to the employee. Up to 25 Forms W-2c per Form W-3c, Transmittal of Corrected Wage and Tax Statements, may be filed per session over the Internet, with no limit on the number of sessions. For more information, visit SSA's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). Advise your employee to correct the SSN on his or her original Form W-2.

**Correctly record the employee's name and SSN.** Record the name and number of each employee as they are shown on the employee's social security card. If the employee's name is not correct as shown on the card (for example, because of marriage or divorce), the employee should request a corrected card from the SSA. Continue to report the employee's wages under the old name until

the employee shows you an updated social security card with the new name.

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

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



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

**Verification of social security numbers.** Employers and authorized reporting agents can use the Social Security Number Verification Service (SSNVS) to instantly verify up to 10 employee names and SSNs (per screen) at a time, or submit an electronic file of up to 250,000 names and SSNs and usually receive results the next business day. Visit [www.socialsecurity.gov/employer/ssnv.htm](http://www.socialsecurity.gov/employer/ssnv.htm) for more information.

**Registering for SSNVS.** You must register online and receive authorization from your employer to use SSNVS. To register, visit SSA's website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) and click on the *Business Services Online* link. Follow the registration instructions to obtain a user identification (ID) and password. You will need to provide the following information about yourself and your company.

- Name.
- SSN.
- Date of birth.
- Type of employer.
- EIN.
- Company name, address, and telephone number.
- Email address.

When you have completed the online registration process, SSA will mail a one-time activation code to your employer. You must enter the activation code online to use SSNVS.

## 2. Who Are Employees?

Generally, employees are defined either under common law or under statutes for certain situations. See Publication 15-A for details on statutory employees and nonemployees.

**Employee status under common law.** Generally, a worker who performs services for you is your employee if you have the right to control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right to control the details of how the services are performed. See Publication 15-A for more information on how to determine whether an individual providing services is an independent contractor or an employee.

If an employer-employee relationship exists, it does not matter what it is called. The employee may be called an agent or independent contractor. It also does not matter how payments are measured or paid, what they are called, or if the employee works full or part time.

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

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

- Raise or harvest agricultural or horticultural products on your farm (including the raising and feeding of livestock);
- Work in connection with the operation, management, conservation, improvement, or maintenance of your farm and its tools and equipment;
- Provide services relating to salvaging timber, or clearing land of brush and other debris, left by a hurricane (also known as hurricane labor);
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity (for a group of up to 20 unincorporated operators, all of the commodity); or
- Do work for you related to cotton ginning, turpentine, gum resin products, or the operation and maintenance of irrigation facilities.

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

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



The table in section 12, [How Do Employment Taxes Apply to Farmwork](#), distinguishes between farm and non-farm activities, and also addresses rules that apply in special situations.

## Crew Leaders

If you are a crew leader, you are an employer of farmworkers. A crew leader is a person who furnishes and pays (either on his or her own behalf or on behalf of the farm operator) workers to do farmwork for the farm operator. If there is no written agreement between you and the farm operator stating that you are his or her employee and if you pay the workers (either for yourself or for the farm operator), then you are a crew leader. For FUTA tax rules, see [section 10](#).

## Business Owned and Operated by Spouses

If you and your spouse jointly own and operate a farm or nonfarm business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. See Publication 541, Partnerships, for more details. The partnership is considered the employer of any employees, and is liable for any employment taxes due on wages paid to its employees.

**Exception—Qualified joint venture.** For tax years beginning after December 31, 2006, the Small Business and Work Opportunity Tax Act of 2007 (Public Law 110-28) provides that a “qualified joint venture,” whose only members are spouses filing a joint income tax return, can elect not to be treated as a partnership for federal tax purposes. A qualified joint venture conducts a trade or business where:

- The only members of the joint venture are spouses who file a joint income tax return,
- Both spouses materially participate (see *Material participation* in the Instructions for Schedule C (Form 1040), line G) in the trade or business (mere joint ownership of property is not enough),
- Both spouses elect to not be treated as a partnership, and
- The business is co-owned by both spouses and is not held in the name of a state law entity such as a partnership or limited liability company (LLC).

To make the election, all items of income, gain, loss, deduction, and credit must be divided between the spouses, in accordance with each spouse's interest in the venture, and reported on separate Schedules C or F as sole proprietors. Each spouse must also file a separate Schedule SE to pay self-employment taxes, as applicable.

Spouses using the qualified joint venture rules are treated as sole proprietors for federal tax purposes and generally do not need an EIN. If employment taxes are owed by the qualified joint venture, either spouse may report and pay the employment taxes due on the wages paid to the employees using the EIN of that spouse's sole

proprietorship. Generally, filing as a qualified joint venture will not increase the spouses' total tax owed on the joint income tax return. However, it gives each spouse credit for social security earnings on which retirement benefits are based and for Medicare coverage without filing a partnership return.

**Note.** If your spouse is your employee, not your partner, you must pay social security and Medicare taxes for him or her.

For more information on qualified joint ventures, visit [IRS.gov](#) and enter “qualified joint venture” in the search box.

**Exception—Community income.** If you and your spouse wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S. possession, you can treat the business either as a sole proprietorship (of the spouse who carried on the business) or a partnership. You may still make an election to be taxed as a qualified joint venture instead of a partnership. See [Exception—Qualified joint venture](#), earlier in this section.

---

## 3. Wages and Other Compensation

Cash wages that you pay to employees for farmwork are generally subject to social security tax and Medicare tax. You may also be required to withhold, deposit, and report Additional Medicare Tax. See [section 4](#) for more information. If the wages are subject to social security and Medicare taxes, they are also subject to federal income tax withholding. You may also be liable for FUTA tax, which is not withheld by you or paid by the employee. FUTA tax is discussed in [section 10](#). Cash wages include checks, money orders, etc. Do not count as cash wages the value of food, lodging, and other noncash items.

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

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

**Other compensation.** Publications 15-A and 15-B discuss other forms of compensation that may be taxable.

**Family members.** Generally, the wages that you pay to family members who are your employees are subject to social security and Medicare taxes, federal income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table, [How Do Employment Taxes Apply to Farmwork](#), in section 12.

**Household employees.** The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than \$1,900 in 2014.

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

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

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



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

**Share farmers.** You do not have to withhold or pay social security and Medicare taxes on amounts paid to share farmers under share-farming arrangements.

**Compensation paid to H-2A visa holders.** Report compensation of \$600 or more paid to foreign agricultural workers who entered the country on H-2A visas in box 1 of Form W-2 but do not report it as social security wages (box 3) or Medicare wages (box 5) on Form W-2 because compensation paid to H-2A workers for agricultural labor performed in connection with this visa is not subject to social security and Medicare taxes. On Form W-2, do not check box 13 (Statutory employee), as H-2A workers are not statutory employees.

An employer is not required to withhold federal income tax from compensation it pays an H-2A worker for agricultural labor performed in connection with this visa unless the worker asks for withholding and the employer agrees. In that case, the worker must give the employer a completed Form W-4. Federal income tax withheld should be reported in box 2 of Form W-2.

These reporting rules apply when the H-2A worker provides his or her taxpayer identification number (TIN) to the employer. For rules relating to backup withholding and reporting when the H-2A worker does not provide a TIN, see the Instructions for Form 1099-MISC and the Instructions for Form 945.

## 4. Social Security and Medicare Taxes

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

Additional Medicare Tax. For more information, see [Additional Medicare Tax withholding](#), later.

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

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

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

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

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

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

### Social Security and Medicare Tax Withholding

The social security tax rate is 6.2%, for both the employee and employer, on the first \$117,000 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 employee and employer on all wages. You must withhold at this rate from each employee and pay a matching amount. There is no wage base limit for Medicare tax; all covered wages are subject to Medicare tax.

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

**Additional Medicare Tax withholding.** In addition to withholding Medicare tax at 1.45%, you must withhold a

0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Publication 15 (Circular E). For more information on Additional Medicare Tax, visit [IRS.gov](http://IRS.gov) and enter "Additional Medicare Tax" in the search box.

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

**Withholding social security and Medicare taxes on nonresident alien employees.** In general, if you pay wages to nonresident alien employees, you must withhold social security and Medicare taxes as you would for a U.S. citizen or resident alien. However, see Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, for exceptions to this general rule. Also see [Compensation paid to H-2A visa holders](#) in section 3.

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

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

---

## 5. Federal Income Tax Withholding

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

amount of federal income tax withholding. They are discussed in [section 13](#).

**Form W-4.** To know how much federal income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Encourage your employees to file an updated Form W-4 for 2014, especially if they owed taxes or received a large refund when filing their 2013 tax return. Advise your employees to use the IRS Withholding Calculator on the IRS website at [www.irs.gov/individuals](http://www.irs.gov/individuals) for help in determining how many withholding allowances to claim on their Form W-4.

Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances.

**Forms in Spanish.** You can provide Formulario W-4(SP) in place of Form W-4 to your Spanish-speaking employees. For more information, see *Publicación 17(SP)*.

**Effective date of Form W-4.** A Form W-4 remains in effect until the employee gives you a new one. When you receive a new Form W-4, do not adjust withholding for pay periods before the effective date of the new form. Do not adjust withholding retroactively. If an employee gives you a replacement Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date when you received the replacement Form W-4. For exceptions, see [Exemption from federal income tax withholding](#), [IRS review of requested Forms W-4](#), and [Invalid Forms W-4](#), later in this section.



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

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

Employees may claim fewer withholding allowances than they are entitled to claim. They may do this to ensure that they have enough withholding or to offset other sources of taxable income that are not subject to withholding.

See Publication 505, *Tax Withholding and Estimated Tax*, for more information about completing Form W-4. Along with Form W-4, you may wish to order Publication 505 for use by your employees.

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



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

A Form W-4 claiming exemption from withholding is effective when it is filed with the employer and only for that calendar year. To continue to be exempt from withholding in the next calendar year, an employee must give you a new Form W-4 by February 15. If the employee does not give you a new Form W-4 by February 15, withhold tax based on the last valid Form W-4 you have for the employee that did not claim an exemption from withholding or, if one does not exist, withhold as if he or she is single with zero withholding allowances. If the employee provides a new Form W-4 claiming an exemption from withholding on February 16 or later, you may apply the exemption to future wages, but do not refund taxes withheld while the exempt status was not in place.

**Withholding income taxes on the wages of nonresident alien employees.** In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515 for exceptions to this general rule. Also see [Compensation paid to H-2A visa workers](#) in section 3.

**Withholding adjustment for nonresident alien employees.** A special procedure applies for figuring the amount of income tax to withhold from wages of nonresident alien employees performing services within the United States for wages paid in 2014. This procedure requires a special chart to be used with the withholding tables to determine the amount to withhold from the wages of the nonresident alien employee. See *Withholding adjustment for nonresident alien employees* in section 9 of Publication 15 (Circular E).

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

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

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



*A nonresident alien employee may request additional withholding at his or her option for other purposes, although such additions should not be necessary for withholding to cover federal income tax liability related to employment.*

**Form 8233.** If a nonresident alien employee claims a tax treaty exemption from withholding, the employee must submit Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, with respect to the income exempt under the treaty, instead of Form W-4. See Publication 515 for details.

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

After submitting a copy of the requested Form W-4 to the IRS, continue to withhold federal income tax based on that Form W-4 if it is valid (see [Invalid Forms W-4](#), later in this section). However, if the IRS later notifies you in writing that the employee is not entitled to claim a complete exemption from withholding or more than the maximum number of withholding allowances specified by the IRS in the written notice, withhold federal income tax based on the effective date, marital status, and maximum number of withholding allowances specified in the notice (commonly referred to as a "lock-in letter").

**Initial lock-in letter.** The IRS uses information reported on Form W-2 to identify employees with withholding compliance problems. In some cases, where a serious under-withholding problem is found to exist for a particular employee, the IRS may issue a lock-in letter to the employer specifying the maximum number of withholding allowances and marital status permitted for a specific employee. You will also receive a copy for the employee that identifies the maximum number of withholding allowances permitted and the process by which the employee can provide additional information to the IRS for purposes of determining the appropriate number of withholding allowances. If the employee is employed by you as of the date of the notice, you must furnish the employee copy to the employee within 10 business days of receipt. You may follow any reasonable business practice to furnish the employee copy to the employee.

**Implementation of lock-in letter.** When you receive the notice specifying the maximum number of withholding allowances and marital status permitted, you may not withhold immediately on the basis of the notice. You must begin withholding tax on the basis of the notice for any wages paid after the date specified in the notice. The delay between your receipt of the notice and the date to begin the withholding on the basis of the notice permits the employee to contact the IRS.

**Seasonal employees and employees not currently performing services.** If you receive a notice for an employee who is not currently performing services for you, you are still required to furnish the employee copy to the employee and withhold based on the notice if any of the following apply.

- You are paying wages for the employee's prior services and the wages are subject to income tax withholding on or after the date specified in the notice.
- You reasonably expect the employee to resume services within 12 months of the date of the notice.
- The employee is on a bona fide leave of absence that does not exceed 12 months or the employee has a right to reemployment after the leave of absence.

**Termination and re-hire of employees.** If you are required to furnish and withhold based on the notice and the employment relationship is terminated after the date of the notice, you must continue to withhold based on the notice if you continue to pay any wages subject to income tax withholding. You must also withhold based on the notice or modification notice (explained next) if the employee resumes the employment relationship with you within 12 months after the termination of the employment relationship.

**Modification notice.** After issuing the notice specifying the maximum number of withholding allowances and marital status permitted, the IRS may issue a subsequent notice (modification notice) that modifies the original notice. The modification notice may change the marital status and/or the number of withholding allowances permitted. You must withhold federal income tax based on the effective date specified in the modification notice.

**New Form W-4 after IRS notice.** After the IRS issues a notice or modification notice, if the employee provides you with a new Form W-4 claiming complete exemption from withholding or claims a marital status, a number of withholding allowances, and any additional withholding that results in less withholding than would result under the IRS notice or modification notice, you must disregard the new Form W-4. You are required to withhold on the basis of the notice or modification notice unless the IRS subsequently notifies you to withhold based on the new Form W-4. If the employee wants to put a new Form W-4 into effect that results in less withholding than required, the employee must contact the IRS.

If, after you receive an IRS notice or modification notice, your employee provides you with a new Form W-4 that does not claim exemption from federal income tax withholding and claims a marital status, a number of withholding allowances, and any additional withholding that results in more withholding than would result under the notice or modification notice, you must withhold tax on the basis of that new Form W-4. Otherwise, disregard any subsequent Forms W-4 provided by the employee and withhold based on the IRS notice or modification notice.

**Substitute Forms W-4.** You are encouraged to have your employees use the official version of Form W-4 to

claim withholding allowances or exemption from withholding. Call the IRS at 1-800-TAX-FORM (1-800-829-3676) or visit [IRS.gov](http://IRS.gov) to obtain copies of Form W-4.

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

You cannot accept a substitute Form W-4 developed by an employee, and the employee submitting such form will be treated as failing to furnish a Form W-4. However, continue to use any valid Forms W-4 developed by your employees that you accepted before October 11, 2007.

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

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

For additional information about these rules, see Treasury Decision 9337, 2007-35 I.R.B. 455, available at [www.irs.gov/irb/2007-35\\_IRB/ar10.html](http://www.irs.gov/irb/2007-35_IRB/ar10.html).

**Amounts exempt from levy on wages, salary, and other income.** If you receive a Notice of Levy on Wages, Salary, and Other Income—Forms 668-W(ACS), 668-W(c)(DO), or 668-W(ICS), you must withhold amounts as described in the instructions for these forms. Publication 1494, Tables for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income—Forms 668-W(ACS), 668-W(c)(DO), and 668-W(ICS), shows the exempt amount. If a levy issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

## How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding.

- Wage bracket tables. See [section 13](#) for directions on how to use the tables.
- Percentage method. See [section 13](#) for directions on how to use the percentage method.

- Alternative formula tables for percentage method withholding. See Publication 15-A.
- Wage bracket percentage method withholding tables. See Publication 15-A.
- Other alternative methods. See Publication 15-A.

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

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

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

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

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

1. If you withheld federal income tax from an employee's regular wages in the current or immediately preceding calendar year, you can use one of the following methods for the supplemental wages.
  - a. Withhold a flat 25% (no other percentage allowed).
  - b. If the supplemental wages are paid concurrently with regular wages, add the supplemental wages to the concurrently paid regular wages. If there are no concurrently paid regular wages, add the supplemental wages to alternatively, either the regular wages paid or to be paid for the current payroll period or the regular wages paid for the preceding payroll period. Figure the income tax withholding as if the total of the regular wages and supplemental wages is a single payment. Subtract the tax withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there were other payments of supplemental wages paid during the payroll period made before the current payment of supplemental wages, aggregate all the payments of supplemental wages paid during the payroll period with the regular wages paid during the payroll period, calculate the tax on the total, subtract the tax already withheld from the regular wages and previous supplemental wage payments, and withhold the remaining tax from the current payment of supplemental wages.

2. If you did not withhold federal income tax from the employee's regular wages in the current or immediately preceding calendar year, use method 1-b above. This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.



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

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

## 6. Required Notice to Employees About Earned Income Credit (EIC)

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on Form W-4 about the EIC, you are encouraged to notify any employees whose wages for 2013 were less than \$46,227 (\$51,567 if married filing jointly) that they may be eligible to claim the credit for 2013. This is because eligible employees may get a refund of the amount of EIC that is more than the tax that they owe.

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

If a substitute Form W-2 is given to the employee on time but does not have the required statement, you must notify the employee within 1 week of the date that the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date that Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2014.

## 7. Depositing Taxes

Generally, you must deposit both the employer and employee shares of social security and Medicare taxes and federal income tax withheld. You must use electronic funds transfer to make all federal tax deposits. See [How To Deposit](#), later in this section.





The credit against employment taxes for COBRA premium assistance payments is treated as a deposit of taxes on the first day of your return period. For more information, see [COBRA premium assistance credit](#) under Introduction.

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

- You report less than a \$2,500 tax liability for the year (Form 943, line 11; Form 945, line 3) and you pay in full with a return that is filed on time. However, if you are unsure that you will report less than \$2,500, deposit under the rules explained in this section so that you will not be subject to failure-to-deposit penalties.
- You are a monthly schedule depositor and make a payment in accordance with the [Accuracy of Deposits Rule](#) discussed later in this section. This payment may be \$2,500 or more.



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

## When To Deposit



If you employ both farm and nonfarm workers, do not combine the taxes reportable on Forms 941 or 944 with Form 943 to decide whether to make a deposit. See [Employers of Both Farm and Nonfarm Workers](#), later in this section.

The rules for determining when to deposit Form 943 taxes are discussed below. See [section 10](#) for the separate rules that apply to FUTA tax. Under these rules, you are classified as either a monthly schedule depositor or a semiweekly schedule depositor.

The terms “monthly schedule depositor” and “semiweekly schedule depositor” do not refer to how often your business pays its employees or how often you are required to make deposits. The terms identify which set of rules you must follow when you incur a tax liability (for example, when you have a payday).

The deposit schedule that you must use for a calendar year is determined from the tax liability reported on your Form 943, line 9, for the lookback period, discussed next.

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

**Lookback period.** The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2014 is 2012.

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

2012 — \$48,000

2013 — \$60,000

Rose Co. is a monthly schedule depositor for 2014 because its taxes for the lookback period (\$48,000 for calendar year 2012) were not more than \$50,000. However, for 2015, Rose Co. is a semiweekly schedule depositor because the total taxes before adjustment for its lookback period (\$60,000 for calendar year 2013) exceeded \$50,000.

**Adjustments to lookback period taxes.** To determine your taxes for the lookback period, use only the tax that you reported on the original return (Form 943, line 9). Do not include adjustments shown on Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund.

**Example of adjustments.** An employer originally reported total tax of \$45,000 for the lookback period in 2012. The employer discovered during March 2014 that the tax reported for the lookback period was understated by \$10,000 and corrected this error by filing Form 943-X. The total tax reported in the lookback period is still \$45,000. The \$10,000 adjustment is also not treated as part of the 2014 taxes.

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

## Monthly Deposit Schedule

If the tax liability reported on Form 943, line 9, for the lookback period is \$50,000 or less, you are a monthly schedule depositor for the current year. You must deposit Form 943 taxes on payments made during a calendar month by the 15th day of the following month.

**Monthly schedule example.** Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. It paid wages during August 2014, but did not pay any wages during September. Red Co. must deposit the combined tax liabilities for the August paydays by September 15. Red Co. does not have a deposit requirement for September (that is, due by October 15, 2014) because no wages were paid in September; therefore, it did not have a tax liability for September.

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

## Semiweekly Deposit Schedule

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

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



*Semiweekly schedule depositors must complete Form 943-A, Agricultural Employer's Record of Federal Tax Liability, and submit it with Form 943.*

## Semiweekly Deposit Schedule

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

**Semiweekly schedule example.** Green, Inc., is a semiweekly schedule depositor and pays wages once each month on the last Friday of the month. Green, Inc., will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green, Inc.'s tax liability for the April 25, 2014 (Friday), wage payment must be deposited by April 30, 2014 (Wednesday).

**Semiweekly deposit period spanning two quarters.** If you have more than one pay date during a semiweekly period and the pay dates fall in different calendar quarters, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Monday, March 31, 2014 (first quarter), and another pay date on Tuesday, April 1, 2014 (second quarter), two separate deposits will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Friday, April 4, 2014 (3 business days from the end of the semiweekly deposit period).

## Deposits on Business Days Only

If a deposit is required to be made on a day that is not a business day, the deposit is considered timely if it is made by the close of the next business day. A business day is

any day other than a Saturday, Sunday, or legal holiday. For example, if a deposit is required to be made on Friday and Friday is a legal holiday, the deposit is considered timely if it is made by the following Monday (if Monday is a business day).

**Semiweekly schedule depositors** will always have 3 business days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a legal holiday, you will have an additional day for each day that is a legal holiday to make the deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is a legal holiday, the deposit normally due on Wednesday may be made on Thursday (this allows 3 business days to make the deposit).

**Legal holiday.** The term "legal holiday" means any legal holiday in the District of Columbia. Legal holidays for 2014 are listed below.

- January 1— New Year's Day
- January 20— Birthday of Martin Luther King, Jr.
- February 17— Washington's Birthday
- April 16— District of Columbia Emancipation Day
- May 26— Memorial Day
- July 4— Independence Day
- September 1— Labor Day
- October 13— Columbus Day
- November 11— Veterans' Day
- November 27— Thanksgiving Day
- December 25— Christmas Day

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

If you accumulate \$100,000 or more of Form 943 taxes (that is, taxes reported on Form 943, line 11) on any day during a deposit period, you must deposit the tax by the close of the next business day, whether you are a monthly or a semiweekly schedule depositor.

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

However, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For

example, Fir Co. is a semiweekly schedule depositor. On Monday, Fir Co. accumulates taxes of \$110,000 and must deposit this amount on Tuesday, the next business day. On Tuesday, Fir Co. accumulates additional taxes of \$30,000. Because the \$30,000 is not added to the previous \$110,000 and is less than \$100,000, Fir Co. does not have to deposit the \$30,000 until Friday (following the semiweekly deposit schedule).



*If you are a monthly schedule depositor and you accumulate a \$100,000 tax liability on any day, you become a semiweekly schedule depositor on the next day and remain so for at least the rest of the calendar year and for the following calendar year.*

**Example of the \$100,000 next-day deposit rule.** Elm, Inc., started its business on May 1, 2014. Because Elm, Inc., is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm, Inc., is a monthly schedule depositor. On May 8, Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On May 9 (Friday), Elm, Inc., paid wages and accumulated taxes of \$60,000, for a total of \$110,000. Because Elm, Inc., accumulated \$110,000 on May 9, it must deposit \$110,000 by May 12 (Monday), the next business day. Elm, Inc., became a semiweekly schedule depositor on May 10. It will be a semiweekly schedule depositor for the remainder of 2014 and for 2015.

## Accuracy of Deposits Rule

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

1. Any deposit shortfall does not exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited.
2. The deposit shortfall is paid or deposited by the shortfall makeup date as described below.

### Makeup Date for Deposit Shortfall:

- **Monthly Schedule Depositor**—Deposit the shortfall or pay it with your return by the due date of your Form 943. You may pay the shortfall with your Form 943 even if the amount is \$2,500 or more.
- **Semiweekly Schedule Depositor**—Deposit by the earlier of (a) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred, or (b) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2014, the shortfall makeup date is March 19, 2014 (Wednesday).

## How To Deposit

You must deposit employment taxes by electronic funds transfer. See [Payment with return](#), earlier in this section,

for exceptions explaining when taxes may be paid with the tax return instead of being deposited.

**Electronic deposit requirement.** You must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Generally, electronic funds transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf.

EFTPS is a free service provided by the Department of Treasury. To get more information or to enroll in EFTPS, call 1-800-555-4477 (business), 1-800-316-6541 (individual), or 1-800-733-4829 (TDD). You can also visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov). Additional information about EFTPS is also available in Publication 966.

New employers that have a federal tax obligation will be pre-enrolled in EFTPS. Call the toll-free number located in your Employer Identification Number (EIN) Package to activate your enrollment and begin making your tax deposit payments. See [When you receive your EIN](#) in section 1 for more information.

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

**Depositing on time.** For deposits made by EFTPS to be on time, you must initiate the deposit by 8 p.m. Eastern time the day before the date a deposit is due. If you use a third party to make a deposit on your behalf, they may have different cutoff times.

**Same-day payment option.** If you fail to initiate a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Application (FTA). To use the same-day payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to provide to your financial institution to make a same-day wire payment, visit [www.eftps.gov](http://www.eftps.gov) to download the *Same-Day Payment Worksheet*.

## Deposit Penalties

Penalties may apply if you do not make required deposits on time or if you make deposits for less than the required amount. The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. IRS may also waive deposit penalties if you inadvertently fail to deposit in the first quarter that a deposit is due, or the first quarter during which your frequency of deposits changed, if you timely filed your employment tax return.



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

Penalty	Charged for...
2%	Deposits made 1 to 5 days late.
5%	Deposits made 6 to 15 days late.
10%	Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
10%	Amounts (that should have been deposited) paid directly to the IRS or paid with your tax return. See <a href="#">Payment with return</a> , earlier in this section, for exceptions.
15%	Amounts still unpaid more than 10 days after the date of the first notice that the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

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

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

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

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

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

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

**Willfully** means voluntarily, consciously, and intentionally. A responsible person acts willfully if the person knows that the required actions of collecting, accounting for or paying over trust fund taxes are not taking place, or recklessly disregards obvious and known risks to the government's right to receive trust fund taxes.

**“Average” failure-to-deposit penalty.** IRS may assess an “averaged” failure-to-deposit penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete Form 943, line 17, when your tax liability shown on Form 943, line 11, was \$2,500 or more. IRS may also assess this penalty of 2% to 10% if you are a semiweekly schedule depositor and your tax liability shown on Form 943, line 11, was \$2,500 or more and you did any of the following.

- Completed Form 943, line 17, instead of Form 943-A.
- Failed to attach a properly completed Form 943-A.
- Completed Form 943-A incorrectly, for example, by entering tax deposits instead of tax liabilities in the numbered spaces.

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

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

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on Form 943, line 17.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A in the lines that represent the dates you paid your employees.
- Verify that your total liability shown on Form 943, line 17, or Form 943-A, line M, equals your tax liability shown on Form 943, line 11.
- Do not show negative amounts on Form 943, line 17, or Form 943-A.
- For prior period errors discovered after December 31, 2008, **do not** adjust your tax liabilities reported on Form 943, line 17, or on Form 943-A.

## Employers of Both Farm and Nonfarm Workers

If you employ both farm and nonfarm workers, you must treat employment taxes for the farmworkers (Form 943 taxes) separately from employment taxes for the nonfarm workers (Form 941 and 944 taxes). Form 943 taxes and Form 941/944 taxes are not combined for purposes of applying any of the deposit schedule rules.

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

---

## 8. Form 943

You must file Form 943 for each calendar year beginning with the first year that you pay \$2,500 or more for farmwork or you employ a farmworker who meets the \$150 test explained in [section 4](#). Do not report these wages on Form 941 or Form 944.

**Household employees.** If you file Form 943 and pay wages to household workers, 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, report the wages of these workers separately on Schedule H (Form 1040), Household Employment Taxes. You must have an EIN to file Schedule H (Form 1040). See [section 1](#) for details. If you report the wages on Form 943, include the taxes when you figure deposit requirements or make deposits. If you include household employee wages and taxes on Schedule H (Form 1040), do not include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See Publication 926 for more information about household workers.

If household employee wages and taxes are included on Form 943, you must also include FUTA tax for the employees on Form 940. See [section 10](#) for more information.

**Penalties.** For each month or part of a month that a return is not filed when required (disregarding any extensions of the filing deadline), there is a failure-to-file penalty of 5% of the unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month that the tax is paid late (disregarding any extensions of the payment deadline), there is a failure-to-pay penalty of 0.5% per month of the amount of tax. For individual filers only, the failure-to-pay penalty is reduced from 0.5% per month to 0.25% per month if an installment agreement is in effect. You must have filed your return on or before the due date of the return to qualify for the reduced penalty. The maximum amount of the failure-to-pay penalty is also 25% of the tax due. If both penalties apply in any month, the failure-to-file penalty is reduced by the amount of the failure-to-pay penalty. The penalties will not be charged if you have reasonable cause for failing to file or pay. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

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

If federal income, social security, or Medicare taxes that must be withheld are not withheld or are not paid, you

may be personally liable for the trust fund recovery penalty. See [Trust fund recovery penalty](#) in section 7.

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

---

## 9. Reporting Adjustments on Form 943

There are two types of adjustments: current year adjustments and prior year adjustments to correct errors. See the Instructions for Form 943 and the Instructions for Form 943-X for more information on how to report these adjustments.

### Current Year Adjustments

In certain cases, amounts reported as social security and Medicare taxes on Form 943, lines 3, 5, and 7, must be adjusted to arrive at your correct tax liability. The most common situation involves differences in cents totals due to rounding. Other situations when current year adjustments may be necessary include third-party sick pay, group-term life insurance for former employees, and the uncollected employee share of social security and Medicare taxes on tips. Current year adjustments are reported on Form 943, line 10. See Publication 15 (Circular E) for more information on these adjustments.

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

### Prior Year Adjustments

If you discover an error on a previously filed Form 943 make the correction using Form 943-X. File a separate Form 943-X for each prior year you are correcting. File Form 943-X separately. **Do not** attach Form 943-X to your current period Form 943. You must explain your error on Form 943-X, indicate when the error was discovered, and provide the applicable certifications.

When you discover that you underreported tax on a previously filed return, you must file Form 943-X no later than the due date of the return for the period during which you discovered the error. Pay the amount you owe by the time you file. For example, you discover on June 13, 2014, that you underreported \$10,000 of social security and Medicare wages on your 2013 Form 943. You owe \$1,530 on the 2013 Form 943. To qualify for an interest-free adjustment, you must file Form 943-X by February 2, 2015, and pay \$1,530 by the time you file. For more information, see the Instructions for Form 943-X or visit [IRS.gov](#) and enter “correcting employment taxes” in the search box.



*See Revenue Ruling 2009-39, 2009-52 I.R.B. 951, for examples of how the interest-free adjustment and claim for refund rules apply in 10 different situations. You can find Revenue Ruling 2009-39, at [www.irs.gov/irb/2009-52\\_IRB/ar14.html](http://www.irs.gov/irb/2009-52_IRB/ar14.html).*

**Form 843.** Do not use Form 843, Claim for Refund and Request for Abatement, to request a refund or abatement of overreported social security or Medicare taxes. Instead, request your refund or abatement of taxes on Form 943-X. However, use Form 843 when requesting a refund or abatement of assessed interest or penalties.

**Federal income tax and Additional Medicare Tax withholding adjustments.** You cannot adjust amounts reported as income tax or Additional Medicare Tax withheld in a prior calendar year, even if you withheld the wrong amount, unless it is to correct an administrative error or section 3509 applies. An administrative error occurs if the amount you entered on Form 943 is not the amount that you actually withheld. Examples include mathematical or transposition errors. In these cases, you should adjust the return to show the amount actually withheld.

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

You may also need to correct Forms W-2 for the prior year (if they do not show the actual withholding) by filing Form W-2c and Form W-3c. Forms W-2c may be created and submitted to SSA over the Internet. For more information, visit SSA's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

**Social security and Medicare tax adjustments.** Correct prior year social security and Medicare tax errors by making an adjustment on Form 943-X.

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

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

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

**Refunding amounts incorrectly withheld from employees.** If you withheld more than the correct amount of income, social security, or Medicare taxes from wages paid, repay or reimburse the employee the excess. Any excess income tax or Additional Medicare Tax withholding must be repaid or reimbursed to the employee before the end of the calendar year in which it was withheld. Keep in your records the employee's written receipt showing the date and amount of the repayment or record of reimburse-

ment. If you did not repay or reimburse the employee, you must report and pay each excess amount when you file Form 943 for the year in which you withheld too much tax.

**Filing corrections to Forms W-2 and W-3.** When adjustments are made to correct social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also may need to file Forms W-2c and Form W-3c. Forms W-2c may be created and submitted to SSA over the Internet. For more information, visit SSA's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

For additional information about the procedure for adjusting employment taxes, see the Instructions for Form 943-X or visit IRS.gov and enter "correcting employment taxes" in the search box. Also see Treasury Decision 9405, 2008-32 I.R.B. 293, available at [www.irs.gov/irb/2008-32\\_IRB/ar13.html](http://www.irs.gov/irb/2008-32_IRB/ar13.html).

**Note.** Continue to make current period adjustments for fractions of cents, sick pay, tips, and group-term life insurance on your Form 943.

## 10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. For a list of state unemployment agencies, visit the U.S. Department of Labor's website at [www.workforcesecurity.doleta.gov/unemploy/agencies.asp](http://www.workforcesecurity.doleta.gov/unemploy/agencies.asp). Only the employer pays FUTA tax; it is not withheld from the employees' wages. For more information, see the Instructions for Form 940.

For 2014, you must file Form 940, if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 2013 or 2014, or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2013 or 20 or more different weeks in 2014.

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

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



You must deposit FUTA tax by electronic funds transfer. The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See [Deposit rules for FUTA tax](#), later in this section.

**FUTA tax rate.** The FUTA tax rate is 6.0% for 2014. The tax applies to the first \$7,000 you pay to each employee as wages during the year. The \$7,000 is the federal wage base. Your state wage base may be different. Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. The credit may be as much as 5.4% of wages subject to FUTA tax. If you are entitled to the maximum 5.4% credit, the FUTA tax rate after credit is 0.6%. You are entitled to the maximum credit if you paid your state unemployment taxes in full, on time, and on all the same wages as are subject to FUTA tax, and as long as the state is not determined to be a credit reduction state. See the Instructions for Form 940 to determine the credit.

In some states, the wages subject to state unemployment tax are the same as the wages subject to FUTA tax. However, certain states exclude some types of wages from state unemployment tax, even though they are subject to FUTA tax (for example, wages paid to corporate officers, certain payments of sick pay by unions, and certain fringe benefits). In such a case, you may be required to deposit more than 0.6% FUTA tax on those wages. See the Instructions for Form 940 for further guidance.

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

**Deposit rules for FUTA tax.** Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .006 times the amount of wages paid to each employee during the quarter. This amount may need to be adjusted, however, depending on your entitlement to the credit for state unemployment contributions. See the Instructions for Form 940. When an employee's wages reach \$7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$500, deposit the FUTA tax by electronic funds transfer as explained in [section 7](#), by the last day of the month following the end of the quarter. If the amount is \$500 or less, you do not have to deposit it, but you must add it to the amount of tax for the next quarter to determine whether a deposit is required for that quarter.

If your liability for the fourth quarter (plus any undeposited amount from any earlier quarter) is over \$500, deposit the entire amount by the due date of Form 940 (January 31). If it is \$500 or less, you can make a deposit, pay the tax with a major credit card, debit card, or pay the tax with a check or money order with your Form 940 by January 31. If you file Form 940 electronically, you can e-file and e-pay (electronic funds withdrawal (EFW)). For more information on paying your taxes with a credit or debit card or using EFW, visit the IRS website at [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

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

You may download a copy of Form 940 and Instructions for Form 940 from IRS.gov. You may also request a copy by calling 1-800-TAX-FORM (1-800-829-3676) in time to receive it and file when due.

---

## 11. Reconciling Wage Reporting Forms

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

To help reduce discrepancies:

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

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

1. Be sure that the amounts on Form W-3 are the total amounts from Forms W-2, excluding any amounts from Forms W-2 that were marked void, and
2. Reconcile Form W-3 with your Form 943 by comparing amounts reported for the following items.
  - Federal income tax withholding, social security wages, and Medicare wages.
  - Social security and Medicare taxes.

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

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

Type of employment	Income Tax Withholding, Social Security, and Medicare (including Additional Medicare Tax when wages are paid in excess of \$200,000)	Federal Unemployment Tax
<b>Farm Employment Includes:</b> <ol style="list-style-type: none"> <li>1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife.</li> <li>2. Work on a farm if major farm duties are in management or maintenance, etc., of farm tools or equipment or salvaging timber, or clearing brush or other debris, left by hurricane.</li> <li>3. Work in connection with the production and harvesting of turpentine and other oleoresinous products.</li> <li>4. Cotton ginning.</li> <li>5. Operating or maintenance of ditches, reservoirs, canals, or waterways used only for supplying or storing water for farming purposes and not owned or operated for profit.</li> <li>6. Processing, packaging, etc., any commodity in its unmanufactured state if employed by farm operator who produced over half of commodity processed or by group of up to 20 unincorporated farm operators if they produced all the commodity.</li> <li>7. Hatching poultry on a farm.*</li> <li>8. Production or harvesting of maple syrup.</li> </ol>	<p>Taxable if \$150 test or \$2,500 test is met. See <a href="#">section 4</a>.</p>	<p>Taxable if either test in <a href="#">section 10</a> is met.</p>
<b>Farm Employment Does Not Include:</b> <ol style="list-style-type: none"> <li>1. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.</li> <li>2. Operating or maintenance of ditches, canals, reservoirs or waterways not meeting tests in (5) above.</li> <li>3. Processing, packaging, delivering, etc., any commodity in its unmanufactured state if group of farm operators do not meet the tests in (6) above.</li> <li>4. Household employment.</li> </ol>	<p>Taxable under general employment rules. Farm rules do not apply.</p>	<p>Taxable under general FUTA rules. Farm rules do not apply.</p>
<b>Special Employment Situations:</b> <ol style="list-style-type: none"> <li>1. Services not in the course of employer's trade or business on farm operated for profit (cash payments only).</li> <li>2. Workers admitted under section 101(a)(15)(H)(ii) (a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor ("H-2A" workers).</li> <li>3. Family employment.</li> </ol>	<p>Taxable if \$150 test or \$2,500 test is met (see <a href="#">section 4</a>), unless performed by parent employed by child.</p> <p>Exempt.</p> <p>Exempt for employer's child under age 18, but counted for \$150 test or \$2,500 test. Taxable for spouse of employer.</p>	<p>Taxable only if \$50 or more is paid in a quarter and employee works on 24 or more different days in current or prior quarter.</p> <p>Exempt.</p> <p>Exempt if services performed by employer's parent or spouse or by employer's child under age 21.</p>
<p>*Hatching poultry off the farm is not considered farmwork for income tax withholding, social security, and Medicare. It is considered farmwork for federal unemployment tax.</p>		

## 13. Federal Income Tax Withholding Methods

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

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 26-45) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of federal income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described later in this section. Be sure to reduce wages by the amount of total withholding allowances (shown in the table below) before using the percentage method tables on pages 24 and 25.

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

1. Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. The allowance values are in the *Percentage Method—2014 Amount for One Withholding Allowance* table shown later.
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 later.

### Percentage Method

If you do not want to use the wage bracket tables on pages 26-45 to figure how much federal income tax to withhold, you can use the percentage method based on the table on this page and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

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

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.

2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on pages 24-25.

**Table 5. Percentage Method—2014 Amount for One Withholding Allowance**

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 76.00
Biweekly . . . . .	151.90
Semimonthly . . . . .	164.60
Monthly . . . . .	329.20
Quarterly . . . . .	987.50
Semiannually . . . . .	1,975.00
Annually . . . . .	3,950.00
Daily or miscellaneous (each day of the payroll period) . . . . .	15.20

**Example.** An unmarried employee is paid \$800 weekly. This employee has a Form W-4 in effect claiming two withholding allowances. Using the percentage method, figure the federal income tax withholding as follows:

1.	Total wage payment . . . . .	\$800.00
2.	One allowance . . . . .	\$76.00
3.	Allowances claimed on Form W-4 . . . . .	2
4.	Multiply line 2 by line 3 . . . . .	<u>\$152.00</u>
5.	Amount subject to withholding (subtract line 4 from line 1) . . . . .	\$648.00
6.	Tax to be withheld on \$648.00 from Table 1—single person, page 24 . . . . .	<u>\$82.00</u>

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

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

**Example.** A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$15,800 (the value of four withholding allowances annually) for a balance of \$36,200. Using column (b) of *Table 7—Annual Payroll Period* on page 25, the annual federal income tax withholding is \$3,255. Divide the annual amount by 52. The weekly federal income tax to withhold is \$62.60.

### Alternative Methods of Federal Income Tax Withholding

Rather than the [Percentage Method](#) or [Wage Bracket Method](#) described above, you can use an alternative method to withhold federal income tax. Section 9 of Publication 15-A describes these alternative methods.



# Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2014)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:				The amount of income tax to withhold is:			
Not over \$43 . . . . . \$0				Not over \$163 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$43	—\$218 . .	\$0.00 plus 10%	—\$43	\$163	—\$512 . .	\$0.00 plus 10%	—\$163
\$218	—\$753 . .	\$17.50 plus 15%	—\$218	\$512	—\$1,582 . .	\$34.90 plus 15%	—\$512
\$753	—\$1,762 . .	\$97.75 plus 25%	—\$753	\$1,582	—\$3,025 . .	\$195.40 plus 25%	—\$1,582
\$1,762	—\$3,627 . .	\$350.00 plus 28%	—\$1,762	\$3,025	—\$4,525 . .	\$556.15 plus 28%	—\$3,025
\$3,627	—\$7,834 . .	\$872.20 plus 33%	—\$3,627	\$4,525	—\$7,953 . .	\$976.15 plus 33%	—\$4,525
\$7,834	—\$7,865 . .	\$2,260.51 plus 35%	—\$7,834	\$7,953	—\$8,963 . .	\$2,107.39 plus 35%	—\$7,953
\$7,865	—	\$2,271.36 plus 39.6%	—\$7,865	\$8,963	—	\$2,460.89 plus 39.6%	—\$8,963

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:				The amount of income tax to withhold is:			
Not over \$87 . . . . . \$0				Not over \$325 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$87	—\$436 . .	\$0.00 plus 10%	—\$87	\$325	—\$1,023 . .	\$0.00 plus 10%	—\$325
\$436	—\$1,506 . .	\$34.90 plus 15%	—\$436	\$1,023	—\$3,163 . .	\$69.80 plus 15%	—\$1,023
\$1,506	—\$3,523 . .	\$195.40 plus 25%	—\$1,506	\$3,163	—\$6,050 . .	\$390.80 plus 25%	—\$3,163
\$3,523	—\$7,254 . .	\$699.65 plus 28%	—\$3,523	\$6,050	—\$9,050 . .	\$1,112.55 plus 28%	—\$6,050
\$7,254	—\$15,667 . .	\$1,744.33 plus 33%	—\$7,254	\$9,050	—\$15,906 . .	\$1,952.55 plus 33%	—\$9,050
\$15,667	—\$15,731 . .	\$4,520.62 plus 35%	—\$15,667	\$15,906	—\$17,925 . .	\$4,215.03 plus 35%	—\$15,906
\$15,731	—	\$4,543.02 plus 39.6%	—\$15,731	\$17,925	—	\$4,921.68 plus 39.6%	—\$17,925

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:				The amount of income tax to withhold is:			
Not over \$94 . . . . . \$0				Not over \$352 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$94	—\$472 . .	\$0.00 plus 10%	—\$94	\$352	—\$1,108 . .	\$0.00 plus 10%	—\$352
\$472	—\$1,631 . .	\$37.80 plus 15%	—\$472	\$1,108	—\$3,427 . .	\$75.60 plus 15%	—\$1,108
\$1,631	—\$3,817 . .	\$211.65 plus 25%	—\$1,631	\$3,427	—\$6,554 . .	\$423.45 plus 25%	—\$3,427
\$3,817	—\$7,858 . .	\$758.15 plus 28%	—\$3,817	\$6,554	—\$9,804 . .	\$1,205.20 plus 28%	—\$6,554
\$7,858	—\$16,973 . .	\$1,889.63 plus 33%	—\$7,858	\$9,804	—\$17,231 . .	\$2,115.20 plus 33%	—\$9,804
\$16,973	—\$17,042 . .	\$4,897.58 plus 35%	—\$16,973	\$17,231	—\$19,419 . .	\$4,566.11 plus 35%	—\$17,231
\$17,042	—	\$4,921.73 plus 39.6%	—\$17,042	\$19,419	—	\$5,331.91 plus 39.6%	—\$19,419

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:				The amount of income tax to withhold is:			
Not over \$188 . . . . . \$0				Not over \$704 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$188	—\$944 . .	\$0.00 plus 10%	—\$188	\$704	—\$2,217 . .	\$0.00 plus 10%	—\$704
\$944	—\$3,263 . .	\$75.60 plus 15%	—\$944	\$2,217	—\$6,854 . .	\$151.30 plus 15%	—\$2,217
\$3,263	—\$7,633 . .	\$423.45 plus 25%	—\$3,263	\$6,854	—\$13,108 . .	\$846.85 plus 25%	—\$6,854
\$7,633	—\$15,717 . .	\$1,515.95 plus 28%	—\$7,633	\$13,108	—\$19,608 . .	\$2,410.35 plus 28%	—\$13,108
\$15,717	—\$33,946 . .	\$3,779.47 plus 33%	—\$15,717	\$19,608	—\$34,463 . .	\$4,230.35 plus 33%	—\$19,608
\$33,946	—\$34,083 . .	\$9,795.04 plus 35%	—\$33,946	\$34,463	—\$38,838 . .	\$9,132.50 plus 35%	—\$34,463
\$34,083	—	\$9,842.99 plus 39.6%	—\$34,083	\$38,838	—	\$10,663.75 plus 39.6%	—\$38,838

# Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2014)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$563 . . . . .		\$0		Not over \$2,113 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$563	—\$2,831 . .	\$0.00 plus 10%	—\$563	\$2,113	—\$6,650 . .	\$0.00 plus 10%	—\$2,113
\$2,831	—\$9,788 . .	\$226.80 plus 15%	—\$2,831	\$6,650	—\$20,563 . .	\$453.70 plus 15%	—\$6,650
\$9,788	—\$22,900 . .	\$1,270.35 plus 25%	—\$9,788	\$20,563	—\$39,325 . .	\$2,540.65 plus 25%	—\$20,563
\$22,900	—\$47,150 . .	\$4,548.35 plus 28%	—\$22,900	\$39,325	—\$58,825 . .	\$7,231.15 plus 28%	—\$39,325
\$47,150	—\$101,838 . .	\$11,338.35 plus 33%	—\$47,150	\$58,825	—\$103,388 . .	\$12,691.15 plus 33%	—\$58,825
\$101,838	—\$102,250 . .	\$29,385.39 plus 35%	—\$101,838	\$103,388	—\$116,513 . .	\$27,396.94 plus 35%	—\$103,388
\$102,250	—\$102,250 . .	\$29,529.59 plus 39.6%	—\$102,250	\$116,513	—\$116,513 . .	\$31,990.69 plus 39.6%	—\$116,513

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,125 . . . . .		\$0		Not over \$4,225 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,125	—\$5,663 . .	\$0.00 plus 10%	—\$1,125	\$4,225	—\$13,300 . .	\$0.00 plus 10%	—\$4,225
\$5,663	—\$19,575 . .	\$453.80 plus 15%	—\$5,663	\$13,300	—\$41,125 . .	\$907.50 plus 15%	—\$13,300
\$19,575	—\$45,800 . .	\$2,540.60 plus 25%	—\$19,575	\$41,125	—\$78,650 . .	\$5,081.25 plus 25%	—\$41,125
\$45,800	—\$94,300 . .	\$9,096.85 plus 28%	—\$45,800	\$78,650	—\$117,650 . .	\$14,462.50 plus 28%	—\$78,650
\$94,300	—\$203,675 . .	\$22,676.85 plus 33%	—\$94,300	\$117,650	—\$206,775 . .	\$25,382.50 plus 33%	—\$117,650
\$203,675	—\$204,500 . .	\$58,770.60 plus 35%	—\$203,675	\$206,775	—\$233,025 . .	\$54,793.75 plus 35%	—\$206,775
\$204,500	—\$204,500 . .	\$59,059.35 plus 39.6%	—\$204,500	\$233,025	—\$233,025 . .	\$63,981.25 plus 39.6%	—\$233,025

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,250 . . . . .		\$0		Not over \$8,450 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,250	—\$11,325 . .	\$0.00 plus 10%	—\$2,250	\$8,450	—\$26,600 . .	\$0.00 plus 10%	—\$8,450
\$11,325	—\$39,150 . .	\$907.50 plus 15%	—\$11,325	\$26,600	—\$82,250 . .	\$1,815.00 plus 15%	—\$26,600
\$39,150	—\$91,600 . .	\$5,081.25 plus 25%	—\$39,150	\$82,250	—\$157,300 . .	\$10,162.50 plus 25%	—\$82,250
\$91,600	—\$188,600 . .	\$18,193.75 plus 28%	—\$91,600	\$157,300	—\$235,300 . .	\$28,925.00 plus 28%	—\$157,300
\$188,600	—\$407,350 . .	\$45,353.75 plus 33%	—\$188,600	\$235,300	—\$413,550 . .	\$50,765.00 plus 33%	—\$235,300
\$407,350	—\$409,000 . .	\$117,541.25 plus 35%	—\$407,350	\$413,550	—\$466,050 . .	\$109,587.50 plus 35%	—\$413,550
\$409,000	—\$409,000 . .	\$118,118.75 plus 39.6%	—\$409,000	\$466,050	—\$466,050 . .	\$127,962.50 plus 39.6%	—\$466,050

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$8.70 . . . . .		\$0		Not over \$32.50 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$8.70	—\$43.60 . .	\$0.00 plus 10%	—\$8.70	\$32.50	—\$102.30 . .	\$0.00 plus 10%	—\$32.50
\$43.60	—\$150.60 . .	\$3.49 plus 15%	—\$43.60	\$102.30	—\$316.30 . .	\$6.98 plus 15%	—\$102.30
\$150.60	—\$352.30 . .	\$19.54 plus 25%	—\$150.60	\$316.30	—\$605.00 . .	\$39.08 plus 25%	—\$316.30
\$352.30	—\$725.40 . .	\$69.97 plus 28%	—\$352.30	\$605.00	—\$905.00 . .	\$111.26 plus 28%	—\$605.00
\$725.40	—\$1,566.70 . .	\$174.44 plus 33%	—\$725.40	\$905.00	—\$1,590.60 . .	\$195.26 plus 33%	—\$905.00
\$1,566.70	—\$1,573.10 . .	\$452.07 plus 35%	—\$1,566.70	\$1,590.60	—\$1,792.50 . .	\$421.51 plus 35%	—\$1,590.60
\$1,573.10	—\$1,573.10 . .	\$454.31 plus 39.6%	—\$1,573.10	\$1,792.50	—\$1,792.50 . .	\$492.18 plus 39.6%	—\$1,792.50

# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2014)

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



# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$600	\$610	\$76	\$64	\$53	\$41	\$30	\$19	\$11	\$3	\$0	\$0	\$0
610	620	77	66	54	43	31	20	12	4	0	0	0
620	630	79	67	56	44	33	22	13	5	0	0	0
630	640	80	69	57	46	34	23	14	6	0	0	0
640	650	82	70	59	47	36	25	15	7	0	0	0
650	660	83	72	60	49	37	26	16	8	0	0	0
660	670	85	73	62	50	39	28	17	9	1	0	0
670	680	86	75	63	52	40	29	18	10	2	0	0
680	690	88	76	65	53	42	31	19	11	3	0	0
690	700	89	78	66	55	43	32	21	12	4	0	0
700	710	91	79	68	56	45	34	22	13	5	0	0
710	720	92	81	69	58	46	35	24	14	6	0	0
720	730	94	82	71	59	48	37	25	15	7	0	0
730	740	95	84	72	61	49	38	27	16	8	1	0
740	750	97	85	74	62	51	40	28	17	9	2	0
750	760	98	87	75	64	52	41	30	18	10	3	0
760	770	101	88	77	65	54	43	31	20	11	4	0
770	780	103	90	78	67	55	44	33	21	12	5	0
780	790	106	91	80	68	57	46	34	23	13	6	0
790	800	108	93	81	70	58	47	36	24	14	7	0
800	810	111	94	83	71	60	49	37	26	15	8	0
810	820	113	96	84	73	61	50	39	27	16	9	1
820	830	116	97	86	74	63	52	40	29	17	10	2
830	840	118	99	87	76	64	53	42	30	19	11	3
840	850	121	102	89	77	66	55	43	32	20	12	4
850	860	123	104	90	79	67	56	45	33	22	13	5
860	870	126	107	92	80	69	58	46	35	23	14	6
870	880	128	109	93	82	70	59	48	36	25	15	7
880	890	131	112	95	83	72	61	49	38	26	16	8
890	900	133	114	96	85	73	62	51	39	28	17	9
900	910	136	117	98	86	75	64	52	41	29	18	10
910	920	138	119	100	88	76	65	54	42	31	19	11
920	930	141	122	103	89	78	67	55	44	32	21	12
930	940	143	124	105	91	79	68	57	45	34	22	13
940	950	146	127	108	92	81	70	58	47	35	24	14
950	960	148	129	110	94	82	71	60	48	37	25	15
960	970	151	132	113	95	84	73	61	50	38	27	16
970	980	153	134	115	97	85	74	63	51	40	28	17
980	990	156	137	118	99	87	76	64	53	41	30	19
990	1,000	158	139	120	101	88	77	66	54	43	31	20
1,000	1,010	161	142	123	104	90	79	67	56	44	33	22
1,010	1,020	163	144	125	106	91	80	69	57	46	34	23
1,020	1,030	166	147	128	109	93	82	70	59	47	36	25
1,030	1,040	168	149	130	111	94	83	72	60	49	37	26
1,040	1,050	171	152	133	114	96	85	73	62	50	39	28
1,050	1,060	173	154	135	116	97	86	75	63	52	40	29
1,060	1,070	176	157	138	119	100	88	76	65	53	42	31
1,070	1,080	178	159	140	121	102	89	78	66	55	43	32
1,080	1,090	181	162	143	124	105	91	79	68	56	45	34
1,090	1,100	183	164	145	126	107	92	81	69	58	46	35
1,100	1,110	186	167	148	129	110	94	82	71	59	48	37
1,110	1,120	188	169	150	131	112	95	84	72	61	49	38
1,120	1,130	191	172	153	134	115	97	85	74	62	51	40
1,130	1,140	193	174	155	136	117	98	87	75	64	52	41
1,140	1,150	196	177	158	139	120	101	88	77	65	54	43
1,150	1,160	198	179	160	141	122	103	90	78	67	55	44
1,160	1,170	201	182	163	144	125	106	91	80	68	57	46
1,170	1,180	203	184	165	146	127	108	93	81	70	58	47
1,180	1,190	206	187	168	149	130	111	94	83	71	60	49
1,190	1,200	208	189	170	151	132	113	96	84	73	61	50
1,200	1,210	211	192	173	154	135	116	97	86	74	63	52
1,210	1,220	213	194	175	156	137	118	99	87	76	64	53
1,220	1,230	216	197	178	159	140	121	102	89	77	66	55
1,230	1,240	218	199	180	161	142	123	104	90	79	67	56
1,240	1,250	221	202	183	164	145	126	107	92	80	69	58

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 24. Also see the instructions on page 23.

# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	1	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	2	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	3	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	4	0	0	0	0	0	0	0	0	0	0
210	220	5	0	0	0	0	0	0	0	0	0	0
220	230	6	0	0	0	0	0	0	0	0	0	0
230	240	7	0	0	0	0	0	0	0	0	0	0
240	250	8	1	0	0	0	0	0	0	0	0	0
250	260	9	2	0	0	0	0	0	0	0	0	0
260	270	10	3	0	0	0	0	0	0	0	0	0
270	280	11	4	0	0	0	0	0	0	0	0	0
280	290	12	5	0	0	0	0	0	0	0	0	0
290	300	13	6	0	0	0	0	0	0	0	0	0
300	310	14	7	0	0	0	0	0	0	0	0	0
310	320	15	8	0	0	0	0	0	0	0	0	0
320	330	16	9	1	0	0	0	0	0	0	0	0
330	340	17	10	2	0	0	0	0	0	0	0	0
340	350	18	11	3	0	0	0	0	0	0	0	0
350	360	19	12	4	0	0	0	0	0	0	0	0
360	370	20	13	5	0	0	0	0	0	0	0	0
370	380	21	14	6	0	0	0	0	0	0	0	0
380	390	22	15	7	0	0	0	0	0	0	0	0
390	400	23	16	8	0	0	0	0	0	0	0	0
400	410	24	17	9	1	0	0	0	0	0	0	0
410	420	25	18	10	2	0	0	0	0	0	0	0
420	430	26	19	11	3	0	0	0	0	0	0	0
430	440	27	20	12	4	0	0	0	0	0	0	0
440	450	28	21	13	5	0	0	0	0	0	0	0
450	460	29	22	14	6	0	0	0	0	0	0	0
460	470	30	23	15	7	0	0	0	0	0	0	0
470	480	31	24	16	8	1	0	0	0	0	0	0
480	490	32	25	17	9	2	0	0	0	0	0	0
490	500	33	26	18	10	3	0	0	0	0	0	0
500	510	34	27	19	11	4	0	0	0	0	0	0
510	520	35	28	20	12	5	0	0	0	0	0	0
520	530	37	29	21	13	6	0	0	0	0	0	0
530	540	38	30	22	14	7	0	0	0	0	0	0
540	550	40	31	23	15	8	0	0	0	0	0	0
550	560	41	32	24	16	9	1	0	0	0	0	0
560	570	43	33	25	17	10	2	0	0	0	0	0
570	580	44	34	26	18	11	3	0	0	0	0	0
580	590	46	35	27	19	12	4	0	0	0	0	0
590	600	47	36	28	20	13	5	0	0	0	0	0
600	610	49	38	29	21	14	6	0	0	0	0	0
610	620	50	39	30	22	15	7	0	0	0	0	0
620	630	52	41	31	23	16	8	1	0	0	0	0
630	640	53	42	32	24	17	9	2	0	0	0	0
640	650	55	44	33	25	18	10	3	0	0	0	0
650	660	56	45	34	26	19	11	4	0	0	0	0
660	670	58	47	35	27	20	12	5	0	0	0	0
670	680	59	48	37	28	21	13	6	0	0	0	0
680	690	61	50	38	29	22	14	7	0	0	0	0
690	700	62	51	40	30	23	15	8	0	0	0	0
700	710	64	53	41	31	24	16	9	1	0	0	0
710	720	65	54	43	32	25	17	10	2	0	0	0
720	730	67	56	44	33	26	18	11	3	0	0	0
730	740	68	57	46	34	27	19	12	4	0	0	0
740	750	70	59	47	36	28	20	13	5	0	0	0
750	760	71	60	49	37	29	21	14	6	0	0	0
760	770	73	62	50	39	30	22	15	7	0	0	0
770	780	74	63	52	40	31	23	16	8	0	0	0
780	790	76	65	53	42	32	24	17	9	1	0	0
790	800	77	66	55	43	33	25	18	10	2	0	0

# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$800	\$810	\$79	\$68	\$56	\$45	\$34	\$26	\$19	\$11	\$3	\$0	\$0
810	820	80	69	58	46	35	27	20	12	4	0	0
820	830	82	71	59	48	36	28	21	13	5	0	0
830	840	83	72	61	49	38	29	22	14	6	0	0
840	850	85	74	62	51	39	30	23	15	7	0	0
850	860	86	75	64	52	41	31	24	16	8	1	0
860	870	88	77	65	54	42	32	25	17	9	2	0
870	880	89	78	67	55	44	33	26	18	10	3	0
880	890	91	80	68	57	45	34	27	19	11	4	0
890	900	92	81	70	58	47	35	28	20	12	5	0
900	910	94	83	71	60	48	37	29	21	13	6	0
910	920	95	84	73	61	50	38	30	22	14	7	0
920	930	97	86	74	63	51	40	31	23	15	8	0
930	940	98	87	76	64	53	41	32	24	16	9	1
940	950	100	89	77	66	54	43	33	25	17	10	2
950	960	101	90	79	67	56	44	34	26	18	11	3
960	970	103	92	80	69	57	46	35	27	19	12	4
970	980	104	93	82	70	59	47	36	28	20	13	5
980	990	106	95	83	72	60	49	38	29	21	14	6
990	1,000	107	96	85	73	62	50	39	30	22	15	7
1,000	1,010	109	98	86	75	63	52	41	31	23	16	8
1,010	1,020	110	99	88	76	65	53	42	32	24	17	9
1,020	1,030	112	101	89	78	66	55	44	33	25	18	10
1,030	1,040	113	102	91	79	68	56	45	34	26	19	11
1,040	1,050	115	104	92	81	69	58	47	35	27	20	12
1,050	1,060	116	105	94	82	71	59	48	37	28	21	13
1,060	1,070	118	107	95	84	72	61	50	38	29	22	14
1,070	1,080	119	108	97	85	74	62	51	40	30	23	15
1,080	1,090	121	110	98	87	75	64	53	41	31	24	16
1,090	1,100	122	111	100	88	77	65	54	43	32	25	17
1,100	1,110	124	113	101	90	78	67	56	44	33	26	18
1,110	1,120	125	114	103	91	80	68	57	46	34	27	19
1,120	1,130	127	116	104	93	81	70	59	47	36	28	20
1,130	1,140	128	117	106	94	83	71	60	49	37	29	21
1,140	1,150	130	119	107	96	84	73	62	50	39	30	22
1,150	1,160	131	120	109	97	86	74	63	52	40	31	23
1,160	1,170	133	122	110	99	87	76	65	53	42	32	24
1,170	1,180	134	123	112	100	89	77	66	55	43	33	25
1,180	1,190	136	125	113	102	90	79	68	56	45	34	26
1,190	1,200	137	126	115	103	92	80	69	58	46	35	27
1,200	1,210	139	128	116	105	93	82	71	59	48	36	28
1,210	1,220	140	129	118	106	95	83	72	61	49	38	29
1,220	1,230	142	131	119	108	96	85	74	62	51	39	30
1,230	1,240	143	132	121	109	98	86	75	64	52	41	31
1,240	1,250	145	134	122	111	99	88	77	65	54	42	32
1,250	1,260	146	135	124	112	101	89	78	67	55	44	33
1,260	1,270	148	137	125	114	102	91	80	68	57	45	34
1,270	1,280	149	138	127	115	104	92	81	70	58	47	35
1,280	1,290	151	140	128	117	105	94	83	71	60	48	37
1,290	1,300	152	141	130	118	107	95	84	73	61	50	38
1,300	1,310	154	143	131	120	108	97	86	74	63	51	40
1,310	1,320	155	144	133	121	110	98	87	76	64	53	41
1,320	1,330	157	146	134	123	111	100	89	77	66	54	43
1,330	1,340	158	147	136	124	113	101	90	79	67	56	44
1,340	1,350	160	149	137	126	114	103	92	80	69	57	46
1,350	1,360	161	150	139	127	116	104	93	82	70	59	47
1,360	1,370	163	152	140	129	117	106	95	83	72	60	49
1,370	1,380	164	153	142	130	119	107	96	85	73	62	50
1,380	1,390	166	155	143	132	120	109	98	86	75	63	52
1,390	1,400	167	156	145	133	122	110	99	88	76	65	53
1,400	1,410	169	158	146	135	123	112	101	89	78	66	55
1,410	1,420	170	159	148	136	125	113	102	91	79	68	56
1,420	1,430	172	161	149	138	126	115	104	92	81	69	58
1,430	1,440	173	162	151	139	128	116	105	94	82	71	59
1,440	1,450	175	164	152	141	129	118	107	95	84	72	61
1,450	1,460	176	165	154	142	131	119	108	97	85	74	62
1,460	1,470	178	167	155	144	132	121	110	98	87	75	64
1,470	1,480	179	168	157	145	134	122	111	100	88	77	65

\$1,480 and over

Use Table 1(b) for a **MARRIED** person on page 24. Also see the instructions on page 23.



# SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	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	6	0	0	0	0	0	0	0	0	0	0
150	155	7	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	8	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	9	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	15	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	16	0	0	0	0	0	0	0	0	0	0
245	250	16	1	0	0	0	0	0	0	0	0	0
250	260	17	2	0	0	0	0	0	0	0	0	0
260	270	18	3	0	0	0	0	0	0	0	0	0
270	280	19	4	0	0	0	0	0	0	0	0	0
280	290	20	5	0	0	0	0	0	0	0	0	0
290	300	21	6	0	0	0	0	0	0	0	0	0
300	310	22	7	0	0	0	0	0	0	0	0	0
310	320	23	8	0	0	0	0	0	0	0	0	0
320	330	24	9	0	0	0	0	0	0	0	0	0
330	340	25	10	0	0	0	0	0	0	0	0	0
340	350	26	11	0	0	0	0	0	0	0	0	0
350	360	27	12	0	0	0	0	0	0	0	0	0
360	370	28	13	0	0	0	0	0	0	0	0	0
370	380	29	14	0	0	0	0	0	0	0	0	0
380	390	30	15	0	0	0	0	0	0	0	0	0
390	400	31	16	0	0	0	0	0	0	0	0	0
400	410	32	17	1	0	0	0	0	0	0	0	0
410	420	33	18	2	0	0	0	0	0	0	0	0
420	430	34	19	3	0	0	0	0	0	0	0	0
430	440	35	20	4	0	0	0	0	0	0	0	0
440	450	36	21	5	0	0	0	0	0	0	0	0
450	460	38	22	6	0	0	0	0	0	0	0	0
460	470	39	23	7	0	0	0	0	0	0	0	0
470	480	41	24	8	0	0	0	0	0	0	0	0
480	490	42	25	9	0	0	0	0	0	0	0	0
490	500	44	26	10	0	0	0	0	0	0	0	0
500	520	46	27	12	0	0	0	0	0	0	0	0
520	540	49	29	14	0	0	0	0	0	0	0	0
540	560	52	31	16	1	0	0	0	0	0	0	0
560	580	55	33	18	3	0	0	0	0	0	0	0
580	600	58	35	20	5	0	0	0	0	0	0	0
600	620	61	38	22	7	0	0	0	0	0	0	0
620	640	64	41	24	9	0	0	0	0	0	0	0
640	660	67	44	26	11	0	0	0	0	0	0	0
660	680	70	47	28	13	0	0	0	0	0	0	0
680	700	73	50	30	15	0	0	0	0	0	0	0
700	720	76	53	32	17	2	0	0	0	0	0	0
720	740	79	56	34	19	4	0	0	0	0	0	0
740	760	82	59	36	21	6	0	0	0	0	0	0
760	780	85	62	39	23	8	0	0	0	0	0	0
780	800	88	65	42	25	10	0	0	0	0	0	0

# SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$800	\$820	\$91	\$68	\$45	\$27	\$12	\$0	\$0	\$0	\$0	\$0	\$0
820	840	94	71	48	29	14	0	0	0	0	0	0
840	860	97	74	51	31	16	0	0	0	0	0	0
860	880	100	77	54	33	18	2	0	0	0	0	0
880	900	103	80	57	35	20	4	0	0	0	0	0
900	920	106	83	60	38	22	6	0	0	0	0	0
920	940	109	86	63	41	24	8	0	0	0	0	0
940	960	112	89	66	44	26	10	0	0	0	0	0
960	980	115	92	69	47	28	12	0	0	0	0	0
980	1,000	118	95	72	50	30	14	0	0	0	0	0
1,000	1,020	121	98	75	53	32	16	1	0	0	0	0
1,020	1,040	124	101	78	56	34	18	3	0	0	0	0
1,040	1,060	127	104	81	59	36	20	5	0	0	0	0
1,060	1,080	130	107	84	62	39	22	7	0	0	0	0
1,080	1,100	133	110	87	65	42	24	9	0	0	0	0
1,100	1,120	136	113	90	68	45	26	11	0	0	0	0
1,120	1,140	139	116	93	71	48	28	13	0	0	0	0
1,140	1,160	142	119	96	74	51	30	15	0	0	0	0
1,160	1,180	145	122	99	77	54	32	17	2	0	0	0
1,180	1,200	148	125	102	80	57	34	19	4	0	0	0
1,200	1,220	151	128	105	83	60	37	21	6	0	0	0
1,220	1,240	154	131	108	86	63	40	23	8	0	0	0
1,240	1,260	157	134	111	89	66	43	25	10	0	0	0
1,260	1,280	160	137	114	92	69	46	27	12	0	0	0
1,280	1,300	163	140	117	95	72	49	29	14	0	0	0
1,300	1,320	166	143	120	98	75	52	31	16	1	0	0
1,320	1,340	169	146	123	101	78	55	33	18	3	0	0
1,340	1,360	172	149	126	104	81	58	35	20	5	0	0
1,360	1,380	175	152	129	107	84	61	38	22	7	0	0
1,380	1,400	178	155	132	110	87	64	41	24	9	0	0
1,400	1,420	181	158	135	113	90	67	44	26	11	0	0
1,420	1,440	184	161	138	116	93	70	47	28	13	0	0
1,440	1,460	187	164	141	119	96	73	50	30	15	0	0
1,460	1,480	190	167	144	122	99	76	53	32	17	2	0
1,480	1,500	193	170	147	125	102	79	56	34	19	4	0
1,500	1,520	196	173	150	128	105	82	59	37	21	6	0
1,520	1,540	201	176	153	131	108	85	62	40	23	8	0
1,540	1,560	206	179	156	134	111	88	65	43	25	10	0
1,560	1,580	211	182	159	137	114	91	68	46	27	12	0
1,580	1,600	216	185	162	140	117	94	71	49	29	14	0
1,600	1,620	221	188	165	143	120	97	74	52	31	16	0
1,620	1,640	226	191	168	146	123	100	77	55	33	18	2
1,640	1,660	231	194	171	149	126	103	80	58	35	20	4
1,660	1,680	236	199	174	152	129	106	83	61	38	22	6
1,680	1,700	241	204	177	155	132	109	86	64	41	24	8
1,700	1,720	246	209	180	158	135	112	89	67	44	26	10
1,720	1,740	251	214	183	161	138	115	92	70	47	28	12
1,740	1,760	256	219	186	164	141	118	95	73	50	30	14
1,760	1,780	261	224	189	167	144	121	98	76	53	32	16
1,780	1,800	266	229	192	170	147	124	101	79	56	34	18
1,800	1,820	271	234	196	173	150	127	104	82	59	36	20
1,820	1,840	276	239	201	176	153	130	107	85	62	39	22
1,840	1,860	281	244	206	179	156	133	110	88	65	42	24
1,860	1,880	286	249	211	182	159	136	113	91	68	45	26
1,880	1,900	291	254	216	185	162	139	116	94	71	48	28
1,900	1,920	296	259	221	188	165	142	119	97	74	51	30
1,920	1,940	301	264	226	191	168	145	122	100	77	54	32
1,940	1,960	306	269	231	194	171	148	125	103	80	57	34
1,960	1,980	311	274	236	198	174	151	128	106	83	60	37
1,980	2,000	316	279	241	203	177	154	131	109	86	63	40
2,000	2,020	321	284	246	208	180	157	134	112	89	66	43
2,020	2,040	326	289	251	213	183	160	137	115	92	69	46
2,040	2,060	331	294	256	218	186	163	140	118	95	72	49
2,060	2,080	336	299	261	223	189	166	143	121	98	75	52
2,080	2,100	341	304	266	228	192	169	146	124	101	78	55

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 24. Also see the instructions on page 23.

# MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2014)

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

# MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$1,500	\$1,520	\$143	\$120	\$97	\$74	\$58	\$43	\$27	\$12	\$0	\$0	\$0
1,520	1,540	146	123	100	77	60	45	29	14	0	0	0
1,540	1,560	149	126	103	80	62	47	31	16	1	0	0
1,560	1,580	152	129	106	83	64	49	33	18	3	0	0
1,580	1,600	155	132	109	86	66	51	35	20	5	0	0
1,600	1,620	158	135	112	89	68	53	37	22	7	0	0
1,620	1,640	161	138	115	92	70	55	39	24	9	0	0
1,640	1,660	164	141	118	95	73	57	41	26	11	0	0
1,660	1,680	167	144	121	98	76	59	43	28	13	0	0
1,680	1,700	170	147	124	101	79	61	45	30	15	0	0
1,700	1,720	173	150	127	104	82	63	47	32	17	2	0
1,720	1,740	176	153	130	107	85	65	49	34	19	4	0
1,740	1,760	179	156	133	110	88	67	51	36	21	6	0
1,760	1,780	182	159	136	113	91	69	53	38	23	8	0
1,780	1,800	185	162	139	116	94	71	55	40	25	10	0
1,800	1,820	188	165	142	119	97	74	57	42	27	12	0
1,820	1,840	191	168	145	122	100	77	59	44	29	14	0
1,840	1,860	194	171	148	125	103	80	61	46	31	16	1
1,860	1,880	197	174	151	128	106	83	63	48	33	18	3
1,880	1,900	200	177	154	131	109	86	65	50	35	20	5
1,900	1,920	203	180	157	134	112	89	67	52	37	22	7
1,920	1,940	206	183	160	137	115	92	69	54	39	24	9
1,940	1,960	209	186	163	140	118	95	72	56	41	26	11
1,960	1,980	212	189	166	143	121	98	75	58	43	28	13
1,980	2,000	215	192	169	146	124	101	78	60	45	30	15
2,000	2,020	218	195	172	149	127	104	81	62	47	32	17
2,020	2,040	221	198	175	152	130	107	84	64	49	34	19
2,040	2,060	224	201	178	155	133	110	87	66	51	36	21
2,060	2,080	227	204	181	158	136	113	90	68	53	38	23
2,080	2,100	230	207	184	161	139	116	93	70	55	40	25
2,100	2,120	233	210	187	164	142	119	96	73	57	42	27
2,120	2,140	236	213	190	167	145	122	99	76	59	44	29
2,140	2,160	239	216	193	170	148	125	102	79	61	46	31
2,160	2,180	242	219	196	173	151	128	105	82	63	48	33
2,180	2,200	245	222	199	176	154	131	108	85	65	50	35
2,200	2,220	248	225	202	179	157	134	111	88	67	52	37
2,220	2,240	251	228	205	182	160	137	114	91	69	54	39
2,240	2,260	254	231	208	185	163	140	117	94	72	56	41
2,260	2,280	257	234	211	188	166	143	120	97	75	58	43
2,280	2,300	260	237	214	191	169	146	123	100	78	60	45
2,300	2,320	263	240	217	194	172	149	126	103	81	62	47
2,320	2,340	266	243	220	197	175	152	129	106	84	64	49
2,340	2,360	269	246	223	200	178	155	132	109	87	66	51
2,360	2,380	272	249	226	203	181	158	135	112	90	68	53
2,380	2,400	275	252	229	206	184	161	138	115	93	70	55
2,400	2,420	278	255	232	209	187	164	141	118	96	73	57
2,420	2,440	281	258	235	212	190	167	144	121	99	76	59
2,440	2,460	284	261	238	215	193	170	147	124	102	79	61
2,460	2,480	287	264	241	218	196	173	150	127	105	82	63
2,480	2,500	290	267	244	221	199	176	153	130	108	85	65
2,500	2,520	293	270	247	224	202	179	156	133	111	88	67
2,520	2,540	296	273	250	227	205	182	159	136	114	91	69
2,540	2,560	299	276	253	230	208	185	162	139	117	94	71
2,560	2,580	302	279	256	233	211	188	165	142	120	97	74
2,580	2,600	305	282	259	236	214	191	168	145	123	100	77
2,600	2,620	308	285	262	239	217	194	171	148	126	103	80
2,620	2,640	311	288	265	242	220	197	174	151	129	106	83
2,640	2,660	314	291	268	245	223	200	177	154	132	109	86
2,660	2,680	317	294	271	248	226	203	180	157	135	112	89
2,680	2,700	320	297	274	251	229	206	183	160	138	115	92
2,700	2,720	323	300	277	254	232	209	186	163	141	118	95
2,720	2,740	326	303	280	257	235	212	189	166	144	121	98
2,740	2,760	329	306	283	260	238	215	192	169	147	124	101
2,760	2,780	332	309	286	263	241	218	195	172	150	127	104
2,780	2,800	335	312	289	266	244	221	198	175	153	130	107
2,800	2,820	338	315	292	269	247	224	201	178	156	133	110
2,820	2,840	341	318	295	272	250	227	204	181	159	136	113
2,840	2,860	344	321	298	275	253	230	207	184	162	139	116

\$2,860 and over

Use Table 2(b) for a **MARRIED** person on page 24. Also see the instructions on page 23.



# SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2014)

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

# SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$800	\$820	\$89	\$64	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0
820	840	92	67	42	24	8	0	0	0	0	0	0
840	860	95	70	45	26	10	0	0	0	0	0	0
860	880	98	73	48	28	12	0	0	0	0	0	0
880	900	101	76	51	30	14	0	0	0	0	0	0
900	920	104	79	54	32	16	0	0	0	0	0	0
920	940	107	82	57	34	18	1	0	0	0	0	0
940	960	110	85	60	36	20	3	0	0	0	0	0
960	980	113	88	63	38	22	5	0	0	0	0	0
980	1,000	116	91	66	41	24	7	0	0	0	0	0
1,000	1,020	119	94	69	44	26	9	0	0	0	0	0
1,020	1,040	122	97	72	47	28	11	0	0	0	0	0
1,040	1,060	125	100	75	50	30	13	0	0	0	0	0
1,060	1,080	128	103	78	53	32	15	0	0	0	0	0
1,080	1,100	131	106	81	56	34	17	1	0	0	0	0
1,100	1,120	134	109	84	59	36	19	3	0	0	0	0
1,120	1,140	137	112	87	62	38	21	5	0	0	0	0
1,140	1,160	140	115	90	65	41	23	7	0	0	0	0
1,160	1,180	143	118	93	68	44	25	9	0	0	0	0
1,180	1,200	146	121	96	71	47	27	11	0	0	0	0
1,200	1,220	149	124	99	74	50	29	13	0	0	0	0
1,220	1,240	152	127	102	77	53	31	15	0	0	0	0
1,240	1,260	155	130	105	80	56	33	17	0	0	0	0
1,260	1,280	158	133	108	83	59	35	19	2	0	0	0
1,280	1,300	161	136	111	86	62	37	21	4	0	0	0
1,300	1,320	164	139	114	89	65	40	23	6	0	0	0
1,320	1,340	167	142	117	92	68	43	25	8	0	0	0
1,340	1,360	170	145	120	95	71	46	27	10	0	0	0
1,360	1,380	173	148	123	98	74	49	29	12	0	0	0
1,380	1,400	176	151	126	101	77	52	31	14	0	0	0
1,400	1,420	179	154	129	104	80	55	33	16	0	0	0
1,420	1,440	182	157	132	107	83	58	35	18	2	0	0
1,440	1,460	185	160	135	110	86	61	37	20	4	0	0
1,460	1,480	188	163	138	113	89	64	39	22	6	0	0
1,480	1,500	191	166	141	116	92	67	42	24	8	0	0
1,500	1,520	194	169	144	119	95	70	45	26	10	0	0
1,520	1,540	197	172	147	122	98	73	48	28	12	0	0
1,540	1,560	200	175	150	125	101	76	51	30	14	0	0
1,560	1,580	203	178	153	128	104	79	54	32	16	0	0
1,580	1,600	206	181	156	131	107	82	57	34	18	2	0
1,600	1,620	209	184	159	134	110	85	60	36	20	4	0
1,620	1,640	212	187	162	137	113	88	63	39	22	6	0
1,640	1,660	216	190	165	140	116	91	66	42	24	8	0
1,660	1,680	221	193	168	143	119	94	69	45	26	10	0
1,680	1,700	226	196	171	146	122	97	72	48	28	12	0
1,700	1,720	231	199	174	149	125	100	75	51	30	14	0
1,720	1,740	236	202	177	152	128	103	78	54	32	16	0
1,740	1,760	241	205	180	155	131	106	81	57	34	18	1
1,760	1,780	246	208	183	158	134	109	84	60	36	20	3
1,780	1,800	251	211	186	161	137	112	87	63	38	22	5
1,800	1,820	256	215	189	164	140	115	90	66	41	24	7
1,820	1,840	261	220	192	167	143	118	93	69	44	26	9
1,840	1,860	266	225	195	170	146	121	96	72	47	28	11
1,860	1,880	271	230	198	173	149	124	99	75	50	30	13
1,880	1,900	276	235	201	176	152	127	102	78	53	32	15
1,900	1,920	281	240	204	179	155	130	105	81	56	34	17
1,920	1,940	286	245	207	182	158	133	108	84	59	36	19
1,940	1,960	291	250	210	185	161	136	111	87	62	38	21
1,960	1,980	296	255	214	188	164	139	114	90	65	40	23
1,980	2,000	301	260	219	191	167	142	117	93	68	43	25
2,000	2,020	306	265	224	194	170	145	120	96	71	46	27
2,020	2,040	311	270	229	197	173	148	123	99	74	49	29
2,040	2,060	316	275	234	200	176	151	126	102	77	52	31
2,060	2,080	321	280	239	203	179	154	129	105	80	55	33
2,080	2,100	326	285	244	206	182	157	132	108	83	58	35
2,100	2,120	331	290	249	209	185	160	135	111	86	61	37
2,120	2,140	336	295	254	213	188	163	138	114	89	64	40

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 24. Also see the instructions on page 23.

# MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2014)

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

# MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$1,600	\$1,620	\$151	\$126	\$102	\$77	\$60	\$44	\$27	\$11	\$0	\$0	\$0
1,620	1,640	154	129	105	80	62	46	29	13	0	0	0
1,640	1,660	157	132	108	83	64	48	31	15	0	0	0
1,660	1,680	160	135	111	86	66	50	33	17	0	0	0
1,680	1,700	163	138	114	89	68	52	35	19	2	0	0
1,700	1,720	166	141	117	92	70	54	37	21	4	0	0
1,720	1,740	169	144	120	95	72	56	39	23	6	0	0
1,740	1,760	172	147	123	98	74	58	41	25	8	0	0
1,760	1,780	175	150	126	101	76	60	43	27	10	0	0
1,780	1,800	178	153	129	104	79	62	45	29	12	0	0
1,800	1,820	181	156	132	107	82	64	47	31	14	0	0
1,820	1,840	184	159	135	110	85	66	49	33	16	0	0
1,840	1,860	187	162	138	113	88	68	51	35	18	2	0
1,860	1,880	190	165	141	116	91	70	53	37	20	4	0
1,880	1,900	193	168	144	119	94	72	55	39	22	6	0
1,900	1,920	196	171	147	122	97	74	57	41	24	8	0
1,920	1,940	199	174	150	125	100	76	59	43	26	10	0
1,940	1,960	202	177	153	128	103	78	61	45	28	12	0
1,960	1,980	205	180	156	131	106	81	63	47	30	14	0
1,980	2,000	208	183	159	134	109	84	65	49	32	16	0
2,000	2,020	211	186	162	137	112	87	67	51	34	18	1
2,020	2,040	214	189	165	140	115	90	69	53	36	20	3
2,040	2,060	217	192	168	143	118	93	71	55	38	22	5
2,060	2,080	220	195	171	146	121	96	73	57	40	24	7
2,080	2,100	223	198	174	149	124	99	75	59	42	26	9
2,100	2,120	226	201	177	152	127	102	78	61	44	28	11
2,120	2,140	229	204	180	155	130	105	81	63	46	30	13
2,140	2,160	232	207	183	158	133	108	84	65	48	32	15
2,160	2,180	235	210	186	161	136	111	87	67	50	34	17
2,180	2,200	238	213	189	164	139	114	90	69	52	36	19
2,200	2,220	241	216	192	167	142	117	93	71	54	38	21
2,220	2,240	244	219	195	170	145	120	96	73	56	40	23
2,240	2,260	247	222	198	173	148	123	99	75	58	42	25
2,260	2,280	250	225	201	176	151	126	102	77	60	44	27
2,280	2,300	253	228	204	179	154	129	105	80	62	46	29
2,300	2,320	256	231	207	182	157	132	108	83	64	48	31
2,320	2,340	259	234	210	185	160	135	111	86	66	50	33
2,340	2,360	262	237	213	188	163	138	114	89	68	52	35
2,360	2,380	265	240	216	191	166	141	117	92	70	54	37
2,380	2,400	268	243	219	194	169	144	120	95	72	56	39
2,400	2,420	271	246	222	197	172	147	123	98	74	58	41
2,420	2,440	274	249	225	200	175	150	126	101	76	60	43
2,440	2,460	277	252	228	203	178	153	129	104	79	62	45
2,460	2,480	280	255	231	206	181	156	132	107	82	64	47
2,480	2,500	283	258	234	209	184	159	135	110	85	66	49
2,500	2,520	286	261	237	212	187	162	138	113	88	68	51
2,520	2,540	289	264	240	215	190	165	141	116	91	70	53
2,540	2,560	292	267	243	218	193	168	144	119	94	72	55
2,560	2,580	295	270	246	221	196	171	147	122	97	74	57
2,580	2,600	298	273	249	224	199	174	150	125	100	76	59
2,600	2,620	301	276	252	227	202	177	153	128	103	79	61
2,620	2,640	304	279	255	230	205	180	156	131	106	82	63
2,640	2,660	307	282	258	233	208	183	159	134	109	85	65
2,660	2,680	310	285	261	236	211	186	162	137	112	88	67
2,680	2,700	313	288	264	239	214	189	165	140	115	91	69
2,700	2,720	316	291	267	242	217	192	168	143	118	94	71
2,720	2,740	319	294	270	245	220	195	171	146	121	97	73
2,740	2,760	322	297	273	248	223	198	174	149	124	100	75
2,760	2,780	325	300	276	251	226	201	177	152	127	103	78
2,780	2,800	328	303	279	254	229	204	180	155	130	106	81
2,800	2,820	331	306	282	257	232	207	183	158	133	109	84
2,820	2,840	334	309	285	260	235	210	186	161	136	112	87
2,840	2,860	337	312	288	263	238	213	189	164	139	115	90
2,860	2,880	340	315	291	266	241	216	192	167	142	118	93
2,880	2,900	343	318	294	269	244	219	195	170	145	121	96
2,900	2,920	346	321	297	272	247	222	198	173	148	124	99

\$2,920 and over

Use Table 3(b) for a **MARRIED** person on page 24. Also see the instructions on page 23.



# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	4	0	0	0	0	0	0	0	0	0	0
230	240	5	0	0	0	0	0	0	0	0	0	0
240	250	6	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	9	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	12	0	0	0	0	0	0	0	0	0	0
320	340	14	0	0	0	0	0	0	0	0	0	0
340	360	16	0	0	0	0	0	0	0	0	0	0
360	380	18	0	0	0	0	0	0	0	0	0	0
380	400	20	0	0	0	0	0	0	0	0	0	0
400	420	22	0	0	0	0	0	0	0	0	0	0
420	440	24	0	0	0	0	0	0	0	0	0	0
440	460	26	0	0	0	0	0	0	0	0	0	0
460	480	28	0	0	0	0	0	0	0	0	0	0
480	500	30	0	0	0	0	0	0	0	0	0	0
500	520	32	0	0	0	0	0	0	0	0	0	0
520	540	34	1	0	0	0	0	0	0	0	0	0
540	560	36	3	0	0	0	0	0	0	0	0	0
560	580	38	5	0	0	0	0	0	0	0	0	0
580	600	40	7	0	0	0	0	0	0	0	0	0
600	640	43	10	0	0	0	0	0	0	0	0	0
640	680	47	14	0	0	0	0	0	0	0	0	0
680	720	51	18	0	0	0	0	0	0	0	0	0
720	760	55	22	0	0	0	0	0	0	0	0	0
760	800	59	26	0	0	0	0	0	0	0	0	0
800	840	63	30	0	0	0	0	0	0	0	0	0
840	880	67	34	1	0	0	0	0	0	0	0	0
880	920	71	38	5	0	0	0	0	0	0	0	0
920	960	75	42	9	0	0	0	0	0	0	0	0
960	1,000	81	46	13	0	0	0	0	0	0	0	0
1,000	1,040	87	50	17	0	0	0	0	0	0	0	0
1,040	1,080	93	54	21	0	0	0	0	0	0	0	0
1,080	1,120	99	58	25	0	0	0	0	0	0	0	0
1,120	1,160	105	62	29	0	0	0	0	0	0	0	0
1,160	1,200	111	66	33	1	0	0	0	0	0	0	0
1,200	1,240	117	70	37	5	0	0	0	0	0	0	0
1,240	1,280	123	74	41	9	0	0	0	0	0	0	0
1,280	1,320	129	80	45	13	0	0	0	0	0	0	0
1,320	1,360	135	86	49	17	0	0	0	0	0	0	0
1,360	1,400	141	92	53	21	0	0	0	0	0	0	0
1,400	1,440	147	98	57	25	0	0	0	0	0	0	0
1,440	1,480	153	104	61	29	0	0	0	0	0	0	0
1,480	1,520	159	110	65	33	0	0	0	0	0	0	0
1,520	1,560	165	116	69	37	4	0	0	0	0	0	0
1,560	1,600	171	122	73	41	8	0	0	0	0	0	0
1,600	1,640	177	128	78	45	12	0	0	0	0	0	0
1,640	1,680	183	134	84	49	16	0	0	0	0	0	0
1,680	1,720	189	140	90	53	20	0	0	0	0	0	0
1,720	1,760	195	146	96	57	24	0	0	0	0	0	0
1,760	1,800	201	152	102	61	28	0	0	0	0	0	0
1,800	1,840	207	158	108	65	32	0	0	0	0	0	0
1,840	1,880	213	164	114	69	36	3	0	0	0	0	0
1,880	1,920	219	170	120	73	40	7	0	0	0	0	0
1,920	1,960	225	176	126	77	44	11	0	0	0	0	0
1,960	2,000	231	182	132	83	48	15	0	0	0	0	0
2,000	2,040	237	188	138	89	52	19	0	0	0	0	0
2,040	2,080	243	194	144	95	56	23	0	0	0	0	0
2,080	2,120	249	200	150	101	60	27	0	0	0	0	0
2,120	2,160	255	206	156	107	64	31	0	0	0	0	0
2,160	2,200	261	212	162	113	68	35	2	0	0	0	0
2,200	2,240	267	218	168	119	72	39	6	0	0	0	0
2,240	2,280	273	224	174	125	76	43	10	0	0	0	0
2,280	2,320	279	230	180	131	82	47	14	0	0	0	0
2,320	2,360	285	236	186	137	88	51	18	0	0	0	0
2,360	2,400	291	242	192	143	94	55	22	0	0	0	0

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$2,400	\$2,440	\$297	\$248	\$198	\$149	\$100	\$59	\$26	\$0	\$0	\$0	\$0
2,440	2,480	303	254	204	155	106	63	30	0	0	0	0
2,480	2,520	309	260	210	161	112	67	34	1	0	0	0
2,520	2,560	315	266	216	167	118	71	38	5	0	0	0
2,560	2,600	321	272	222	173	124	75	42	9	0	0	0
2,600	2,640	327	278	228	179	130	80	46	13	0	0	0
2,640	2,680	333	284	234	185	136	86	50	17	0	0	0
2,680	2,720	339	290	240	191	142	92	54	21	0	0	0
2,720	2,760	345	296	246	197	148	98	58	25	0	0	0
2,760	2,800	351	302	252	203	154	104	62	29	0	0	0
2,800	2,840	357	308	258	209	160	110	66	33	0	0	0
2,840	2,880	363	314	264	215	166	116	70	37	4	0	0
2,880	2,920	369	320	270	221	172	122	74	41	8	0	0
2,920	2,960	375	326	276	227	178	128	79	45	12	0	0
2,960	3,000	381	332	282	233	184	134	85	49	16	0	0
3,000	3,040	387	338	288	239	190	140	91	53	20	0	0
3,040	3,080	393	344	294	245	196	146	97	57	24	0	0
3,080	3,120	399	350	300	251	202	152	103	61	28	0	0
3,120	3,160	405	356	306	257	208	158	109	65	32	0	0
3,160	3,200	411	362	312	263	214	164	115	69	36	3	0
3,200	3,240	417	368	318	269	220	170	121	73	40	7	0
3,240	3,280	423	374	324	275	226	176	127	77	44	11	0
3,280	3,320	433	380	330	281	232	182	133	83	48	15	0
3,320	3,360	443	386	336	287	238	188	139	89	52	19	0
3,360	3,400	453	392	342	293	244	194	145	95	56	23	0
3,400	3,440	463	398	348	299	250	200	151	101	60	27	0
3,440	3,480	473	404	354	305	256	206	157	107	64	31	0
3,480	3,520	483	410	360	311	262	212	163	113	68	35	2
3,520	3,560	493	416	366	317	268	218	169	119	72	39	6
3,560	3,600	503	422	372	323	274	224	175	125	76	43	10
3,600	3,640	513	431	378	329	280	230	181	131	82	47	14
3,640	3,680	523	441	384	335	286	236	187	137	88	51	18
3,680	3,720	533	451	390	341	292	242	193	143	94	55	22
3,720	3,760	543	461	396	347	298	248	199	149	100	59	26
3,760	3,800	553	471	402	353	304	254	205	155	106	63	30
3,800	3,840	563	481	408	359	310	260	211	161	112	67	34
3,840	3,880	573	491	414	365	316	266	217	167	118	71	38
3,880	3,920	583	501	420	371	322	272	223	173	124	75	42
3,920	3,960	593	511	428	377	328	278	229	179	130	81	46
3,960	4,000	603	521	438	383	334	284	235	185	136	87	50
4,000	4,040	613	531	448	389	340	290	241	191	142	93	54
4,040	4,080	623	541	458	395	346	296	247	197	148	99	58
4,080	4,120	633	551	468	401	352	302	253	203	154	105	62
4,120	4,160	643	561	478	407	358	308	259	209	160	111	66
4,160	4,200	653	571	488	413	364	314	265	215	166	117	70
4,200	4,240	663	581	498	419	370	320	271	221	172	123	74
4,240	4,280	673	591	508	426	376	326	277	227	178	129	79
4,280	4,320	683	601	518	436	382	332	283	233	184	135	85
4,320	4,360	693	611	528	446	388	338	289	239	190	141	91
4,360	4,400	703	621	538	456	394	344	295	245	196	147	97
4,400	4,440	713	631	548	466	400	350	301	251	202	153	103
4,440	4,480	723	641	558	476	406	356	307	257	208	159	109
4,480	4,520	733	651	568	486	412	362	313	263	214	165	115
4,520	4,560	743	661	578	496	418	368	319	269	220	171	121
4,560	4,600	753	671	588	506	424	374	325	275	226	177	127
4,600	4,640	763	681	598	516	434	380	331	281	232	183	133
4,640	4,680	773	691	608	526	444	386	337	287	238	189	139
4,680	4,720	783	701	618	536	454	392	343	293	244	195	145
4,720	4,760	793	711	628	546	464	398	349	299	250	201	151
4,760	4,800	803	721	638	556	474	404	355	305	256	207	157
4,800	4,840	813	731	648	566	484	410	361	311	262	213	163
4,840	4,880	823	741	658	576	494	416	367	317	268	219	169
4,880	4,920	833	751	668	586	504	422	373	323	274	225	175
4,920	4,960	843	761	678	596	514	431	379	329	280	231	181
4,960	5,000	853	771	688	606	524	441	385	335	286	237	187
5,000	5,040	863	781	698	616	534	451	391	341	292	243	193
5,040	5,080	873	791	708	626	544	461	397	347	298	249	199

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 24. Also see the instructions on page 23.

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
720	760	4	0	0	0	0	0	0	0	0	0	0
760	800	8	0	0	0	0	0	0	0	0	0	0
800	840	12	0	0	0	0	0	0	0	0	0	0
840	880	16	0	0	0	0	0	0	0	0	0	0
880	920	20	0	0	0	0	0	0	0	0	0	0
920	960	24	0	0	0	0	0	0	0	0	0	0
960	1,000	28	0	0	0	0	0	0	0	0	0	0
1,000	1,040	32	0	0	0	0	0	0	0	0	0	0
1,040	1,080	36	3	0	0	0	0	0	0	0	0	0
1,080	1,120	40	7	0	0	0	0	0	0	0	0	0
1,120	1,160	44	11	0	0	0	0	0	0	0	0	0
1,160	1,200	48	15	0	0	0	0	0	0	0	0	0
1,200	1,240	52	19	0	0	0	0	0	0	0	0	0
1,240	1,280	56	23	0	0	0	0	0	0	0	0	0
1,280	1,320	60	27	0	0	0	0	0	0	0	0	0
1,320	1,360	64	31	0	0	0	0	0	0	0	0	0
1,360	1,400	68	35	2	0	0	0	0	0	0	0	0
1,400	1,440	72	39	6	0	0	0	0	0	0	0	0
1,440	1,480	76	43	10	0	0	0	0	0	0	0	0
1,480	1,520	80	47	14	0	0	0	0	0	0	0	0
1,520	1,560	84	51	18	0	0	0	0	0	0	0	0
1,560	1,600	88	55	22	0	0	0	0	0	0	0	0
1,600	1,640	92	59	26	0	0	0	0	0	0	0	0
1,640	1,680	96	63	30	0	0	0	0	0	0	0	0
1,680	1,720	100	67	34	1	0	0	0	0	0	0	0
1,720	1,760	104	71	38	5	0	0	0	0	0	0	0
1,760	1,800	108	75	42	9	0	0	0	0	0	0	0
1,800	1,840	112	79	46	13	0	0	0	0	0	0	0
1,840	1,880	116	83	50	17	0	0	0	0	0	0	0
1,880	1,920	120	87	54	21	0	0	0	0	0	0	0
1,920	1,960	124	91	58	25	0	0	0	0	0	0	0
1,960	2,000	128	95	62	29	0	0	0	0	0	0	0
2,000	2,040	132	99	66	33	0	0	0	0	0	0	0
2,040	2,080	136	103	70	37	4	0	0	0	0	0	0
2,080	2,120	140	107	74	41	8	0	0	0	0	0	0
2,120	2,160	144	111	78	45	12	0	0	0	0	0	0
2,160	2,200	148	115	82	49	16	0	0	0	0	0	0
2,200	2,240	152	119	86	53	20	0	0	0	0	0	0
2,240	2,280	158	123	90	57	24	0	0	0	0	0	0
2,280	2,320	164	127	94	61	28	0	0	0	0	0	0
2,320	2,360	170	131	98	65	32	0	0	0	0	0	0
2,360	2,400	176	135	102	69	36	3	0	0	0	0	0
2,400	2,440	182	139	106	73	40	7	0	0	0	0	0
2,440	2,480	188	143	110	77	44	11	0	0	0	0	0
2,480	2,520	194	147	114	81	48	15	0	0	0	0	0
2,520	2,560	200	151	118	85	52	19	0	0	0	0	0
2,560	2,600	206	156	122	89	56	23	0	0	0	0	0
2,600	2,640	212	162	126	93	60	27	0	0	0	0	0
2,640	2,680	218	168	130	97	64	31	0	0	0	0	0
2,680	2,720	224	174	134	101	68	35	2	0	0	0	0
2,720	2,760	230	180	138	105	72	39	6	0	0	0	0
2,760	2,800	236	186	142	109	76	43	10	0	0	0	0
2,800	2,840	242	192	146	113	80	47	14	0	0	0	0
2,840	2,880	248	198	150	117	84	51	18	0	0	0	0
2,880	2,920	254	204	155	121	88	55	22	0	0	0	0
2,920	2,960	260	210	161	125	92	59	26	0	0	0	0
2,960	3,000	266	216	167	129	96	63	30	0	0	0	0
3,000	3,040	272	222	173	133	100	67	34	1	0	0	0
3,040	3,080	278	228	179	137	104	71	38	5	0	0	0
3,080	3,120	284	234	185	141	108	75	42	9	0	0	0
3,120	3,160	290	240	191	145	112	79	46	13	0	0	0
3,160	3,200	296	246	197	149	116	83	50	17	0	0	0
3,200	3,240	302	252	203	154	120	87	54	21	0	0	0
3,240	3,280	308	258	209	160	124	91	58	25	0	0	0
3,280	3,320	314	264	215	166	128	95	62	29	0	0	0
3,320	3,360	320	270	221	172	132	99	66	33	0	0	0
3,360	3,400	326	276	227	178	136	103	70	37	4	0	0

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$3,400	\$3,440	\$332	\$282	\$233	\$184	\$140	\$107	\$74	\$41	\$8	\$0	\$0
3,440	3,480	338	288	239	190	144	111	78	45	12	0	0
3,480	3,520	344	294	245	196	148	115	82	49	16	0	0
3,520	3,560	350	300	251	202	152	119	86	53	20	0	0
3,560	3,600	356	306	257	208	158	123	90	57	24	0	0
3,600	3,640	362	312	263	214	164	127	94	61	28	0	0
3,640	3,680	368	318	269	220	170	131	98	65	32	0	0
3,680	3,720	374	324	275	226	176	135	102	69	36	3	0
3,720	3,760	380	330	281	232	182	139	106	73	40	7	0
3,760	3,800	386	336	287	238	188	143	110	77	44	11	0
3,800	3,840	392	342	293	244	194	147	114	81	48	15	0
3,840	3,880	398	348	299	250	200	151	118	85	52	19	0
3,880	3,920	404	354	305	256	206	157	122	89	56	23	0
3,920	3,960	410	360	311	262	212	163	126	93	60	27	0
3,960	4,000	416	366	317	268	218	169	130	97	64	31	0
4,000	4,040	422	372	323	274	224	175	134	101	68	35	2
4,040	4,080	428	378	329	280	230	181	138	105	72	39	6
4,080	4,120	434	384	335	286	236	187	142	109	76	43	10
4,120	4,160	440	390	341	292	242	193	146	113	80	47	14
4,160	4,200	446	396	347	298	248	199	150	117	84	51	18
4,200	4,240	452	402	353	304	254	205	156	121	88	55	22
4,240	4,280	458	408	359	310	260	211	162	125	92	59	26
4,280	4,320	464	414	365	316	266	217	168	129	96	63	30
4,320	4,360	470	420	371	322	272	223	174	133	100	67	34
4,360	4,400	476	426	377	328	278	229	180	137	104	71	38
4,400	4,440	482	432	383	334	284	235	186	141	108	75	42
4,440	4,480	488	438	389	340	290	241	192	145	112	79	46
4,480	4,520	494	444	395	346	296	247	198	149	116	83	50
4,520	4,560	500	450	401	352	302	253	204	154	120	87	54
4,560	4,600	506	456	407	358	308	259	210	160	124	91	58
4,600	4,640	512	462	413	364	314	265	216	166	128	95	62
4,640	4,680	518	468	419	370	320	271	222	172	132	99	66
4,680	4,720	524	474	425	376	326	277	228	178	136	103	70
4,720	4,760	530	480	431	382	332	283	234	184	140	107	74
4,760	4,800	536	486	437	388	338	289	240	190	144	111	78
4,800	4,840	542	492	443	394	344	295	246	196	148	115	82
4,840	4,880	548	498	449	400	350	301	252	202	153	119	86
4,880	4,920	554	504	455	406	356	307	258	208	159	123	90
4,920	4,960	560	510	461	412	362	313	264	214	165	127	94
4,960	5,000	566	516	467	418	368	319	270	220	171	131	98
5,000	5,040	572	522	473	424	374	325	276	226	177	135	102
5,040	5,080	578	528	479	430	380	331	282	232	183	139	106
5,080	5,120	584	534	485	436	386	337	288	238	189	143	110
5,120	5,160	590	540	491	442	392	343	294	244	195	147	114
5,160	5,200	596	546	497	448	398	349	300	250	201	151	118
5,200	5,240	602	552	503	454	404	355	306	256	207	157	122
5,240	5,280	608	558	509	460	410	361	312	262	213	163	126
5,280	5,320	614	564	515	466	416	367	318	268	219	169	130
5,320	5,360	620	570	521	472	422	373	324	274	225	175	134
5,360	5,400	626	576	527	478	428	379	330	280	231	181	138
5,400	5,440	632	582	533	484	434	385	336	286	237	187	142
5,440	5,480	638	588	539	490	440	391	342	292	243	193	146
5,480	5,520	644	594	545	496	446	397	348	298	249	199	150
5,520	5,560	650	600	551	502	452	403	354	304	255	205	156
5,560	5,600	656	606	557	508	458	409	360	310	261	211	162
5,600	5,640	662	612	563	514	464	415	366	316	267	217	168
5,640	5,680	668	618	569	520	470	421	372	322	273	223	174
5,680	5,720	674	624	575	526	476	427	378	328	279	229	180
5,720	5,760	680	630	581	532	482	433	384	334	285	235	186
5,760	5,800	686	636	587	538	488	439	390	340	291	241	192
5,800	5,840	692	642	593	544	494	445	396	346	297	247	198
5,840	5,880	698	648	599	550	500	451	402	352	303	253	204
5,880	5,920	704	654	605	556	506	457	408	358	309	259	210
5,920	5,960	710	660	611	562	512	463	414	364	315	265	216
5,960	6,000	716	666	617	568	518	469	420	370	321	271	222
6,000	6,040	722	672	623	574	524	475	426	376	327	277	228
6,040	6,080	728	678	629	580	530	481	432	382	333	283	234
6,080	6,120	734	684	635	586	536	487	438	388	339	289	240

\$6,120 and over

Use Table 4(b) for a **MARRIED** person on page 24. Also see the instructions on page 23.



# SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2014)

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

# SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$225	\$228	\$39	\$35	\$31	\$27	\$23	\$20	\$17	\$15	\$13	\$10	\$8
228	231	39	35	32	28	24	20	18	15	13	11	9
231	234	40	36	32	29	25	21	18	16	14	11	9
234	237	41	37	33	29	26	22	19	16	14	12	9
237	240	42	38	34	30	26	23	19	17	15	12	10
240	243	42	38	35	31	27	23	20	17	15	13	10
243	246	43	39	35	32	28	24	20	18	15	13	11
246	249	44	40	36	32	29	25	21	18	16	14	11
249	252	45	41	37	33	29	26	22	19	16	14	12
252	255	45	41	38	34	30	26	22	19	17	14	12
255	258	46	42	38	35	31	27	23	19	17	15	13
258	261	47	43	39	35	32	28	24	20	18	15	13
261	264	48	44	40	36	32	29	25	21	18	16	14
264	267	48	44	41	37	33	29	25	22	19	16	14
267	270	49	45	41	38	34	30	26	22	19	17	14
270	273	50	46	42	38	35	31	27	23	19	17	15
273	276	51	47	43	39	35	32	28	24	20	18	15
276	279	51	47	44	40	36	32	28	25	21	18	16
279	282	52	48	44	41	37	33	29	25	22	19	16
282	285	53	49	45	41	38	34	30	26	22	19	17
285	288	54	50	46	42	38	35	31	27	23	19	17
288	291	54	50	47	43	39	35	31	28	24	20	18
291	294	55	51	47	44	40	36	32	28	25	21	18
294	297	56	52	48	44	41	37	33	29	25	22	18
297	300	57	53	49	45	41	38	34	30	26	22	19
300	303	57	53	50	46	42	38	34	31	27	23	19
303	306	58	54	50	47	43	39	35	31	28	24	20
306	309	59	55	51	47	44	40	36	32	28	25	21
309	312	60	56	52	48	44	41	37	33	29	25	22
312	315	60	56	53	49	45	41	37	34	30	26	22
315	318	61	57	53	50	46	42	38	34	31	27	23
318	321	62	58	54	50	47	43	39	35	31	28	24
321	324	63	59	55	51	47	44	40	36	32	28	25
324	327	63	59	56	52	48	44	40	37	33	29	25
327	330	64	60	56	53	49	45	41	37	34	30	26
330	333	65	61	57	53	50	46	42	38	34	31	27
333	336	66	62	58	54	50	47	43	39	35	31	28
336	339	66	62	59	55	51	47	43	40	36	32	28
339	341	67	63	59	56	52	48	44	40	37	33	29
341	343	67	64	60	56	52	48	45	41	37	33	29
343	345	68	64	60	57	53	49	45	41	38	34	30
345	347	68	65	61	57	53	49	46	42	38	34	30
347	349	69	65	61	58	54	50	46	42	39	35	31
349	351	69	66	62	58	54	50	47	43	39	35	31
351	353	70	66	62	59	55	51	47	43	40	36	32
353	355	70	67	63	59	55	51	48	44	40	36	32
355	357	71	67	63	60	56	52	48	44	41	37	33
357	359	72	68	64	60	56	52	49	45	41	37	33
359	361	72	68	64	61	57	53	49	45	42	38	34
361	363	73	69	65	61	57	53	50	46	42	38	34
363	365	73	69	65	62	58	54	50	46	43	39	35
365	367	74	70	66	62	58	54	51	47	43	39	35
367	369	74	70	66	63	59	55	51	47	44	40	36
369	371	75	71	67	63	59	55	52	48	44	40	36
371	373	75	71	67	64	60	56	52	48	45	41	37
373	375	76	72	68	64	60	56	53	49	45	41	37
375	377	77	72	68	65	61	57	53	49	46	42	38
377	379	77	73	69	65	61	57	54	50	46	42	38
379	381	78	73	69	66	62	58	54	50	47	43	39
381	383	78	74	70	66	62	58	55	51	47	43	39
383	385	79	75	70	67	63	59	55	51	48	44	40
385	387	79	75	71	67	63	59	56	52	48	44	40
387	389	80	76	71	68	64	60	56	52	49	45	41
389	391	81	76	72	68	64	60	57	53	49	45	41
391	393	81	77	73	69	65	61	57	53	50	46	42

\$393 and over

Use Table 8(a) for a **SINGLE** person on page 25. Also see the instructions on page 23.

# MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	1	0	0	0	0	0	0	0	0	0	0
42	45	1	0	0	0	0	0	0	0	0	0	0
45	48	1	0	0	0	0	0	0	0	0	0	0
48	51	2	0	0	0	0	0	0	0	0	0	0
51	54	2	0	0	0	0	0	0	0	0	0	0
54	57	2	1	0	0	0	0	0	0	0	0	0
57	60	3	1	0	0	0	0	0	0	0	0	0
60	63	3	1	0	0	0	0	0	0	0	0	0
63	66	3	2	0	0	0	0	0	0	0	0	0
66	69	4	2	0	0	0	0	0	0	0	0	0
69	72	4	2	1	0	0	0	0	0	0	0	0
72	75	4	3	1	0	0	0	0	0	0	0	0
75	78	4	3	1	0	0	0	0	0	0	0	0
78	81	5	3	2	0	0	0	0	0	0	0	0
81	84	5	3	2	0	0	0	0	0	0	0	0
84	87	5	4	2	1	0	0	0	0	0	0	0
87	90	6	4	3	1	0	0	0	0	0	0	0
90	93	6	4	3	1	0	0	0	0	0	0	0
93	96	6	5	3	2	0	0	0	0	0	0	0
96	99	7	5	3	2	0	0	0	0	0	0	0
99	102	7	5	4	2	1	0	0	0	0	0	0
102	105	7	6	4	3	1	0	0	0	0	0	0
105	108	8	6	4	3	1	0	0	0	0	0	0
108	111	8	6	5	3	2	0	0	0	0	0	0
111	114	9	6	5	3	2	0	0	0	0	0	0
114	117	9	7	5	4	2	1	0	0	0	0	0
117	120	9	7	6	4	3	1	0	0	0	0	0
120	123	10	8	6	4	3	1	0	0	0	0	0
123	126	10	8	6	5	3	2	0	0	0	0	0
126	129	11	8	6	5	3	2	0	0	0	0	0
129	132	11	9	7	5	4	2	1	0	0	0	0
132	135	12	9	7	6	4	3	1	0	0	0	0
135	138	12	10	8	6	4	3	1	0	0	0	0
138	141	13	10	8	6	5	3	2	0	0	0	0
141	144	13	11	8	6	5	3	2	0	0	0	0
144	147	13	11	9	7	5	4	2	1	0	0	0
147	150	14	12	9	7	6	4	2	1	0	0	0
150	153	14	12	10	8	6	4	3	1	0	0	0
153	156	15	13	10	8	6	5	3	2	0	0	0
156	159	15	13	11	8	6	5	3	2	0	0	0
159	162	16	13	11	9	7	5	4	2	1	0	0
162	165	16	14	12	9	7	6	4	2	1	0	0
165	168	17	14	12	10	7	6	4	3	1	0	0
168	171	17	15	13	10	8	6	5	3	2	0	0
171	174	18	15	13	11	8	6	5	3	2	0	0
174	177	18	16	13	11	9	7	5	4	2	1	0
177	180	18	16	14	12	9	7	5	4	2	1	0
180	183	19	17	14	12	10	7	6	4	3	1	0
183	186	19	17	15	12	10	8	6	5	3	2	0
186	189	20	17	15	13	11	8	6	5	3	2	0
189	192	20	18	16	13	11	9	7	5	4	2	1
192	195	21	18	16	14	12	9	7	5	4	2	1
195	198	21	19	17	14	12	10	7	6	4	3	1
198	201	22	19	17	15	12	10	8	6	5	3	2
201	204	22	20	17	15	13	11	8	6	5	3	2
204	207	22	20	18	16	13	11	9	7	5	4	2
207	210	23	21	18	16	14	12	9	7	5	4	2
210	213	23	21	19	17	14	12	10	7	6	4	3
213	216	24	22	19	17	15	12	10	8	6	5	3
216	219	24	22	20	17	15	13	11	8	6	5	3
219	222	25	22	20	18	16	13	11	9	7	5	4
222	225	25	23	21	18	16	14	11	9	7	5	4
225	228	26	23	21	19	16	14	12	10	7	6	4
228	231	26	24	22	19	17	15	12	10	8	6	5
231	234	27	24	22	20	17	15	13	11	8	6	5
234	237	27	25	22	20	18	16	13	11	9	7	5
237	240	27	25	23	21	18	16	14	11	9	7	5
240	243	28	26	23	21	19	16	14	12	10	7	6
243	246	28	26	24	21	19	17	15	12	10	8	6

# MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2014)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$246	\$249	\$29	\$26	\$24	\$22	\$20	\$17	\$15	\$13	\$11	\$8	\$6
249	252	29	27	25	22	20	18	16	13	11	9	7
252	255	30	27	25	23	21	18	16	14	11	9	7
255	258	30	28	26	23	21	19	16	14	12	10	7
258	261	31	28	26	24	21	19	17	15	12	10	8
261	264	31	29	26	24	22	20	17	15	13	11	8
264	267	31	29	27	25	22	20	18	16	13	11	9
267	270	32	30	27	25	23	21	18	16	14	11	9
270	273	32	30	28	26	23	21	19	16	14	12	10
273	276	33	31	28	26	24	21	19	17	15	12	10
276	279	33	31	29	26	24	22	20	17	15	13	10
279	282	34	31	29	27	25	22	20	18	15	13	11
282	285	34	32	30	27	25	23	20	18	16	14	11
285	288	35	32	30	28	25	23	21	19	16	14	12
288	291	35	33	31	28	26	24	21	19	17	15	12
291	294	36	33	31	29	26	24	22	20	17	15	13
294	297	36	34	31	29	27	25	22	20	18	15	13
297	300	36	34	32	30	27	25	23	20	18	16	14
300	303	37	35	32	30	28	25	23	21	19	16	14
303	306	37	35	33	30	28	26	24	21	19	17	15
306	309	38	35	33	31	29	26	24	22	20	17	15
309	312	38	36	34	31	29	27	25	22	20	18	15
312	315	39	36	34	32	30	27	25	23	20	18	16
315	318	39	37	35	32	30	28	25	23	21	19	16
318	321	40	37	35	33	30	28	26	24	21	19	17
321	324	41	38	35	33	31	29	26	24	22	20	17
324	327	41	38	36	34	31	29	27	25	22	20	18
327	330	42	39	36	34	32	30	27	25	23	20	18
330	333	43	39	37	35	32	30	28	25	23	21	19
333	336	44	40	37	35	33	30	28	26	24	21	19
336	339	44	41	38	35	33	31	29	26	24	22	19
339	341	45	41	38	36	34	31	29	27	24	22	20
341	343	46	42	38	36	34	32	29	27	25	22	20
343	345	46	42	39	36	34	32	30	27	25	23	20
345	347	47	43	39	37	34	32	30	28	25	23	21
347	349	47	43	39	37	35	32	30	28	26	23	21
349	351	48	44	40	37	35	33	30	28	26	24	21
351	353	48	44	40	38	35	33	31	28	26	24	22
353	355	49	45	41	38	36	33	31	29	27	24	22
355	357	49	45	41	38	36	34	31	29	27	25	22
357	359	50	46	42	38	36	34	32	29	27	25	23
359	361	50	46	42	39	37	34	32	30	27	25	23
361	363	51	47	43	39	37	35	32	30	28	25	23
363	365	51	47	43	40	37	35	33	30	28	26	23
365	367	52	48	44	40	37	35	33	31	28	26	24
367	369	52	48	44	41	38	35	33	31	29	26	24
369	371	53	49	45	41	38	36	33	31	29	27	24
371	373	53	49	45	42	38	36	34	31	29	27	25
373	375	54	50	46	42	39	36	34	32	30	27	25
375	377	54	50	46	43	39	37	34	32	30	28	25
377	379	55	51	47	43	39	37	35	32	30	28	26
379	381	55	51	47	44	40	37	35	33	30	28	26
381	383	56	52	48	44	40	38	35	33	31	28	26
383	385	56	52	48	45	41	38	36	33	31	29	26
385	387	57	53	49	45	41	38	36	34	31	29	27
387	389	57	53	49	46	42	38	36	34	32	29	27
389	391	58	54	50	46	42	39	36	34	32	30	27
391	393	58	54	50	47	43	39	37	34	32	30	28
393	395	59	55	51	47	43	40	37	35	33	30	28
395	397	59	55	51	48	44	40	37	35	33	31	28
397	399	60	56	52	48	44	41	38	35	33	31	29
399	401	60	56	52	49	45	41	38	36	33	31	29
401	403	61	57	53	49	45	42	38	36	34	31	29
403	405	61	57	53	50	46	42	39	36	34	32	29
405	407	62	58	54	50	46	43	39	37	34	32	30

\$407 and over

Use Table 8(b) for a **MARRIED person** on page 25. Also see the instructions on page 23.



---

# How To Get Tax Help

Whether it's help with a tax issue or a need for a free publication or form, get the help you need the way you want it: online, use a smart phone, call or walk in to an IRS office or volunteer site near you.

**Internet.** **IRS.gov** and **IRS2Go** are ready when you are—24 hours a day, 7 days a week to.

- Download the free IRS2Go app from the iTunes app store or from Google Play. Use it to watch the IRS YouTube channel, get IRS news as soon as it's released to the public, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.
- Use [Tax Trails](#), one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the [IRS Tax Map](#), which includes an **international subject index**. You can use the **IRS Tax Map**, to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.
- Visit [Understanding Your IRS Notice or Letter](#) to get answers to questions about a notice or letter you received from the IRS.
- Make a payment using one of several safe and convenient electronic payment options available on IRS.gov. Select the Payment tab on the front page of IRS.gov for more information.
- Request an **Electronic Filing PIN** by going to IRS.gov and entering *Electronic Filing PIN* in the search box.
- Download forms, instructions and publications, including accessible versions for people with disabilities.
- Locate the nearest **Taxpayer Assistance Center (TAC)** using the [Office Locator](#) tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices*. An employee can answer questions about your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* on IRS.gov, or *Local Offices* under Contact Us on IRS2Go to confirm the address, phone number, days and hours of operation, and the services provided. If you have a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under United States Government, Internal Revenue Service.
- Apply for an **Employer Identification Number (EIN)**. Go to IRS.gov and enter *Apply for an EIN* in the search box.

- Read the Internal Revenue Code, regulations, or other official guidance.
- Read Internal Revenue Bulletins.
- Sign up to receive local and national tax news and more by email. Just click on “subscriptions” above the search box on IRS.gov and choose from a variety of options.

**Phone.** You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from the iTunes app store or from Google Play.

- Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- Call **TeleTax**, 1-800-829-4477 to listen to pre-recorded messages covering general and business tax information.
- Call the IRS Business and Specialty Tax Line with your employment tax questions at 1-800-829-4933.
- Call using TDD/TTY equipment, 1-800-829-4059 to ask tax questions or order forms and publications. The TDD/TTY telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the [Federal Relay Service](#).

**Walk-in.** You can find a selection of forms, publications and services — in-person.

- **Products.** You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.
- **Services.** You can walk in to your local TAC for face-to-face tax help. An employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices* for days and hours of operation, and services provided.

**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

The Taxpayer Advocate Service Is Here to Help You. **The Taxpayer Advocate Service (TAS)** is your voice at the

IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you? We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but the worst thing you can do is nothing at all! TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem. Here's why we can help:

- TAS is an independent organization within the IRS.

- Our advocates know how to work with the IRS.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.

How can you reach us? If you think TAS can help you, call your local advocate, whose number is in your local directory and at [Taxpayer Advocate](#), or call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our [Systemic Advocacy Management System](#).




---

**A**

**Additional Medicare Tax** [2](#), [10](#)  
**Aliens, nonresident** [12](#)  
**Assistance** (See Tax help)

---

**C**

**COBRA premium assistance credit** [2](#)  
**COBRA Premium Assistance Credit** [6](#)  
**Commodity wages** [9](#)  
**Crew leaders** [9](#), [20](#)

---

**D**

**Deposit:**  
     Penalties [17](#)  
**Deposit rules:**  
     Electronic funds transfer [14](#)  
     Lookback period [15](#)  
**Differential wage payments** [3](#)  
**Disregarded entities** [2](#)

---

**E**

**Electronic deposits** [17](#)  
**Electronic payment** [3](#)  
**Electronic reporting** [5](#)  
**Employee defined** [8](#)  
**Employer identification number (EIN)** [7](#)  
**Employers of farmworkers** [8](#)  
**Exemption from withholding** [12](#)

---

**F**

**Farmworkers:**  
     Crew leaders [9](#)  
     Defined [8](#)

---

**Federal unemployment (FUTA) taxes** [20](#)
**Forms:**

843 [20](#)  
 940 [20](#)  
 943 [19](#)  
 943-X [19](#)  
 I-9 [3](#)  
 W-2 [20](#)  
 W-4 [3](#), [11](#)  
 W-4(SP) [3](#), [11](#)

---

**H**

**H-2A visa holders** [10](#)  
**Household employees:**  
     Employment tax withholding [10](#)

---

**I**

**Income tax withholding:**  
     How to figure [13](#)  
     Percentage method [23](#)  
     Wage bracket method [23](#)  
     Who must withhold [11](#)  
**Independent contractor** [8](#)

---

**L**

**Lookback period** [15](#)

---

**N**

**Noncash wages** [9](#)

---

**P**

**Penalties** [17](#)  
**Prior year adjustments** [19](#)

---

**Publications** (See Tax help)

---

**Q**

**Qualified subchapter S subsidiaries (QSubs)** [2](#)

---

**R**

**Reconciling Forms W-2, W-3, and 943** [21](#)  
**Reconciling wage reporting forms** [21](#)

---

**S**

**Share farmers** [10](#)  
**Social security and Medicare withholding** [10](#)  
**Social security number (SSN)** [7](#)  
**Spouses who own and operate a business together** [9](#)  
**Supplemental wages** [14](#)

---

**T**

**Tax help** [46](#)  
**Taxpayer identification number** [7](#)  
**Trust fund recovery penalty** [18](#)  
**TTY/TDD information** [46](#)

---

**W**

**Withholding:**  
     Income tax [11](#)  
     Nonresident aliens [12](#)  
     Supplemental wages [14](#)

---