

## Circular E

# Employer's Tax Guide

### New for 1991—Separate Reporting of Withholding for Social Security and for Medicare Required

Beginning in 1991, the wage bases for the two parts of the social security tax (social security and medicare) are different. Employers can no longer combine and report the withholding as a single amount. Forms 941 and W-2 for 1991 will require employers to separately report the withholding for social security and medicare.

The wage bases are \$53,400 for social security (old age, survivors, and disability insurance) and \$125,000 for medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For medicare, the rate is 1.45% each for employers and employees. Two separate tables (on pages 44 through 46) are given to help you figure these taxes.

### 1991 Federal Unemployment (FUTA) Tax Rate is 6.2%.

#### 1990 Form W-2

The 1990 Form W-2 has been revised extensively. Please see the separate instructions for more details.

### Change in Payroll Tax Deposits

Employers who are on the eighth-monthly deposit system must make a deposit of taxes by the close of the next banking day if they accumulate \$100,000 or more in undeposited social security, medicare, and withheld income taxes. Employers are still required to make deposits within the 3 banking days if at the end of any eighth-monthly period undeposited taxes are \$3,000 or more but less than \$100,000. See section 13 for detailed information.

### Earned Income Credit

The amount of the advance earned income credit is limited to the amount allowed for only one qualifying child, even though for 1991 employees may be eligible to claim an additional amount on their returns for more than one qualifying child. This package contains the tables needed to figure the advance earned income credit.

### Notice

Keep this booklet for reference. It has information that you will need during the year. The booklet may be needed by more than one department in your company; to order more copies, call 1-800-829-3676.

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Internal Revenue Service  
WADC-9999  
Rancho Cordova, CA 95743-9999

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#### Bulk Rate

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## Calendar

The following is a list of important dates during the year that you should take note of.

**Note:** If any date shown falls on a Saturday, Sunday, or legal holiday, use the next regular workday.

### By January 31 or When Employment Ends

Give each employee a completed **Form W-2**, Wage and Tax Statement. Give each annuitant a completed **Form W-2P**, Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments, by January 31. For pension payments made after 1990, use **Form 1099-R**. (See section 17.)

### By January 31

**Federal Unemployment (FUTA) Tax.**—File **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return. If you deposited all the tax when due, you have 10 additional days to file the return.

### By February 15

Ask for a new **Form W-4**, Employee's Withholding Allowance Certificate, from each employee who claimed total exemption from withholding during the prior year.

### On February 16

Begin withholding for each 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 completed **Form W-4**, withhold tax as if he or she is single, with zero withholding allowances. The **Form W-4** previously given you claiming exemption is now expired. (See section 10(h).)

### By February 28

**Income Tax Withholding.**—File **Form W-3**, Transmittal of Income and Tax Statements, with the Social Security Administration (SSA) and include Copy A of all **Forms W-2** and **W-2P** for employees or recipients for the year before. For pension payments made after 1990, use **Form 1099-R**. (See section 16.)

**Allocated Tip Reporting.**—File **Form 8027**, Employer's Annual Information Return of Tip Income and Allocated Tips, with the Internal Revenue Service. (See section 7.)

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

Deposit Federal unemployment tax due if it is more than \$100. File **Form 941**, Employer's Quarterly Federal Tax Return, or **Form 941E**, Quarterly Return of Withheld Federal Income Tax and Hospital Insurance (Medicare) Tax, and pay any undeposited income, social security and Medicare taxes. If you deposited all the taxes when due, you have 10 additional days to file the return.

File **Form 942**, Employer's Quarterly Tax Return for Household Employees, if you have such employees, and pay the tax due. (See section 14.)

### Before December 1

**Income Tax Withholding.**—Ask for a new **Form W-4** from each employee whose withholding allowances will change for the next year.

### On December 31

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

## Reminders

### When Hiring New Employees

**Eligibility for Employment.**—You will have to verify that each new employee is legally eligible to work in the U.S. This will include completing the Immigration and Naturalization Service (INS) **Form I-9**, Employment Eligibility Verification Form. The form can be obtained from INS offices. Contact the INS for further information concerning your responsibilities.

**Income Tax Withholding.**—Ask each new employee to complete **Form W-4**. Use the 1991 **Form W-4**.

**Social Security and Medicare Taxes.**—Record each new employee's name and number from his or her social security card. Any employee without a social security card should apply for one. (See section 5.)

### When Paying Wages or Annuities

**Income Tax Withholding.**—Withhold tax from each wage payment or supplemental unemployment compensation plan benefit payment according to the employee's **Form W-4** and the correct withholding rate. (Employers who have nonresident alien employees, see section 10.) Withhold from periodic pension and annuity payments as if the recipient is married claiming three withholding allowances, unless he or she has filed **Form W-4P** either electing no withholding or giving a different number of allowances, marital status, or additional amount to be withheld. (See sections 6, 10, 11, and 12.)

**Social Security Taxes.**—Withhold 6.2% from each wage payment in 1991. Stop when you reach \$53,400 in taxable wages. (If the employee reported tips, see section 7.)

**Medicare Taxes.**—Withhold 1.45% from each wage payment in 1991. Stop when you reach \$125,000 in taxable wages. (If the employee reported tips, see section 7.)

### Backup Withholding

Payers must generally withhold 20% of taxable interest, dividend, and certain other payments if payees fail to furnish payers with their correct taxpayer identification numbers. There are other circumstances when the payer is also required to withhold. This withholding is referred to as backup withholding. Please see **Form W-9**, Request for Taxpayer Identification Number and Certification, and the **Instructions for Forms 1099, 1098, 5498, and W-2G** for more details.

Report backup withholding amounts on the same **Form 941** you use to report social security, Medicare, and income tax withholding (or **Form 941E** if only reporting income tax withholding and the Medicare tax). See section 13 for information on depositing backup withholding.

### Information Returns

You may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC** to report payments of \$600 or more to persons not treated as employees (e.g., independent contractors) for services performed for your trade or business. You can use the chart on pages 54 and 55 as a quick reference guide to 1990 information returns. For details about forms of the 1099 series and for information about required magnetic media filing, please see the separate **Instructions for Forms 1099, 1098, 5498, and W-2G**. Do not use the **Form 1099** series to report wages and other compensation you paid to employees; report these on **Form W-2**. See the separate **Instructions for Forms W-2 and W-2P** for details. "Other compensation" to be reported on **Form W-2** is described in sections 6 and 17.

## Information Return Penalties.

The separate penalties for failure to file (on paper or on magnetic media), for failure to include correct information, and for failure to provide the correct taxpayer identification number (TIN) on statements has been revised and consolidated into one penalty. Under the new provision, a penalty may be imposed if a person either fails to file an information return or files with incorrect information. This new provision, which applies to **Forms W-2** and **W-2P**, is applicable to information returns due after December 31, 1989.

The amount of the new penalty is based on when the correct information returns are filed. The penalty is as follows:

- \$15 for each information return if the correct information is filed within 30 days after the due date (by March 30 if the due date is February 28) with a maximum penalty of \$75,000 per year (\$25,000 for small businesses, defined later).
- \$30 for each information return if the correct information is filed more than 30 days after the due date but by August 1, with a maximum penalty of \$150,000 per year (\$50,000 for small businesses, defined later).
- \$50 for each information return that is not filed at all or is not filed correctly by August 1, with a maximum penalty of \$250,000 per year (\$100,000 for small businesses, defined later).

**Exceptions to the Penalty.**—In general, the penalty will not apply to any failure that was due to reasonable cause.

In addition, the penalty will not apply to a de minimis number of failures. These failures are information returns that were filed timely but with incomplete or incorrect information and were corrected by August 1. The penalty will not apply to the greater of 10 information returns or 1/2 of 1% of the total number of information returns that are required to be filed for the year.

**Definition of Small Business.**—A small business is a firm with average annual gross receipts of \$5,000,000 or less for the 3 most recent taxable years.

**Failure to Provide Payee Statement or Providing Incorrect Payee Statement.**—The separate penalties for failure to provide statements to payees and failure to include correct information on statements to payees were revised and consolidated into one penalty. Under the new provision, a penalty may be imposed if a person either fails to furnish a payee statement by the due date or fails to include correct information on a payee statement. This new provision, which applies to **Forms W-2** and **W-2P**, is applicable to statements due after December 31, 1989. The penalty is \$50 for each failure. The maximum penalty for such failures is \$100,000.

**Penalties for Intentional Disregard.**—Higher penalties of at least \$100 per document may be imposed for intentional disregard of the filing, providing payee statements, and correct information return requirements.

### Business Reporting

If you are a small business, self-employed, sole proprietor, independent contractor, or a member of a partnership, you may want to get **Pub. 937**, Business Reporting, for useful information on business reporting. You can order **Pub. 937** by calling 1-800-829-3676.

### Unresolved Problems

If you have a tax problem you have been unable to resolve with the IRS, write to your local IRS district director or call your local IRS office and ask for Problem Resolution assistance. This office will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot

change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

Hearing impaired taxpayers who have access to TDD equipment, may call 1-800-829-4059 to ask for Problem Resolution assistance.

## Instructions

### 1. Purpose

This guide explains your tax responsibilities as an employer. It explains the requirements for withholding, depositing, reporting, and paying taxes. It explains the forms you must give your employees, those your employees must give you, and those you must send to IRS and SSA. (Detailed filing requirements and instructions for completing the forms, including instructions for correcting previously filed forms, are usually on the forms themselves. However, some forms do have separate instructions.) This guide also has tax tables you need to figure the taxes to withhold for each employee after December 1990.

Most employers must withhold, deposit, report, and pay—

- Income tax,
- Social security and medicare taxes.

They must also deposit, report, and pay—

- Federal unemployment tax (FUTA).

There are exceptions to these requirements. See pages 15 through 20. Railroad retirement and railroad unemployment repayment taxes are explained in the Instructions for Form CT-1.

### 2. Are You an Employer?

Generally, an employer is a person or organization for whom a worker performs a service as an employee. The employer usually gives the worker the tools and place to work and has the right to fire the worker. A person or organization paying wages to a former employee after the work ends is also considered an employer.

Specific definitions of employers apply for income and FUTA tax purposes.

**Income Tax Withholding.**—For income tax withholding purposes, the term employer includes organizations that are exempt from income, social security, medicare, and FUTA taxes.

**FUTA Tax.**—For FUTA tax purposes, an employer is:

- (1) Any person or organization that during this year or last year either:
  - (a) Paid wages of \$1,500 or more in any calendar quarter, or
  - (b) Had one or more employees at any time in each of any 20 different calendar weeks.
- (2) Any agricultural employer who during this year or last year either:
  - (a) Paid cash wages of \$20,000 or more for farm labor in any calendar quarter, or
  - (b) Employed 10 or more farmworkers during some part of a day for at least one day during any 20 different weeks.
- (3) Any household employer who during this year or last year paid cash wages of \$1,000 or more during any calendar quarter for household service in a private home, local college club, or local chapter of a college fraternity or sorority.

**Federal Government Employers.**—If you are a Federal agency, the information in this guide applies, except:

- (a) Deposit Federal taxes only at Federal Reserve banks, and
- (b) The due date for Federal tax deposits is the payroll date. Refer to the **Treasury Fiscal Requirements Manual (I TFRM 3-4000)** for

procedures to use in accounting for withheld Federal income tax, social security, and medicare taxes.

**State and Local Government Employers.**—Wages of your employees are generally subject to Federal income tax withholding. In addition, wages of your employees hired after March 31, 1986, are subject to the medicare tax (1.45% of the first \$125,000 paid to each employee for the year), unless they are otherwise covered by a section 218 agreement between the State and the Social Security Administration. Wages of any employees covered by a section 218 agreement are subject to the social security and medicare taxes. Wages for services performed after July 1, 1991, by employees who are not members of retirement systems of state and local government employers, with certain exceptions, are subject to the social security and medicare taxes.

If you are covered by a section 218 agreement (or for services performed after July 1, 1991) have employees that are not members of a state or local government retirement system, report social security and medicare taxes and withheld Federal income tax on **Form 941, Employer's Quarterly Federal Tax Return**. If you are not covered by a section 218 agreement, report the medicare tax (if any) and withheld Federal income tax on **Form 941E, Quarterly Return of Withheld Federal Income Tax and Hospital Insurance (Medicare) Tax**.

You can get information on reporting and social security coverage from your local IRS office. If you have any questions about coverage under a section 218 agreement, contact the appropriate state office.

See **Deposit Instructions for State and Local Government Employers** on page 9 for information on tax deposits for state and local government employers.

### 3. Employer Identification Number

If you are required to report employment taxes or give tax statements to employees or annuitants, you need an employer identification number.

The employer identification number (EIN) is a 9-digit number the IRS issues. The digits are arranged as follows: 00-0000000. It is used to identify the tax accounts of employers and certain others that have no employees.

If you have not asked for a number, request one on **Form SS-4, Application for Employer Identification Number**. You can get this form at IRS or Social Security Administration (SSA) offices.

You should have only one number. If you have more than one and are not sure which one to use, please check with the Internal Revenue Service Center where you file your return. Give the numbers you have, the name and address to which each was assigned, and the address of your main place of business. IRS will tell you which number to use. **Use your employer identification number on all the items you send to IRS and SSA.**

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

Please see **Pub. 583, Taxpayers Starting a Business**, for more information on how to make deposits, file returns, etc., if due before you have received your number.

### 4. Who Are Employees?

Generally, employees can be defined either under common law or under special statutes for special purposes.

**Employment Status Under Common Law.**—Anyone who performs services is an employee if you, as an employer, can control what will be

done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the legal right to control the method and result of the services. Also see **Statutory Employees**, below.

Generally, people in business for themselves are not employees. For example, doctors, lawyers, veterinarians, construction contractors, and others in an independent trade in which they offer their services to the public are usually not employees. Also see **Statutory Nonemployees** on page 4.

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

There is no employee class difference. An employee can be a superintendent, manager, or supervisor. Generally, an officer of a corporation is an employee, but a director is not. An officer who performs no services or only minor ones, and who neither receives nor is entitled to receive pay of any kind, is not considered an employee.

Whether an employer-employee relationship exists under the usual common law rules will be determined, when there is any doubt, by the facts in each case.

If you have good reason for treating a worker other than as an employee, you will not be liable for employment taxes on the payments to that worker.

To get this relief, you must file all required Federal tax returns, including information returns, on a basis consistent with your treatment of the worker. You (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any period after 1977. See Rev. Proc. 85-18, 1985-1 C.B. 518, for further details.

This relief is not available, however, to a business that furnishes technical service specialists (for example, engineers, computer programmers, and systems analysts) to clients. In these cases, the employment relationship between the business and the technical service specialist will be determined under the common law rules. **Note:** *If you, as the business that furnishes technical service specialists to clients, correctly treat a technical service specialist as an independent contractor under the common law rules, you will not be liable for employment taxes on that individual.* See Revenue Ruling 87-41, 1987-1 C.B. 296, for guidelines for determining the employment status of a technical service specialist.

**Statutory Employees.**—If someone who works for you is not an employee under the common law rules explained above, do not withhold Federal income tax from his or her pay. Although the following persons may not be common law employees, they are considered employees for social security and medicare purposes if tests (1) through (3) on the next page are met. Persons in (a) and (d) are employees for FUTA tax purposes if tests (1) through (3) are met.

(a) An agent (or commission) driver who delivers food or beverages (other than milk) or laundry or dry cleaning for someone else.

(b) A full-time life insurance salesperson.

(c) A homemaker who works by the guidelines of the person for whom the work is done, with materials furnished by and returned to that person or to someone that person designates.

(d) A traveling or city salesperson (other than an agent-driver or commission-driver) who works full time (except for sideline sales activities) for one firm or person getting orders from customers. The order must be for items

for resale or use as supplies in the customer's business. The customers must be retailers, wholesalers, contractors, or operators of hotels, restaurants, or other businesses dealing with food or lodging.

#### Tests.—

(1) It is understood from a service contract that the services will be performed by the person.

(2) The person does not have a substantial investment in facilities (other than transportation) used to perform the services.

(3) The services involve a continuing relationship with the person for whom they are performed.

**Pub. 937, Business Reporting**, gives examples of the employer-employee relationship.

If you want a decision about whether a worker is an employee, file **Form SS-8, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding**. You can get the form at IRS offices. The Form SS-8 should be sent to your district director.

**Statutory Nonemployees.**—Direct sellers and qualified real estate agents are by law considered nonemployees. They are instead treated as self-employed for income tax and employment tax purposes. See **Pub. 937** for details on these two groups.

**Treating Employees as Nonemployees.**—You will be liable for income tax and employee social security and medicare taxes if you don't deduct and withhold these taxes because you consider an employee as a nonemployee. See Internal Revenue Code section 3509 for details.

### 5. Employee's Social Security Number

Record the name and number of each employee exactly as they are shown on the employee's social security card. Any employee without a social security card can get one from any SSA office by completing **Form SS-5, Application for a Social Security Card**. You can get this form at SSA offices or by calling 1-800-829-3676.

If the employee's name is not correct as shown on the card, including if the employee's name has changed due to marriage or divorce, the employee should request a new card from SSA.

If your employee has been given a new social security card because of an adjustment to his or her alien residence status, which shows a different name or social security number, correct your records for 1991 and show the new information on the 1991 Form W-2. If you filed Form W-2 for the same employee in prior years under the old name and social security number, file **Form W-2c, Statement of Corrected Income and Tax Amounts**, to correct the name and number. In this case, one Form W-2c can be used to correct all prior years. Advise the employee to contact their local Social Security Administration (SSA) office to ensure that their records have been updated.

### 6. Taxable Wages

Wages subject to Federal employment taxes include all pay you give an employee for services performed. The pay may be in cash or in other forms. It includes salaries, vacation allowances, bonuses, and commissions. It does not matter how you measure or pay the payments.

Any employee social security tax, medicare tax, and employee state unemployment compensation tax you pay for your employees (rather than deducting it) is includible in social security, medicare, and FUTA wages. (This does not apply to household workers or farmworkers.)

(See pages 15 through 20 for exceptions to wages. See section 7 for a discussion of tips. See section 17 for reporting "other compensation" not subject to withholding.)

Measure pay that is not in money (such as goods, lodging, and meals) by its fair market value. This kind of pay may be subject to tax and withholding. See pages 17 and 18.

Payments to your employee for travel and other necessary expenses of your business generally are taxable if: (1) your employee is not required to or does not substantiate those expenses to you with receipts or other documentation, or (2) you advance an amount to your employee for business expenses and your employee is not required to or does not return any amount he or she does not use for business expenses. See "What To Include on the 1990 Form W-2" on page 11 for more information.

**Partially Exempt Employment.**—If an employee spends half or more of his or her time in a pay period performing services subject to employment taxes, all the employee's pay in that pay period is taxable. If the employee spends less than half the time performing services subject to taxes, none of the pay in that pay period is subject to employment taxes.

**Supplemental Unemployment Compensation Benefits.**—Treat supplemental unemployment compensation benefits as wages for income tax withholding to the extent they are includible in your employee's gross income. This applies if you pay benefits to your employee because of his or her involuntary separation from the job under a plan to which you are a party. Involuntary separation includes a reduction in force or closing a plant or operation. It does not include separation because of disciplinary problems or because of age. Also see Rev. Rul. 90-72, 1990-36 I.R.B. 12.

**Moving Expenses.**—Reimbursements to employees for moving expenses are not subject to withholding if you believe the employee is entitled to a deduction for them. They are subject to withholding if you believe the employee is not entitled to a deduction. For more information, see **Pub. 521, Moving Expenses**.

**Golden Parachutes.**—If you make parachute payments to certain "disqualified" individuals (personal services corporations, or similar entities, are treated as individuals for purposes of this provision), you are subject to reporting and withholding requirements. Parachute payments (also called "golden parachutes") are certain payments in the nature of compensation which corporations make to key individuals, often in excess of their usual compensation, in the event that ownership or control of the corporation changes. The golden parachute provision does not apply to payments made to or for a disqualified individual by a corporation that immediately before the change in ownership or control was: (1) an S corporation; or (2) a corporation that had no readily tradable securities. If (2) applies, shareholders must have consented to the payments. Excess parachute payments are not deductible by the payer, and the recipient of the excess payments is subject to a 20% excise tax. If you make the payments to an employee, see section 17 for instructions for reporting to the employee. If you make parachute payments to a nonemployee, use Form 1099-MISC for reporting. See the Instructions for Forms 1099, 1098, 5498, and W-2G. The parachute payments provision applies to payments made under agreements entered into or renewed after June 14, 1984, in tax years ending after that date. For further information, see Internal Revenue Code sections 280G and 4999.

**Payments to Nonresident Aliens.**—In general, if you pay wages to nonresident aliens, you must withhold income tax (unless excepted by regulations), social security, and medicare taxes

as you would for a U.S. citizen. You must also give a Form W-2 to the nonresident alien. The wages are subject to FUTA tax as well. However, see the chart on page 15 for exceptions to these general rules.

In some cases, a Code section or a U.S. treaty provision will exempt payments to a nonresident alien from "wages." These payments are not subject to income tax withholding. Do not give Form W-2 in these cases. These payments, unless exempt from tax because of a Code or U.S. tax treaty provision, are subject to withholding at a flat 30%, or lower treaty rate. You must report the payments and any withheld tax on **Form 1042S, Foreign Person's U.S. Source Income Subject to Withholding**. Form 1042S is sent to IRS with **Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons**. You may have to make deposits of the withheld income tax, using **Form 8109, Federal Tax Deposit Coupon**. See **Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations**, for more information.

**Social Security Totalization Agreements.**—The U.S. has entered into totalization agreements with several countries. Under the terms of these agreements, employees and employers who would otherwise have to pay social security taxes to both countries will only have to pay to one country. Thus, items shown as taxable for social security and medicare in this publication may be exempt if covered by a totalization agreement, and other items shown as exempt may be taxable if covered by such an agreement. At this time, we have agreements in effect with Belgium, Canada, France, Italy, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, the United Kingdom, and the Federal Republic of Germany. For more information about social security totalization agreements, contact the Social Security Administration, Office of International Policy, P.O. Box 17,741, Baltimore, MD 21235. (See Rev. Proc. 80-56, 1980-2 C.B. 851, and Rev. Proc. 84-54, 1984-2 C.B. 489 for information on how to prove the exemption.)

### Fringe Benefits

Unless the law says otherwise, you must include fringe benefits in an employee's gross income. The benefits are subject to income and employment taxes. Fringe benefits include cars you provide, flights on aircraft you provide, free or discounted commercial flights, vacations, discounts on property or services, memberships in country clubs or other social clubs, and tickets to entertainment or sporting events. In general, the amount you must include is the amount by which the fair market value of the benefits is more than the sum of what the employee paid for it plus any amount the law excludes. There are other rules you and your employees may use to value certain fringe benefits. See **Pub. 535, Business Expenses**, and the regulations under Code section 61 for more information. This includes valuation rules and when they may be used.

**Nontaxable Fringe Benefits.**—Some fringe benefits are not taxable if certain conditions are met. Examples are services provided to your employees at no additional cost to you, qualified employee discounts, working condition fringes (including parking and the use of on-premises athletic facilities), minimal value fringes (including meals you provide at eating places you run for your employees), and reduced tuition for education. However, services you provide at no additional cost to you, qualified employee discounts, meals at eating places you run for your employees, and reduced tuition provided to officers, owners, or highly paid employees are only excluded from income and the wage base if the benefits are given to employees on a nondiscriminatory basis. For further information, including who is



considered an officer, owner, or highly paid employee, see Pub. 535 and the regulations under Code section 132.

**When Are Fringe Benefits Treated as Paid.**—You may choose to treat fringe benefits as paid by the pay period, or by the quarter, or on any other basis you choose as long as you treat the benefits as paid at least as often as once a year. You do not have to make a formal choice of payment dates or notify IRS of the dates you choose. You do not have to make this choice for all employees. You may change methods as often as you like, as long as you treat all benefits provided in a calendar year as paid by December 31 of the calendar year. (However, see *Special Accounting Rule for Fringe Benefits Provided During November and December* on this page.) You may treat a single fringe benefit as paid on one or more dates in the same calendar year, even if the employee gets the entire benefit at one time. However, once you choose the payment dates, you must report the taxes on your return in the same tax period in which you treated them as paid. This election does not apply to a fringe benefit where real property or investment personal property is transferred.

**Withholding on Fringe Benefits.**—You may add the value of fringe benefits to regular wages for a payroll period and figure withholding taxes on the total, or you may withhold Federal income tax on the value of the fringe benefits at the flat 20% supplemental wage rate.

If you withhold less than the required amount of taxes from an employee in a calendar year but report the proper amount, you should ask the employee for the social security, medicare, or railroad retirement and income taxes you paid on his or her behalf. You must recover income taxes before April 1 of the next year.

**Election Not To Withhold Income Tax on Personal Use of a Highway Motor Vehicle.**—You may choose not to withhold income tax on the value of an employee's personal use of a vehicle you provide. You must, however, withhold social security, medicare, or railroad retirement taxes on the use of the vehicle. You do not have to make the choice for all employees. If you make the choice, you must do it in such a way that all of your affected employees will be aware of it. For example, you can do this by including the notice with the employee's paycheck, or by displaying the notice. You may change methods at any time by notifying affected employees in a similar way. You must give notice by the later of January 31 of the year to which you want a different method to apply, or within 30 days after you first give a vehicle to the employee.

**Depositing Taxes on Fringe Benefits.**—Once you choose payment dates for fringe benefits, you must deposit taxes in the same tax period you have determined to treat the fringe benefit as paid. To avoid a penalty, deposit the taxes following the general deposit rules for that tax period. You may reasonably estimate the value of the fringe benefits provided on the date(s) you choose, for purposes of making your deposits on time.

You may claim a refund for overpayments or have them applied to your next employment tax return. If you deposit too little, see *Penalties* below.

**Penalties.**—Underpayments of the amount required to be deposited may subject you to the failure to deposit penalty. See section 13 for details.

**When To Report Fringe Benefits.**—In general, you must figure the value of fringe benefits no later than January 31 of the next year. If you provide a vehicle, you may either figure the actual value of the benefit for the whole calendar year or consider the employee's use of the vehicle during the year to be entirely

personal and include 100% in the employee's income. See *Fringe Benefits* on page 12 for additional information on this option.

**Special Accounting Rule for Fringe Benefits Provided During November and December.**—You may choose to treat the value of fringe benefits provided during November and December, or any shorter period, as paid in the next year. However, this applies only to those benefits you actually provided during November and December, not to those you merely treated as paid during those months.

If you use this rule, you must notify each affected employee between the time of the employee's last paycheck of the calendar year and at or near the time you give Form W-2. If you use the special accounting rule, your employee must also use it for all purposes (e.g., for deductions related to the fringe benefit) and for the same period. You cannot use this rule for a fringe benefit where you transfer real property or investment personal property to your employee.

**Employer "Line of Business" Requirement and Election.**—In general, you can only exclude qualified employee discounts and services you provide to employees at no additional cost to you from the income of employees who perform substantial services in the line of business in which the benefits are offered for sale to your customers.

If you have more than one line of business, employees in your other lines of business are not entitled to nontaxable treatment of qualified employee discounts and services you provide at no additional cost to you. However, you can choose to consider all your employees to be in one line of business, and to receive fringe benefits from that line of business. If you make this choice, you will be charged a 30% excise tax on the excess fringe benefits. This is the excess of the total value of these two types of fringe benefits provided during the calendar year over 1% of the total taxable compensation paid to all employees during the calendar year. You must report the tax on Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, and it is not deductible. In general, this provision applies only to employment within the United States. For further information, see Code section 4977 and related regulations.

**Note:** If you include the value of a noncash fringe benefit in an employee's gross income, you cannot deduct this amount as compensation for services. You can only deduct what it cost you to provide the benefit to the employee.

### Sick Pay

In general, sick pay is any amount you pay, under a plan you take part in, to an employee because of sickness or injury. These amounts are sometimes made by a third party, such as an insurance company or employees' trust. In either case, these payments are subject to social security, medicare, or railroad retirement (RRTA) and railroad unemployment repayment (RURT) taxes, and Federal unemployment (FUTA) taxes. The payments are also subject to income tax. If you make the payments, withhold on the basis of the employee's Form W-4. If a third party makes the payments, the employee may request income tax withholding by giving the third-party payer a Form W-4S, Request for Federal Income Tax Withholding From Sick Pay. Even though the third party makes the payments, you may be responsible for withholding social security and medicare taxes and reporting on Form W-2. See section 19 for details.

The following kinds of payments are not subject to social security, medicare, RRTA, RURT, or FUTA taxes:

- (1) Payments received under a workmen's compensation law.

- (2) Payments, or portions of payments, attributable to the employee's contributions to a sick pay plan.

- (3) Payments received under the Railroad Retirement Act.

- (4) Payments of benefits under the Railroad Unemployment Insurance Act for an on-the-job injury.

- (5) Payments made more than 6 months after the last calendar month in which the employee worked.

See section 19 for details on reporting sick pay and for details on withholding and reporting the income, social security, medicare, or RRTA and RURT taxes on sick pay, and for paying the FUTA tax.

### 7. Taxable Tips

Tips your employee receives are generally subject to withholding. Your employee must report cash tips to you by the 10th of the month after the month the tips are received. The report should include tips you paid over to the employee for charge customers, and tips the employee received directly from customers. No report is required for months when tips are less than \$20. Your employee reports the tips on Form 4070, Employee's Report of Tips to Employer, or on a similar statement.

The statement must be signed by the employee and must show the following:

- The employee's name, address, and social security number
- Your name and address
- The month or period the report covers
- The total tips

#### You must collect:

- Income tax, employee social security tax, and employee medicare tax on the employee's tips.

You can collect these taxes from the employee's wages or from other funds he or she makes available. (See *Tips Treated as Supplemental Wages* in section 8 for further information.) Stop collecting the employee social security tax when his or her wages and tips for the year reach the social security limit.

Stop collecting the employee medicare tax when his or her wages and tips for the year reach the medicare limit.

You are responsible for the employer social security and medicare taxes on wages and tips until the wages (including tips) reach the limits. You must withhold income tax for the whole year on wages and tips, even when the limits are reached.

Use Form 941 to show all tips your employees report during the quarter. See the discussion of Form 941 in section 14 for more information.

On line 6b of Form 941, show all tips your employees report during the quarter until tips and wages paid for each employee reach the social security limit for the year. On line 7 of Form 941, include all tips your employees report during the quarter until tips and wages reach the medicare limit for the year. Do this even if employee funds were not available for collection of the tax.

If, by the 10th of the month after the month you received an employee's report on tips, you don't have enough employee funds available to deduct the employee tax, you no longer have to collect it. Show any uncollected social security and medicare taxes on Form W-2. (See the Instructions for Forms W-2 and W-2P.)

The chart on page 19 shows how tips are treated for Federal unemployment tax purposes.

**Allocated Tips.**—If you are a large food or beverage establishment, you must report allocated tips under certain circumstances. A

large food or beverage establishment is one that provides food or beverages for consumption on the premises, where tipping is customary, and where there are normally more than 10 employees on a typical business day in all food or beverage operations.

If employees report tips totalling 8% or more of your gross receipts, less carryout sales and sales with at least a 10% service charge added, you do not need to allocate tips. However, you must still file **Form 8027**, Employer's Annual Information Return of Tip Income and Allocated Tips.

If the 8% reporting threshold is not met, you must allocate to tipped employees an amount equal to the difference between 8% of gross receipts (less carryout sales and sales with at least a 10% service charge added) and the total tips reported by the employees. This 8% threshold percentage may be reduced, but not below 2%, by your petition or that of a majority of your employees. See Rev. Proc. 86-21, 1986-1 C.B. 560, for details. The allocation may be made according to an agreement between you and your employees or according to the methods in the regulations. However, all establishments cannot use the method of allocation described in the regulations that is based on the number of hours worked. Only establishments employing fewer than the equivalent of 25 full-time employees during the payroll period can use this method. Do not withhold income, social security, or medicare taxes on allocated tips. For further information, including required magnetic media filing if 250 or more Forms 8027 are filed, see the separate instructions for Form 8027.

## 8. Supplemental Wage Payments

If you pay supplemental wages along with regular wages but do not specify the amount of each, withhold income tax as if the total were a single payment for a regular payroll period. Supplemental wages include bonuses, commissions, overtime pay, or payments to an employee for moving expenses he or she cannot deduct.

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

- If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:

(a) Withhold a flat 20%.

(b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.

- If you did not withhold income tax from the employee's regular wages, use method (b). (This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.)

### Tips Treated as Supplemental Wages.—

Withhold the income tax on tips from wages or from other funds the employee makes available. If an employee receives regular wages and reports tips, figure income tax as if the tips were supplemental wages. If you have not withheld income tax from the regular wages, add the tips to the regular wages. Then withhold income tax on the total. If you withheld income tax from the regular wages, you can withhold on the tips by method (a) or (b) above.

**Vacation Pay.**—Vacation pay is subject to withholding as if it were a regular wage payment. When vacation pay is in addition to

regular wages for the vacation period, treat it as a supplemental wage payment. If the vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

## 9. Payroll Period

The payroll period is that period of service for which you usually pay wages.

When you have a regular payroll period, withhold income tax for that time period even if your employee does not work the full period.

When you don't have a payroll period, withhold the tax as if you paid wages on a daily or miscellaneous payroll period. Figure the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), count back the number of days from the payment period to the latest of:

(a) The last wage payment made during the same calendar year,

(b) The date employment began, if during the same calendar year, or

(c) January 1 of the same year.

When you pay an employee for a period of less than 1 week, and the employee signs a statement under penalties of perjury that he or she is not working for any other employer during the same calendar week for wages subject to withholding, figure withholding based on a weekly payroll period. If the employee later begins to work for another employer for wages subject to withholding, the employee is required to notify you within 10 days. You should then figure withholding based on the daily or miscellaneous period.

## 10. Withholding From Employees

**Form W-4.**—To know how much income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Ask all new employees to give you a signed Form W-4 when they start work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the 1st payroll period ending on or after the 30th day from the date you received the replacement Form W-4. For exceptions, see the discussion on page 7 on invalid Forms W-4, Forms W-4 that must be sent to IRS, and exemption from income tax withholding.

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

If you need to order Forms W-4 or Pub. 505, Tax Withholding and Estimated Tax, or Pub. 919, Is My Withholding Correct for 1991?, call the IRS toll-free number 1-800-829-3676.

**Withholding.**—To determine income tax withholding, take the following into account:

(a) **Wages paid, including tips reported.**

(b) **Marital status.**—The withholding tables are different for single and for married employees. A nonresident alien, or a person married to one, is considered single for withholding tax purposes.

There are special rules for an employee whose spouse has recently died. An employee whose spouse has died during the year can show status as Married for the year on Form W-4.

An employee whose spouse died in either of the two preceding tax years can claim Married status if:

(1) The employee's home is maintained as the main household of a child or stepchild for whom the employee can claim an exemption; and

(2) The employee could file a joint return with the decedent in the year of the spouse's death.

An employee who qualifies as a "head of household" is considered single for withholding purposes.

(c) **Withholding allowances.**—Exemptions are allowable on the Federal income tax return for self, spouse, and dependents. Elderly and blind persons receive an increased standard deduction on their tax return if they do not itemize their deductions.

You are not responsible for verifying the withholding allowances your employees claim. However, the following tests may help your employees decide whether they can claim a withholding allowance for a dependent.

Each dependent your employee claims must meet all of the following tests:

(1) **Income.**—Receives less than \$2,150 income. (If your employee's child\* was under 19 or a full-time student under 24, ignore this test.)

(2) **Support.**—Gets more than half of his or her support from your employee.

(3) **Married dependents.**—Does not file a joint return with his or her spouse.

(4) **Citizenship or residence.**—Is a citizen or resident of the United States; a resident of Canada or Mexico; or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) **Relationship.**—Is either:

- Related to the employee (if your employee files jointly, the dependent can be related to either spouse) as one of the following:

Child*	Half-brother	Sister-in-law
Mother	Half-sister	Son-in-law
Father	Stepbrother	Daughter-in-law
Grandparent	Stepsister	Or if related by blood:
Great-grandparent, etc.	Stepmother	Uncle
Brother	Stepfather	Aunt
Sister	Mother-in-law	Nephew
Grandchild	Father-in-law	Niece
Great-grandchild, etc.	Brother-in-law	

\*Child includes:

Your employee's son, daughter, stepson, or stepdaughter.

A child who lived in your employee's home as a member of the family, if placed with your employee by an authorized placement agency for legal adoption.

A foster child (any child who lived in your employee's home as a member of the family for the whole year).

- Or a person who lived in your employee's home as a member of the family for the whole year.

(d) **Special withholding allowance.**—For withholding purposes only, each single person with only one job and each married person with only one job whose spouse is not working can claim one additional withholding allowance. Any person with two jobs can also claim the allowance if one job paid \$1,000 or less. A married person with two jobs or a working spouse can claim the allowance if one job paid \$1,000 or less.

(e) **Additional withholding allowance for heads of households.**—For withholding purposes only, each person entitled to head of household filing status can claim one additional withholding allowance on Form W-4.

(f) **Additional withholding allowances based on deductions and tax credits.**—These allowances are only for withholding purposes;

they are not claimed on a tax return. To take these allowances into account, the employee must figure and claim them on Form W-4. See Form W-4 for details. For information for figuring withholding allowances for tax credits, see Pub. 505, Tax Withholding and Estimated Tax.

**(g) Fewer withholding allowances because of a working spouse, more than one job, or nonwage income.**—If any of the above apply, the number of withholding allowances an employee claims may be reduced.

**(h) Exemption from income tax withholding for eligible persons.**—An employee may claim to be exempt from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages may still be subject to social security and medicare taxes.

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

An employee who can be claimed as a dependent on someone else's tax return may not be exempt. If that employee has any nonwage income (such as interest on savings), and wages plus the nonwage income are expected to be more than \$550 for 1991, he or she usually cannot claim exemption from withholding.

**Note:** *Student status does not automatically exempt the employee from income tax withholding.*

#### **Withholding on Nonresident Aliens.**

Employers should remind nonresident aliens when completing Form W-4 that to avoid under-withholding of income taxes they should (1) not claim exemption from income tax withholding; (2) request withholding as if they are single, regardless of their actual marital status; and (3) claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea they may claim one allowance for each dependent. In addition, nonresident aliens should request that their employer withhold an extra \$3 per week to avoid being under-withheld. For more information, get Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

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

Send in each quarter with Form 941 or 941E copies of any Forms W-4 that meet either of the above conditions. Complete boxes 8 and 10 on any Forms W-4 you send in. Box 9 is for the employer's use only, and may be used by the employer to identify the office responsible for processing the employee's payroll information. Also send copies of any written statements from employees in support of the claims made on Forms W-4. Do this even if the Forms W-4 are not in effect at the end of the quarter. You can send them to your Internal Revenue Service Center more often if you like. If you do so, include a cover letter giving your name, address, employer identification number, and the number of forms included. In certain cases, IRS may notify you in writing that you must submit specified Forms W-4 more frequently to your district director separate from your Form 941 or 941E.

Base withholding on the Forms W-4 that you send in unless IRS notifies you in writing that a Form W-4 is defective and that you should do otherwise.

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

Form W-4 information may be filed with IRS on magnetic tape instead of sending copies of Forms W-4. If you wish to file on magnetic tape, you must submit Form 4419, Application for Filing Information Returns Magnetically/ Electronically, to request authorization. See Rev. Proc. 90-9, 1990-1 C.B. 460, also published as Pub. 1245, which contain information concerning magnetic media filing. To obtain these documents or additional information, call the IRS Martinsburg Computing Center at (304) 263-8700.

**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.

When you get an invalid Form W-4, do not use it to figure withholding. Tell the employee it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee were single and claiming no withholding allowances.

However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

**Amounts Exempt from Levy on Wages, Salary, and Other Income.**—If you receive a Notice of Levy on Wages, Salary, and Other Income (Forms 668W or 668W(c)), you must withhold amounts as described in the instructions for these forms. Pub. 1494, Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668W and 668W(c)), shows the exempt amount. If you need the exemption rates for 1991, they are included in Notice 90-65, 1990-45, I.R.B. 35. You may also get these rates by calling 1-800-829-3676 and ordering a copy of the 1991 revision of Pub. 1494.

## **11. Figuring Withholding**

There are several ways to figure income tax withholding. You can use any of the following:

- Percentage method (see pages 22 and 23).
- Wage bracket tables (see pages 24 through 43).

Also see page 20 for directions on how to use the tables for employees claiming more than 10 allowances.

- Alternative formula tables for percentage withholding (see Pub. 493, Alternative Tax Withholding Methods and Tables).

- Wage bracket percentage method withholding tables (see Pub. 493).

Employers with automated payroll systems will find the two alternative formula tables and

the two alternative wage bracket percentage method tables useful.

- Combined income, employee social security, and employee medicare tax table (see Pub. 493).
- Annualized wages method (see page 20).
- Average estimated wages method (see page 20).
- Cumulative wages and part-year employment methods (see pages 20 and 21). These may be used if your employee requests that you use them, and you agree to this.
- Other alternative methods (see page 21).

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

## **Social Security and Medicare Taxes: Employer's and Employee's Share.**

—For wages paid in 1991, the social security tax rate is 6.2% and the medicare tax rate is 1.45% for both the employer and the employee. You can multiply each wage payment by these percentages or use the tables on pages 44 through 46. You can use the amounts in the boxes in the lower right corners of the tables on pages 45 and 46 if the wage payment is \$100 or more. For example, the social security tax on a wage payment of \$355 would be \$22.01 (\$18.60 + \$3.41) each. The medicare tax would be \$5.15 (\$4.35 + \$.80) each.

## **12. Income Tax Withholding From Pensions and Annuities**

Generally, payers or plan administrators must withhold Federal income tax at specified rates on certain periodic pension, annuity, deferred income payments, and on nonperiodic distributions, including qualified total distributions. Recipients may also choose to have additional amounts withheld from periodic payments and nonperiodic distributions, or may choose exemption from withholding (however, see *Periodic Payments and Nonperiodic Distributions Delivered Outside the U.S.* on page 8). They do this by filing with the payer or administrator a Form W-4P, and completing the appropriate lines. Payers and administrators may substitute their own forms for this purpose.

**Note:** *Since military retirement pay is generally considered as wages, and not as a pension or annuity, military retirees should give you a Form W-4 to request income tax withholding, not Form W-4P.*

Also, see section 14 for information on reporting withheld income tax on Form 941.

### **Withholding on Periodic Payments.**

Generally, periodic payments are those payable over a period of more than a year. Because these payments are treated as if they are wages, you can figure withholding by using the income tax withholding tables and methods in this publication or in Pub. 493.

Recipients of periodic payments can file a Form W-4P with you to claim an exemption from withholding, to revoke a previously filed exemption, or to specify the number of withholding allowances and any additional amount they want withheld. If they do not file a Form W-4P, you must figure withholding by treating a recipient as married with three withholding allowances. If a recipient already has a previously filed Form W-4P in effect with you under the prior law and does not file a new one, you may continue to withhold the flat dollar amount shown on the form. However, you must have notified the recipient that his or her previously filed Form W-4P will remain in effect unless he or she elects exemption from withholding or files a new Form W-4P.

After the end of the year, give each recipient a Form W-2P (Form 1099-R for payments made after 1990) showing the gross payments



and the income tax withheld during the year. (See section 17.)

**Withholding on Nonperiodic Payments.**—For information on withholding from nonperiodic payments and the tables for withholding on qualified total distributions, see Pub. 493.

**Periodic Payments and Nonperiodic Distributions Delivered Outside the U.S.**—A recipient of any such payment or distribution that is delivered outside the U.S. or its possessions cannot choose exemption from withholding unless the recipient certifies to the payer that the recipient is not: (1) a U.S. citizen who is a bona fide resident of a foreign country; or (2) an individual to whom Internal Revenue Code section 877 applies (concerning expatriation to avoid tax). The certification can be made in a statement to the payer under the penalties of perjury. Nonresident aliens who choose such exemption will be subject to withholding under section 1441 of the Code.

**Note:** There is an automatic withholding rule for foreign-delivered pension benefits and similar payments made to individuals subject to U.S. income taxation on their worldwide income. Recipients of pension benefits or payments delivered in any U.S. possession may elect an exemption from withholding. However, recipients choosing exemption from withholding must certify that they were not U.S. citizens or resident aliens.

### 13. Depositing Taxes

In general, you must deposit backup withholding, income tax withheld, and both the employer and employee social security and medicare taxes that total \$500 or more.

Use **Form 8109**, Federal Tax Deposit Coupon, to deposit employment taxes and all other types of taxes that are deposited. Do not use the deposit coupons to pay delinquent taxes that have been assessed by the IRS. These payments should be sent directly to your Internal Revenue Service Center along with a copy of any related notice the IRS sent you.

The IRS will send you a coupon book after you apply for an employer identification number. The coupons will be preprinted with your name, address, and employer identification number. They have entry boxes for indicating the type of tax and the tax period against which the deposit is to be applied.

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

When you need more coupons, order them from your Internal Revenue Service Center, using **Form 8109A**, FTD Reorder Form, that is included in the coupon book. Your coupons will be sent to the address preprinted on the reorder form, which may not be your IRS account address (the address the IRS uses to send you your tax returns, refunds, and notices). If you want them sent to a different address, show the new information on the reorder form and deposit coupons will be sent to the new address. Your IRS account address will not change even if you have your coupons sent to a different address.

**Note:** You should receive your reorder in approximately 5-6 weeks. Be sure to allow ample reorder time before you use up your current supply.

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

Please use only your coupons. If you use anyone else's coupon, you may be subject to the failure to deposit penalty. This is because your account will be underpaid by the amount of the deposit credited to the other person's account. See "Penalties" below for details.

Mail or deliver each deposit coupon and a single payment covering the taxes to be deposited to a financial institution qualified as a depository for Federal taxes or to the Federal Reserve bank or branch (FRB) serving your geographical area. Follow the instructions in the front of the coupon book. Make the check or money order payable to the depository or FRB where you make your deposit. To help ensure proper crediting of your account, include your employer identification number, the type of tax (e.g., Form 940), and tax period to which the payment applies on your check or money order.

**Reporting Agents.**—Reporting agents who submit Federal employment tax deposits for their clients should see Rev. Proc. 89-48, 1989-2 C.B. 599 for details.

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

**Deposits at FRBs.**—If you use a check to deposit taxes at an FRB, please deposit with the FRB that serves your area. The check must be considered by that FRB as an immediate credit item. Generally, immediate credit items include checks drawn on commercial banks located in the same city as the FRB to which the deposit is mailed. You can learn which FRB serves your area, and what checks are immediate credit items, from any commercial bank or FRB.

**Note:** Please be sure that the financial institution where you make deposits is an authorized depository. Deposits made at an unauthorized institution may be subject to the failure to deposit penalty.

**Depositing on Time.**—The timeliness of deposits will be determined by the date received by an authorized depository or FRB. However, a deposit received after the due date of the deposit will be considered timely if you show that it was mailed by the second day before the due date.

**Note:** Deposits of \$20,000 or more, which are made by taxpayers required to deposit any taxes more than once a month, must be received by the due date of the deposit to be timely; the 2-day mail rule does not apply to these deposits.

If a deposit that does not comply with the deposit payment requirements is made at an FRB, that deposit will be dated on collection of the funds by the FRB, regardless of when mailed.

If you hand-deliver your deposit to the depository on the due date, be sure to deliver it before the depository closes its business day.

**Depositing Without a Coupon or EIN.**—If you have applied for an employer identification number but have not received it, and you must make a deposit, make the deposit with your Internal Revenue Service Center rather than with a depository or FRB. Make it payable to IRS and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Attach an explanation to the deposit.

If you have reordered coupons and have not received them in time to make a deposit, or if you are a new employer and have already received your employer identification number but have not yet received your initial supply of deposit coupons, use **Form 8109-B**. You can get this over-the-counter deposit coupon at most IRS offices. When you use Form 8109-B, be sure your EIN, name and address, type of tax (i.e., 940, 941, etc.), tax period for which you are depositing, and the month your tax year ends are on the form. Use Form 8109-B

to make deposits with an authorized depository or FRB only.

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

**How To Claim Credit for Overpayments.**—If you deposited more than the right amount of taxes for a quarter, you can ask on the tax return you file to have the overpayment refunded or applied as a credit to your next return.

**Penalties.**—The penalties for failure to make deposits of taxes are based on applicable percentages of the amount of underpayment determined by the number of days the deposit is late. If the failure is:

(1) not more than 5 days late, the applicable percentage is 2% of the underdeposited taxes;

(2) more than 5 days but less than 15 days late, the applicable percentage is 5% of the underdeposited taxes; or

(3) if the failure is more than 15 days late, the penalty is 10%.

Also, the penalty of 15% may be imposed if the underdeposited taxes are not paid on or before the earlier of:

(1) 10 days after the first delinquency notice; or

(2) the day on which notice and demand for immediate payment is given.

**Separate Accounting When Deposits Are Not Made or Withheld Taxes Are Not Paid.**—

Separate accounting may be required if you do not pay over withheld employee social security tax, medicare tax, or income tax, deposit required taxes, make required payments, or file tax returns. In this case, you would receive written notice from the district director requiring you to deposit taxes in a special trust account for the U.S. Government. You would also have to file monthly tax returns on **Form 941-M**, Employer's Monthly Federal Tax Return. Penalties are provided for not depositing taxes and not making payments.

**When To Deposit.**—The amount of taxes determines the frequency of deposits. You owe these taxes when you pay the wages, not when your payroll period ends. The rules and examples below explain how often to deposit taxes. **Pub. 509**, Tax Calendars for 1991, shows the due dates for deposits required under Rules 2 through 4.

**Note:** If any date shown falls on a Saturday, Sunday, or legal holiday, use the next regular workday for depositing taxes.

### Depositing Social Security, Medicare, and Withheld Income Taxes.—

**Rule 1—Less than \$500 at end of quarter.**—If at the end of the calendar quarter your total undeposited taxes for the quarter are less than \$500, you do not have to deposit the taxes. You may pay the taxes to IRS with Form 941 (or 941E), or you may deposit them by the end of the next month.

**Rule 2—Less than \$500 at the end of any month.**—If at the end of any month your total undeposited taxes are less than \$500, you do not have to make a deposit. You may carry the taxes over to the following month within the quarter. (See Example A.)

**Rule 3—\$500 or more but less than \$3,000 at the end of any month.**—If at the end of any month your total undeposited taxes are \$500 or more but less than \$3,000, you must deposit the taxes within 15 days after the end of the month.

**Exception to rule 3:** If you are required to make a deposit of \$3,000 or more during the month under rule 4 below, carry over any balance of less than \$3,000 at the end of the



first or second month of the quarter to the next month. Follow rules 3 and 4 to determine when the next deposit is due (see Example D).

If you are required to make a deposit of \$3,000 or more during the third month of the quarter, deposit any balance of \$500 or more but less than \$3,000 by the end of the next month. A balance due of less than \$500 can be paid with the return following rule 1 (see Example E).

**Rule 4—\$3,000 or more at the end of any eighth-monthly period but less than \$100,000 on any day during the eighth-monthly period.**—Each month is divided into eight deposit periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of the month. If at the end of any eighth-monthly period your total undeposited taxes are \$3,000 or more but less than \$100,000 on any day during the eighth-monthly period, deposit the taxes within 3 banking days after the end of that eighth-monthly period. (See Examples B, C, D, and E, below.) Do not count as banking days local holidays observed by authorized financial institutions, Saturdays, Sundays, and legal holidays.

**Exception to Rule 4:** If this is the first time you are required to make a deposit within 3 banking days after the end of an eighth-monthly period, you may deposit the taxes by the 15th of the next month (instead of within 3 banking days after the eighth-monthly period) if you meet all of the following conditions:

- You were not required to deposit taxes under rule 4 during the 4 quarters preceding the current quarter.
- You were not required to deposit taxes under rule 4 during earlier months of this quarter.
- Your total undeposited taxes at the end of any eighth-monthly period during this month are less than \$10,000.

**Rule 5—\$100,000 or more during any eighth-monthly period.**—Deposit periods ending after July 31, 1990.—If you accumulate undeposited payroll taxes of \$100,000 or more in any eighth-monthly period, you are required to deposit the payroll taxes by the close of the next banking day after you accumulate \$100,000 or more. You must also complete **Schedule B (Form 941)**, Supplemental Record of Federal Tax Liability, and attach it to your Form 941 or Form 941E.

You will be considered to meet rules 4 and 5 if:

- You deposit at least 95% of the tax liability for that eighth-monthly period within 3 banking days after the end of that period; and
- You deposit any underpayment as follows:
  - (a) If the eighth-monthly period is in the first or second month of the quarter, you deposit the underpayment with the first deposit that is otherwise required to be made after the 15th of the following month.
  - (b) If the eighth-monthly period is in the last month of the quarter, you deposit any underpayment of \$500 or more by the due date of the return. (Any underpayment less than \$500 can be paid with Form 941 (or 941E) as explained in rule 1.)

**Example A.**—The taxes on wages paid in October are \$450, and the taxes on wages paid in November are \$550. No deposit is required for October (because of rule 2), but add the \$450 to the \$550 for November and deposit the total (\$1,000) by December 15 (as required by rule 3).

**Example B.**—The taxes on wages paid from the 1st through the 3rd of the month are \$3,500. Deposit these taxes within 3 banking days after the 3rd of the month (as required by rule 4).

**Example C.**—The taxes on wages paid from the 4th through the 7th of a month are \$2,500 and the taxes on wages paid from the 8th through the 11th are \$2,000. A separate deposit is not required for the \$2,500, but add it to the \$2,000 and deposit the total (\$4,500) within 3 banking days after the 11th of the month (as required by rule 4).

**Example D.**—The taxes on wages paid from the 23rd through the 25th of January are \$3,500. Deposit these taxes within 3 banking days after the 25th of the month (as required by rule 4). The taxes on wages paid from the 26th through the end of January are \$2,500. Since a deposit was already required to be made for an eighth-monthly period during the month, a separate deposit is not required for the \$2,500 (because of the exception to rule 3). Carry the \$2,500 over and add it to the taxes on wages paid in February. Then follow rules 3 and 4 to determine when the next deposit is required. (However, if this occurs in the last month of a quarter, deposit any balance due of \$500 or more but less than \$3,000 by the end of the next month.)

**Example E.**—Wages are paid on Friday for the prior week. In the first quarter of 1991, paydays are on January 4, 11, 18, and 25; February 1, 8, 15, and 22; and March 1, 8, 15, 22, and 29. Taxes are \$1,050 for each payday.

Enter \$1,050 on lines B, C, E, G, I, K, L, N, Q, S, T, V and X of Form 941. Enter \$4,200 on Total lines I and II; \$5,250 on Total line III; and \$13,650 on line IV.

You must make a deposit within 3 banking days of January 19, February 11, March 3, and March 22 because undeposited taxes reached at least \$3,000 for the eighth-monthly periods ending on those dates.

The undeposited taxes at the end of January of \$1,050 (for payday on the 25th) may be carried over to February because of the exception to rule 3 as explained in Example D. At the end of February, undeposited taxes of \$2,100 should be carried over to March. A deposit will be required within 3 banking days of March 3rd when the undeposited taxes reached at least \$3,000. A deposit is required within 3 banking days of March 22 for the paydays of March 8, 15, and 22. At the end of March, the undeposited taxes of \$1,050 (for the payday on the 29th) must be deposited by April 30 (because of the exception to rule 3 for the last month of a quarter as explained in Example D).

**Example F.**—Wages are paid every two weeks on Monday. Paydays for December of 1990 are:

Payroll Date	Payroll Tax Liability	Eighth-Monthly Period
December 3, 1990	\$105,000	Q
December 17, 1990	90,000	U
December 31, 1990	130,000	X

The December 3rd liability of \$105,000 is due by December 4, 1990. (Rule 5 applies.)

The December 17th liability of \$90,000 is due by December 24, 1990. (Rule 4 applies.)

The December 31st liability of \$130,000 is due by January 2, 1991 (January 1st is a banking holiday). (Rule 5 applies.)

**Depositing Backup Withholding.**—For tax deposit purposes, you can either combine backup withholding with other taxes reported on Form 941 or 941E and deposit the combined total, or you can treat backup withholding as a separate tax and deposit it separately following the same deposit rules used for social security and withheld income taxes.

If you treat backup withholding as a separate tax, show the amounts for deposit purposes on

**Schedule A (Form 941)**, Record of Federal Backup Withholding Tax Liability, and when depositing this tax, darken the "Sch. A" entry box on the deposit coupon. Schedule A (Form 941) must be attached to Form 941 or 941E.

**Deposit Instructions for State and Local Government Employers.**—If you are not covered by a section 218 agreement, deposit withheld income tax and (for employees hired after March 31, 1986) the medicare tax. If you are covered by a section 218 agreement (or for services performed after July 1, 1991) have employees that are not members of a state or local government retirement system, deposit income tax and social security and medicare taxes following rules 1 through 5 on pages 8 and 9.

Deposit with authorized depositaries and FRBs only; do not send the social security taxes to the state.

### Summary of Deposit Rules for Social Security and Medicare Taxes and Withheld Income Tax

Deposit Rule	Deposit Due
(1) If at the end of the quarter your total undeposited taxes for the quarter are less than \$500:	(1) No deposit is required. You may pay the taxes to IRS with Form 941 (or 941E), or you may deposit them by the due date of the return.
(2) If at the end of any month your total undeposited taxes are less than \$500:	(2) No deposit is required. You may carry the taxes over to the following month within the quarter.
(3) If at the end of any month your total undeposited taxes are \$500 or more but less than \$3,000:	(3) Within 15 days after the end of the month. (No deposit is required if you were required to make a deposit for an eighth-monthly period during the month under rule 4. However, if you were required to make a deposit under rule 4 in the last month of the quarter, deposit any balance due of less than \$3,000 by the due date of the return.)
(4) If at the end of any eighth-monthly period (the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of each month) your total undeposited taxes are \$3,000 or more but less than \$100,000:	(4) Within 3 banking days after the end of that eighth-monthly period.
(5) If at the end of any day during an eighth-monthly period your undeposited taxes are \$100,000 or more:	(5) After July 31, 1990, by the end of the next banking day.

**Depositing Federal Unemployment (FUTA) Taxes.**—For deposit purposes, figure FUTA tax quarterly. Deposit any amount due by the last day of the first month after the quarter ends.

Determine whether you must deposit tax for any of the first 3 quarters in a year. Figure the total tax by multiplying by .008 that part of the first \$7,000 of each employee's annual wages that you paid during the quarter.

If this amount (plus any amount not yet deposited for any earlier quarter of the year) is more than \$100, deposit it during the first month after the quarter. But if it is \$100 or less, you do not have to deposit it. Just add it to the amount for deposit for the next quarter.

If the tax reportable on Form 940-EZ or Form 940 (including any credit reductions under Code section 3302(c)), minus amounts deposited for the year, is more than \$100, deposit all of the tax by January 31. If your tax for the year (minus deposits) is \$100 or less,

you may either deposit it or pay it with Form 940 or Form 940-EZ by January 31.

#### 14. Filing the Quarterly Return of Withheld Income Tax, Social Security, and Medicare Taxes

**Form 941.**—Generally, all employers who are subject to income tax withholding (including withholding on pensions, annuities, sick pay, gambling winnings, and supplemental unemployment benefits) or social security and medicare taxes must file Form 941 quarterly. However, there are the following exceptions:

(a) Seasonal employers no longer file for quarters when they regularly have no tax liability because they have paid no wages. To alert IRS that you will not have to file a return for one or more quarters during the year, check the "Seasonal employer" box above line 1 on Form 941. IRS will generally not inquire about unfiled returns if at least one taxable return is filed each year. However, you must check the "Seasonal employer" box on every quarterly return you file. Otherwise, IRS will expect a return to be filed for each quarter.

(b) Employers who report only withheld income tax or who withheld only the Medicare tax. These include certain state and local governments, payers of supplemental unemployment compensation benefits, churches and church-controlled organizations that have filed Form 8274, and certain payers of pensions, annuities, and sick pay. These employers should use Form 941E.

(c) Household employers reporting social security and medicare taxes and/or withheld income tax. Report these on Form 942.

(d) Employers reporting wages for employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, or the Virgin Islands. If the employees are not subject to U.S. income tax withholding, use Form 941SS. Employers in Puerto Rico use Form 941PR.

(e) Agricultural employers reporting social security and medicare taxes and withheld income tax. Report these on Form 943.

**Penalties.**—For each whole or part month a return is not filed when required (disregarding any extensions of the filing deadline), there is a penalty of 5% of the amount that should have been shown on that return. The maximum penalty is 25%. Also, for each whole or part month the tax is paid late (disregarding any extensions of the payment deadline), a penalty of 0.5% of the amount of tax generally applies. The maximum for this penalty is also 25%. The penalties will not be charged if there is an acceptable reason for failing to file or pay.

In cases where income, social security, and medicare taxes that should be withheld are not withheld or are not paid to the IRS, the 100% penalty may be applied. Under this penalty, certain officers or employees of a corporation, or certain members or employees of a partnership become personally liable for the payment of the taxes and penalized an equal amount.

**When To File.**—Due dates for returns and tax payments are:

Quarter	Ending	Due Date
Jan.-Feb.-Mar.	Mar. 31	Apr. 30
Apr.-May-June	June 30	July 31
July-Aug.-Sept.	Sept. 30	Oct. 31
Oct.-Nov.-Dec.	Dec. 31	Jan. 31

If you deposited all taxes when due for the quarter, you may file the return by the 10th day of the second month following the quarter.

**Where To File.**—File Form 941 (or Form 941E) with the Internal Revenue Service Center for the region serving your legal residence, main place of business, or office or agency. The

addresses are listed in the Form 941 and 941E instructions.

**Hints on Filing.**—Do not report more than one calendar quarter on one return.

Use the preaddressed form mailed to you. If you don't have the form, get one from any IRS office in time to file the return when due. If you use a form that is not preaddressed, please show your name and employer identification number on it. Be sure they are exactly as they appeared on earlier returns.

If you go out of business or stop paying wages, file a final return.

**Successor Employer.**—If you received all or most of the property used in the trade or business of another employer, or a unit of that employer's trade or business, you may, when you figure the annual wage limit, include the wages the other employer paid to your employees. See Regulations section 31.3121(a)(1)-1, for more information.

**Common Paymaster.**—For information on concurrent employment by related corporations with a common paymaster, see Regulations section 31.3121(s).

**Adjustments.**—For every return on which you report an adjustment, attach a statement. It should explain why you are making the adjustment, the period covered, and any other information required by the instructions on the return. You cannot adjust income tax withholding after the end of the calendar year.

If you withhold no social security and medicare taxes or less than the right amount from an employee's wages, you can make it up from later pay to that employee. But you are the one who owes the underpayment. Reimbursement is up to you and the employee. (This does not apply to tax on tips.)

If you withhold more than the right amount of social security and medicare taxes from wages paid, give the employee the excess. Be sure to keep in your records the employee's written receipt showing the date and amount of the repayment. If you don't have a receipt, you must report and pay each excess amount when you file the return for the quarter in which you withheld too much tax.

Form 941 tells how to correct mistakes in reporting withheld income, social security, and medicare taxes, including the use of Form 941c, Statement to Correct Information. Generally, you can adjust social security and medicare taxes reported on previous Forms 941 on your current Form 941. However, if you use Form 941c to correct social security and medicare taxes because of a change in the wage totals reported for a previous year, you may also need to file Forms W-2c, Statement of Corrected Income and Tax Amounts, and Form W-3c, Transmittal of Corrected Income and Tax Statements. Also, if you cannot adjust social security and medicare taxes you overwithheld, you may be able to claim a refund of these taxes by filing Form 843, Claim for Refund and Request for Abatement.

**Household Employees.**—If you are a sole proprietor and file Form 941 for business employees, you can include household employees on it. Otherwise, report them on Form 942. Use Form 943 to report household employees in a private home on a farm operated for profit. They are considered farmworkers. You can withhold income tax from wages you pay your household employees if you and your employees agree to this arrangement.

Generally, household work includes services performed in or about your private home by cooks, butlers, housekeepers, governesses, maids, cleaning people, babysitters, janitors, caretakers, handy persons, gardeners, and drivers of cars for family use.

You are liable for social security and medicare taxes if you pay a household employee cash wages of \$50 or more in a

calendar quarter. It doesn't matter when the wages were earned.

The \$50 test applies to each household employee. Checks, money orders, etc., are the same as cash. The value of food, lodging, clothing, bus or subway tokens, and other noncash items you give to the employee is not subject to social security and medicare taxes.

You do not have to pay social security and medicare taxes on cash wages for any household service done in your home by your mother or father unless both (a) and (b) below apply.

(a) You have in your home a son or daughter, or stepson or stepdaughter, who is under 18, or who has a physical or mental condition requiring the personal care of an adult for at least 4 weeks in the quarter. (The weeks must be continuous.)

(b) You are a widow or widower, or are divorced, or have a spouse in your home who, because of a physical or mental condition, is unable to care for your son or daughter, or stepson or stepdaughter, for at least 4 weeks in the quarter. (The weeks must be continuous.)

Send Copy A of Forms W-2 for household employees with a Form W-3 to the Social Security Administration, Albuquerque Data Operations Center, Albuquerque, NM 87180 by the last day of February of the following year. (If you are sending only one Form W-2, Form W-3 is not needed.)

For social security and medicare taxes on household employees only, you may round each wage payment to the nearest whole dollar to figure taxes and report wages on your returns. If you do this, you must round off every wage payment made to every household employee during the same quarter. Get Pub. 926, Employment Taxes for Household Employers, for more information.

**Modifying Forms 941 and 942 for Prior Years.**—You will have to modify Forms 941 and 942 if you are using a current year's form to report taxes from a prior year. **Caution:** The instructions on the form may be inappropriate for the year for which you are reporting taxes, because of changes in the law, regulations, or procedures. Contact the IRS if you have any questions. The revision date (found under the form number at the top of the form) will tell you the year for which the form was developed.

**Note:** A form for a particular year can generally be used without modification for any quarter within that year. For example, a form with any 1990 revision date (for example, January or October 1990) can generally be used without modification for any quarter of 1990. In all cases, however, be sure to correctly fill out the "Date quarter ended" section at the top of the form. If you are modifying a form with a label, change the date on the label (the date is shown with the month and year the quarter ends; for example, JUN91 would be for the quarter ending June 30, 1991). Cross out any inapplicable tax rate(s) shown on the form and write in the rate from the table below. You can get tax rates and wage bases for years not shown in the table from the IRS.

#### Social Security and Medicare Tax Rate Table (for 3 prior years)

Calendar Year	Wage Base (each employee)	Tax Rate on Taxable Wages	Tax Rate on Taxable Tips
1990	\$51,300	15.30%	15.30%
1989	48,000	15.02	15.02
1988	45,000	15.02	15.02

**Note:** Prior to 1991, the social security and medicare tax rates were combined and the wage bases were the same.

## 15. Filing the Federal Unemployment (FUTA) Tax Return (Form 940 or 940-EZ)

The Federal Unemployment Tax Act (FUTA), together with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a Federal and state unemployment tax. Only the employer pays this tax. Use Form 940 or 940-EZ, Employer's Annual Federal Unemployment (FUTA) Tax Return, to report Federal unemployment tax.

For 1990, IRS will mail preaddressed Forms 940 or 940-EZ to employers who filed returns the year before. If you do not receive Form 940 or 940-EZ in the mail, you can get them from the IRS.

By January 31, file Form 940 or 940-EZ and deposit or pay the balance of tax. If you deposit all FUTA tax when due, you have 10 additional days to file Form 940 or Form 940-EZ.

You may be able to use Form 940-EZ if: (1) you paid unemployment taxes ("contributions") to only one state; (2) you paid these taxes by the due date of Form 940 or 940-EZ; and (3) all wages that were taxable for FUTA tax purposes were also taxable for your state's unemployment tax. Otherwise, use Form 940. For example, if you paid wages to corporate officers (these wages are subject to FUTA tax) in a state that exempts these wages from its unemployment taxes, you cannot use Form 940-EZ.

For 1991, the FUTA tax is 6.2% of wages paid during the year. The tax applies to the first \$7,000 you pay each employee as wages during the calendar year. Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. This credit cannot be more than 5.4% of taxable wages. You are responsible for paying FUTA tax. You cannot deduct it from employees' wages.

If you have acquired a business from someone else who was an employer liable for FUTA tax, you may count the wages that employer paid to the employees who continue to work for you when you figure the wage limit. If the prior owner was not subject to FUTA tax, you may be eligible for a credit based on the state unemployment contributions paid by that owner, under Code section 3302(e) and Regulations section 31.3302(e)-(1).

## 16. Reporting Withheld Taxes

**Forms W-2, W-2P, and 1099-R.**—By the last day of February, send to SSA Copy A of all Forms W-2 and W-2P issued for the previous year. File Form W-3 with the copies you send. The SSA addresses are listed in the Form W-3 instructions.

By February 28 send Copy A of all Forms 1099-R with Form 1096 to the Internal Revenue Service Center for your locality.

If you file a final return on Form 941 or 941E before the end of the year, send SSA all Copies A of the Forms W-2 issued for the year along with Form W-3. Do this when you send IRS your final return. However, you may file these forms as late as the last day of February of the following year.

If your payroll includes several separate establishments, you may group the copies for each establishment and send each group with a separate Form W-3, or you may use a single Form W-3.

If you have a very large number of forms, you may use several packages. Be sure to put your name on each package. Number the packages in order. Write the number of packages below the title on Form W-3 and put it in the first package.

Use first class postage to mail the forms to SSA.

Keep any payee copies of Forms W-2, W-2P, and 1099-R that you have tried to deliver without success for 4 years. You must make a reasonable effort to deliver these statements. An example would be mailing the statement to the recipient's last known address.

**Filing on Magnetic Media.**—In general, if you file 250 or more information returns (Forms W-2, W-2P, 1099, 1098, 5498, or W-2G) you must use magnetic media to file. If you file on magnetic media, do not file the same returns on paper. The due dates for filing on magnetic media are the same as for paper documents.

If filing on magnetic media would be an undue hardship, you may be able to get a waiver from this requirement, for a period of time not to exceed one tax year, by filing Form 8508, Request for Waiver From Filing Information Returns on Magnetic Media. You must apply for this waiver at least 90 days before the due date of the return. For more information on obtaining a waiver, get Form 8508. If you are filing Forms W-2 and W-2P using magnetic media, you may also need Form 6559, Transmitter Report of Magnetic Media Filing, Form 6560, Employer Summary of Form W-2 Magnetic Media Wage Information, and Form 6561, Payer Summary of Form W-2P Magnetic Media Pension.

If you are filing W-2 or W-2P data for the first time, you must obtain SSA approval of the data formats you plan to use.

For additional information on filing information returns on magnetic media, including approval procedures for use of your particular magnetic medium, you may write to:

For Forms W-2 and W-2P:  
Social Security Administration  
P.O. Box 2317  
Baltimore, MD 21235  
Attn: Magnetic Media Group

**Note:** You may also get this information from your local SSA office.

For Forms 1099, 1098, 5498, or W-2G:  
Internal Revenue Service  
Martinsburg Computing Center  
P.O. Box 1359  
Martinsburg, WV 25401-1359

**Note:** For 1991, Form 1099-R (which replaced Form W-2P) questions should be directed to the Martinsburg Computing Center (not the Social Security Administration).

## 17. Reporting to Employees

**Form W-2.**—Give a Form W-2 to each employee from whom you withheld income tax and to each employee from whom you would have withheld income tax if the employee had claimed no more than one withholding allowance, or had not claimed exemption from withholding on Form W-4.

If you have a trade or business, give a Form W-2 to each employee you pay for services. Pay includes cash and the cash value of anything else used to pay an employee for services.

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

You must give a Form W-2 to any employee if the wages were also subject to social security and medicare taxes. The Form W-2 must show the following social security and medicare information: wages paid, tips reported, and taxes withheld (or paid on behalf of).

**Example:** You hired a part-time maid in 1990. You paid \$48.50 in the first quarter, \$60 in both the second and third quarters, and \$49.25 in the fourth quarter. On your quarterly Form 942 (or Form 941 for certain sole proprietors), report the wages and pay the social security tax for the second and third quarters. On Form W-2, show \$217.75 as wages, tips, and other

compensation in box 10. In box 12 show \$120 as wages subject to social security. The employee social security tax is \$9.18 (\$120 x 7.65%), reported in box 11.

**What To Include on the 1990 Form W-2 (also see the 1990 Instructions for Forms W-2 and W-2P).**—Use Form W-2 to report all wages, tips, and other compensation you pay an employee. "Other compensation" means amounts includible in gross income but not subject to income tax withholding. It applies to both cash and noncash payments. Add the cash value of other compensation to the wages paid and tips reported. Show the total (excluding elective deferrals) in box 10 on Form W-2. If you have a payroll system that makes it difficult to combine other compensation with wages and tips, you may file two Forms W-2. One can show wages and tips; the other can show the other compensation. Also include items such as:

(a)(1) Reimbursements you made to an employee for moving expenses that he or she cannot deduct and from which you withheld income tax. Report these reimbursements as wages. Report any other reimbursements for moving expenses as other compensation.

When you reimburse or pay your employee's moving expenses (whether to your employee, to a third party for your employee, or by providing services in-kind to the employee), give the employee a completed Form 4782, Employee Moving Expense Information. Do this for each such move. (**Note:** There are different rules for services in-kind given to military personnel. See Pub. 521, Moving Expenses.)

(a)(2) Certain reimbursements for employee business expenses. Generally, payments made under an accountable plan are excluded from the employee's gross income and are not reported on Form W-2. However, if you are not using the standard mileage rate, or the per diem or high-low substantiation methods (i.e., government specified rates), you must include as income any amount in excess of the government specified rates. The excess amounts are subject to income tax withholding, social security tax and Federal unemployment tax. Use code "L" in Box 17 to report the amount that is equal to the government specified rates.

Payments made under a nonaccountable plan are reportable as wages on Form W-2, and are subject to income tax withholding, social security tax, and Federal unemployment tax.

For more information on accountable plans, nonaccountable plans, the standard mileage rate, the per diem substantiation method, and the high-low substantiation method, see Temporary Regulations section 1.62-2T, 1990-1 C.B. 616, Revenue Procedure 89-66, 1989-2 C.B. 792, Revenue Procedure 89-67, 1989-2 C.B. 795, and Revenue Procedure 90-15, 1990-1 C.B. 476.

(b) The cost of group-term life insurance in excess of \$50,000 that you buy for an employee. Show only the amount that is includible in the employee's gross income. The amount of group-term life insurance costs includible as income is also subject to social security taxes. (See Pub. 525, Taxable and Nontaxable Income, for details.)

**Note:** For 1991, the social security and medicare taxes will be paid by the employee for coverage during which an employment relationship no longer exists. See the Instructions for the 1991 Form W-2.

(c) The value of noncash prizes or awards to retail commission salespersons. Show the value of noncash prizes or awards from which you do not withhold income tax. This applies only to employees whom you ordinarily pay on a cash commission basis.

(d) Employer contributions to a section 403(b) annuity contract that are more than the



limitation for the tax year. See Pub. 571, Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations.

(e) Amounts paid to or on behalf of an employee for educational assistance that are not job related. Generally, amounts paid for educational assistance that are job related are not included as income. However, see Pub. 508, Educational Expenses, for more information.

**Deceased Worker's Wages.**—Employers must report wages or other compensation for services performed by a deceased former employee and paid to the estate or the person entitled to receive the payment of the deceased employee. For information on how to report, see Rev. Rul. 86-109, 1986-2 C.B. 196.

**Dependent Care Benefits.**—Include the total amount paid (or incurred) to your employee (or a third party for your employee) for dependent care benefits under section 129 of the Internal Revenue Code in box 15 on Form W-2. Employers who provide dependent care services on their premises or who pay a dependent care provider directly for their services should assist employees in obtaining a completed Form W-10, Dependent Care Provider's Identification and Certification. For more information on the amount to report, see Notice 89-111, 1989-2 C.B. 449.

**Employees Covered by a Pension Plan.**—If an employee was an active participant (for any part of the year) in a retirement plan you maintained (including a simplified employee pension (SEP) plan) or if your employee participates in a collectively bargained plan (i.e., union pension plan), check the "Pension plan" box in box 5 of Form W-2. If you made contributions to a section 401(k), 403(b), 408(k)(6) salary reduction SEP, or 501(c)(18)(D) plan, check the "Deferred compensation" box in box 6 (in addition to checking the "Pension plan" box), and enter these elective deferrals in box 17.

**Repayments.**—Where employees or recipients of pensions and annuities make repayments to you for amounts received in error, do not offset the repayments against current year payments unless the repayments are for amounts received in error in the current year. Repayments made in the current year, but related to a prior year or years, require special tax treatment by employees or recipients in some cases. You may want to advise these individuals of the total repayments made during the current year and the amount (if any) related to prior years. This information will help them account for such repayments on their Federal income tax returns.

**Uncollected Tax on Tips.**—If enough funds were not available during the year to collect the employee social security tax on tips, enter the uncollected amounts in box 17 of Form W-2.

**Allocated Tips.**—Large food or beverage employers with employees who receive tips and who report less than 8% of adjusted gross receipts as tips must show the allocated tips in box 7 on Form W-2. See the separate instructions for Form 8027 for details.

**Advance Payment of the EIC.**—If during the year you made advance earned income credit (EIC) payments to an employee, enter the amount in box 8 on Form W-2. See section 18 for details.

**Fringe Benefits.**—Include all taxable fringe benefits in box 10 of the employee's Form W-2, as wages, tips, and other compensation and, if applicable, in box 12 as social security wages. You must show the total value of the fringe benefits in box 16 on Form W-2 (or you may issue a separate Form W-2 showing just the value of the fringe benefits in boxes 10 and 12 and a note in box 16). If you gave the employee a vehicle and included 100% of the value of the use in the employee's income, you

must separately report this value to the employee in box 16 or on a separate statement. The employee can then figure the value of any business use of the vehicle and report it on Form 2106, Employee Business Expenses.

**Note:** If you used the commuting rule or the vehicle cents-per-mile rule to value the use of the vehicle, you cannot include 100% of the value of the use of the vehicle in the employee's income. See Pub. 535 for details.

**Scholarships and Fellowship Grants.**—Only give a Form W-2 to each recipient of a scholarship or fellowship grant if you are reporting amounts includible in income under section 117(c) of the Internal Revenue Code (relating to payments for teaching, research, or other services required as a condition for receiving the qualified scholarship). (See Pub. 937, Business Reporting, for further information.) Such amounts are subject to income tax withholding. However, their taxability for social security and FUTA taxes depends on the nature of the employment and the status of the organization (see *Students* on page 19).

**Golden Parachute Payments.**—Include the amount of the payments in boxes 10 and 12 of Form W-2. Withhold income and social security taxes as usual and report them in boxes 9 and 11, respectively, of Form W-2. Excess payments are also subject to a 20% excise tax. If the excess payments are considered wages, the tax is treated as income tax withholding. Include this tax amount in box 9 and report it separately in box 17 of Form W-2.

**Third-Party Payments of Sick Pay.**—Third-party payments of sick pay must be reported to the recipients on Form W-2. Whether you or the third-party payer must report the amounts depends on certain conditions. See section 19 for the conditions and details on reporting.

**When To Give Form W-2 to Employees.**—Give employees Forms W-2 for the calendar year, and any corrected statements made in the year, by January 31 of the following year. If an employee stops working for you before the end of the year, you may give him or her Forms W-2 any time after employment ends but not later than January 31 of the following year. However, if the employee asks you for Form W-2, give him or her the completed form within 30 days after the request or the final wage payment, whichever is later. Keep Copy A of Form W-2 to file with Form W-3.

**Correcting Form W-2.**—Use Form W-2c, Statement of Corrected Income and Tax Amounts, to correct errors on previously filed Forms W-2 and W-2P. Send Forms W-2c with Form W-3c, Transmittal of Corrected Income and Tax Statements, to the SSA Data Operations Center where you file your Forms W-2 and W-3.

If an employee loses or destroys his or her copies, give your employee copies of Form W-2 marked "Reissued Statement." Do not send Copy A of the reissued form to SSA.

If a form is corrected before you file Copy A with SSA, give the employee the corrected copies. Mark the original Copy A "Void" in the proper box and send the new Copy A to SSA. Do not write "corrected" on the new Copy A.

**How To Get Forms.**—You can get Form W-2 from the IRS (see page 54). Private printers also produce this form. You can use these substitute forms for filing returns with SSA and for giving statements to employees. Unless you are filing on magnetic media, the paper forms you file with SSA must be in scannable format.

A revenue procedure reprinted as Pub. 1141 explains the format that must be used on substitute paper Forms W-2, W-2P, and W-3. You can get a copy by calling the IRS Forms Distribution Center at 1-800-829-3676.

**Form W-2P.**—Give each recipient to whom you made any pension, annuity, or retirement payments during 1990 a Form W-2P. However, do not report total distributions on Form W-2P. Instead, report total distributions on Form 1099-R. **Caution:** For 1991, report periodic and total distributions on Form 1099-R.

A Form W-2P is not needed for:

(a) Annuities and pensions wholly tax exempt under the law (for example, workmen's compensation or Department of Veterans Affairs payments).

(b) Periodic or other distributions effected by a trust (nonemployee plan). (These are distributions reportable on Form 1041, and on Schedule K-1 of Form 1041.)

**When To Give Form W-2P.**—Give recipients or annuitants Forms W-2P for the calendar year, and any corrected statements on Form W-2c made during the year, by January 31 of the following year. If pension or annuity payments end during the year, you can give the recipient Form W-2P any time after the final payment, but no later than January 31 after the year the payments stop.

**Note:** Use Form 1099-R to report corrections made to periodic pension or annuity payments reported for 1991. Use Form W-2c to report corrections made to periodic pension or annuity payments for calendar years prior to 1991.

**Penalties.**—For penalty provisions for Forms W-2 and W-2P, see "Information Return Penalties" on page 2.

## 18. Advance Payment of the Earned Income Credit

Employees eligible for the earned income credit (EIC) may either receive it on their tax returns or in advance payments during the year. Those who want it in advance must file Form W-5 with you. Eligible employees who do not file Form W-5 will not receive advance payments, but they will still get the full benefit of the EIC on their annual tax returns. For 1991 the advance EIC can be as much as \$1,192.

You are required to notify employees not having income tax withheld that they may be eligible for a tax refund because of the EIC. This is because the amount of EIC that exceeds tax liability is refunded. However, you do not have to notify employees claiming exemption from withholding on Form W-4. You can notify your employees by using Form W-2 which contains a statement on the back of Copy C concerning the earned income credit (EIC). If you use a substitute Form W-2 which does not have the statement on the back of Copy C, you may have to give Notice 797 to your employees. If Form W-2 is required to be furnished and is furnished on time, you must give the notice within one week before or after you give the employee his or her Form W-2 or at the same time you give the employee Form W-2. If Form W-2 is not furnished on time, you must give the notice on or before the date the Form W-2 was required to be furnished. If Form W-2 is not required to be furnished, you must give the notice on or before February 7, 1991. You can use your own written statement as long as it has the exact wording of Notice 797 or if you furnish a substitute Form W-2, you may, on Copy C, use the language contained in Notice 89-95, 1989-2 C.B. 417 in place of Notice 797. You can order this notice, and Pub. 1325, that contains notification information for employers, through the IRS toll-free telephone number 1-800-829-3676.

**Eligible Employees.**—Employees who want to receive advance EIC payments must first expect to be eligible for the EIC. Eligibility requirements are shown on Form W-5 and are summarized below:

(a) The employee's expected earned income and adjusted gross income must each be less than \$21,245. (An employer who has paid total



wages of at least \$21,245 during the year to an employee must stop making advance payments to that employee.)

(b) If married, the employee must file a joint return or (if eligible) as head of household.

(c) The employee must not be able to exclude any income earned abroad, housing expense exclusion, or foreign housing expense deduction.

(d) The employee cannot be a qualifying child of another person who is claiming the EIC.

(e) The employee generally must have a child living with him or her more than half the year, including time when the child is away at school or on vacation (the entire year for a foster child).

(f) A married child generally must be claimed as a dependent by the employee. However, there are special rules that may apply if the child is the child of divorced or separated parents, or if the employee qualifies as an unmarried head of household. See Form W-5 for details.

(g) The child must be under age 19 at the end of the year, a full-time student under age 24, or permanently and totally disabled.

**Form W-5.**—On Form W-5 an employee must show if he or she is married and if his or her spouse has a Form W-5 in effect for the year with an employer.

If the employee shows that his or her spouse has filed a Form W-5 with an employer, use the advance EIC tables in this publication (either the wage bracket or percentage method table) titled "Married with both spouses filing certificate."

Form W-5 remains in effect until the end of the calendar year. Eligible employees must file a new certificate each year.

Make the signed form effective with the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the certificate is given to you.

If an employee has given you a signed Form W-5 and later becomes ineligible for the credit, the employee must revoke the previously filed form within 10 days. If the employee's situation changes because his or her spouse files a Form W-5, your employee must file a new Form W-5 showing that his or her spouse has a Form W-5 in effect with an employer.

If an employee has a Form W-5 certifying that his or her spouse has a Form W-5 in effect and the spouse's form is no longer in effect, the employee may file a new Form W-5 with you. This form will certify that the spouse does not have a Form W-5 in effect.

**Figuring the Advance EIC Payment.**—You must include the advance EIC payment with wages paid to eligible employees who have filed Form W-5.

For purposes of the advance EIC payment, "wages" means amounts subject to income tax withholding. For employees who have claimed the exemption from income tax withholding on Form W-4, "wages" means amounts that would have been subject to income tax withholding.

For household and agricultural employees, "wages" means amounts subject to social security and medicare taxes.

To determine the amount of the advance payment, take into account:

(a) Wages paid—including tips reported, and

(b) Whether a married employee's spouse has a Form W-5 in effect with an employer. There are separate tables for married employees whose spouses have a certificate in effect.

Figure the amount of the payment to include in eligible employees' wage payments by using the tables beginning on page 46. Be sure to use the right table for married employees.

**Paying the Advance EIC to Employees.**—The advance EIC payment does not change the amount of income tax, social security, or medicare taxes that you withhold from employees' wages. The advance EIC payment is not compensation for services rendered and is not subject to payroll taxes.

Generally, employers will pay the amount of the advance EIC payment from withheld income, social security, and medicare taxes. These taxes are normally required to be paid over to IRS either through Federal tax deposits or with employment tax returns.

If for any payroll period the advance EIC payments are more than the withheld income, social security, and medicare taxes (including the employer's share of social security and medicare taxes), you may:

(a) Reduce each advance EIC payment proportionately. (Each payment must be reduced by an amount that has the same ratio to the excess as the payment has to the total of all advance payments for the payroll period); or

(b) Elect to make full payment of the advance EIC amount and have these full amounts treated as an advance payment of the employer's tax liability. If excess EIC payments are applied against any other taxes, attach an explanation to that tax return on which the credit for overpayment is taken.

**Employer's Returns.**—As stated above, the amount of the advance EIC payment does not change the amount you must deduct and withhold from employees' pay for income, social security, and medicare taxes. Advance EIC payments you make to employees must be treated on your tax return as made from amounts withheld as income tax, employee social security tax, employee medicare tax, and owed as employer social security and employer medicare taxes. For deposit due date purposes, the day you make an advance EIC payment to your employee is treated as the day you deposited that amount with the IRS.

Take the amount of advance EIC payments into account on your employment tax returns, Forms 941, 941E, 942, and 943. Enter the total payments on the advance EIC payments line of your return.

**Penalty.**—You must make advance EIC payments to employees who correctly fill out Form W-5. If you do not, you are subject to a penalty equal to the amount of the advance EIC payments not made.

If you are in American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, or the Virgin Islands, consult your local tax office for information on the earned income credit. You cannot take advance EIC payments into account on Form 941SS.

**Reporting Advance EIC Payments on Form W-2.**—You must show the total amount of advance EIC payments made during the year on the employee's Form W-2.

The amounts shown on Form W-2 for income tax withheld (if any) and social security tax withheld are not affected by any advance EIC payments. Likewise, no other entries on Form W-2 are changed because of these payments.

## 19. Social Security, Medicare, and Income Tax Withholding, and FUTA Tax Payments, on Sick Pay

**Employer Payments of Sick Pay.**—If you make your own sick pay payments, treat the payments as you treat other social security or medicare wages or RRTA compensation. Withhold income tax from the payments on the basis of the employee's Form W-4. Include payments subject to social security taxes on line 6a of Form 941. Also include payments subject to medicare taxes on line 7 of Form 941. Report payments subject to RRTA taxes on Form CT-1, Employer's Annual Railroad

Retirement and Unemployment Repayment Tax Return. Pay FUTA tax as you normally would for any other type of taxable wages. Include the amount of sick pay payments on line 1, Part I of Form 940 or 940-EZ.

**Note:** If a third party makes the sick pay payments, you may be liable for the employee's share of social security and medicare taxes. See *Third Party Payments of Sick Pay*, below.

**Third-Party Payments of Sick Pay.**—If you are a third-party payer of sick pay (such as an insurance company), employees may request that Federal income tax be withheld from the payments by giving the third party a Form W-4S. This request remains in effect until the employee gives the third party written notice to change or cancel the request.

The third party should start the withholding of income tax (or change or cancel it) with all payments made 8 or more days after receiving the request. If you prefer, you can use an earlier date. The minimum amount of income tax that can be withheld is \$20 a week. The request must be in whole dollars. The sick pay remaining after withholding must be at least \$10. For a payment other than a full payment, the amount withheld must be in the same proportion that regular withholding is to the full payment.

If third-party sick pay payments were made to employees covered under social security and medicare, the third party must withhold and deposit the employee portions of the social security and medicare taxes and pay the employer portions of the taxes. If third-party sick pay payments were made to employees covered under RRTA and RURT, the third party must withhold and deposit the employee portion of Tier 1 RRTA tax, pay the employer portion of Tier 1 RRTA tax, and pay the RURT tax. Liability for paying the employer portion of the social security and medicare or Tier 1 RRTA taxes, and for paying the RURT tax, may be transferred to the employer for whom the employee normally works. Do this by notifying the employer, within the time required for the deposit of tax, of the amounts of the sick pay payments made.

**If the payments are subject to social security and medicare taxes,** include them with any other social security wages and figure the tax on line 6a of Form 941. Also include them with any other medicare wages and figure the tax on line 7 of Form 941. If you have notified the employer of the payments and the employer is, therefore, liable for the employer portions of the social security and medicare taxes, deduct the employer's portions of both taxes on line 9 of Form 941. The employer deducts the employee's portions on line 9 of the employer's Form 941.

**If the payments are subject to Tier 1 RRTA tax, medicare tax, and RURT tax,** report them on Form CT-1. Although the annual return is not due until the end of February of next year, you must withhold and deposit the employee RRTA tax and pay the RURT tax. For 1991, the employee Tier 1 RRTA tax rate is 7.65% on the first \$53,400 paid to each employee for the year. For 1991, the employee medicare tax rate is 1.45% of the first \$125,000 paid to each employee for the year. The medicare tax is included in the 7.65% rate on the first \$53,400 paid to each employee. The 1.45% rate applies to amounts paid over \$53,400 but not over \$125,000. For 1991, the RURT tax rate is 4% on the first \$765 of rail wages paid to each employee for each month. See the instructions for Form CT-1 for information on deposit rules.

**If the payments are subject to FUTA tax,** the third party will be liable for payment of the tax unless the employer for whom the employee normally works is notified of the amount of the sick pay payments. The third party must give notice within the time required for the deposit

of the FUTA tax for that sick pay payment. If the third party has already notified the employer that he or she is liable for the employer share of social security and medicare taxes on sick pay, that notice can serve for FUTA purposes as well.

If the third party does not notify the employer, the third party will be considered the employer and will have to pay the FUTA tax on the sick pay payments, and file Form 940 or 940-EZ. **Note:** *If you make sick pay payments solely as an agent of the employer, you will not be considered the employer.*

**Special Rule for Third-Party Payers Under an Insurance Contract With Certain Multiemployer Plans.**—If you are a third-party payer providing sick pay payments under an insurance contract with a collectively bargained multiemployer plan, special rules apply: If the third party provides timely notice to the plan, the plan, rather than the third party, is liable for social security, medicare, RRTA, RURT, and FUTA taxes. However, if the plan notifies the employer for whom the employee normally works within 6 business days of receiving your notice, then the employer, and not the plan, is liable for these taxes.

**Note:** *The sick pay is considered paid when the employer or plan receives the notice.*

**Reporting Third-Party Sick Pay to Employees For 1990.**—If the third party made third-party payments of sick pay and did not notify the employer, the third party must give each employee a Form W-2 by January 31 that shows the third party's name, address, and employer identification number, the employee's name, address, and social security number, and the following information:

- (a) The Federal income tax withheld, if any;
- (b) The amount of the sick pay the employee must include in income. (Show this in the box titled *Wages, tips, other compensation*.);
- (c) The amount not includible, if any, because the employee contributed to the sick pay plan. (Show this in the box for the employer's use.);

(d) The amount of sick pay subject to employee social security tax. (Show it in the box titled *Social security wages*.); and

(e) The employee social security tax you withheld. (Show it in the box titled *Social security tax withheld*.)

If third-party payments of sick pay were made and the employer was notified, the third party must give the employer a statement by January 15 showing for each person to whom sick pay was paid during the preceding year:

- (a) The employee's name;
- (b) The social security number of each employee who had any income, social security, or RRTA taxes withheld;
- (c) The amount of sick pay for each employee; and
- (d) The amount of Federal income tax withheld, if any, and the amount of social security or RRTA taxes withheld from each employee's sick pay.

Where the employer is given the above information, the employer, by January 31, must give to each employee who received sick pay from a third-party payer a Form W-2 that shows the employer's name, address, and employer identification number, the employee's name, address, and social security number, and the following information:

- (a) The Federal income tax withheld, if any;
- (b) The amount of the sick pay the employee must include in income. (Show this in the box titled *Wages, tips, other compensation*.);
- (c) The amount not includible, if any, because the employee contributed to the sick pay plan. (Show this in the box for the employer's use.);
- (d) The amount of sick pay subject to employee social security tax. (Show it in the box titled *Social security wages*.); and

(e) The employee social security tax withheld by the third-party payer. (Show it in the box titled *Social security tax withheld*.)

You may include these amounts in the Form W-2 that shows the employee's wages, or you may give the employee a separate Form W-2 that shows these amounts. If you give a separate Form W-2, please state in the box for the employer's use that the amounts are third-party sick pay.

**Note:** *See Form W-3 instructions for more information on reporting third-party sick pay.*

**Reducing Discrepancies Between Reports Filed with IRS and SSA.**—When there are discrepancies between reports filed with IRS and those filed with SSA, we must contact you to resolve the discrepancies. This costs time and money, both for the government and for you the employer. To help reduce the number of these discrepancies, please:

(1) Reconcile the social security wages, social security tips, total compensation, advance earned income credit, income tax withheld, and social security taxes, on the four quarterly Forms 941 to your Form W-3. The amounts may not match for various reasons. If they do not match, you should determine that the reason is a valid one (such as some income tax withheld was reported on Form 1099, or adjustments were made on Form 941c). Please retain your reconciliation. This way, if there are inquiries in the future, you will know why the amounts did not match.

(2) Use Form W-2 for the current year.

(3) File all Forms W-2 with SSA.

(4) Report bonuses as social security wages.

(5) Show social security taxes in the box for social security taxes withheld, not as social security wages.

(6) Make sure social security wage amounts for each employee do not exceed the annual social security wage base.

Special classes of employment and special types of payment (Section references in this chart are to the Internal Revenue Code unless otherwise noted.)	Treatment under different employment taxes		
	Income tax withholding	Social security and medicare	Federal unemployment
<b>Agricultural labor</b>	See Circular A	See Circular A	See Circular A
<b>Allens:</b> (Aliens not qualifying as resident aliens under the statutory definition contained in section 7701(b) are defined as nonresident aliens. See <b>Pub. 515</b> , <i>Withholding of Tax on Nonresident Aliens and Foreign Corporations</i> , and <b>Pub. 519</b> , <i>U.S. Tax Guide for Aliens</i> , for more information.)			
a. Resident			
1. Service performed in U.S.	Same as U.S. citizen . . . .	Same as U.S. citizen; service as crew member of foreign vessel or aircraft exempt if any part is performed outside U.S.	Same as U.S. citizen
2. Service performed outside U.S.	Same as U.S. citizen . . . .	Taxable if: (1) working for an American employer, or (2) an American employer by agreement covers U.S. citizens and residents employed by its foreign affiliates.	Exempt unless on or in connection with an American vessel or aircraft and either performed under contract made in U.S., or alien is employed on such vessel or aircraft when it touches U.S. port.
b. Nonresident working in U.S.:			
1. Canadians and Mexicans entering U.S. frequently in transportation service across boundary, or in construction or operation of waterway, bridge, etc., at boundary.	Exempt under the conditions stated in the regulations.	Exempt if railroad service	Exempt if railroad service
2. Other Canadians and Mexicans entering U.S. frequently to work.	Same as U.S. citizen . . . .	Same as U.S. citizen . . . .	Same as U.S. citizen
3. Workers from any foreign country or its possession lawfully admitted on a temporary basis to perform agricultural labor.	Exempt . . . . .	Exempt . . . . .	Exempt until 1993, but counted to see if either test in section 14 of Circular A is met.
4. Student, scholar, trainee, teacher, etc., as nonimmigrant alien under section 101(a)(15)(F), (J), or (M) of Immigration and Nationality Act.	Taxable unless excepted by regulations.	Exempt if service is performed for purpose specified in section 101(a)(15) (F), (J), or (M) of Immigration and Nationality Act.	
5. All other nonresidents working in U.S.	Taxable unless excepted by regulations.	Same as U.S. citizen; service as crew member of foreign vessel or aircraft exempt if any part performed outside U.S. and employer is not "American employer."	Same as U.S. citizen
c. Nonresident working on American vessel or aircraft outside U.S.	Exempt . . . . .	Taxable if under contract made in U.S., or worker is employed on vessel or aircraft when it touches U.S. port.	
Deceased worker's wages paid to beneficiary or estate in same calendar year of worker's death.	Exempt	Taxable	Taxable
Deceased worker's wages paid to beneficiary or estate after the year of worker's death.	Exempt	Exempt	Exempt
Dependent care assistance programs (limited to \$5,000; \$2,500 if married filing separately).	Exempt to the extent it is reasonable to believe that amounts will be excludable from gross income under section 129.		
Disabled worker's wages paid after year in which worker became entitled to disability insurance benefits under the Social Security Act.	Taxable	Exempt, if worker did not perform any service for employer during period for which payment is made.	Taxable
Dismissal or severance pay.	Taxable	Taxable	Taxable

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security and medicare	Federal unemployment
Domestic service in college clubs, fraternities, and sororities.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt if paid to regular student; also if employee is paid less than \$100 in a year by an income tax-exempt employer.	Taxable if employer paid cash wages of \$1,000 or more in any calendar quarter in the current or preceding year.
Educational assistance programs.	Exempt to the extent it is reasonable to believe the amounts will be excludable from gross income under section 120.		
Employee achievement awards.	Exempt to the extent it is reasonable to believe the amounts will be excludable from gross income under section 74(c).		
Employers whose taxability depends on number of employees.	Taxable if one or more employees	Taxable if one or more employees	Taxable if during current or preceding calendar year you: (1) paid wages of \$1,500 or more in any calendar quarter, or (2) had one or more employees at any time in each of 20 calendar weeks.
<b>Family employees:</b>			
a. Son or daughter employed by parent (or by partnership consisting only of parents).	Taxable . . . . .	Exempt until age 18 . . . . . Taxable if in course of the son's or daughter's business. For household work in private home of son or daughter, see <i>Household Employees</i> on page 10.	Exempt until age 21
b. Parent employed by a son or daughter.	Taxable . . . . .	Taxable if in course of spouse's business.	Exempt
c. Spouse employed by spouse.	Taxable . . . . .		Exempt
<b>Federal employees:</b>			
a. Members of uniformed services; Young Adult Conservation Corps, Job Corps, or National Volunteer Antipoverty Program; Peace Corps volunteers.	Taxable . . . . .	Taxable . . . . .	Exempt
b. All others . . . . .	Taxable . . . . .	Taxable if employee is covered by FERS or has a break in service of more than 1 year (unless the break in service was for employment with an international organization or for temporary military or reserve duty). Others generally subject to medicare tax.	Exempt unless worker is a seaman performing services on or in connection with American vessel owned by or chartered to the United States and operated by general agent of Secretary of Commerce.
<b>Fishing and related activities, employment in connection with:</b>			
a. Salmon or halibut . . . . .	Taxable unless c. applies . . . . .	Taxable unless c. applies . . . . .	Taxable unless c. applies
b. Other fish, sponges, etc. . . . .	Taxable unless c. applies . . . . .	Taxable unless c. applies . . . . .	Exempt unless on vessel of more than 10 net tons (and c. does not apply).
c. An arrangement with the owner or operator of a boat by which the individual is not paid cash remuneration but receives a share of the boat's catch (or proceeds from the sale of the catch), the share depending on the boat's catch, and the operating crew of the boat is normally fewer than 10 individuals.*	Exempt . . . . .	Exempt . . . . .	Exempt
Foreign governments and international organizations.	Exempt	Exempt	Exempt
<b>Foreign service by U.S. citizens:</b>			
a. As U.S. Government employee . . . . .	Taxable . . . . .	Same as within U.S. . . . .	Exempt (See also <i>Federal employees</i> )
b. For foreign affiliates of American employers and other private employers.	Exempt if at time of payment it is reasonable to believe employee is entitled to corresponding exclusion or deduction under section 911.	Exempt unless: (1) an American employer by agreement covers U.S. citizens employed by its foreign affiliates, or (2) U.S. citizen works for American employer.	Exempt unless: (1) on American vessel or aircraft and work is performed under contract made in U.S., or worker is employed on vessel when it touches U.S. port, or (2) U.S. citizen works for American employer (except in a contiguous country with which the U.S. has an agreement for unemployment compensation) or in the Virgin Islands.

\*The Technical Corrections Act of 1988 generally exempts income derived by Indians exercising fishing rights from employment taxes.



Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security and medicare	Federal unemployment
Fringe benefits. (See pages 4 and 12)	Taxable on excess of fair market value of the benefit over the sum of any amount paid for it by the employee and any amount excludable by law. However, optional special valuation rules may apply.*		
Group legal services plans, qualified.	Exempt to the extent payments are excludable from gross income under section 120.		
Group-term life insurance costs.	Exempt	Generally, only the cost of group-term life insurance that is includible in gross income is taxable.	Exempt
<b>Homeworkers (Industrial):</b>			
a. Common law employees.	Taxable . . . . .	Taxable . . . . .	Taxable
b. Statutory employees. (See page 3.)	Exempt . . . . .	Taxable if paid \$100 or more in cash in a year.	Exempt
Household workers (domestic service in private homes; farmers, see Circular A).	Exempt (Taxable if both employer and employee voluntarily agree.)	Taxable if paid \$50 or more in cash in quarter.	Taxable if employer paid cash wages of \$1,000 or more in any calendar quarter in the current or preceding year.
<b>Insurance agents or solicitors:</b>			
a. Full-time life insurance salesperson.	Taxable only if employee under common law.	Generally taxable, regardless of common law.	Exempt if not common law employee or if paid solely by commissions.
b. Other salesperson of life, casualty, etc., insurance.	Taxable only if employee under common law.	Taxable only if employee under common law.	Exempt if not common law employee or if paid solely by commissions.
Interns working in hospitals.	Taxable	Taxable	Exempt
<b>Leave-sharing plans:</b>			
Amounts paid to an employee pursuant to a leave-sharing plan. (See Rev. Rul. 90-29, 1990-1 C.B. 11.)	Taxable	Taxable	Taxable
Loans with below-market interest rates (for foregone interest and deemed original issue discount). (See section 7872 and related regulations for details.)	Exempt (but deemed payments of compensation-related loans must be shown on Form W-2).	Exempt, unless loans are compensation-related.	Exempt, unless loans are compensation-related.
Meals and lodging including those furnished at a bargain charge to the employee. (For household employees, agricultural labor, and service not in the course of the employer's trade or business, see <i>Noncash payments</i> below.)	(a) Meals—taxable unless furnished for employer's convenience and on the employer's premises. For information on the de minimis fringe exclusion, see section 132(e)(2). (b) Lodging—taxable unless furnished on employer's premises, for the employer's convenience, and as condition of employment.		
Ministers of churches performing duties as such.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt
Members of religious orders, who have taken a vow of poverty and who are instructed by the order to perform services:			
a. For the order, agency of the supervising church, or associated institution.	Exempt . . . . .	Exempt, unless the religious order or autonomous subdivision thereof irrevocably elects coverage for entire active membership.	Exempt
b. For any organization other than those described in (a). (See Rev. Rul. 76-323, 1976-2 C.B. 18, as clarified by Rev. Rul. 77-290, 1977-2 C.B. 26, and amplified by Rev. Rul. 80-332, 1980-2 C.B. 34.)	Taxable . . . . .	Taxable . . . . .	Taxable
Members of religious orders, who have not taken a vow of poverty, and who are instructed by the order to perform services:			
a. For the order, agency of the supervising church, or associated institution.	Exempt . . . . .	Exempt . . . . .	Exempt
b. For any organization other than those described in (a). (See Rev. Ruls. 76-323, 77-290, and 80-332.)	Taxable . . . . .	Taxable . . . . .	Taxable
Moving expenses, reimbursement for.	Exempt, if you reasonably believe expenses may be deductible by the employee; otherwise taxable.		
Newspaper carrier under age 18 delivering to customers.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt

\* Note: Benefits provided under cafeteria plans may qualify for exclusion from wages for social security tax and Federal unemployment tax.

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security and medicare	Federal unemployment
Newspaper and magazine vendors buying at fixed prices and retaining excess from sales to customers.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt
<b>Noncash payments:</b>			
a. For household work, agricultural labor, and service not in the course of the employer's trade or business.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt . . . . .	Exempt
b. To certain retail commission salespersons ordinarily paid solely on a cash commission basis.	Optional with employer . . . . .	Taxable . . . . .	Taxable
<b>Nonprofit organizations:</b>			
a. Religious, educational, charitable, etc., organizations described in section 501(c)(3) exempt from income tax under section 501(a).	Taxable . . . . .	Taxable if paid \$100 or more in a year. (See Form 8274, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes, for election out from social security coverage procedures for certain churches and church-controlled organizations.)	Exempt
b. Corporations organized under Act of Congress described in section 501(c)(1).	Taxable . . . . .	Taxable if employee is paid \$100 or more in a year unless services excepted by section 3121(b)(5) or (6).	Taxable if employee earns \$50 or more in quarter unless services excepted by section 3306(c)(6).
c. Other organizations exempt under section 501(a) (other than a pension, profit-sharing, or stock bonus plan described in section 401(a)) or under section 521, I.R.C.	Taxable . . . . .	Taxable if employee is paid \$100 or more in a year.	Taxable if employee earns \$50 or more in quarter.
Patients employed by hospitals	Taxable	Taxable	Exempt
Railroads, etc.—Payments subject to Railroad Retirement Tax Act and Railroad Unemployment Insurance Act.	Taxable	Exempt	Exempt
<b>Retirement and pension plans:</b>			
a. Employer contributions to a qualified plan	Exempt . . . . .	Exempt . . . . .	Exempt
b. Elective contributions and deferrals to a plan containing a qualified cash or deferred compensation arrangement (e.g., 401(k)).	Generally exempt, but see section 402(g) for limitation.	Taxable . . . . .	Taxable
c. Employer contributions to certain nonqualified deferred compensation arrangements.	Taxable* . . . . .	Taxable** . . . . .	Taxable**
d. Employer contributions to individual retirement accounts under a simplified employee pension plan (SEP).	Exempt if it is reasonable to believe that the employee will be entitled to receive a deduction for the contribution but see section 402(g) for salary reduction SEP limitation.	Exempt, except for amounts contributed under a salary reduction SEP agreement.	Exempt, except for amounts contributed under a salary reduction SEP agreement.
e. Employer contributions to section 403(b) annuity contracts.	Generally exempt, but see section 402(g) for limitation.	Taxable if paid through a salary reduction agreement (written or otherwise).	Taxable if paid through a salary reduction agreement (written or otherwise).
f. Distributions from qualified retirement and pension plans.	Taxable unless recipient elects exemption from withholding on Form W-4P	Exempt . . . . .	Exempt
<b>Salespersons:</b>			
a. Common law employees	Taxable . . . . .	Taxable . . . . .	Taxable
b. Statutory employees (on page 3).	Exempt . . . . .	Taxable . . . . .	Taxable
c. Qualified real estate agents and direct sellers.	Exempt. Treated as if self-employed individuals where substantially all payments directly related to sales or other output and services performed as nonemployee specified in written contract. Direct sellers must be in the business of selling consumer products other than in a permanent retail place of business.		
Scholarships and fellowship grants (includible in income under section 117(c)).	Taxable	Taxability depends on the nature of the employment and the status of the organization. See <i>Students</i> on page 19.	
Service not in the course of the employer's trade or business, other than on a farm operated for profit or for household employment in private homes.	Taxable only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.	Taxable if employee receives \$100 or more in cash in a year.	Taxable only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.

\* Taxable, for funded plans, when employee's rights to amounts are not subject to substantial risk of forfeiture, or are transferable free of such risk. Taxable, for unfunded plans, generally when payments are received, either constructively or actually.

\*\* Taxable when services are performed, or when there is no substantial risk of forfeiture of the rights to these amounts, whichever is later.

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security and medicare	Federal unemployment
<b>Sickness or Injury payments under:</b>			
a. Workmen's compensation law.	Exempt . . . . .	Exempt . . . . .	Exempt
b. Certain employer plans . . . .	Taxable. See pages 5 and 13.	{ Exempt after end of 6 calendar months after calendar month employee last worked for employer.	
c. No employer plan . . . . .	Taxable. See pages 5 and 13.		
Standby employees (age 62 or over) doing no actual work in period for which paid.	Taxable	Taxable	Taxable
<b>State governments and political subdivisions, employees of:</b>			
a. Fees of public officials . . . .	Exempt . . . . .	{ Taxable if certain transportation services or if covered by a section 218 agreement. Taxable (for medicare tax only) for employees, not otherwise covered by a section 218 agreement, hired after 3/31/86. Taxable for services performed after 7/1/91 by employees who are not members of retirement systems of employers. See IRC sec. 3121(b)(7)(F).	{ Exempt
b. Salaries and wages . . . . .	Taxable . . . . .		
<b>Students:</b>			
a. Student working for private school, college, or university, if enrolled and regularly attending classes.	Taxable . . . . .	Exempt . . . . .	Exempt
b. Student performing services for auxiliary nonprofit organization described in section 509(a)(3) which is organized and operated exclusively for the benefit of, and supervised or controlled by, a school, college, or university at which the student is enrolled and regularly attending classes.	Taxable . . . . .	Exempt unless the school, college, or university is an institution of a state or political subdivision thereof and services performed in its employ by a student are covered under an agreement between the state and Secretary of Health and Human Services.	Exempt
c. Student working for public school, college, or university, if enrolled and regularly attending classes, and student nurse working for public hospital.	Taxable . . . . .	See <i>State governments and political subdivisions, employees of</i> , above.	Exempt
d. Spouse of student, if that spouse is advised at the time service begins that: (1) the employment is provided under a program to provide financial assistance to the student by the school, college, or university, and (2) the employment will not be covered by any program of unemployment insurance.	Taxable . . . . .	See <i>Nonprofit organizations and State governments and political subdivisions, employees of</i> , above.	Exempt
e. Student enrolled in a full-time program at a nonprofit or public educational institution. Institution must normally maintain a regular faculty and curriculum and normally have a regularly organized body of students where its educational activities are carried on. Student's service must be taken for credit at the institution. It must combine academic instruction with work experience. It must be an integral part of the program, and the institution must have so certified to the employer.	Taxable . . . . .	Taxable . . . . .	Exempt unless program was established for or on behalf of an employer or group of employers.
f. Student nurse performing services for hospital as incidental part of student nurse's training, where employment is substantially less than full-time, and total earnings are nominal.	Taxable . . . . .	Exempt . . . . .	Exempt
g. Students employed by organized camps (section 3306(c)(20)).	Taxable . . . . .	Taxable . . . . .	Exempt
Supplemental unemployment compensation plan benefits.	Taxable	Exempt	Exempt
Tips, if \$20 or more in a month.	Taxable	Taxable	Taxable, for all tips reported in writing to employer.
Tips, if less than \$20 in a month.	Exempt from withholding. Taxable to employee.	Exempt	Exempt

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security and medicare	Federal unemployment
<b>Wage limit:</b> a. Maximum of taxable wages paid each employee by same employer in same calendar year.  b. Individuals concurrently employed by two or more related corporations and paid through a common paymaster that is one of the corporations. Please see Employment Tax Regulations sections 31.3121(s)-1 and 31.3306(p)-1 for details.	Unlimited . . . . .   Taxable . . . . .	Maximum social security wage base is \$53,400 for 1991; maximum medicare wage base is \$125,000 for 1991; combined maximum wage base was \$51,300 for 1990.  (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.) The related corporations are considered to be a single employer for the purposes of paying wages subject to social security and FUTA taxes. (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.)	\$7,000
Workmen's compensation.	Exempt	Exempt	Exempt

## Income Tax Withholding—Percentage Method

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

**Percentage Method Income Tax Withholding Table**

Payroll Period	One withholding allowance
Weekly . . . . .	\$41.35
Biweekly . . . . .	82.69
Semimonthly . . . . .	89.58
Monthly . . . . .	179.17
Quarterly . . . . .	537.50
Semiannually . . . . .	1,075.00
Annually . . . . .	2,150.00
Daily or miscellaneous (each day of the payroll period) . . . . .	8.27

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

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

(b) Subtract that amount from the employee's wages.

(c) Determine amount to withhold from appropriate table on pages 22 and 23.

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

(1) Total wage payment . . . . .	\$450.00
(2) One allowance . . . . .	\$41.35
(3) Allowances claimed on Form W-4 . . . . .	2
(4) Line 2 times line 3 . . . . .	82.70
(5) Amount subject to withholding (subtract line 4 from line 1) . . . . .	\$367.30
(6) Tax to be withheld on \$367.30 from Table 1—single person, page 22 . . . . .	51.50
Total to be withheld . . . . .	\$ 51.50

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

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

**Example.**—A married person claims four withholding allowances. She is paid \$270 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$14,040. Subtract \$8,600 (the value of 4 withholding allowances) for a balance of \$5,440. Using the table for the annual payroll period gives tax of \$283.50 to be withheld. Divide the annual tax by 52. The weekly tax is \$5.45.

## Income Tax Withholding—Wage Bracket Method

**Note:** If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described on this page. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 22 and 23.

Under the wage bracket method, find the proper table (on pages 24 through 43) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see the following section.

## Adjusting Wage Bracket Withholding for Employees Claiming More Than 10 Withholding Allowances.

**Note:** The percentage method of figuring withholding adapts to any number of allowances.

The wage bracket tables are for up to 10 allowances. More than that will often occur. This is because of the special withholding allowance, additional allowances for deductions and credits, and the system itself. Usually, it is worthwhile for employees to claim all the withholding allowances to which they are entitled.

To adapt the tables to employees with more than 10 allowances:

(a) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the Percentage Method Income Tax Withholding Table on this page.)

(b) Subtract the result from the employee's wages.

(c) 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. You can also use any other method described in this guide or in Pub. 493. You can get Pub. 493 at most IRS offices.

## Alternative Methods of Income Tax Withholding

The Internal Revenue Code allows employers to use different methods for figuring income tax withholding.

Pub. 493 gives—

(a) Alternative formula tables for percentage method withholding (for automated payroll systems).

(b) Wage bracket percentage method withholding tables (for automated payroll systems).

(c) Combined income, social security, and medicare tax withholding tables. Some other methods are explained below. Use the method that best suits your payroll system.

**Annualized Wages.**—Multiply wages for a payroll period by the number of payroll periods in the calendar year. Figure the amount of withholding required on the total wages for the whole year. Then divide that amount by the number of payroll periods. The result will be the amount of withholding for the payroll period.

**Average Estimated Wages.**—You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, please see Regulations section 31.3402(h)(1)-1.

**Cumulative Wages.**—An employee may ask you, in writing, to withhold tax on cumulative wages. If so, and you have paid the employee for the same kind of payroll period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows:

1. Add the wages to be paid the employee for the current payroll period to the total wages you previously paid him or her during the current calendar year.

2. Divide the step 1 amount by the total number of payroll periods used in step 1.

3. Find the tax that would have been withheld on the step 2 amount, and multiply by the total number of payroll periods used in step 1. Use the percentage method in this publication.

4. Subtract from the step 3 amount the total tax already withheld during the calendar year.



The excess (if any) is the amount to withhold for the current payroll period.

(See Rev. Proc. 78-8, 1978-1 C.B. 562 for an example of the cumulative method.)

**Part-Year Employment.**—A part-year employee who figures income tax on a calendar year basis may ask you to withhold tax by the part-year employment method. The request must be in writing and must contain the following information:

(a) The last day of employment (if any) during the calendar year with any prior employer;

(b) A statement that the employee uses the calendar-year accounting period; and

(c) A statement that the employee reasonably anticipates that he or she will be employed for an aggregate of no more than 245 calendar days in all terms of continuous employment during the current calendar year.

A term of continuous employment may be a single term or two or more following terms of employment with the same employer. A continuous term includes holidays, regular days off, and days off for illness or vacation. A continuous term begins on the first day an employee works for you and earns pay. It ends on the earlier of: the employee's last day of work for you; or if the employee performs no services for you for more than 30 calendar days, the last workday before the 30-day period. If an employment relationship is ended, the term of continuous employment is ended, even if a new employment relationship is established with the same employer within 30 days.

Take these steps to figure withholding tax by the part-year method:

1. Add the wages to be paid the employee for the current payroll period to the wages (if any) you have already paid the employee in the current term of continuous employment.

2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide (a) the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by (b) the number of calendar days in the current payroll period.

3. Divide the step 1 amount by the total number of payroll periods from step 2.

4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table, and to take into account the employee's withholding allowances.

5. Multiply the total number of payroll periods from step 2 by the step 4 amount.

6. Subtract from the step 5 amount the total tax already withheld during the current term of

continuous employment. The excess (if any) is the amount to withhold for the current payroll period.

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

**Other Methods.**—You may use other methods and kinds of tables for withholding taxes, as long as the amount of tax withheld is about the same as it would be under the percentage method in this publication. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances shown below.

If the tax required to be withheld under the annual percentage rate is—

Less than \$10

\$10 or more but under \$100

\$100 or more but under \$1,000

\$1,000 or more

The annual tax withheld under your method may not differ by more than—

\$9.99

\$10 plus 10% of the excess over \$10

\$19 plus 3% of the excess over \$100

\$46 plus 1% of the excess over \$1,000

## Advance Payment Tables for the Earned Income Credit

### A. Percentage Method

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

Find the employee's gross wages before any deductions in the appropriate table on pages 48 and 49. There are different tables for (a) single or married employees without spouse filing a certificate, and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

### B. Wage Bracket Method

If you use the wage bracket tables on pages 50 through 53, figure the advance EIC payment as follows.

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

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

employee has claimed exemption from income tax withholding on Form W-4.

You may use other methods and kinds of tables for figuring advance EIC payments as long as the amount of the payment is about the same as it would be using tables in this circular. See the table in Other Methods, above, for the maximum tolerance allowed.

## Whole Dollar Withholding and Paying

The income tax withholding amounts in the wage bracket tables (pages 24 through 43) have been rounded to whole dollar amounts.

When employers use the percentage method (pages 22 and 23) or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

The wage bracket tables for advance EIC payments (pages 50 through 53) have also been rounded to whole dollar amounts. If you use the percentage method for advance EIC payments (pages 48 and 49), the payments may be rounded to the nearest dollar.

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

## Recordkeeping

Keep for at least 4 years all records of employment taxes. These should be available for IRS review. Records should include:

- Your employer identification number.
- Amounts and dates of all wage, annuity, and pension payments.
- Amounts of tips reported.
- The fair market value of in-kind wages paid.
- Names, addresses, social security numbers, and occupations of employees and recipients.
- Dates of employees' and recipients' employment.
- 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.
- Dates and amounts of tax deposits you made.
- Copies of returns filed.
- Records of allocated tips.
- Records of fringe benefits provided, including substantiation required under Code section 274 and related regulations.

**Tables for Percentage Method of Withholding**  
(For Wages Paid After December 1990)

**TABLE 1—If the Payroll Period With Respect to an Employee is Weekly**

**(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$24 .....		0	
Over—	But not over —	of excess over—	
\$24	—\$415 .....	15%	—\$24
\$415	—\$972 .....	\$58.65 plus 28%	—\$415
\$972	.....	\$214.61 plus 31%	—\$972

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$68 .....		0	
Over—	But not over—	of excess over—	
\$68	—\$722 .....	15%	—\$68
\$722	—\$1,648 .....	\$98.10 plus 28%	—\$722
\$1,648	.....	\$357.38 plus 31%	—\$1,648

**TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly**

**(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$48 .....		0	
Over—	But not over —	of excess over—	
\$48	—\$831 .....	15%	—\$48
\$831	—\$1,944 .....	\$117.45 plus 28%	—\$831
\$1,944	.....	\$429.09 plus 31%	—\$1,944

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$137 .....		0	
Over—	But not over—	of excess over—	
\$137	—\$1,444 .....	15%	—\$137
\$1,444	—\$3,296 .....	\$196.05 plus 28%	—\$1,444
\$3,296	.....	\$714.61 plus 31%	—\$3,296

**TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly**

**(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$52 .....		0	
Over—	But not over —	of excess over—	
\$52	—\$900 .....	15%	—\$52
\$900	—\$2,106 .....	\$127.20 plus 28%	—\$900
\$2,106	.....	\$464.88 plus 31%	—\$2,106

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$148 .....		0	
Over—	But not over—	of excess over—	
\$148	—\$1,565 .....	15%	—\$148
\$1,565	—\$3,571 .....	\$212.55 plus 28%	—\$1,565
\$3,571	.....	\$774.23 plus 31%	—\$3,571

**TABLE 4—If the Payroll Period With Respect to an Employee is Monthly**

**(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$104 .....		0	
Over—	But not over —	of excess over—	
\$104	—\$1,800 .....	15%	—\$104
\$1,800	—\$4,213 .....	\$254.40 plus 28%	—\$1,800
\$4,213	.....	\$930.04 plus 31%	—\$4,213

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$296 .....		0	
Over—	But not over—	of excess over—	
\$296	—\$3,129 .....	15%	—\$296
\$3,129	—\$7,142 .....	\$424.95 plus 28%	—\$3,129
\$7,142	.....	\$1,548.59 plus 31%	—\$7,142

**TABLE 5—If the Payroll Period With Respect to an Employee is Quarterly****(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$313 .....		0	
Over—	But not over —	of excess over—	
\$313	—\$5,400.....	15%	—\$313
\$5,400	—\$12,638.....	\$763.05 plus 28%	—\$5,400
\$12,638.....		\$2,789.69 plus 31%	—\$12,638

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$888 .....		0	
Over—	But not over—	of excess over—	
\$888	—\$9,388.....	15%	—\$888
\$9,388	—\$21,425.....	\$1,275.00 plus 28%	—\$9,388
\$21,425.....		\$4,645.36 plus 31%	—\$21,425

**TABLE 6—If the Payroll Period With Respect to an Employee is Semiannual****(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$625 .....		0	
Over—	But not over —	of excess over—	
\$625	—\$10,800.....	15%	—\$625
\$10,800	—\$25,275.....	\$1,526.25 plus 28%	—\$10,800
\$25,275.....		\$5,579.25 plus 31%	—\$25,275

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$1,775.....		0	
Over—	But not over—	of excess over—	
\$1,775	—\$18,775.....	15%	—\$1,775
\$18,775	—\$42,850.....	\$2,550.00 plus 28%	—\$18,775
\$42,850.....		\$9,291.00 plus 31%	—\$42,850

**TABLE 7—If the Payroll Period With Respect to an Employee is Annual****(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$1,250.....		0	
Over—	But not over —	of excess over—	
\$1,250	—\$21,600.....	15%	—\$1,250
\$21,600	—\$50,550.....	\$3,052.50 plus 28%	—\$21,600
\$50,550.....		\$11,158.50 plus 31%	—\$50,550

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$3,550.....		0	
Over—	But not over—	of excess over—	
\$3,550	—\$37,550.....	15%	—\$3,550
\$37,550	—\$85,700.....	\$5,100.00 plus 28%	—\$37,550
\$85,700.....		\$18,582.00 plus 31%	—\$85,700

**TABLE 8—If the Payroll Period With Respect to an Employee is a Daily Payroll Period or a Miscellaneous Payroll Period****(a) SINGLE person—including head of household:**

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 be withheld per day shall be:	
Not over \$4.80.....		0	
Over—	But not over —	of excess over—	
\$4.80	—\$83.10.....	15%	—\$4.80
\$83.10	—\$194.40.....	\$11.75 plus 28%	—\$83.10
\$194.40.....		\$42.91 plus 31%	—\$194.40

**(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 be withheld per day shall be:	
Not over \$13.70.....		0	
Over—	But not over—	of excess over—	
\$13.70	—\$144.40.....	15%	—\$13.70
\$144.40	—\$329.60.....	\$19.61 plus 28%	—\$144.40
\$329.60.....		\$71.47 plus 31%	—\$329.60

**SINGLE Persons—WEEKLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	30	1	0	0	0	0	0	0	0	0	0	0
30	35	1	0	0	0	0	0	0	0	0	0	0
35	40	2	0	0	0	0	0	0	0	0	0	0
40	45	3	0	0	0	0	0	0	0	0	0	0
45	50	4	0	0	0	0	0	0	0	0	0	0
50	55	4	0	0	0	0	0	0	0	0	0	0
55	60	5	0	0	0	0	0	0	0	0	0	0
60	65	6	0	0	0	0	0	0	0	0	0	0
65	70	7	0	0	0	0	0	0	0	0	0	0
70	75	7	1	0	0	0	0	0	0	0	0	0
75	80	8	2	0	0	0	0	0	0	0	0	0
80	85	9	3	0	0	0	0	0	0	0	0	0
85	90	10	3	0	0	0	0	0	0	0	0	0
90	95	10	4	0	0	0	0	0	0	0	0	0
95	100	11	5	0	0	0	0	0	0	0	0	0
100	105	12	6	0	0	0	0	0	0	0	0	0
105	110	13	6	0	0	0	0	0	0	0	0	0
110	115	13	7	1	0	0	0	0	0	0	0	0
115	120	14	8	2	0	0	0	0	0	0	0	0
120	125	15	9	2	0	0	0	0	0	0	0	0
125	130	16	9	3	0	0	0	0	0	0	0	0
130	135	16	10	4	0	0	0	0	0	0	0	0
135	140	17	11	5	0	0	0	0	0	0	0	0
140	145	18	12	5	0	0	0	0	0	0	0	0
145	150	19	12	6	0	0	0	0	0	0	0	0
150	155	19	13	7	1	0	0	0	0	0	0	0
155	160	20	14	8	1	0	0	0	0	0	0	0
160	165	21	15	8	2	0	0	0	0	0	0	0
165	170	22	15	9	3	0	0	0	0	0	0	0
170	175	22	16	10	4	0	0	0	0	0	0	0
175	180	23	17	11	4	0	0	0	0	0	0	0
180	185	24	18	11	5	0	0	0	0	0	0	0
185	190	25	18	12	6	0	0	0	0	0	0	0
190	195	25	19	13	7	0	0	0	0	0	0	0
195	200	26	20	14	7	1	0	0	0	0	0	0
200	210	27	21	15	9	2	0	0	0	0	0	0
210	220	29	22	16	10	4	0	0	0	0	0	0
220	230	30	24	18	12	5	0	0	0	0	0	0
230	240	32	25	19	13	7	1	0	0	0	0	0
240	250	33	27	21	15	8	2	0	0	0	0	0
250	260	35	28	22	16	10	4	0	0	0	0	0
260	270	36	30	24	18	11	5	0	0	0	0	0
270	280	38	31	25	19	13	7	0	0	0	0	0
280	290	39	33	27	21	14	8	2	0	0	0	0
290	300	41	34	28	22	16	10	3	0	0	0	0
300	310	42	36	30	24	17	11	5	0	0	0	0
310	320	44	37	31	25	19	13	6	0	0	0	0
320	330	45	39	33	27	20	14	8	2	0	0	0
330	340	47	40	34	28	22	16	9	3	0	0	0
340	350	48	42	36	30	23	17	11	5	0	0	0
350	360	50	43	37	31	25	19	12	6	0	0	0
360	370	51	45	39	33	26	20	14	8	2	0	0
370	380	53	46	40	34	28	22	15	9	3	0	0
380	390	54	48	42	36	29	23	17	11	5	0	0
390	400	56	49	43	37	31	25	18	12	6	0	0
400	410	57	51	45	39	32	26	20	14	8	1	0
410	420	59	52	46	40	34	28	21	15	9	3	0
420	430	61	54	48	42	35	29	23	17	11	4	0
430	440	64	55	49	43	37	31	24	18	12	6	0
440	450	67	57	51	45	38	32	26	20	14	7	1
450	460	70	58	52	46	40	34	27	21	15	9	3
460	470	73	61	54	48	41	35	29	23	17	10	4
470	480	75	64	55	49	43	37	30	24	18	12	6
480	490	78	67	57	51	44	38	32	26	20	13	7
490	500	81	69	58	52	46	40	33	27	21	15	9
500	510	84	72	61	54	47	41	35	29	23	16	10
510	520	87	75	63	55	49	43	36	30	24	18	12
520	530	89	78	66	57	50	44	38	32	26	19	13
530	540	92	81	69	58	52	46	39	33	27	21	15



**SINGLE Persons—WEEKLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$540	\$550	\$95	\$83	\$72	\$60	\$53	\$47	\$41	\$35	\$29	\$22	\$16
550	560	98	86	75	63	55	49	42	36	30	24	18
560	570	101	89	77	66	56	50	44	38	32	25	19
570	580	103	92	80	69	58	52	45	39	33	27	21
580	590	106	95	83	71	60	53	47	41	35	28	22
590	600	109	97	86	74	63	55	48	42	36	30	24
600	610	112	100	89	77	65	56	50	44	38	31	25
610	620	115	103	91	80	68	58	51	45	39	33	27
620	630	117	106	94	83	71	60	53	47	41	34	28
630	640	120	109	97	85	74	62	54	48	42	36	30
640	650	123	111	100	88	77	65	56	50	44	37	31
650	660	126	114	103	91	79	68	57	51	45	39	33
660	670	129	117	105	94	82	71	59	53	47	40	34
670	680	131	120	108	97	85	74	62	54	48	42	36
680	690	134	123	111	99	88	76	65	56	50	43	37
690	700	137	125	114	102	91	79	68	57	51	45	39
700	710	140	128	117	105	93	82	70	59	53	46	40
710	720	143	131	119	108	96	85	73	62	54	48	42
720	730	145	134	122	111	99	88	76	64	56	49	43
730	740	148	137	125	113	102	90	79	67	57	51	45
740	750	151	139	128	116	105	93	82	70	59	52	46
750	760	154	142	131	119	107	96	84	73	61	54	48
760	770	157	145	133	122	110	99	87	76	64	55	49
770	780	159	148	136	125	113	102	90	78	67	57	51
780	790	162	151	139	127	116	104	93	81	70	58	52
790	800	165	153	142	130	119	107	96	84	72	61	54
800	810	168	156	145	133	121	110	98	87	75	64	55
810	820	171	159	147	136	124	113	101	90	78	66	57
820	830	173	162	150	139	127	116	104	92	81	69	58
830	840	176	165	153	141	130	118	107	95	84	72	60
840	850	179	167	156	144	133	121	110	98	86	75	63
850	860	182	170	159	147	135	124	112	101	89	78	66
860	870	185	173	161	150	138	127	115	104	92	80	69
870	880	187	176	164	153	141	130	118	106	95	83	72
880	890	190	179	167	155	144	132	121	109	98	86	74
890	900	193	181	170	158	147	135	124	112	100	89	77
900	910	196	184	173	161	149	138	126	115	103	92	80
910	920	199	187	175	164	152	141	129	118	106	94	83
920	930	201	190	178	167	155	144	132	120	109	97	86
930	940	204	193	181	169	158	146	135	123	112	100	88
940	950	207	195	184	172	161	149	138	126	114	103	91
950	960	210	198	187	175	163	152	140	129	117	106	94
960	970	213	201	189	178	166	155	143	132	120	108	97
970	980	215	204	192	181	169	158	146	134	123	111	100
980	990	219	207	195	183	172	160	149	137	126	114	102
990	1,000	222	209	198	186	175	163	152	140	128	117	105
1,000	1,010	225	212	201	189	177	166	154	143	131	120	108
1,010	1,020	228	215	203	192	180	169	157	146	134	122	111
1,020	1,030	231	218	206	195	183	172	160	148	137	125	114
1,030	1,040	234	221	209	197	186	174	163	151	140	128	116
1,040	1,050	237	224	212	200	189	177	166	154	142	131	119
1,050	1,060	240	227	215	203	191	180	168	157	145	134	122
1,060	1,070	243	231	218	206	194	183	171	160	148	136	125
1,070	1,080	246	234	221	209	197	186	174	162	151	139	128
1,080	1,090	250	237	224	211	200	188	177	165	154	142	130
1,090	1,100	253	240	227	214	203	191	180	168	156	145	133
1,100	1,110	256	243	230	217	205	194	182	171	159	148	136
1,110	1,120	259	246	233	220	208	197	185	174	162	150	139
1,120	1,130	262	249	236	224	211	200	188	176	165	153	142
1,130	1,140	265	252	239	227	214	202	191	179	168	156	144
1,140	1,150	268	255	243	230	217	205	194	182	170	159	147
1,150	1,160	271	258	246	233	220	208	196	185	173	162	150
1,160	1,170	274	262	249	236	223	211	199	188	176	164	153
1,170	1,180	277	265	252	239	226	214	202	190	179	167	156
1,180	1,190	281	268	255	242	229	216	205	193	182	170	158

\$1,190 and over

Use Table 1(a) for a **SINGLE** person on page 22. Also see the instructions on page 20.

**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	75	1	0	0	0	0	0	0	0	0	0	0
75	80	1	0	0	0	0	0	0	0	0	0	0
80	85	2	0	0	0	0	0	0	0	0	0	0
85	90	3	0	0	0	0	0	0	0	0	0	0
90	95	4	0	0	0	0	0	0	0	0	0	0
95	100	4	0	0	0	0	0	0	0	0	0	0
100	105	5	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	7	0	0	0	0	0	0	0	0	0	0
115	120	7	1	0	0	0	0	0	0	0	0	0
120	125	8	2	0	0	0	0	0	0	0	0	0
125	130	9	3	0	0	0	0	0	0	0	0	0
130	135	10	3	0	0	0	0	0	0	0	0	0
135	140	10	4	0	0	0	0	0	0	0	0	0
140	145	11	5	0	0	0	0	0	0	0	0	0
145	150	12	6	0	0	0	0	0	0	0	0	0
150	155	13	6	0	0	0	0	0	0	0	0	0
155	160	13	7	1	0	0	0	0	0	0	0	0
160	165	14	8	2	0	0	0	0	0	0	0	0
165	170	15	9	2	0	0	0	0	0	0	0	0
170	175	16	9	3	0	0	0	0	0	0	0	0
175	180	16	10	4	0	0	0	0	0	0	0	0
180	185	17	11	5	0	0	0	0	0	0	0	0
185	190	18	12	5	0	0	0	0	0	0	0	0
190	195	19	12	6	0	0	0	0	0	0	0	0
195	200	19	13	7	1	0	0	0	0	0	0	0
200	210	21	14	8	2	0	0	0	0	0	0	0
210	220	22	16	10	3	0	0	0	0	0	0	0
220	230	24	17	11	5	0	0	0	0	0	0	0
230	240	25	19	13	6	0	0	0	0	0	0	0
240	250	27	20	14	8	2	0	0	0	0	0	0
250	260	28	22	16	9	3	0	0	0	0	0	0
260	270	30	23	17	11	5	0	0	0	0	0	0
270	280	31	25	19	12	6	0	0	0	0	0	0
280	290	33	26	20	14	8	2	0	0	0	0	0
290	300	34	28	22	15	9	3	0	0	0	0	0
300	310	36	29	23	17	11	5	0	0	0	0	0
310	320	37	31	25	18	12	6	0	0	0	0	0
320	330	39	32	26	20	14	8	1	0	0	0	0
330	340	40	34	28	21	15	9	3	0	0	0	0
340	350	42	35	29	23	17	11	4	0	0	0	0
350	360	43	37	31	24	18	12	6	0	0	0	0
360	370	45	38	32	26	20	14	7	1	0	0	0
370	380	46	40	34	27	21	15	9	3	0	0	0
380	390	48	41	35	29	23	17	10	4	0	0	0
390	400	49	43	37	30	24	18	12	6	0	0	0
400	410	51	44	38	32	26	20	13	7	1	0	0
410	420	52	46	40	33	27	21	15	9	2	0	0
420	430	54	47	41	35	29	23	16	10	4	0	0
430	440	55	49	43	36	30	24	18	12	5	0	0
440	450	57	50	44	38	32	26	19	13	7	1	0
450	460	58	52	46	39	33	27	21	15	8	2	0
460	470	60	53	47	41	35	29	22	16	10	4	0
470	480	61	55	49	42	36	30	24	18	11	5	0
480	490	63	56	50	44	38	32	25	19	13	7	0
490	500	64	58	52	45	39	33	27	21	14	8	2
500	510	66	59	53	47	41	35	28	22	16	10	3
510	520	67	61	55	48	42	36	30	24	17	11	5
520	530	69	62	56	50	44	38	31	25	19	13	6
530	540	70	64	58	51	45	39	33	27	20	14	8
540	550	72	65	59	53	47	41	34	28	22	16	9
550	560	73	67	61	54	48	42	36	30	23	17	11
560	570	75	68	62	56	50	44	37	31	25	19	12
570	580	76	70	64	57	51	45	39	33	26	20	14
580	590	78	71	65	59	53	47	40	34	28	22	15
590	600	79	73	67	60	54	48	42	36	29	23	17
600	610	81	74	68	62	56	50	43	37	31	25	18
610	620	82	76	70	63	57	51	45	39	32	26	20
620	630	84	77	71	65	59	53	46	40	34	28	21

# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid After December 1990)

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 shall be—												
\$630	\$640	\$85	\$79	\$73	\$66	\$60	\$54	\$48	\$42	\$35	\$29	\$23
640	650	87	80	74	68	62	56	49	43	37	31	24
650	660	88	82	76	69	63	57	51	45	38	32	26
660	670	90	83	77	71	65	59	52	46	40	34	27
670	680	91	85	79	72	66	60	54	48	41	35	29
680	690	93	86	80	74	68	62	55	49	43	37	30
690	700	94	88	82	75	69	63	57	51	44	38	32
700	710	96	89	83	77	71	65	58	52	46	40	33
710	720	97	91	85	78	72	66	60	54	47	41	35
720	730	99	92	86	80	74	68	61	55	49	43	36
730	740	102	94	88	81	75	69	63	57	50	44	38
740	750	104	95	89	83	77	71	64	58	52	46	39
750	760	107	97	91	84	78	72	66	60	53	47	41
760	770	110	99	92	86	80	74	67	61	55	49	42
770	780	113	101	94	87	81	75	69	63	56	50	44
780	790	116	104	95	89	83	77	70	64	58	52	45
790	800	118	107	97	90	84	78	72	66	59	53	47
800	810	121	110	98	92	86	80	73	67	61	55	48
810	820	124	113	101	93	87	81	75	69	62	56	50
820	830	127	115	104	95	89	83	76	70	64	58	51
830	840	130	118	107	96	90	84	78	72	65	59	53
840	850	132	121	109	98	92	86	79	73	67	61	54
850	860	135	124	112	101	93	87	81	75	68	62	56
860	870	138	127	115	103	95	89	82	76	70	64	57
870	880	141	129	118	106	96	90	84	78	71	65	59
880	890	144	132	121	109	98	92	85	79	73	67	60
890	900	146	135	123	112	100	93	87	81	74	68	62
900	910	149	138	126	115	103	95	88	82	76	70	63
910	920	152	141	129	117	106	96	90	84	77	71	65
920	930	155	143	132	120	109	98	91	85	79	73	66
930	940	158	146	135	123	111	100	93	87	80	74	68
940	950	160	149	137	126	114	103	94	88	82	76	69
950	960	163	152	140	129	117	105	96	90	83	77	71
960	970	166	155	143	131	120	108	97	91	85	79	72
970	980	169	157	146	134	123	111	99	93	86	80	74
980	990	172	160	149	137	125	114	102	94	88	82	75
990	1,000	174	163	151	140	128	117	105	96	89	83	77
1,000	1,010	177	166	154	143	131	119	108	97	91	85	78
1,010	1,020	180	169	157	145	134	122	111	99	92	86	80
1,020	1,030	183	171	160	148	137	125	113	102	94	88	81
1,030	1,040	186	174	163	151	139	128	116	105	95	89	83
1,040	1,050	188	177	165	154	142	131	119	107	97	91	84
1,050	1,060	191	180	168	157	145	133	122	110	99	92	86
1,060	1,070	194	183	171	159	148	136	125	113	101	94	87
1,070	1,080	197	185	174	162	151	139	127	116	104	95	89
1,080	1,090	200	188	177	165	153	142	130	119	107	97	90
1,090	1,100	202	191	179	168	156	145	133	121	110	98	92
1,100	1,110	205	194	182	171	159	147	136	124	113	101	93
1,110	1,120	208	197	185	173	162	150	139	127	115	104	95
1,120	1,130	211	199	188	176	165	153	141	130	118	107	96
1,130	1,140	214	202	191	179	167	156	144	133	121	109	98
1,140	1,150	216	205	193	182	170	159	147	135	124	112	101
1,150	1,160	219	208	196	185	173	161	150	138	127	115	104
1,160	1,170	222	211	199	187	176	164	153	141	129	118	106
1,170	1,180	225	213	202	190	179	167	155	144	132	121	109
1,180	1,190	228	216	205	193	181	170	158	147	135	123	112
1,190	1,200	230	219	207	196	184	173	161	149	138	126	115
1,200	1,210	233	222	210	199	187	175	164	152	141	129	118
1,210	1,220	236	225	213	201	190	178	167	155	143	132	120
1,220	1,230	239	227	216	204	193	181	169	158	146	135	123
1,230	1,240	242	230	219	207	195	184	172	161	149	137	126
1,240	1,250	244	233	221	210	198	187	175	163	152	140	129
1,250	1,260	247	236	224	213	201	189	178	166	155	143	132
1,260	1,270	250	239	227	215	204	192	181	169	157	146	134
1,270	1,280	253	241	230	218	207	195	183	172	160	149	137

\$1,280 and over

Use Table 1(b) for a **MARRIED** person on page 22. Also see the instructions on page 20.

**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	55	1	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	4	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	6	0	0	0	0	0	0	0	0	0	0
90	95	7	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	9	0	0	0	0	0	0	0	0	0	0
110	115	10	0	0	0	0	0	0	0	0	0	0
115	120	10	0	0	0	0	0	0	0	0	0	0
120	125	11	0	0	0	0	0	0	0	0	0	0
125	130	12	0	0	0	0	0	0	0	0	0	0
130	135	13	0	0	0	0	0	0	0	0	0	0
135	140	13	1	0	0	0	0	0	0	0	0	0
140	145	14	2	0	0	0	0	0	0	0	0	0
145	150	15	3	0	0	0	0	0	0	0	0	0
150	155	16	3	0	0	0	0	0	0	0	0	0
155	160	16	4	0	0	0	0	0	0	0	0	0
160	165	17	5	0	0	0	0	0	0	0	0	0
165	170	18	6	0	0	0	0	0	0	0	0	0
170	175	19	6	0	0	0	0	0	0	0	0	0
175	180	19	7	0	0	0	0	0	0	0	0	0
180	185	20	8	0	0	0	0	0	0	0	0	0
185	190	21	9	0	0	0	0	0	0	0	0	0
190	195	22	9	0	0	0	0	0	0	0	0	0
195	200	22	10	0	0	0	0	0	0	0	0	0
200	205	23	11	0	0	0	0	0	0	0	0	0
205	210	24	12	0	0	0	0	0	0	0	0	0
210	215	25	12	0	0	0	0	0	0	0	0	0
215	220	25	13	1	0	0	0	0	0	0	0	0
220	225	26	14	1	0	0	0	0	0	0	0	0
225	230	27	15	2	0	0	0	0	0	0	0	0
230	235	28	15	3	0	0	0	0	0	0	0	0
235	240	28	16	4	0	0	0	0	0	0	0	0
240	245	29	17	4	0	0	0	0	0	0	0	0
245	250	30	18	5	0	0	0	0	0	0	0	0
250	260	31	19	6	0	0	0	0	0	0	0	0
260	270	33	20	8	0	0	0	0	0	0	0	0
270	280	34	22	9	0	0	0	0	0	0	0	0
280	290	36	23	11	0	0	0	0	0	0	0	0
290	300	37	25	12	0	0	0	0	0	0	0	0
300	310	39	26	14	1	0	0	0	0	0	0	0
310	320	40	28	15	3	0	0	0	0	0	0	0
320	330	42	29	17	4	0	0	0	0	0	0	0
330	340	43	31	18	6	0	0	0	0	0	0	0
340	350	45	32	20	7	0	0	0	0	0	0	0
350	360	46	34	21	9	0	0	0	0	0	0	0
360	370	48	35	23	10	0	0	0	0	0	0	0
370	380	49	37	24	12	0	0	0	0	0	0	0
380	390	51	38	26	13	1	0	0	0	0	0	0
390	400	52	40	27	15	2	0	0	0	0	0	0
400	410	54	41	29	16	4	0	0	0	0	0	0
410	420	55	43	30	18	5	0	0	0	0	0	0
420	430	57	44	32	19	7	0	0	0	0	0	0
430	440	58	46	33	21	8	0	0	0	0	0	0
440	450	60	47	35	22	10	0	0	0	0	0	0
450	460	61	49	36	24	11	0	0	0	0	0	0
460	470	63	50	38	25	13	1	0	0	0	0	0
470	480	64	52	39	27	14	2	0	0	0	0	0
480	490	66	53	41	28	16	4	0	0	0	0	0
490	500	67	55	42	30	17	5	0	0	0	0	0
500	520	69	57	44	32	20	7	0	0	0	0	0
520	540	72	60	47	35	23	10	0	0	0	0	0
540	560	75	63	50	38	26	13	1	0	0	0	0



**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$560	\$580	\$78	\$66	\$53	\$41	\$29	\$16	\$4	\$0	\$0	\$0	\$0
580	600	81	69	56	44	32	19	7	0	0	0	0
600	620	84	72	59	47	35	22	10	0	0	0	0
620	640	87	75	62	50	38	25	13	0	0	0	0
640	660	90	78	65	53	41	28	16	3	0	0	0
660	680	93	81	68	56	44	31	19	6	0	0	0
680	700	96	84	71	59	47	34	22	9	0	0	0
700	720	99	87	74	62	50	37	25	12	0	0	0
720	740	102	90	77	65	53	40	28	15	3	0	0
740	760	105	93	80	68	56	43	31	18	6	0	0
760	780	108	96	83	71	59	46	34	21	9	0	0
780	800	111	99	86	74	62	49	37	24	12	0	0
800	820	114	102	89	77	65	52	40	27	15	3	0
820	840	117	105	92	80	68	55	43	30	18	6	0
840	860	123	108	95	83	71	58	46	33	21	9	0
860	880	128	111	98	86	74	61	49	36	24	12	0
880	900	134	114	101	89	77	64	52	39	27	15	2
900	920	140	117	104	92	80	67	55	42	30	18	5
920	940	145	122	107	95	83	70	58	45	33	21	8
940	960	151	128	110	98	86	73	61	48	36	24	11
960	980	156	133	113	101	89	76	64	51	39	27	14
980	1,000	162	139	116	104	92	79	67	54	42	30	17
1,000	1,020	168	144	121	107	95	82	70	57	45	33	20
1,020	1,040	173	150	127	110	98	85	73	60	48	36	23
1,040	1,060	179	156	132	113	101	88	76	63	51	39	26
1,060	1,080	184	161	138	116	104	91	79	66	54	42	29
1,080	1,100	190	167	144	121	107	94	82	69	57	45	32
1,100	1,120	196	172	149	126	110	97	85	72	60	48	35
1,120	1,140	201	178	155	132	113	100	88	75	63	51	38
1,140	1,160	207	184	160	137	116	103	91	78	66	54	41
1,160	1,180	212	189	166	143	120	106	94	81	69	57	44
1,180	1,200	218	195	172	149	125	109	97	84	72	60	47
1,200	1,220	224	200	177	154	131	112	100	87	75	63	50
1,220	1,240	229	206	183	160	137	115	103	90	78	66	53
1,240	1,260	235	212	188	165	142	119	106	93	81	69	56
1,260	1,280	240	217	194	171	148	125	109	96	84	72	59
1,280	1,300	246	223	200	177	153	130	112	99	87	75	62
1,300	1,320	252	228	205	182	159	136	115	102	90	78	65
1,320	1,340	257	234	211	188	165	141	118	105	93	81	68
1,340	1,360	263	240	216	193	170	147	124	108	96	84	71
1,360	1,380	268	245	222	199	176	153	129	111	99	87	74
1,380	1,400	274	251	228	205	181	158	135	114	102	90	77
1,400	1,420	280	256	233	210	187	164	141	118	105	93	80
1,420	1,440	285	262	239	216	193	169	146	123	108	96	83
1,440	1,460	291	268	244	221	198	175	152	129	111	99	86
1,460	1,480	296	273	250	227	204	181	157	134	114	102	89
1,480	1,500	302	279	256	233	209	186	163	140	117	105	92
1,500	1,520	308	284	261	238	215	192	169	146	122	108	95
1,520	1,540	313	290	267	244	221	197	174	151	128	111	98
1,540	1,560	319	296	272	249	226	203	180	157	134	114	101
1,560	1,580	324	301	278	255	232	209	185	162	139	117	104
1,580	1,600	330	307	284	261	237	214	191	168	145	122	107
1,600	1,620	336	312	289	266	243	220	197	174	150	127	110
1,620	1,640	341	318	295	272	249	225	202	179	156	133	113
1,640	1,660	347	324	300	277	254	231	208	185	162	138	116
1,660	1,680	352	329	306	283	260	237	213	190	167	144	121
1,680	1,700	358	335	312	289	265	242	219	196	173	150	126
1,700	1,720	364	340	317	294	271	248	225	202	178	155	132
1,720	1,740	369	346	323	300	277	253	230	207	184	161	138
1,740	1,760	375	352	328	305	282	259	236	213	190	166	143
1,760	1,780	380	357	334	311	288	265	241	218	195	172	149
1,780	1,800	386	363	340	317	293	270	247	224	201	178	154
1,800	1,820	392	368	345	322	299	276	253	230	206	183	160
1,820	1,840	397	374	351	328	305	281	258	235	212	189	166
1,840	1,860	403	380	356	333	310	287	264	241	218	194	171

\$1,860 and over      Use Table 2(a) for a **SINGLE** person on page 22. Also see the instructions on page 20.

**MARRIED Persons--BIWEEKLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be--												
\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	145	1	0	0	0	0	0	0	0	0	0	0
145	150	2	0	0	0	0	0	0	0	0	0	0
150	155	2	0	0	0	0	0	0	0	0	0	0
155	160	3	0	0	0	0	0	0	0	0	0	0
160	165	4	0	0	0	0	0	0	0	0	0	0
165	170	5	0	0	0	0	0	0	0	0	0	0
170	175	5	0	0	0	0	0	0	0	0	0	0
175	180	6	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	13	0	0	0	0	0	0	0	0	0	0
225	230	14	1	0	0	0	0	0	0	0	0	0
230	235	14	2	0	0	0	0	0	0	0	0	0
235	240	15	3	0	0	0	0	0	0	0	0	0
240	245	16	3	0	0	0	0	0	0	0	0	0
245	250	17	4	0	0	0	0	0	0	0	0	0
250	260	18	5	0	0	0	0	0	0	0	0	0
260	270	19	7	0	0	0	0	0	0	0	0	0
270	280	21	8	0	0	0	0	0	0	0	0	0
280	290	22	10	0	0	0	0	0	0	0	0	0
290	300	24	11	0	0	0	0	0	0	0	0	0
300	310	25	13	0	0	0	0	0	0	0	0	0
310	320	27	14	2	0	0	0	0	0	0	0	0
320	330	28	16	3	0	0	0	0	0	0	0	0
330	340	30	17	5	0	0	0	0	0	0	0	0
340	350	31	19	6	0	0	0	0	0	0	0	0
350	360	33	20	8	0	0	0	0	0	0	0	0
360	370	34	22	9	0	0	0	0	0	0	0	0
370	380	36	23	11	0	0	0	0	0	0	0	0
380	390	37	25	12	0	0	0	0	0	0	0	0
390	400	39	26	14	2	0	0	0	0	0	0	0
400	410	40	28	15	3	0	0	0	0	0	0	0
410	420	42	29	17	5	0	0	0	0	0	0	0
420	430	43	31	18	6	0	0	0	0	0	0	0
430	440	45	32	20	8	0	0	0	0	0	0	0
440	450	46	34	21	9	0	0	0	0	0	0	0
450	460	48	35	23	11	0	0	0	0	0	0	0
460	470	49	37	24	12	0	0	0	0	0	0	0
470	480	51	38	26	14	1	0	0	0	0	0	0
480	490	52	40	27	15	3	0	0	0	0	0	0
490	500	54	41	29	17	4	0	0	0	0	0	0
500	520	56	44	31	19	6	0	0	0	0	0	0
520	540	59	47	34	22	9	0	0	0	0	0	0
540	560	62	50	37	25	12	0	0	0	0	0	0
560	580	65	53	40	28	15	3	0	0	0	0	0
580	600	68	56	43	31	18	6	0	0	0	0	0
600	620	71	59	46	34	21	9	0	0	0	0	0
620	640	74	62	49	37	24	12	0	0	0	0	0
640	660	77	65	52	40	27	15	3	0	0	0	0
660	680	80	68	55	43	30	18	6	0	0	0	0
680	700	83	71	58	46	33	21	9	0	0	0	0
700	720	86	74	61	49	36	24	12	0	0	0	0
720	740	89	77	64	52	39	27	15	2	0	0	0
740	760	92	80	67	55	42	30	18	5	0	0	0
760	780	95	83	70	58	45	33	21	8	0	0	0
780	800	98	86	73	61	48	36	24	11	0	0	0
800	820	101	89	76	64	51	39	27	14	2	0	0
820	840	104	92	79	67	54	42	30	17	5	0	0
840	860	107	95	82	70	57	45	33	20	8	0	0
860	880	110	98	85	73	60	48	36	23	11	0	0
880	900	113	101	88	76	63	51	39	26	14	1	0
900	920	116	104	91	79	66	54	42	29	17	4	0

**MARRIED Persons—BIWEEKLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$920	\$940	\$119	\$107	\$94	\$82	\$69	\$57	\$45	\$32	\$20	\$7	\$0
940	960	122	110	97	85	72	60	48	35	23	10	0
960	980	125	113	100	88	75	63	51	38	26	13	1
980	1,000	128	116	103	91	78	66	54	41	29	16	4
1,000	1,020	131	119	106	94	81	69	57	44	32	19	7
1,020	1,040	134	122	109	97	84	72	60	47	35	22	10
1,040	1,060	137	125	112	100	87	75	63	50	38	25	13
1,060	1,080	140	128	115	103	90	78	66	53	41	28	16
1,080	1,100	143	131	118	106	93	81	69	56	44	31	19
1,100	1,120	146	134	121	109	96	84	72	59	47	34	22
1,120	1,140	149	137	124	112	99	87	75	62	50	37	25
1,140	1,160	152	140	127	115	102	90	78	65	53	40	28
1,160	1,180	155	143	130	118	105	93	81	68	56	43	31
1,180	1,200	158	146	133	121	108	96	84	71	59	46	34
1,200	1,220	161	149	136	124	111	99	87	74	62	49	37
1,220	1,240	164	152	139	127	114	102	90	77	65	52	40
1,240	1,260	167	155	142	130	117	105	93	80	68	55	43
1,260	1,280	170	158	145	133	120	108	96	83	71	58	46
1,280	1,300	173	161	148	136	123	111	99	86	74	61	49
1,300	1,320	176	164	151	139	126	114	102	89	77	64	52
1,320	1,340	179	167	154	142	129	117	105	92	80	67	55
1,340	1,360	182	170	157	145	132	120	108	95	83	70	58
1,360	1,380	185	173	160	148	135	123	111	98	86	73	61
1,380	1,400	188	176	163	151	138	126	114	101	89	76	64
1,400	1,420	191	179	166	154	141	129	117	104	92	79	67
1,420	1,440	194	182	169	157	144	132	120	107	95	82	70
1,440	1,460	198	185	172	160	147	135	123	110	98	85	73
1,460	1,480	203	188	175	163	150	138	126	113	101	88	76
1,480	1,500	209	191	178	166	153	141	129	116	104	91	79
1,500	1,520	215	194	181	169	156	144	132	119	107	94	82
1,520	1,540	220	197	184	172	159	147	135	122	110	97	85
1,540	1,560	226	203	187	175	162	150	138	125	113	100	88
1,560	1,580	231	208	190	178	165	153	141	128	116	103	91
1,580	1,600	237	214	193	181	168	156	144	131	119	106	94
1,600	1,620	243	219	196	184	171	159	147	134	122	109	97
1,620	1,640	248	225	202	187	174	162	150	137	125	112	100
1,640	1,660	254	231	207	190	177	165	153	140	128	115	103
1,660	1,680	259	236	213	193	180	168	156	143	131	118	106
1,680	1,700	265	242	219	196	183	171	159	146	134	121	109
1,700	1,720	271	247	224	201	186	174	162	149	137	124	112
1,720	1,740	276	253	230	207	189	177	165	152	140	127	115
1,740	1,760	282	259	235	212	192	180	168	155	143	130	118
1,760	1,780	287	264	241	218	195	183	171	158	146	133	121
1,780	1,800	293	270	247	224	200	186	174	161	149	136	124
1,800	1,820	299	275	252	229	206	189	177	164	152	139	127
1,820	1,840	304	281	258	235	212	192	180	167	155	142	130
1,840	1,860	310	287	263	240	217	195	183	170	158	145	133
1,860	1,880	315	292	269	246	223	200	186	173	161	148	136
1,880	1,900	321	298	275	252	228	205	189	176	164	151	139
1,900	1,920	327	303	280	257	234	211	192	179	167	154	142
1,920	1,940	332	309	286	263	240	216	195	182	170	157	145
1,940	1,960	338	315	291	268	245	222	199	185	173	160	148
1,960	1,980	343	320	297	274	251	228	204	188	176	163	151
1,980	2,000	349	326	303	280	256	233	210	191	179	166	154
2,000	2,020	355	331	308	285	262	239	216	194	182	169	157
2,020	2,040	360	337	314	291	268	244	221	198	185	172	160
2,040	2,060	366	343	319	296	273	250	227	204	188	175	163
2,060	2,080	371	348	325	302	279	256	232	209	191	178	166
2,080	2,100	377	354	331	308	284	261	238	215	194	181	169
2,100	2,120	383	359	336	313	290	267	244	220	197	184	172
2,120	2,140	388	365	342	319	296	272	249	226	203	187	175
2,140	2,160	394	371	347	324	301	278	255	232	209	190	178
2,160	2,180	399	376	353	330	307	284	260	237	214	193	181
2,180	2,200	405	382	359	336	312	289	266	243	220	197	184
2,200	2,220	411	387	364	341	318	295	272	248	225	202	187

\$2,220 and over

Use Table 2(b) for a **MARRIED** person on page 22. Also see the instructions on page 20.

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	0	0	0	0	0	0	0	0	0	0
110	115	9	0	0	0	0	0	0	0	0	0	0
115	120	10	0	0	0	0	0	0	0	0	0	0
120	125	11	0	0	0	0	0	0	0	0	0	0
125	130	11	0	0	0	0	0	0	0	0	0	0
130	135	12	0	0	0	0	0	0	0	0	0	0
135	140	13	0	0	0	0	0	0	0	0	0	0
140	145	14	0	0	0	0	0	0	0	0	0	0
145	150	14	1	0	0	0	0	0	0	0	0	0
150	155	15	2	0	0	0	0	0	0	0	0	0
155	160	16	2	0	0	0	0	0	0	0	0	0
160	165	17	3	0	0	0	0	0	0	0	0	0
165	170	17	4	0	0	0	0	0	0	0	0	0
170	175	18	5	0	0	0	0	0	0	0	0	0
175	180	19	5	0	0	0	0	0	0	0	0	0
180	185	20	6	0	0	0	0	0	0	0	0	0
185	190	20	7	0	0	0	0	0	0	0	0	0
190	195	21	8	0	0	0	0	0	0	0	0	0
195	200	22	8	0	0	0	0	0	0	0	0	0
200	205	23	9	0	0	0	0	0	0	0	0	0
205	210	23	10	0	0	0	0	0	0	0	0	0
210	215	24	11	0	0	0	0	0	0	0	0	0
215	220	25	11	0	0	0	0	0	0	0	0	0
220	225	26	12	0	0	0	0	0	0	0	0	0
225	230	26	13	0	0	0	0	0	0	0	0	0
230	235	27	14	0	0	0	0	0	0	0	0	0
235	240	28	14	1	0	0	0	0	0	0	0	0
240	245	29	15	2	0	0	0	0	0	0	0	0
245	250	29	16	2	0	0	0	0	0	0	0	0
250	260	30	17	4	0	0	0	0	0	0	0	0
260	270	32	19	5	0	0	0	0	0	0	0	0
270	280	33	20	7	0	0	0	0	0	0	0	0
280	290	35	22	8	0	0	0	0	0	0	0	0
290	300	36	23	10	0	0	0	0	0	0	0	0
300	310	38	25	11	0	0	0	0	0	0	0	0
310	320	39	26	13	0	0	0	0	0	0	0	0
320	330	41	28	14	1	0	0	0	0	0	0	0
330	340	42	29	16	2	0	0	0	0	0	0	0
340	350	44	31	17	4	0	0	0	0	0	0	0
350	360	45	32	19	5	0	0	0	0	0	0	0
360	370	47	34	20	7	0	0	0	0	0	0	0
370	380	48	35	22	8	0	0	0	0	0	0	0
380	390	50	37	23	10	0	0	0	0	0	0	0
390	400	51	38	25	11	0	0	0	0	0	0	0
400	410	53	40	26	13	0	0	0	0	0	0	0
410	420	54	41	28	14	1	0	0	0	0	0	0
420	430	56	43	29	16	2	0	0	0	0	0	0
430	440	57	44	31	17	4	0	0	0	0	0	0
440	450	59	46	32	19	5	0	0	0	0	0	0
450	460	60	47	34	20	7	0	0	0	0	0	0
460	470	62	49	35	22	8	0	0	0	0	0	0
470	480	63	50	37	23	10	0	0	0	0	0	0
480	490	65	52	38	25	11	0	0	0	0	0	0
490	500	66	53	40	26	13	0	0	0	0	0	0
500	520	69	55	42	28	15	2	0	0	0	0	0
520	540	72	58	45	31	18	5	0	0	0	0	0
540	560	75	61	48	34	21	8	0	0	0	0	0
560	580	78	64	51	37	24	11	0	0	0	0	0



**SINGLE Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$580	\$600	\$81	\$67	\$54	\$40	\$27	\$14	\$0	\$0	\$0	\$0	\$0
600	620	84	70	57	43	30	17	3	0	0	0	0
620	640	87	73	60	46	33	20	6	0	0	0	0
640	660	90	76	63	49	36	23	9	0	0	0	0
660	680	93	79	66	52	39	26	12	0	0	0	0
680	700	96	82	69	55	42	29	15	2	0	0	0
700	720	99	85	72	58	45	32	18	5	0	0	0
720	740	102	88	75	61	48	35	21	8	0	0	0
740	760	105	91	78	64	51	38	24	11	0	0	0
760	780	108	94	81	67	54	41	27	14	0	0	0
780	800	111	97	84	70	57	44	30	17	3	0	0
800	820	114	100	87	73	60	47	33	20	6	0	0
820	840	117	103	90	76	63	50	36	23	9	0	0
840	860	120	106	93	79	66	53	39	26	12	0	0
860	880	123	109	96	82	69	56	42	29	15	2	0
880	900	126	112	99	85	72	59	45	32	18	5	0
900	920	130	115	102	88	75	62	48	35	21	8	0
920	940	136	118	105	91	78	65	51	38	24	11	0
940	960	141	121	108	94	81	68	54	41	27	14	0
960	980	147	124	111	97	84	71	57	44	30	17	3
980	1,000	152	127	114	100	87	74	60	47	33	20	6
1,000	1,020	158	133	117	103	90	77	63	50	36	23	9
1,020	1,040	164	139	120	106	93	80	66	53	39	26	12
1,040	1,060	169	144	123	109	96	83	69	56	42	29	15
1,060	1,080	175	150	126	112	99	86	72	59	45	32	18
1,080	1,100	180	155	130	115	102	89	75	62	48	35	21
1,100	1,120	186	161	136	118	105	92	78	65	51	38	24
1,120	1,140	192	167	141	121	108	95	81	68	54	41	27
1,140	1,160	197	172	147	124	111	98	84	71	57	44	30
1,160	1,180	203	178	153	128	114	101	87	74	60	47	33
1,180	1,200	208	183	158	133	117	104	90	77	63	50	36
1,200	1,220	214	189	164	139	120	107	93	80	66	53	39
1,220	1,240	220	195	169	144	123	110	96	83	69	56	42
1,240	1,260	225	200	175	150	126	113	99	86	72	59	45
1,260	1,280	231	206	181	156	130	116	102	89	75	62	48
1,280	1,300	236	211	186	161	136	119	105	92	78	65	51
1,300	1,320	242	217	192	167	142	122	108	95	81	68	54
1,320	1,340	248	223	197	172	147	125	111	98	84	71	57
1,340	1,360	253	228	203	178	153	128	114	101	87	74	60
1,360	1,380	259	234	209	184	158	133	117	104	90	77	63
1,380	1,400	264	239	214	189	164	139	120	107	93	80	66
1,400	1,420	270	245	220	195	170	145	123	110	96	83	69
1,420	1,440	276	251	225	200	175	150	126	113	99	86	72
1,440	1,460	281	256	231	206	181	156	131	116	102	89	75
1,460	1,480	287	262	237	212	186	161	136	119	105	92	78
1,480	1,500	292	267	242	217	192	167	142	122	108	95	81
1,500	1,520	298	273	248	223	198	173	147	125	111	98	84
1,520	1,540	304	279	253	228	203	178	153	128	114	101	87
1,540	1,560	309	284	259	234	209	184	159	134	117	104	90
1,560	1,580	315	290	265	240	214	189	164	139	120	107	93
1,580	1,600	320	295	270	245	220	195	170	145	123	110	96
1,600	1,620	326	301	276	251	226	201	175	150	126	113	99
1,620	1,640	332	307	281	256	231	206	181	156	131	116	102
1,640	1,660	337	312	287	262	237	212	187	162	137	119	105
1,660	1,680	343	318	293	268	242	217	192	167	142	122	108
1,680	1,700	348	323	298	273	248	223	198	173	148	125	111
1,700	1,720	354	329	304	279	254	229	203	178	153	128	114
1,720	1,740	360	335	309	284	259	234	209	184	159	134	117
1,740	1,760	365	340	315	290	265	240	215	190	165	139	120
1,760	1,780	371	346	321	296	270	245	220	195	170	145	123
1,780	1,800	376	351	326	301	276	251	226	201	176	151	126
1,800	1,820	382	357	332	307	282	257	231	206	181	156	131
1,820	1,840	388	363	337	312	287	262	237	212	187	162	137
1,840	1,860	393	368	343	318	293	268	243	218	193	167	142
1,860	1,880	399	374	349	324	298	273	248	223	198	173	148

\$1,880 and over

Use Table 3(a) for a **SINGLE** person on page 22. Also see the instructions on page 20.

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	155	1	0	0	0	0	0	0	0	0	0	0
155	160	1	0	0	0	0	0	0	0	0	0	0
160	165	2	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	4	0	0	0	0	0	0	0	0	0	0
175	180	4	0	0	0	0	0	0	0	0	0	0
180	185	5	0	0	0	0	0	0	0	0	0	0
185	190	6	0	0	0	0	0	0	0	0	0	0
190	195	7	0	0	0	0	0	0	0	0	0	0
195	200	7	0	0	0	0	0	0	0	0	0	0
200	205	8	0	0	0	0	0	0	0	0	0	0
205	210	9	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	10	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	13	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	14	1	0	0	0	0	0	0	0	0	0
245	250	15	2	0	0	0	0	0	0	0	0	0
250	260	16	3	0	0	0	0	0	0	0	0	0
260	270	18	4	0	0	0	0	0	0	0	0	0
270	280	19	6	0	0	0	0	0	0	0	0	0
280	290	21	7	0	0	0	0	0	0	0	0	0
290	300	22	9	0	0	0	0	0	0	0	0	0
300	310	24	10	0	0	0	0	0	0	0	0	0
310	320	25	12	0	0	0	0	0	0	0	0	0
320	330	27	13	0	0	0	0	0	0	0	0	0
330	340	28	15	1	0	0	0	0	0	0	0	0
340	350	30	16	3	0	0	0	0	0	0	0	0
350	360	31	18	4	0	0	0	0	0	0	0	0
360	370	33	19	6	0	0	0	0	0	0	0	0
370	380	34	21	7	0	0	0	0	0	0	0	0
380	390	36	22	9	0	0	0	0	0	0	0	0
390	400	37	24	10	0	0	0	0	0	0	0	0
400	410	39	25	12	0	0	0	0	0	0	0	0
410	420	40	27	13	0	0	0	0	0	0	0	0
420	430	42	28	15	1	0	0	0	0	0	0	0
430	440	43	30	16	3	0	0	0	0	0	0	0
440	450	45	31	18	4	0	0	0	0	0	0	0
450	460	46	33	19	6	0	0	0	0	0	0	0
460	470	48	34	21	7	0	0	0	0	0	0	0
470	480	49	36	22	9	0	0	0	0	0	0	0
480	490	51	37	24	10	0	0	0	0	0	0	0
490	500	52	39	25	12	0	0	0	0	0	0	0
500	520	54	41	27	14	1	0	0	0	0	0	0
520	540	57	44	30	17	4	0	0	0	0	0	0
540	560	60	47	33	20	7	0	0	0	0	0	0
560	580	63	50	36	23	10	0	0	0	0	0	0
580	600	66	53	39	26	13	0	0	0	0	0	0
600	620	69	56	42	29	16	2	0	0	0	0	0
620	640	72	59	45	32	19	5	0	0	0	0	0
640	660	75	62	48	35	22	8	0	0	0	0	0
660	680	78	65	51	38	25	11	0	0	0	0	0
680	700	81	68	54	41	28	14	1	0	0	0	0
700	720	84	71	57	44	31	17	4	0	0	0	0
720	740	87	74	60	47	34	20	7	0	0	0	0
740	760	90	77	63	50	37	23	10	0	0	0	0
760	780	93	80	66	53	40	26	13	0	0	0	0
780	800	96	83	69	56	43	29	16	2	0	0	0
800	820	99	86	72	59	46	32	19	5	0	0	0
820	840	102	89	75	62	49	35	22	8	0	0	0
840	860	105	92	78	65	52	38	25	11	0	0	0
860	880	108	95	81	68	55	41	28	14	1	0	0
880	900	111	98	84	71	58	44	31	17	4	0	0
900	920	114	101	87	74	61	47	34	20	7	0	0
920	940	117	104	90	77	64	50	37	23	10	0	0
940	960	120	107	93	80	67	53	40	26	13	0	0

# MARRIED Persons-SEMIMONTHLY Payroll Period

(For Wages Paid After December 1990)

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 shall be--												
\$960	\$980	\$123	\$110	\$96	\$83	\$70	\$56	\$43	\$29	\$16	\$2	\$0
980	1,000	126	113	99	86	73	59	46	32	19	5	0
1,000	1,020	129	116	102	89	76	62	49	35	22	8	0
1,020	1,040	132	119	105	92	79	65	52	38	25	11	0
1,040	1,060	135	122	108	95	82	68	55	41	28	14	1
1,060	1,080	138	125	111	98	85	71	58	44	31	17	4
1,080	1,100	141	128	114	101	88	74	61	47	34	20	7
1,100	1,120	144	131	117	104	91	77	64	50	37	23	10
1,120	1,140	147	134	120	107	94	80	67	53	40	26	13
1,140	1,160	150	137	123	110	97	83	70	56	43	29	16
1,160	1,180	153	140	126	113	100	86	73	59	46	32	19
1,180	1,200	156	143	129	116	103	89	76	62	49	35	22
1,200	1,220	159	146	132	119	106	92	79	65	52	38	25
1,220	1,240	162	149	135	122	109	95	82	68	55	41	28
1,240	1,260	165	152	138	125	112	98	85	71	58	44	31
1,260	1,280	168	155	141	128	115	101	88	74	61	47	34
1,280	1,300	171	158	144	131	118	104	91	77	64	50	37
1,300	1,320	174	161	147	134	121	107	94	80	67	53	40
1,320	1,340	177	164	150	137	124	110	97	83	70	56	43
1,340	1,360	180	167	153	140	127	113	100	86	73	59	46
1,360	1,380	183	170	156	143	130	116	103	89	76	62	49
1,380	1,400	186	173	159	146	133	119	106	92	79	65	52
1,400	1,420	189	176	162	149	136	122	109	95	82	68	55
1,420	1,440	192	179	165	152	139	125	112	98	85	71	58
1,440	1,460	195	182	168	155	142	128	115	101	88	74	61
1,460	1,480	198	185	171	158	145	131	118	104	91	77	64
1,480	1,500	201	188	174	161	148	134	121	107	94	80	67
1,500	1,520	204	191	177	164	151	137	124	110	97	83	70
1,520	1,540	207	194	180	167	154	140	127	113	100	86	73
1,540	1,560	210	197	183	170	157	143	130	116	103	89	76
1,560	1,580	214	200	186	173	160	146	133	119	106	92	79
1,580	1,600	220	203	189	176	163	149	136	122	109	95	82
1,600	1,620	225	206	192	179	166	152	139	125	112	98	85
1,620	1,640	231	209	195	182	169	155	142	128	115	101	88
1,640	1,660	236	212	198	185	172	158	145	131	118	104	91
1,660	1,680	242	217	201	188	175	161	148	134	121	107	94
1,680	1,700	248	223	204	191	178	164	151	137	124	110	97
1,700	1,720	253	228	207	194	181	167	154	140	127	113	100
1,720	1,740	259	234	210	197	184	170	157	143	130	116	103
1,740	1,760	264	239	214	200	187	173	160	146	133	119	106
1,760	1,780	270	245	220	203	190	176	163	149	136	122	109
1,780	1,800	276	251	225	206	193	179	166	152	139	125	112
1,800	1,820	281	256	231	209	196	182	169	155	142	128	115
1,820	1,840	287	262	237	212	199	185	172	158	145	131	118
1,840	1,860	292	267	242	217	202	188	175	161	148	134	121
1,860	1,880	298	273	248	223	205	191	178	164	151	137	124
1,880	1,900	304	279	253	228	208	194	181	167	154	140	127
1,900	1,920	309	284	259	234	211	197	184	170	157	143	130
1,920	1,940	315	290	265	240	214	200	187	173	160	146	133
1,940	1,960	320	295	270	245	220	203	190	176	163	149	136
1,960	1,980	326	301	276	251	226	206	193	179	166	152	139
1,980	2,000	332	307	281	256	231	209	196	182	169	155	142
2,000	2,020	337	312	287	262	237	212	199	185	172	158	145
2,020	2,040	343	318	293	268	242	217	202	188	175	161	148
2,040	2,060	348	323	298	273	248	223	205	191	178	164	151
2,060	2,080	354	329	304	279	254	229	208	194	181	167	154
2,080	2,100	360	335	309	284	259	234	211	197	184	170	157
2,100	2,120	365	340	315	290	265	240	215	200	187	173	160
2,120	2,140	371	346	321	296	270	245	220	203	190	176	163
2,140	2,160	376	351	326	301	276	251	226	206	193	179	166
2,160	2,180	382	357	332	307	282	257	232	209	196	182	169
2,180	2,200	388	363	337	312	287	262	237	212	199	185	172
2,200	2,220	393	368	343	318	293	268	243	218	202	188	175
2,220	2,240	399	374	349	324	298	273	248	223	205	191	178
2,240	2,260	404	379	354	329	304	279	254	229	208	194	181

\$2,260 and over

Use Table 3(b) for a MARRIED person on page 22. Also see the instructions on page 20.

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid After December 1990)

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 shall be—												
\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	160	8	0	0	0	0	0	0	0	0	0	0
160	170	9	0	0	0	0	0	0	0	0	0	0
170	180	11	0	0	0	0	0	0	0	0	0	0
180	190	12	0	0	0	0	0	0	0	0	0	0
190	200	14	0	0	0	0	0	0	0	0	0	0
200	210	15	0	0	0	0	0	0	0	0	0	0
210	220	17	0	0	0	0	0	0	0	0	0	0
220	230	18	0	0	0	0	0	0	0	0	0	0
230	240	20	0	0	0	0	0	0	0	0	0	0
240	250	21	0	0	0	0	0	0	0	0	0	0
250	260	23	0	0	0	0	0	0	0	0	0	0
260	270	24	0	0	0	0	0	0	0	0	0	0
270	280	26	0	0	0	0	0	0	0	0	0	0
280	290	27	0	0	0	0	0	0	0	0	0	0
290	300	29	2	0	0	0	0	0	0	0	0	0
300	320	31	4	0	0	0	0	0	0	0	0	0
320	340	34	7	0	0	0	0	0	0	0	0	0
340	360	37	10	0	0	0	0	0	0	0	0	0
360	380	40	13	0	0	0	0	0	0	0	0	0
380	400	43	16	0	0	0	0	0	0	0	0	0
400	420	46	19	0	0	0	0	0	0	0	0	0
420	440	49	22	0	0	0	0	0	0	0	0	0
440	460	52	25	0	0	0	0	0	0	0	0	0
460	480	55	28	1	0	0	0	0	0	0	0	0
480	500	58	31	4	0	0	0	0	0	0	0	0
500	520	61	34	7	0	0	0	0	0	0	0	0
520	540	64	37	10	0	0	0	0	0	0	0	0
540	560	67	40	13	0	0	0	0	0	0	0	0
560	580	70	43	16	0	0	0	0	0	0	0	0
580	600	73	46	19	0	0	0	0	0	0	0	0
600	640	77	51	24	0	0	0	0	0	0	0	0
640	680	83	57	30	3	0	0	0	0	0	0	0
680	720	89	63	36	9	0	0	0	0	0	0	0
720	760	95	69	42	15	0	0	0	0	0	0	0
760	800	101	75	48	21	0	0	0	0	0	0	0
800	840	107	81	54	27	0	0	0	0	0	0	0
840	880	113	87	60	33	6	0	0	0	0	0	0
880	920	119	93	66	39	12	0	0	0	0	0	0
920	960	125	99	72	45	18	0	0	0	0	0	0
960	1,000	131	105	78	51	24	0	0	0	0	0	0
1,000	1,040	137	111	84	57	30	3	0	0	0	0	0
1,040	1,080	143	117	90	63	36	9	0	0	0	0	0
1,080	1,120	149	123	96	69	42	15	0	0	0	0	0
1,120	1,160	155	129	102	75	48	21	0	0	0	0	0
1,160	1,200	161	135	108	81	54	27	0	0	0	0	0
1,200	1,240	167	141	114	87	60	33	6	0	0	0	0
1,240	1,280	173	147	120	93	66	39	12	0	0	0	0
1,280	1,320	179	153	126	99	72	45	18	0	0	0	0
1,320	1,360	185	159	132	105	78	51	24	0	0	0	0
1,360	1,400	191	165	138	111	84	57	30	3	0	0	0
1,400	1,440	197	171	144	117	90	63	36	9	0	0	0
1,440	1,480	203	177	150	123	96	69	42	15	0	0	0
1,480	1,520	209	183	156	129	102	75	48	21	0	0	0
1,520	1,560	215	189	162	135	108	81	54	27	0	0	0
1,560	1,600	221	195	168	141	114	87	60	33	6	0	0
1,600	1,640	227	201	174	147	120	93	66	39	12	0	0
1,640	1,680	233	207	180	153	126	99	72	45	18	0	0
1,680	1,720	239	213	186	159	132	105	78	51	24	0	0
1,720	1,760	245	219	192	165	138	111	84	57	30	4	0



**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$1,760	\$1,800	\$251	\$225	\$198	\$171	\$144	\$117	\$90	\$63	\$36	\$10	\$0
1,800	1,840	260	231	204	177	150	123	96	69	42	16	0
1,840	1,880	271	237	210	183	156	129	102	75	48	22	0
1,880	1,920	282	243	216	189	162	135	108	81	54	28	1
1,920	1,960	294	249	222	195	168	141	114	87	60	34	7
1,960	2,000	305	255	228	201	174	147	120	93	66	40	13
2,000	2,040	316	266	234	207	180	153	126	99	72	46	19
2,040	2,080	327	277	240	213	186	159	132	105	78	52	25
2,080	2,120	338	288	246	219	192	165	138	111	84	58	31
2,120	2,160	350	299	252	225	198	171	144	117	90	64	37
2,160	2,200	361	311	260	231	204	177	150	123	96	70	43
2,200	2,240	372	322	272	237	210	183	156	129	102	76	49
2,240	2,280	383	333	283	243	216	189	162	135	108	82	55
2,280	2,320	394	344	294	249	222	195	168	141	114	88	61
2,320	2,360	406	355	305	255	228	201	174	147	120	94	67
2,360	2,400	417	367	316	266	234	207	180	153	126	100	73
2,400	2,440	428	378	328	277	240	213	186	159	132	106	79
2,440	2,480	439	389	339	289	246	219	192	165	138	112	85
2,480	2,520	450	400	350	300	252	225	198	171	144	118	91
2,520	2,560	462	411	361	311	261	231	204	177	150	124	97
2,560	2,600	473	423	372	322	272	237	210	183	156	130	103
2,600	2,640	484	434	384	333	283	243	216	189	162	136	109
2,640	2,680	495	445	395	345	295	249	222	195	168	142	115
2,680	2,720	506	456	406	356	306	256	228	201	174	148	121
2,720	2,760	518	467	417	367	317	267	234	207	180	154	127
2,760	2,800	529	479	428	378	328	278	240	213	186	160	133
2,800	2,840	540	490	440	389	339	289	246	219	192	166	139
2,840	2,880	551	501	451	401	351	300	252	225	198	172	145
2,880	2,920	562	512	462	412	362	312	261	231	204	178	151
2,920	2,960	574	523	473	423	373	323	273	237	210	184	157
2,960	3,000	585	535	484	434	384	334	284	243	216	190	163
3,000	3,040	596	546	496	445	395	345	295	249	222	196	169
3,040	3,080	607	557	507	457	407	356	306	256	228	202	175
3,080	3,120	618	568	518	468	418	368	317	267	234	208	181
3,120	3,160	630	579	529	479	429	379	329	278	240	214	187
3,160	3,200	641	591	540	490	440	390	340	290	246	220	193
3,200	3,240	652	602	552	501	451	401	351	301	252	226	199
3,240	3,280	663	613	563	513	463	412	362	312	262	232	205
3,280	3,320	674	624	574	524	474	424	373	323	273	238	211
3,320	3,360	686	635	585	535	485	435	385	334	284	244	217
3,360	3,400	697	647	596	546	496	446	396	346	295	250	223
3,400	3,440	708	658	608	557	507	457	407	357	307	256	229
3,440	3,480	719	669	619	569	519	468	418	368	318	268	235
3,480	3,520	730	680	630	580	530	480	429	379	329	279	241
3,520	3,560	742	691	641	591	541	491	441	390	340	290	247
3,560	3,600	753	703	652	602	552	502	452	402	351	301	253
3,600	3,640	764	714	664	613	563	513	463	413	363	312	262
3,640	3,680	775	725	675	625	575	524	474	424	374	324	274
3,680	3,720	786	736	686	636	586	536	485	435	385	335	285
3,720	3,760	798	747	697	647	597	547	497	446	396	346	296
3,760	3,800	809	759	708	658	608	558	508	458	407	357	307
3,800	3,840	820	770	720	669	619	569	519	469	419	368	318
3,840	3,880	831	781	731	681	631	580	530	480	430	380	330
3,880	3,920	842	792	742	692	642	592	541	491	441	391	341
3,920	3,960	854	803	753	703	653	603	553	502	452	402	352
3,960	4,000	865	815	764	714	664	614	564	514	463	413	363
4,000	4,040	876	826	776	725	675	625	575	525	475	424	374
4,040	4,080	887	837	787	737	687	636	586	536	486	436	386
4,080	4,120	898	848	798	748	698	648	597	547	497	447	397
4,120	4,160	910	859	809	759	709	659	609	558	508	458	408
4,160	4,200	921	871	820	770	720	670	620	570	519	469	419
4,200	4,240	932	882	832	781	731	681	631	581	531	480	430
4,240	4,280	945	893	843	793	743	692	642	592	542	492	442
4,280	4,320	957	904	854	804	754	704	653	603	553	503	453

\$4,320 and over

Use Table 4(a) for a **SINGLE** person on page 22. Also see the instructions on page 20.

**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	320	2	0	0	0	0	0	0	0	0	0	0
320	340	5	0	0	0	0	0	0	0	0	0	0
340	360	8	0	0	0	0	0	0	0	0	0	0
360	380	11	0	0	0	0	0	0	0	0	0	0
380	400	14	0	0	0	0	0	0	0	0	0	0
400	420	17	0	0	0	0	0	0	0	0	0	0
420	440	20	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	26	0	0	0	0	0	0	0	0	0	0
480	500	29	2	0	0	0	0	0	0	0	0	0
500	520	32	5	0	0	0	0	0	0	0	0	0
520	540	35	8	0	0	0	0	0	0	0	0	0
540	560	38	11	0	0	0	0	0	0	0	0	0
560	580	41	14	0	0	0	0	0	0	0	0	0
580	600	44	17	0	0	0	0	0	0	0	0	0
600	640	49	22	0	0	0	0	0	0	0	0	0
640	680	55	28	1	0	0	0	0	0	0	0	0
680	720	61	34	7	0	0	0	0	0	0	0	0
720	760	67	40	13	0	0	0	0	0	0	0	0
760	800	73	46	19	0	0	0	0	0	0	0	0
800	840	79	52	25	0	0	0	0	0	0	0	0
840	880	85	58	31	4	0	0	0	0	0	0	0
880	920	91	64	37	10	0	0	0	0	0	0	0
920	960	97	70	43	16	0	0	0	0	0	0	0
960	1,000	103	76	49	22	0	0	0	0	0	0	0
1,000	1,040	109	82	55	28	1	0	0	0	0	0	0
1,040	1,080	115	88	61	34	7	0	0	0	0	0	0
1,080	1,120	121	94	67	40	13	0	0	0	0	0	0
1,120	1,160	127	100	73	46	19	0	0	0	0	0	0
1,160	1,200	133	106	79	52	25	0	0	0	0	0	0
1,200	1,240	139	112	85	58	31	4	0	0	0	0	0
1,240	1,280	145	118	91	64	37	10	0	0	0	0	0
1,280	1,320	151	124	97	70	43	16	0	0	0	0	0
1,320	1,360	157	130	103	76	49	22	0	0	0	0	0
1,360	1,400	163	136	109	82	55	28	1	0	0	0	0
1,400	1,440	169	142	115	88	61	34	7	0	0	0	0
1,440	1,480	175	148	121	94	67	40	13	0	0	0	0
1,480	1,520	181	154	127	100	73	46	19	0	0	0	0
1,520	1,560	187	160	133	106	79	52	25	0	0	0	0
1,560	1,600	193	166	139	112	85	58	31	5	0	0	0
1,600	1,640	199	172	145	118	91	64	37	11	0	0	0
1,640	1,680	205	178	151	124	97	70	43	17	0	0	0
1,680	1,720	211	184	157	130	103	76	49	23	0	0	0
1,720	1,760	217	190	163	136	109	82	55	29	2	0	0
1,760	1,800	223	196	169	142	115	88	61	35	8	0	0
1,800	1,840	229	202	175	148	121	94	67	41	14	0	0
1,840	1,880	235	208	181	154	127	100	73	47	20	0	0
1,880	1,920	241	214	187	160	133	106	79	53	26	0	0
1,920	1,960	247	220	193	166	139	112	85	59	32	5	0
1,960	2,000	253	226	199	172	145	118	91	65	38	11	0
2,000	2,040	259	232	205	178	151	124	97	71	44	17	0
2,040	2,080	265	238	211	184	157	130	103	77	50	23	0
2,080	2,120	271	244	217	190	163	136	109	83	56	29	2
2,120	2,160	277	250	223	196	169	142	115	89	62	35	8
2,160	2,200	283	256	229	202	175	148	121	95	68	41	14
2,200	2,240	289	262	235	208	181	154	127	101	74	47	20
2,240	2,280	295	268	241	214	187	160	133	107	80	53	26
2,280	2,320	301	274	247	220	193	166	139	113	86	59	32
2,320	2,360	307	280	253	226	199	172	145	119	92	65	38
2,360	2,400	313	286	259	232	205	178	151	125	98	71	44
2,400	2,440	319	292	265	238	211	184	157	131	104	77	50
2,440	2,480	325	298	271	244	217	190	163	137	110	83	56
2,480	2,520	331	304	277	250	223	196	169	143	116	89	62
2,520	2,560	337	310	283	256	229	202	175	149	122	95	68
2,560	2,600	343	316	289	262	235	208	181	155	128	101	74
2,600	2,640	349	322	295	268	241	214	187	161	134	107	80
2,640	2,680	355	328	301	274	247	220	193	167	140	113	86
2,680	2,720	361	334	307	280	253	226	199	173	146	119	92
2,720	2,760	367	340	313	286	259	232	205	179	152	125	98

**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$2,760	\$2,800	\$373	\$346	\$319	\$292	\$265	\$238	\$211	\$185	\$158	\$131	\$104
2,800	2,840	379	352	325	298	271	244	217	191	164	137	110
2,840	2,880	385	358	331	304	277	250	223	197	170	143	116
2,880	2,920	391	364	337	310	283	256	229	203	176	149	122
2,920	2,960	397	370	343	316	289	262	235	209	182	155	128
2,960	3,000	403	376	349	322	295	268	241	215	188	161	134
3,000	3,040	409	382	355	328	301	274	247	221	194	167	140
3,040	3,080	415	388	361	334	307	280	253	227	200	173	146
3,080	3,120	421	394	367	340	313	286	259	233	206	179	152
3,120	3,160	428	400	373	346	319	292	265	239	212	185	158
3,160	3,200	439	406	379	352	325	298	271	245	218	191	164
3,200	3,240	450	412	385	358	331	304	277	251	224	197	170
3,240	3,280	462	418	391	364	337	310	283	257	230	203	176
3,280	3,320	473	424	397	370	343	316	289	263	236	209	182
3,320	3,360	484	434	403	376	349	322	295	269	242	215	188
3,360	3,400	495	445	409	382	355	328	301	275	248	221	194
3,400	3,440	506	456	415	388	361	334	307	281	254	227	200
3,440	3,480	518	467	421	394	367	340	313	287	260	233	206
3,480	3,520	529	479	429	400	373	346	319	293	266	239	212
3,520	3,560	540	490	440	406	379	352	325	299	272	245	218
3,560	3,600	551	501	451	412	385	358	331	305	278	251	224
3,600	3,640	562	512	462	418	391	364	337	311	284	257	230
3,640	3,680	574	523	473	424	397	370	343	317	290	263	236
3,680	3,720	585	535	485	434	403	376	349	323	296	269	242
3,720	3,760	596	546	496	446	409	382	355	329	302	275	248
3,760	3,800	607	557	507	457	415	388	361	335	308	281	254
3,800	3,840	618	568	518	468	421	394	367	341	314	287	260
3,840	3,880	630	579	529	479	429	400	373	347	320	293	266
3,880	3,920	641	591	541	490	440	406	379	353	326	299	272
3,920	3,960	652	602	552	502	451	412	385	359	332	305	278
3,960	4,000	663	613	563	513	463	418	391	365	338	311	284
4,000	4,040	674	624	574	524	474	424	397	371	344	317	290
4,040	4,080	686	635	585	535	485	435	403	377	350	323	296
4,080	4,120	697	647	597	546	496	446	409	383	356	329	302
4,120	4,160	708	658	608	558	507	457	415	389	362	335	308
4,160	4,200	719	669	619	569	519	468	421	395	368	341	314
4,200	4,240	730	680	630	580	530	480	429	401	374	347	320
4,240	4,280	742	691	641	591	541	491	441	407	380	353	326
4,280	4,320	753	703	653	602	552	502	452	413	386	359	332
4,320	4,360	764	714	664	614	563	513	463	419	392	365	338
4,360	4,400	775	725	675	625	575	524	474	425	398	371	344
4,400	4,440	786	736	686	636	586	536	485	435	404	377	350
4,440	4,480	798	747	697	647	597	547	497	446	410	383	356
4,480	4,520	809	759	709	658	608	558	508	458	416	389	362
4,520	4,560	820	770	720	670	619	569	519	469	422	395	368
4,560	4,600	831	781	731	681	631	580	530	480	430	401	374
4,600	4,640	842	792	742	692	642	592	541	491	441	407	380
4,640	4,680	854	803	753	703	653	603	553	502	452	413	386
4,680	4,720	865	815	765	714	664	614	564	514	464	419	392
4,720	4,760	876	826	776	726	675	625	575	525	475	425	398
4,760	4,800	887	837	787	737	687	636	586	536	486	436	404
4,800	4,840	898	848	798	748	698	648	597	547	497	447	410
4,840	4,880	910	859	809	759	709	659	609	558	508	458	416
4,880	4,920	921	871	821	770	720	670	620	570	520	469	422
4,920	4,960	932	882	832	782	731	681	631	581	531	481	430
4,960	5,000	943	893	843	793	743	692	642	592	542	492	442
5,000	5,040	954	904	854	804	754	704	653	603	553	503	453
5,040	5,080	966	915	865	815	765	715	665	614	564	514	464
5,080	5,120	977	927	877	826	776	726	676	626	576	525	475
5,120	5,160	988	938	888	838	787	737	687	637	587	537	486
5,160	5,200	999	949	899	849	799	748	698	648	598	548	498
5,200	5,240	1,010	960	910	860	810	760	709	659	609	559	509
5,240	5,280	1,022	971	921	871	821	771	721	670	620	570	520
5,280	5,320	1,033	983	933	882	832	782	732	682	632	581	531
5,320	5,360	1,044	994	944	894	843	793	743	693	643	593	542

\$5,360 and over Use Table 4(b) for a **MARRIED** person on page 22. Also see the instructions on page 20.

# SINGLE Persons-DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid After December 1990)

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 shall be-												
\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	12	1	0	0	0	0	0	0	0	0	0	0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	2	1	0	0	0	0	0	0	0	0	0
18	21	2	1	0	0	0	0	0	0	0	0	0
21	24	3	1	0	0	0	0	0	0	0	0	0
24	27	3	2	1	0	0	0	0	0	0	0	0
27	30	4	2	1	0	0	0	0	0	0	0	0
30	33	4	3	2	0	0	0	0	0	0	0	0
33	36	4	3	2	1	0	0	0	0	0	0	0
36	39	5	4	2	1	0	0	0	0	0	0	0
39	42	5	4	3	2	0	0	0	0	0	0	0
42	45	6	5	3	2	1	0	0	0	0	0	0
45	48	6	5	4	3	1	0	0	0	0	0	0
48	51	7	5	4	3	2	1	0	0	0	0	0
51	54	7	6	5	3	2	1	0	0	0	0	0
54	57	8	6	5	4	3	1	0	0	0	0	0
57	60	8	7	6	4	3	2	1	0	0	0	0
60	63	9	7	6	5	4	2	1	0	0	0	0
63	66	9	8	6	5	4	3	2	0	0	0	0
66	69	9	8	7	6	4	3	2	1	0	0	0
69	72	10	9	7	6	5	4	2	1	0	0	0
72	75	10	9	8	7	5	4	3	2	0	0	0
75	78	11	10	8	7	6	5	3	2	1	0	0
78	81	11	10	9	7	6	5	4	3	1	0	0
81	84	12	10	9	8	7	5	4	3	2	0	0
84	87	12	11	10	8	7	6	5	3	2	1	0
87	90	13	11	10	9	8	6	5	4	3	1	0
90	93	14	12	11	9	8	7	6	4	3	2	1
93	96	15	13	11	10	8	7	6	5	4	2	1
96	99	16	13	11	10	9	8	6	5	4	3	2
99	102	17	14	12	11	9	8	7	6	4	3	2
102	105	17	15	13	11	10	9	7	6	5	4	2
105	108	18	16	14	12	10	9	8	7	5	4	3
108	111	19	17	15	12	11	10	8	7	6	5	3
111	114	20	18	15	13	11	10	9	7	6	5	4
114	117	21	19	16	14	12	10	9	8	7	5	4
117	120	22	19	17	15	12	11	10	8	7	6	5
120	123	22	20	18	16	13	11	10	9	8	7	5
123	126	23	21	19	16	14	12	11	9	8	7	6
126	129	24	22	20	17	15	13	11	10	8	7	6
129	132	25	23	20	18	16	13	11	10	9	8	6
132	135	26	24	21	19	17	14	12	11	9	8	7
135	138	27	24	22	20	17	15	13	11	10	9	7
138	141	28	25	23	21	18	16	14	12	10	9	8
141	144	28	26	24	21	19	17	14	12	11	9	8
144	147	29	27	25	22	20	18	15	13	11	10	9
147	150	30	28	25	23	21	18	16	14	12	10	9
150	153	31	29	26	24	22	19	17	15	12	11	10
153	156	32	29	27	25	22	20	18	16	13	11	10
156	159	33	30	28	26	23	21	19	16	14	12	11
159	162	33	31	29	26	24	22	20	17	15	13	11
162	165	34	32	30	27	25	23	20	18	16	13	11
165	168	35	33	30	28	26	24	21	19	17	14	12
168	171	36	34	31	29	27	24	22	20	17	15	13
171	174	37	34	32	30	28	25	23	21	18	16	14
174	177	38	35	33	31	28	26	24	21	19	17	14
177	180	38	36	34	32	29	27	25	22	20	18	15
180	183	39	37	35	32	30	28	25	23	21	18	16
183	186	40	38	36	33	31	29	26	24	22	19	17
186	189	41	39	36	34	32	29	27	25	22	20	18
189	192	42	40	37	35	33	30	28	26	23	21	19
192	195	43	40	38	36	33	31	29	26	24	22	20
195	198	44	41	39	37	34	32	30	27	25	23	20
198	201	44	42	40	37	35	33	30	28	26	24	21
201	204	45	43	41	38	36	34	31	29	27	24	22
204	207	46	44	41	39	37	34	32	30	27	25	23
207	210	47	45	42	40	38	35	33	31	28	26	24
210	213	48	46	43	41	38	36	34	31	29	27	25
213	216	49	47	44	42	39	37	35	32	30	28	25

**SINGLE Persons-DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid After December 1990)

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 shall be--												
\$216	\$219	\$50	\$48	\$45	\$42	\$40	\$38	\$35	\$33	\$31	\$29	\$26
219	222	51	48	46	43	41	39	36	34	32	29	27
222	225	52	49	47	44	42	39	37	35	33	30	28
225	228	53	50	48	45	43	40	38	36	33	31	29
228	231	54	51	49	46	44	41	39	37	34	32	30
231	234	55	52	50	47	44	42	40	37	35	33	30
234	237	56	53	51	48	45	43	41	38	36	34	31
237	240	57	54	51	49	46	44	41	39	37	34	32
240	243	58	55	52	50	47	45	42	40	38	35	33
243	246	58	56	53	51	48	46	43	41	38	36	34
246	249	59	57	54	52	49	47	44	42	39	37	35
249	252	60	58	55	53	50	47	45	42	40	38	35
252	255	61	59	56	54	51	48	46	43	41	39	36
255	258	62	60	57	54	52	49	47	44	42	39	37
258	261	63	61	58	55	53	50	48	45	43	40	38
261	264	64	61	59	56	54	51	49	46	44	41	39
264	267	65	62	60	57	55	52	50	47	44	42	40
267	270	66	63	61	58	56	53	51	48	45	43	41
270	273	67	64	62	59	57	54	51	49	46	44	41
273	276	68	65	63	60	57	55	52	50	47	45	42
276	279	69	66	64	61	58	56	53	51	48	46	43
279	282	70	67	64	62	59	57	54	52	49	47	44
282	285	71	68	65	63	60	58	55	53	50	47	45
285	288	71	69	66	64	61	59	56	54	51	48	46
288	291	72	70	67	65	62	60	57	54	52	49	47
291	294	73	71	68	66	63	61	58	55	53	50	48
294	297	74	72	69	67	64	61	59	56	54	51	49
297	300	75	73	70	67	65	62	60	57	55	52	50
300	303	76	74	71	68	66	63	61	58	56	53	50
303	306	77	74	72	69	67	64	62	59	57	54	51
306	309	78	75	73	70	68	65	63	60	57	55	52
309	312	79	76	74	71	69	66	64	61	58	56	53
312	315	80	77	75	72	70	67	64	62	59	57	54
315	318	81	78	76	73	71	68	65	63	60	58	55
318	321	82	79	77	74	71	69	66	64	61	59	56
321	324	83	80	77	75	72	70	67	65	62	60	57
324	327	84	81	78	76	73	71	68	66	63	60	58
327	330	84	82	79	77	74	72	69	67	64	61	59
330	333	85	83	80	78	75	73	70	67	65	62	60
333	336	86	84	81	79	76	74	71	68	66	63	61
336	339	87	85	82	80	77	74	72	69	67	64	62
339	341	88	85	83	80	78	75	73	70	68	65	62
341	343	89	86	84	81	78	76	73	71	68	66	63
343	345	89	87	84	82	79	76	74	71	69	66	64
345	347	90	87	85	82	80	77	75	72	69	67	64
347	349	91	88	85	83	80	78	75	73	70	67	65
349	351	91	89	86	83	81	78	76	73	71	68	66
351	353	92	89	87	84	82	79	76	74	71	69	66
353	355	92	90	87	85	82	80	77	74	72	69	67
355	357	93	90	88	85	83	80	78	75	72	70	67
357	359	94	91	88	86	83	81	78	76	73	71	68
359	361	94	92	89	87	84	81	79	76	74	71	69
361	363	95	92	90	87	85	82	79	77	74	72	69
363	365	95	93	90	88	85	83	80	78	75	72	70
365	367	96	94	91	88	86	83	81	78	76	73	70
367	369	97	94	92	89	86	84	81	79	76	74	71
369	371	97	95	92	90	87	85	82	79	77	74	72
371	373	98	95	93	90	88	85	83	80	77	75	72
373	375	99	96	93	91	88	86	83	81	78	76	73
375	377	99	97	94	92	89	86	84	81	79	76	74
377	379	100	97	95	92	90	87	84	82	79	77	74
379	381	100	98	95	93	90	88	85	83	80	77	75
381	383	101	99	96	93	91	88	86	83	81	78	75
383	385	102	99	97	94	91	89	86	84	81	79	76
385	387	102	100	97	95	92	89	87	84	82	79	77

\$387 and over

Use Table 8(a) for a **SINGLE** person on page 23. Also see the instructions on page 20.



**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid After December 1990)

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 shall be—												
\$0	\$18	\$0	\$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	1	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	3	1	0	0	0	0	0	0	0	0	0
33	36	3	2	1	0	0	0	0	0	0	0	0
36	39	4	2	1	0	0	0	0	0	0	0	0
39	42	4	3	2	0	0	0	0	0	0	0	0
42	45	4	3	2	1	0	0	0	0	0	0	0
45	48	5	4	2	1	0	0	0	0	0	0	0
48	51	5	4	3	2	0	0	0	0	0	0	0
51	54	6	5	3	2	1	0	0	0	0	0	0
54	57	6	5	4	3	1	0	0	0	0	0	0
57	60	7	5	4	3	2	1	0	0	0	0	0
60	63	7	6	5	3	2	1	0	0	0	0	0
63	66	8	6	5	4	3	1	0	0	0	0	0
66	69	8	7	6	4	3	2	1	0	0	0	0
69	72	9	7	6	5	4	2	1	0	0	0	0
72	75	9	8	6	5	4	3	2	0	0	0	0
75	78	9	8	7	6	4	3	2	1	0	0	0
78	81	10	9	7	6	5	4	2	1	0	0	0
81	84	10	9	8	7	5	4	3	2	0	0	0
84	87	11	10	8	7	6	5	3	2	1	0	0
87	90	11	10	9	8	6	5	4	3	1	0	0
90	93	12	10	9	8	7	5	4	3	2	1	0
93	96	12	11	10	8	7	6	5	3	2	1	0
96	99	13	11	10	9	8	6	5	4	3	1	0
99	102	13	12	11	9	8	7	6	4	3	2	1
102	105	13	12	11	10	9	7	6	5	4	2	1
105	108	14	13	11	10	9	8	6	5	4	3	2
108	111	14	13	12	11	9	8	7	6	4	3	2
111	114	15	14	12	11	10	9	7	6	5	4	2
114	117	15	14	13	12	10	9	8	7	5	4	3
117	120	16	14	13	12	11	10	8	7	6	5	3
120	123	16	15	14	12	11	10	9	7	6	5	4
123	126	17	15	14	13	12	10	9	8	7	5	4
126	129	17	16	15	13	12	11	10	8	7	6	5
129	132	18	16	15	14	13	11	10	9	8	6	5
132	135	18	17	15	14	13	12	11	9	8	7	6
135	138	18	17	16	15	13	12	11	10	9	7	6
138	141	19	18	16	15	14	13	11	10	9	8	6
141	144	19	18	17	16	14	13	12	11	9	8	7
144	147	20	19	17	16	15	14	12	11	10	9	7
147	150	21	19	18	17	15	14	13	12	10	9	8
150	153	22	19	18	17	16	14	13	12	11	10	8
153	156	22	20	19	17	16	15	14	12	11	10	9
156	159	23	21	19	18	17	15	14	13	12	10	9
159	162	24	22	20	18	17	16	15	13	12	11	10
162	165	25	23	20	19	18	16	15	14	13	11	10
165	168	26	23	21	19	18	17	15	14	13	12	11
168	171	27	24	22	20	18	17	16	15	13	12	11
171	174	27	25	23	21	19	18	16	15	14	13	11
174	177	28	26	24	21	19	18	17	16	14	13	12
177	180	29	27	25	22	20	19	17	16	15	14	12
180	183	30	28	25	23	21	19	18	16	15	14	13
183	186	31	29	26	24	22	19	18	17	16	14	13
186	189	32	29	27	25	22	20	19	17	16	15	14
189	192	33	30	28	26	23	21	19	18	17	15	14
192	195	33	31	29	26	24	22	20	18	17	16	15
195	198	34	32	30	27	25	23	20	19	18	16	15
198	201	35	33	30	28	26	23	21	19	18	17	15
201	204	36	34	31	29	27	24	22	20	18	17	16
204	207	37	34	32	30	27	25	23	21	19	18	16
207	210	38	35	33	31	28	26	24	21	19	18	17
210	213	38	36	34	31	29	27	25	22	20	19	17
213	216	39	37	35	32	30	28	25	23	21	19	18
216	219	40	38	35	33	31	29	26	24	22	19	18
219	222	41	39	36	34	32	29	27	25	22	20	19
222	225	42	39	37	35	32	30	28	26	23	21	19

# MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid After December 1990)

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 shall be—												
\$225	\$228	\$43	\$40	\$38	\$36	\$33	\$31	\$29	\$26	\$24	\$22	\$20
228	231	43	41	39	36	34	32	30	27	25	23	20
231	234	44	42	40	37	35	33	30	28	26	23	21
234	237	45	43	40	38	36	34	31	29	27	24	22
237	240	46	44	41	39	37	34	32	30	27	25	23
240	243	47	44	42	40	38	35	33	31	28	26	24
243	246	48	45	43	41	38	36	34	31	29	27	24
246	249	48	46	44	42	39	37	35	32	30	28	25
249	252	49	47	45	42	40	38	35	33	31	28	26
252	255	50	48	46	43	41	39	36	34	32	29	27
255	258	51	49	46	44	42	39	37	35	32	30	28
258	261	52	50	47	45	43	40	38	36	33	31	29
261	264	53	50	48	46	43	41	39	36	34	32	30
264	267	54	51	49	47	44	42	40	37	35	33	30
267	270	54	52	50	47	45	43	40	38	36	34	31
270	273	55	53	51	48	46	44	41	39	37	34	32
273	276	56	54	51	49	47	44	42	40	38	35	33
276	279	57	55	52	50	48	45	43	41	38	36	34
279	282	58	55	53	51	48	46	44	42	39	37	35
282	285	59	56	54	52	49	47	45	42	40	38	35
285	288	59	57	55	52	50	48	46	43	41	39	36
288	291	60	58	56	53	51	49	46	44	42	39	37
291	294	61	59	56	54	52	50	47	45	43	40	38
294	297	62	60	57	55	53	50	48	46	43	41	39
297	300	63	60	58	56	53	51	49	47	44	42	40
300	303	64	61	59	57	54	52	50	47	45	43	40
303	306	64	62	60	57	55	53	51	48	46	44	41
306	309	65	63	61	58	56	54	51	49	47	44	42
309	312	66	64	61	59	57	55	52	50	48	45	43
312	315	67	65	62	60	58	55	53	51	48	46	44
315	318	68	65	63	61	59	56	54	52	49	47	45
318	321	69	66	64	62	59	57	55	52	50	48	45
321	324	69	67	65	63	60	58	56	53	51	49	46
324	327	70	68	66	63	61	59	56	54	52	49	47
327	330	71	69	67	64	62	60	57	55	53	50	48
330	333	72	70	67	65	63	60	58	56	53	51	49
333	336	73	71	68	66	64	61	59	57	54	52	50
336	339	74	71	69	67	64	62	60	57	55	53	51
339	341	75	72	70	67	65	63	60	58	56	54	51
341	343	75	73	70	68	66	63	61	59	56	54	52
343	345	76	73	71	69	66	64	62	59	57	55	52
345	347	77	74	71	69	67	64	62	60	58	55	53
347	349	77	75	72	70	67	65	63	60	58	56	53
349	351	78	75	73	70	68	66	63	61	59	56	54
351	353	78	76	73	71	68	66	64	62	59	57	55
353	355	79	76	74	71	69	67	64	62	60	57	55
355	357	80	77	75	72	70	67	65	63	60	58	56
357	359	80	78	75	73	70	68	66	63	61	59	56
359	361	81	78	76	73	71	68	66	64	61	59	57
361	363	82	79	76	74	71	69	67	64	62	60	57
363	365	82	80	77	74	72	70	67	65	63	60	58
365	367	83	80	78	75	72	70	68	65	63	61	59
367	369	83	81	78	76	73	71	68	66	64	61	59
369	371	84	81	79	76	74	71	69	67	64	62	60
371	373	85	82	79	77	74	72	69	67	65	62	60
373	375	85	83	80	78	75	72	70	68	65	63	61
375	377	86	83	81	78	76	73	71	68	66	64	61
377	379	86	84	81	79	76	74	71	69	66	64	62
379	381	87	85	82	79	77	74	72	69	67	65	62
381	383	88	85	83	80	77	75	72	70	68	65	63
383	385	88	86	83	81	78	76	73	70	68	66	64
385	387	89	86	84	81	79	76	74	71	69	66	64
387	389	90	87	84	82	79	77	74	72	69	67	65
389	391	90	88	85	82	80	77	75	72	70	68	65
391	393	91	88	86	83	81	78	75	73	70	68	66

\$393 and over

Use Table 8(b) for a **MARRIED** person on page 23. Also see the instructions on page 20.

# 6.2% Social Security Employee Tax Table for 1991

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
\$0.00	\$0.09	\$0.00	15.73	15.89	.98	31.54	31.70	1.96	47.34	47.50	2.94
.09	.25	.01	15.89	16.05	.99	31.70	31.86	1.97	47.50	47.67	2.95
.25	.41	.02	16.05	16.21	1.00	31.86	32.02	1.98	47.67	47.83	2.96
.41	.57	.03	16.21	16.38	1.01	32.02	32.18	1.99	47.83	47.99	2.97
.57	.73	.04	16.38	16.54	1.02	32.18	32.34	2.00	47.99	48.15	2.98
.73	.89	.05	16.54	16.70	1.03	32.34	32.50	2.01	48.15	48.31	2.99
.89	1.05	.06	16.70	16.86	1.04	32.50	32.67	2.02	48.31	48.47	3.00
1.05	1.21	.07	16.86	17.02	1.05	32.67	32.83	2.03	48.47	48.63	3.01
1.21	1.38	.08	17.02	17.18	1.06	32.83	32.99	2.04	48.63	48.80	3.02
1.38	1.54	.09	17.18	17.34	1.07	32.99	33.15	2.05	48.80	48.96	3.03
1.54	1.70	.10	17.34	17.50	1.08	33.15	33.31	2.06	48.96	49.12	3.04
1.70	1.86	.11	17.50	17.67	1.09	33.31	33.47	2.07	49.12	49.28	3.05
1.86	2.02	.12	17.67	17.83	1.10	33.47	33.63	2.08	49.28	49.44	3.06
2.02	2.18	.13	17.83	17.99	1.11	33.63	33.80	2.09	49.44	49.60	3.07
2.18	2.34	.14	17.99	18.15	1.12	33.80	33.96	2.10	49.60	49.76	3.08
2.34	2.50	.15	18.15	18.31	1.13	33.96	34.12	2.11	49.76	49.92	3.09
2.50	2.67	.16	18.31	18.47	1.14	34.12	34.28	2.12	49.92	50.09	3.10
2.67	2.83	.17	18.47	18.63	1.15	34.28	34.44	2.13	50.09	50.25	3.11
2.83	2.99	.18	18.63	18.80	1.16	34.44	34.60	2.14	50.25	50.41	3.12
2.99	3.15	.19	18.80	18.96	1.17	34.60	34.76	2.15	50.41	50.57	3.13
3.15	3.31	.20	18.96	19.12	1.18	34.76	34.92	2.16	50.57	50.73	3.14
3.31	3.47	.21	19.12	19.28	1.19	34.92	35.09	2.17	50.73	50.89	3.15
3.47	3.63	.22	19.28	19.44	1.20	35.09	35.25	2.18	50.89	51.05	3.16
3.63	3.80	.23	19.44	19.60	1.21	35.25	35.41	2.19	51.05	51.21	3.17
3.80	3.96	.24	19.60	19.76	1.22	35.41	35.57	2.20	51.21	51.38	3.18
3.96	4.12	.25	19.76	19.92	1.23	35.57	35.73	2.21	51.38	51.54	3.19
4.12	4.28	.26	19.92	20.09	1.24	35.73	35.89	2.22	51.54	51.70	3.20
4.28	4.44	.27	20.09	20.25	1.25	35.89	36.05	2.23	51.70	51.86	3.21
4.44	4.60	.28	20.25	20.41	1.26	36.05	36.21	2.24	51.86	52.02	3.22
4.60	4.76	.29	20.41	20.57	1.27	36.21	36.38	2.25	52.02	52.18	3.23
4.76	4.92	.30	20.57	20.73	1.28	36.38	36.54	2.26	52.18	52.34	3.24
4.92	5.09	.31	20.73	20.89	1.29	36.54	36.70	2.27	52.34	52.50	3.25
5.09	5.25	.32	20.89	21.05	1.30	36.70	36.86	2.28	52.50	52.67	3.26
5.25	5.41	.33	21.05	21.21	1.31	36.86	37.02	2.29	52.67	52.83	3.27
5.41	5.57	.34	21.21	21.38	1.32	37.02	37.18	2.30	52.83	52.99	3.28
5.57	5.73	.35	21.38	21.54	1.33	37.18	37.34	2.31	52.99	53.15	3.29
5.73	5.89	.36	21.54	21.70	1.34	37.34	37.50	2.32	53.15	53.31	3.30
5.89	6.05	.37	21.70	21.86	1.35	37.50	37.67	2.33	53.31	53.47	3.31
6.05	6.21	.38	21.86	22.02	1.36	37.67	37.83	2.34	53.47	53.63	3.32
6.21	6.38	.39	22.02	22.18	1.37	37.83	37.99	2.35	53.63	53.80	3.33
6.38	6.54	.40	22.18	22.34	1.38	37.99	38.15	2.36	53.80	53.96	3.34
6.54	6.70	.41	22.34	22.50	1.39	38.15	38.31	2.37	53.96	54.12	3.35
6.70	6.86	.42	22.50	22.67	1.40	38.31	38.47	2.38	54.12	54.28	3.36
6.86	7.02	.43	22.67	22.83	1.41	38.47	38.63	2.39	54.28	54.44	3.37
7.02	7.18	.44	22.83	22.99	1.42	38.63	38.80	2.40	54.44	54.60	3.38
7.18	7.34	.45	22.99	23.15	1.43	38.80	38.96	2.41	54.60	54.76	3.39
7.34	7.50	.46	23.15	23.31	1.44	38.96	39.12	2.42	54.76	54.92	3.40
7.50	7.67	.47	23.31	23.47	1.45	39.12	39.28	2.43	54.92	55.09	3.41
7.67	7.83	.48	23.47	23.63	1.46	39.28	39.44	2.44	55.09	55.25	3.42
7.83	7.99	.49	23.63	23.80	1.47	39.44	39.60	2.45	55.25	55.41	3.43
7.99	8.15	.50	23.80	23.96	1.48	39.60	39.76	2.46	55.41	55.57	3.44
8.15	8.31	.51	23.96	24.12	1.49	39.76	39.92	2.47	55.57	55.73	3.45
8.31	8.47	.52	24.12	24.28	1.50	39.92	40.09	2.48	55.73	55.89	3.46
8.47	8.63	.53	24.28	24.44	1.51	40.09	40.25	2.49	55.89	56.05	3.47
8.63	8.80	.54	24.44	24.60	1.52	40.25	40.41	2.50	56.05	56.21	3.48
8.80	8.96	.55	24.60	24.76	1.53	40.41	40.57	2.51	56.21	56.38	3.49
8.96	9.12	.56	24.76	24.92	1.54	40.57	40.73	2.52	56.38	56.54	3.50
9.12	9.28	.57	24.92	25.09	1.55	40.73	40.89	2.53	56.54	56.70	3.51
9.28	9.44	.58	25.09	25.25	1.56	40.89	41.05	2.54	56.70	56.86	3.52
9.44	9.60	.59	25.25	25.41	1.57	41.05	41.21	2.55	56.86	57.02	3.53
9.60	9.76	.60	25.41	25.57	1.58	41.21	41.38	2.56	57.02	57.18	3.54
9.76	9.92	.61	25.57	25.73	1.59	41.38	41.54	2.57	57.18	57.34	3.55
9.92	10.09	.62	25.73	25.89	1.60	41.54	41.70	2.58	57.34	57.50	3.56
10.09	10.25	.63	25.89	26.05	1.61	41.70	41.86	2.59	57.50	57.67	3.57
10.25	10.41	.64	26.05	26.21	1.62	41.86	42.02	2.60	57.67	57.83	3.58
10.41	10.57	.65	26.21	26.38	1.63	42.02	42.18	2.61	57.83	57.99	3.59
10.57	10.73	.66	26.38	26.54	1.64	42.18	42.34	2.62	57.99	58.15	3.60
10.73	10.89	.67	26.54	26.70	1.65	42.34	42.50	2.63	58.15	58.31	3.61
10.89	11.05	.68	26.70	26.86	1.66	42.50	42.67	2.64	58.31	58.47	3.62
11.05	11.21	.69	26.86	27.02	1.67	42.67	42.83	2.65	58.47	58.63	3.63
11.21	11.38	.70	27.02	27.18	1.68	42.83	42.99	2.66	58.63	58.80	3.64
11.38	11.54	.71	27.18	27.34	1.69	42.99	43.15	2.67	58.80	58.96	3.65
11.54	11.70	.72	27.34	27.50	1.70	43.15	43.31	2.68	58.96	59.12	3.66
11.70	11.86	.73	27.50	27.67	1.71	43.31	43.47	2.69	59.12	59.28	3.67
11.86	12.02	.74	27.67	27.83	1.72	43.47	43.63	2.70	59.28	59.44	3.68
12.02	12.18	.75	27.83	27.99	1.73	43.63	43.80	2.71	59.44	59.60	3.69
12.18	12.34	.76	27.99	28.15	1.74	43.80	43.96	2.72	59.60	59.76	3.70
12.34	12.50	.77	28.15	28.31	1.75	43.96	44.12	2.73	59.76	59.92	3.71
12.50	12.67	.78	28.31	28.47	1.76	44.12	44.28	2.74	59.92	60.09	3.72
12.67	12.83	.79	28.47	28.63	1.77	44.28	44.44	2.75	60.09	60.25	3.73
12.83	12.99	.80	28.63	28.80	1.78	44.44	44.60	2.76	60.25	60.41	3.74
12.99	13.15	.81	28.80	28.96	1.79	44.60	44.76	2.77	60.41	60.57	3.75
13.15	13.31	.82	28.96	29.12	1.80	44.76	44.92	2.78	60.57	60.73	3.76
13.31	13.47	.83	29.12	29.28	1.81	44.92	45.09	2.79	60.73	60.89	3.77
13.47	13.63	.84	29.28	29.44	1.82	45.09	45.25	2.80	60.89	61.05	3.78
13.63	13.80	.85	29.44	29.60	1.83	45.25	45.41	2.81	61.05	61.21	3.79
13.80	13.96	.86	29.60	29.76	1.84	45.41	45.57	2.82	61.21	61.38	3.80
13.96	14.12	.87	29.76	29.92	1.85	45.57	45.73	2.83	61.38	61.54	3.81
14.12	14.28	.88	29.92	30.09	1.86	45.73	45.89	2.84	61.54	61.70	3.82
14.28	14.44	.89	30.09	30.25	1.87	45.89	46.05	2.85	61.70	61.86	3.83
14.44	14.60	.90	30.25	30.41	1.88	46.05	46.21	2.86	61.86	62.02	3.84
14.60	14.76	.91	30.41	30.57	1.89	46.21	46.38	2.87	62.02	62.18	3.85
14.76	14.92	.92	30.57	30.73	1.90	46.38	46.54	2.88	62.18	62.34	3.86
14.92	15.09	.93	30.73	30.89	1.91	46.54	46.70	2.89	62.34	62.50	3.87
15.09	15.25	.94	30.89	31.05	1.92	46.70	46.86	2.90	62.50	62.67	3.88
15.25	15.41	.95	31.05	31.21	1.93	46.86	47.02	2.91	62.67	62.83	3.89
15.41	15.57	.96	31.21	31.38	1.94	47.02	47.18	2.92	62.83	62.99	3.90
15.57	15.73	.97	31.38	31.54	1.95	47.18	47.34	2.93	62.99	63.15	3.91

## 6.2% Social Security Employee Tax Table for 1991

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
63.15	63.31	3.92	73.31	73.47	4.55	83.47	83.63	5.18	93.63	93.80	5.81
63.31	63.47	3.93	73.47	73.63	4.56	83.63	83.80	5.19	93.80	93.96	5.82
63.47	63.63	3.94	73.63	73.80	4.57	83.80	83.96	5.20	93.96	94.12	5.83
63.63	63.80	3.95	73.80	73.96	4.58	83.96	84.12	5.21	94.12	94.28	5.84
63.80	63.96	3.96	73.96	74.12	4.59	84.12	84.28	5.22	94.28	94.44	5.85
63.96	64.12	3.97	74.12	74.28	4.60	84.28	84.44	5.23	94.44	94.60	5.86
64.12	64.28	3.98	74.28	74.44	4.61	84.44	84.60	5.24	94.60	94.76	5.87
64.28	64.44	3.99	74.44	74.60	4.62	84.60	84.76	5.25	94.76	94.92	5.88
64.44	64.60	4.00	74.60	74.76	4.63	84.76	84.92	5.26	94.92	95.09	5.89
64.60	64.76	4.01	74.76	74.92	4.64	84.92	85.09	5.27	95.09	95.25	5.90
64.76	64.92	4.02	74.92	75.09	4.65	85.09	85.25	5.28	95.25	95.41	5.91
64.92	65.09	4.03	75.09	75.25	4.66	85.25	85.41	5.29	95.41	95.57	5.92
65.09	65.25	4.04	75.25	75.41	4.67	85.41	85.57	5.30	95.57	95.73	5.93
65.25	65.41	4.05	75.41	75.57	4.68	85.57	85.73	5.31	95.73	95.89	5.94
65.41	65.57	4.06	75.57	75.73	4.69	85.73	85.89	5.32	95.89	96.05	5.95
65.57	65.73	4.07	75.73	75.89	4.70	85.89	86.05	5.33	96.05	96.21	5.96
65.73	65.89	4.08	75.89	76.05	4.71	86.05	86.21	5.34	96.21	96.38	5.97
65.89	66.05	4.09	76.05	76.21	4.72	86.21	86.38	5.35	96.38	96.54	5.98
66.05	66.21	4.10	76.21	76.38	4.73	86.38	86.54	5.36	96.54	96.70	5.99
66.21	66.38	4.11	76.38	76.54	4.74	86.54	86.70	5.37	96.70	96.86	6.00
66.38	66.54	4.12	76.54	76.70	4.75	86.70	86.86	5.38	96.86	97.02	6.01
66.54	66.70	4.13	76.70	76.86	4.76	86.86	87.02	5.39	97.02	97.18	6.02
66.70	66.86	4.14	76.86	77.02	4.77	87.02	87.18	5.40	97.18	97.34	6.03
66.86	67.02	4.15	77.02	77.18	4.78	87.18	87.34	5.41	97.34	97.50	6.04
67.02	67.18	4.16	77.18	77.34	4.79	87.34	87.50	5.42	97.50	97.67	6.05
67.18	67.34	4.17	77.34	77.50	4.80	87.50	87.67	5.43	97.67	97.83	6.06
67.34	67.50	4.18	77.50	77.67	4.81	87.67	87.83	5.44	97.83	97.99	6.07
67.50	67.67	4.19	77.67	77.83	4.82	87.83	87.99	5.45	97.99	98.15	6.08
67.67	67.83	4.20	77.83	77.99	4.83	87.99	88.15	5.46	98.15	98.31	6.09
67.83	67.99	4.21	77.99	78.15	4.84	88.15	88.31	5.47	98.31	98.47	6.10
67.99	68.15	4.22	78.15	78.31	4.85	88.31	88.47	5.48	98.47	98.63	6.11
68.15	68.31	4.23	78.31	78.47	4.86	88.47	88.63	5.49	98.63	98.80	6.12
68.31	68.47	4.24	78.47	78.63	4.87	88.63	88.80	5.50	98.80	98.96	6.13
68.47	68.63	4.25	78.63	78.80	4.88	88.80	88.96	5.51	98.96	99.12	6.14
68.63	68.80	4.26	78.80	78.96	4.89	88.96	89.12	5.52	99.12	99.28	6.15
68.80	68.96	4.27	78.96	79.12	4.90	89.12	89.28	5.53	99.28	99.44	6.16
68.96	69.12	4.28	79.12	79.28	4.91	89.28	89.44	5.54	99.44	99.60	6.17
69.12	69.28	4.29	79.28	79.44	4.92	89.44	89.60	5.55	99.60	99.76	6.18
69.28	69.44	4.30	79.44	79.60	4.93	89.60	89.76	5.56	99.76	99.92	6.19
69.44	69.60	4.31	79.60	79.76	4.94	89.76	89.92	5.57	99.92	100.00	6.20
69.60	69.76	4.32	79.76	79.92	4.95	89.92	90.09	5.58			
69.76	69.92	4.33	79.92	80.09	4.96	90.09	90.25	5.59			
69.92	70.09	4.34	80.09	80.25	4.97	90.25	90.41	5.60			
70.09	70.25	4.35	80.25	80.41	4.98	90.41	90.57	5.61			
70.25	70.41	4.36	80.41	80.57	4.99	90.57	90.73	5.62			
70.41	70.57	4.37	80.57	80.73	5.00	90.73	90.89	5.63			
70.57	70.73	4.38	80.73	80.89	5.01	90.89	91.05	5.64			
70.73	70.89	4.39	80.89	81.05	5.02	91.05	91.21	5.65			
70.89	71.05	4.40	81.05	81.21	5.03	91.21	91.38	5.66			
71.05	71.21	4.41	81.21	81.38	5.04	91.38	91.54	5.67			
71.21	71.38	4.42	81.38	81.54	5.05	91.54	91.70	5.68			
71.38	71.54	4.43	81.54	81.70	5.06	91.70	91.86	5.69			
71.54	71.70	4.44	81.70	81.86	5.07	91.86	92.02	5.70			
71.70	71.86	4.45	81.86	82.02	5.08	92.02	92.18	5.71			
71.86	72.02	4.46	82.02	82.18	5.09	92.18	92.34	5.72			
72.02	72.18	4.47	82.18	82.34	5.10	92.34	92.50	5.73			
72.18	72.34	4.48	82.34	82.50	5.11	92.50	92.67	5.74			
72.34	72.50	4.49	82.50	82.67	5.12	92.67	92.83	5.75			
72.50	72.67	4.50	82.67	82.83	5.13	92.83	92.99	5.76			
72.67	72.83	4.51	82.83	82.99	5.14	92.99	93.15	5.77			
72.83	72.99	4.52	82.99	83.15	5.15	93.15	93.31	5.78			
72.99	73.15	4.53	83.15	83.31	5.16	93.31	93.47	5.79			
73.15	73.31	4.54	83.31	83.47	5.17	93.47	93.63	5.80			

Wages	Taxes
100	\$6.20
200	12.40
300	18.60
400	24.80
500	31.00
600	37.20
700	43.40
800	49.60
900	55.80
1,000	62.00

# 1.45% Medicare Tax Table for 1991

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
\$0.00	\$0.35	\$0.00	28.63	29.32	.42	57.59	58.28	.84	86.56	87.25	1.26
.35	1.04	.01	29.32	30.00	.43	58.28	58.97	.85	87.25	87.94	1.27
1.04	1.73	.02	30.00	30.69	.44	58.97	59.66	.86	87.94	88.63	1.28
1.73	2.42	.03	30.69	31.38	.45	59.66	60.35	.87	88.63	89.32	1.29
2.42	3.11	.04	31.38	32.07	.46	60.35	61.04	.88	89.32	90.00	1.30
3.11	3.80	.05	32.07	32.76	.47	61.04	61.73	.89	90.00	90.69	1.31
3.80	4.49	.06	32.76	33.45	.48	61.73	62.42	.90	90.69	91.38	1.32
4.49	5.18	.07	33.45	34.14	.49	62.42	63.11	.91	91.38	92.07	1.33
5.18	5.87	.08	34.14	34.83	.50	63.11	63.80	.92	92.07	92.76	1.34
5.87	6.56	.09	34.83	35.52	.51	63.80	64.49	.93	92.76	93.45	1.35
6.56	7.25	.10	35.52	36.21	.52	64.49	65.18	.94	93.45	94.14	1.36
7.25	7.94	.11	36.21	36.90	.53	65.18	65.87	.95	94.14	94.83	1.37
7.94	8.63	.12	36.90	37.59	.54	65.87	66.56	.96	94.83	95.52	1.38
8.63	9.32	.13	37.59	38.28	.55	66.56	67.25	.97	95.52	96.21	1.39
9.32	10.00	.14	38.28	38.97	.56	67.25	67.94	.98	96.21	96.90	1.40
10.00	10.69	.15	38.97	39.66	.57	67.94	68.63	.99	96.90	97.59	1.41
10.69	11.38	.16	39.66	40.35	.58	68.63	69.32	1.00	97.59	98.28	1.42
11.38	12.07	.17	40.35	41.04	.59	69.32	70.00	1.01	98.28	98.97	1.43
12.07	12.76	.18	41.04	41.73	.60	70.00	70.69	1.02	98.97	99.66	1.44
12.76	13.45	.19	41.73	42.42	.61	70.69	71.38	1.03	99.66	100.00	1.45
13.45	14.14	.20	42.42	43.11	.62	71.38	72.07	1.04			
14.14	14.83	.21	43.11	43.80	.63	72.07	72.76	1.05			
14.83	15.52	.22	43.80	44.49	.64	72.76	73.45	1.06			
15.52	16.21	.23	44.49	45.18	.65	73.45	74.14	1.07			
16.21	16.90	.24	45.18	45.87	.66	74.14	74.83	1.08			
16.90	17.59	.25	45.87	46.56	.67	74.83	75.52	1.09			
17.59	18.28	.26	46.56	47.25	.68	75.52	76.21	1.10			
18.28	18.97	.27	47.25	47.94	.69	76.21	76.90	1.11			
18.97	19.66	.28	47.94	48.63	.70	76.90	77.59	1.12			
19.66	20.35	.29	48.63	49.32	.71	77.59	78.28	1.13			
20.35	21.04	.30	49.32	50.00	.72	78.28	78.97	1.14			
21.04	21.73	.31	50.00	50.69	.73	78.97	79.66	1.15			
21.73	22.42	.32	50.69	51.38	.74	79.66	80.35	1.16			
22.42	23.11	.33	51.38	52.07	.75	80.35	81.04	1.17			
23.11	23.80	.34	52.07	52.76	.76	81.04	81.73	1.18			
23.80	24.49	.35	52.76	53.45	.77	81.73	82.42	1.19			
24.49	25.18	.36	53.45	54.14	.78	82.42	83.11	1.20			
25.18	25.87	.37	54.14	54.83	.79	83.11	83.80	1.21			
25.87	26.56	.38	54.83	55.52	.80	83.80	84.49	1.22			
26.56	27.25	.39	55.52	56.21	.81	84.49	85.18	1.23			
27.25	27.94	.40	56.21	56.90	.82	85.18	85.87	1.24			
27.94	28.63	.41	56.90	57.59	.83	85.87	86.56	1.25			

  

Wages	Taxes
100	\$1.45
200	\$2.90
300	\$4.35
400	\$5.80
500	\$7.25
600	\$8.70
700	\$10.15
800	\$11.60
900	\$13.05
1,000	\$14.50



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**Tables for Percentage Method of Advance EIC Payments**  
(For Wages Paid After December 1990)

**Table 1. WEEKLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$131 . . .	16.7% of wages
\$131	\$224 . . .	\$22
\$224	. . . . .	\$22 less 11.93% of wages in excess of \$224

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$65 . . . . .	16.7% of wages
\$65	\$112 . . . . .	\$11
\$112	. . . . .	\$11 less 11.93% of wages in excess of \$112

**Table 2. BIWEEKLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$269 . . . . .	16.7% of wages
\$269	\$439 . . . . .	\$45
\$439	. . . . .	\$45 less 11.93% of wages in excess of \$439

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$131 . . . . .	16.7% of wages
\$131	\$224 . . . . .	\$22
\$224	. . . . .	\$22 less 11.93% of wages in excess of \$224

**Table 3. SEMIMONTHLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$293 . . . . .	16.7% of wages
\$293	\$474 . . . . .	\$49
\$474	. . . . .	\$49 less 11.93% of wages in excess of \$474

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$143 . . . . .	16.7% of wages
\$143	\$241 . . . . .	\$24
\$241	. . . . .	\$24 less 11.93% of wages in excess of \$241

**Table 4. MONTHLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$592 . . . . .	16.7% of wages
\$592	\$940 . . . . .	\$99
\$940	. . . . .	\$99 less 11.93% of wages in excess of \$940

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$293 . . . . .	16.7% of wages
\$293	\$474 . . . . .	\$49
\$474	. . . . .	\$49 less 11.93% of wages in excess of \$474

**Table 5. QUARTERLY Payroll Period****(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$1,784 . . .	16.7% of wages
\$1,784	\$2,813 . . .	\$298
\$2,813	. . . . .	\$298 less 11.93% of wages in excess of \$2,813

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$892 . . .	16.7% of wages
\$892	\$1,406 . . .	\$149
\$1,406	. . . . .	\$149 less 11.93% of wages in excess of \$1,406

**Table 6. SEMIANNUAL Payroll Period****(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$3,568 . . .	16.7% of wages
\$3,568	\$5,626 . . .	\$596
\$5,626	. . . . .	\$596 less 11.93% of wages in excess of \$5,626

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$1,784 . . .	16.7% of wages
\$1,784	\$2,813 . . .	\$298
\$2,813	. . . . .	\$298 less 11.93% of wages in excess of \$2,813

**Table 7. ANNUAL Payroll Period****(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$7,137 . . .	16.7% of wages
\$7,137	\$11,253 . . .	\$1,192
\$11,253	. . . . .	\$1,192 less 11.93% of wages in excess of \$11,253

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$3,568 . . .	16.7% of wages
\$3,568	\$5,626 . . .	\$596
\$5,626	. . . . .	\$596 less 11.93% of wages in excess of \$5,626

**Table 8. DAILY or MISCELLANEOUS Payroll Period****(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$23 . . . . .	16.7% of wages
\$23	\$48 . . . . .	\$4
\$48	. . . . .	\$4 less 11.93% of wages in excess of \$48

**(b) MARRIED With Both Spouses Filing Certificate**

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$11 . . . . .	16.7% of wages
\$11	\$24 . . . . .	\$2
\$24	. . . . .	\$2 less 11.93% of wages in excess of \$24

# Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid After December 1990)

## WEEKLY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	72	78	12	224	233	21	316	325	10
6	12	1	78	84	13	233	241	20	325	333	9
12	18	2	84	90	14	241	249	19	333	342	8
18	24	3	90	96	15	249	258	18	342	350	7
24	30	4	96	102	16	258	266	17	350	358	6
30	36	5	102	108	17	266	275	16	358	367	5
36	42	6	108	114	18	275	283	15	367	375	4
42	48	7	114	120	19	283	291	14	375	383	3
48	54	8	120	126	20	291	300	13	383	392	2
54	60	9	126	131	21	300	308	12	392	400	1
60	66	10	131	224	22	308	316	11	400	....	0
66	72	11									

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	36	42	6	112	121	10	163	171	4
6	12	1	42	48	7	121	129	9	171	179	3
12	18	2	48	54	8	129	138	8	179	188	2
18	24	3	54	60	9	138	146	7	188	196	1
24	30	4	60	65	10	146	154	6	196	....	0
30	36	5	65	112	11	154	163	5			

## BIWEEKLY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	150	156	25	472	481	40	682	690	15
6	12	1	156	162	26	481	489	39	690	699	14
12	18	2	162	168	27	489	498	38	699	707	13
18	24	3	168	174	28	498	506	37	707	716	12
24	30	4	174	180	29	506	514	36	716	724	11
30	36	5	180	186	30	514	523	35	724	732	10
36	42	6	186	192	31	523	531	34	732	741	9
42	48	7	192	198	32	531	540	33	741	749	8
48	54	8	198	204	33	540	548	32	749	757	7
54	60	9	204	210	34	548	556	31	757	766	6
60	66	10	210	216	35	556	565	30	766	774	5
66	72	11	216	222	36	565	573	29	774	783	4
72	78	12	222	228	37	573	581	28	783	791	3
78	84	13	228	234	38	581	590	27	791	799	2
84	90	14	234	240	39	590	598	26	799	808	1
90	96	15	240	246	40	598	607	25	808	....	0
96	102	16	246	252	41	607	615	24			
102	108	17	252	258	42	615	623	23			
108	114	18	258	264	43	623	632	22			
114	120	19	264	269	44	632	640	21			
120	126	20	269	439	45	640	649	20			
126	132	21	439	447	44	649	657	19			
132	138	22	447	456	43	657	665	18			
138	144	23	456	464	42	665	674	17			
144	150	24	464	472	41	674	682	16			

# BIWEEKLY Payroll Period

## MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	72	78	12	224	233	21	316	325	10
6	12	1	78	84	13	233	241	20	325	333	9
12	18	2	84	90	14	241	249	19	333	342	8
18	24	3	90	96	15	249	258	18	342	350	7
24	30	4	96	102	16	258	266	17	350	358	6
30	36	5	102	108	17	266	275	16	358	367	5
36	42	6	108	114	18	275	283	15	367	375	4
42	48	7	114	120	19	283	291	14	375	383	3
48	54	8	120	126	20	291	300	13	383	392	2
54	60	9	126	131	21	300	308	12	392	400	1
60	66	10	131	224	22	308	316	11	400	....	0
66	72	11									

# SEMIMONTHLY Payroll Period

## SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	150	156	25	474	482	48	683	692	23
6	12	1	156	162	26	482	491	47	692	700	22
12	18	2	162	168	27	491	499	46	700	709	21
18	24	3	168	174	28	499	507	45	709	717	20
24	30	4	174	180	29	507	516	44	717	725	19
30	36	5	180	186	30	516	524	43	725	734	18
36	42	6	186	192	31	524	533	42	734	742	17
42	48	7	192	198	32	533	541	41	742	751	16
48	54	8	198	204	33	541	549	40	751	759	15
54	60	9	204	210	34	549	558	39	759	767	14
60	66	10	210	216	35	558	566	38	767	776	13
66	72	11	216	222	36	566	574	37	776	784	12
72	78	12	222	228	37	574	583	36	784	792	11
78	84	13	228	234	38	583	591	35	792	801	10
84	90	14	234	240	39	591	600	34	801	809	9
90	96	15	240	246	40	600	608	33	809	818	8
96	102	16	246	252	41	608	616	32	818	826	7
102	108	17	252	258	42	616	625	31	826	834	6
108	114	18	258	264	43	625	633	30	834	843	5
114	120	19	264	270	44	633	642	29	843	851	4
120	126	20	270	276	45	642	650	28	851	859	3
126	132	21	276	282	46	650	658	27	859	868	2
132	138	22	282	288	47	658	667	26	868	876	1
138	144	23	288	293	48	667	675	25	876	....	0
144	150	24	293	474	49	675	683	24			

## MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	78	84	13	241	250	23	342	350	11
6	12	1	84	90	14	250	258	22	350	359	10
12	18	2	90	96	15	258	266	21	359	367	9
18	24	3	96	102	16	266	275	20	367	375	8
24	30	4	102	108	17	275	283	19	375	384	7
30	36	5	108	114	18	283	292	18	384	392	6
36	42	6	114	120	19	292	300	17	392	400	5
42	48	7	120	126	20	300	308	16	400	409	4
48	54	8	126	132	21	308	317	15	409	417	3
54	60	9	132	138	22	317	325	14	417	426	2
60	66	10	138	143	23	325	333	13	426	434	1
66	72	11	143	241	24	333	342	12	434	....	0
72	78	12									



# MONTHLY Payroll Period

## SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	300	306	50	940	949	98	1,359	1,368	48
6	12	1	306	312	51	949	957	97	1,368	1,376	47
12	18	2	312	318	52	957	965	96	1,376	1,385	46
18	24	3	318	324	53	965	974	95	1,385	1,393	45
24	30	4	324	330	54	974	982	94	1,393	1,401	44
30	36	5	330	336	55	982	991	93	1,401	1,410	43
36	42	6	336	342	56	991	999	92	1,410	1,418	42
42	48	7	342	348	57	999	1,007	91	1,418	1,426	41
48	54	8	348	354	58	1,007	1,016	90	1,426	1,435	40
54	60	9	354	360	59	1,016	1,024	89	1,435	1,443	39
60	66	10	360	366	60	1,024	1,033	88	1,443	1,452	38
66	72	11	366	372	61	1,033	1,041	87	1,452	1,460	37
72	78	12	372	378	62	1,041	1,049	86	1,460	1,468	36
78	84	13	378	384	63	1,049	1,058	85	1,468	1,477	35
84	90	14	384	390	64	1,058	1,066	84	1,477	1,485	34
90	96	15	390	396	65	1,066	1,074	83	1,485	1,494	33
96	102	16	396	402	66	1,074	1,083	82	1,494	1,502	32
102	108	17	402	408	67	1,083	1,091	81	1,502	1,510	31
108	114	18	408	414	68	1,091	1,100	80	1,510	1,519	30
114	120	19	414	420	69	1,100	1,108	79	1,519	1,527	29
120	126	20	420	426	70	1,108	1,116	78	1,527	1,535	28
126	132	21	426	432	71	1,116	1,125	77	1,535	1,544	27
132	138	22	432	438	72	1,125	1,133	76	1,544	1,552	26
138	144	23	438	444	73	1,133	1,141	75	1,552	1,561	25
144	150	24	444	450	74	1,141	1,150	74	1,561	1,569	24
150	156	25	450	456	75	1,150	1,158	73	1,569	1,577	23
156	162	26	456	462	76	1,158	1,167	72	1,577	1,586	22
162	168	27	462	468	77	1,167	1,175	71	1,586	1,594	21
168	174	28	468	474	78	1,175	1,183	70	1,594	1,603	20
174	180	29	474	480	79	1,183	1,192	69	1,603	1,611	19
180	186	30	480	486	80	1,192	1,200	68	1,611	1,619	18
186	192	31	486	492	81	1,200	1,209	67	1,619	1,628	17
192	198	32	492	498	82	1,209	1,217	66	1,628	1,636	16
198	204	33	498	503	83	1,217	1,225	65	1,636	1,644	15
204	210	34	503	509	84	1,225	1,234	64	1,644	1,653	14
210	216	35	509	515	85	1,234	1,242	63	1,653	1,661	13
216	222	36	515	521	86	1,242	1,250	62	1,661	1,670	12
222	228	37	521	527	87	1,250	1,259	61	1,670	1,678	11
228	234	38	527	533	88	1,259	1,267	60	1,678	1,686	10
234	240	39	533	539	89	1,267	1,276	59	1,686	1,695	9
240	246	40	539	545	90	1,276	1,284	58	1,695	1,703	8
246	252	41	545	551	91	1,284	1,292	57	1,703	1,711	7
252	258	42	551	557	92	1,292	1,301	56	1,711	1,720	6
258	264	43	557	563	93	1,301	1,309	55	1,720	1,728	5
264	270	44	563	569	94	1,309	1,318	54	1,728	1,737	4
270	276	45	569	575	95	1,318	1,326	53	1,737	1,745	3
276	282	46	575	581	96	1,326	1,334	52	1,745	1,753	2
282	288	47	581	587	97	1,334	1,343	51	1,753	1,762	1
288	294	48	587	592	98	1,343	1,351	50	1,762	.....	0
294	300	49	592	940	99	1,351	1,359	49			

## MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	60	66	10	120	126	20	180	186	30
6	12	1	66	72	11	126	132	21	186	192	31
12	18	2	72	78	12	132	138	22	192	198	32
18	24	3	78	84	13	138	144	23	198	204	33
24	30	4	84	90	14	144	150	24	204	210	34
30	36	5	90	96	15	150	156	25	210	216	35
36	42	6	96	102	16	156	162	26	216	222	36
42	48	7	102	108	17	162	168	27	222	228	37
48	54	8	108	114	18	168	174	28	228	234	38
54	60	9	114	120	19	174	180	29	234	240	39

The MONTHLY Payroll Period Table is continued on page 51.

## MONTHLY Payroll Period

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
240	246	40	516	524	43	642	650	28	767	776	13
246	252	41	524	533	42	650	658	27	776	784	12
252	258	42	533	541	41	658	667	26	784	792	11
258	264	43	541	549	40	667	675	25	792	801	10
264	270	44	549	558	39	675	683	24	801	809	9
270	276	45	558	566	38	683	692	23	809	818	8
276	282	46	566	574	37	692	700	22	818	826	7
282	288	47	574	583	36	700	709	21	826	834	6
288	293	48	583	591	35	709	717	20	834	843	5
293	474	49	591	600	34	717	725	19	843	851	4
474	482	48	600	608	33	725	734	18	851	859	3
482	491	47	608	616	32	734	742	17	859	868	2
491	499	46	616	625	31	742	751	16	868	876	1
499	507	45	625	633	30	751	759	15	876	.....	0
507	516	44	633	642	29	759	767	14			

## DAILY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	18	23	3	48	57	3	65	74	1
6	12	1	23	48	4	57	65	2	74	.....	0
12	18	2									

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	11	\$24	2	24	\$33	1	33	.....	0
6	\$11	1									

# Guide to 1990 Information Returns (If any date shown falls on a Saturday, Sunday, or legal holiday, use the next regular workday.)

Form Number	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1042S	Foreign Person's U.S. Source Income Subject to Withholding	Payments subject to withholding under Chapter 3 of the Code, including interest, dividends, royalties, pensions and annuities, and compensation for personal services.	All amounts	March 15	March 15
1098	Mortgage Interest Statement	Mortgage interest you received in the course of your trade or business from individuals.	\$600 or more	February 28	(To Payer/Borrower) January 31
1099-A	Information Return for Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	February 28	(To Borrower) January 31
1099-B	Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and bartering exchange transactions.	All amounts	February 28	January 31
1099-DIV	Statement for Recipients of Dividends and Distributions	Distributions, such as dividends, capital gains distributions, or nontaxable distributions, that were paid on stock, and distributions in liquidation.	\$10 or more, except \$600 or more for liquidations	February 28	January 31
1099-G	Statement for Recipients of Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, taxable grants, and discharge of indebtedness owed to the Federal Government.	\$10 or more for unemployment and tax refunds; \$600 or more for all others	February 28	January 31
1099-INT	Statement for Recipients of Interest Income	Interest payments, not including interest on an IRA.	\$10 or more (\$600 or more in some cases)	February 28	January 31
1099-MISC	Statement for Recipients of Miscellaneous Income  (Also, use this form to report the occurrence of direct sales of \$5,000 or more of consumer goods for resale.)	Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows.  Payments to crew members by owners or operators of fishing boats. Report payments of proceeds from sale of catch. Payments to a physician, physicians' corporation, or other supplier of health and medical services. Issued mainly by medical assistance programs or health and accident insurance plans. Payments for services performed for a trade or business by people not treated as its employees. Examples: fees to subcontractors or directors, expenses incurred for use of an entertainment facility treated as compensation to a nonemployee, and golden parachute payments. Substitute dividend and interest payments reportable by brokers. Crop insurance proceeds.	\$600 or more, except \$10 or more for royalties All payments  \$600 or more  \$600 or more  \$10 or more  \$600 or more	February 28	January 31
1099-OID	Statement for Recipients of Original Issue Discount	Original issue discount.	\$10 or more	February 28	January 31
1099-PATR	Statement for Recipients (Patrons) of Taxable Distributions Received From Cooperatives	Distributions from cooperatives to their patrons.	\$10 or more	February 28	January 31
1099-R	Statement for Recipients of Total Distributions From Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, Etc.	Total distributions from retirement or profit-sharing plans, IRAs, SEPs, or insurance contracts. Generally, use Form 1099-R only if the distribution closed the payee's account.	All amounts	February 28	January 31
1099-S	Statement for Recipients of Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of certain real estate.	All amounts	February 28	January 31

# Guide to 1990 Information Returns (If any date shown falls on a Saturday, Sunday, or legal holiday, use the next regular workday.)

Form Number	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
4789	Currency Transaction Report	Each deposit, withdrawal, exchange of currency, or other payment or transfer, by, through, or to financial institutions (other than casinos) that involves a transaction in currency of more than \$10,000.	Over \$10,000	Within 15 days after the date of the transaction	Not required
5498	Individual Retirement Arrangement Information	Contributions (including rollover contributions) to an individual retirement arrangement (IRA), and the value of an IRA or simplified employee pension (SEP) account.	All amounts	May 31	(To Participant) January 31 (for value of account) May 31 (for contributions)
8027	Employer's Annual Information Return of Tip Income and Allocated Tips	Receipts from food or beverage operations, tips reported by employees, and allocated tips.	See separate instructions.	Last day of February	Allocated tips are shown on Form W-2, due January 31
8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	Payments in cash or foreign currency received in one transaction, or two or more related transactions, in the course of a trade or business. Does not apply to banks and financial institutions filing Form 4789, Currency Transaction Report (see Form 4789 above), and casinos that are required to report such transactions on Form 8362, Currency Transaction Report by Casinos, or, generally, to transactions outside the United States.	Over \$10,000	Within 15 days after the date of the transaction	(To Payer) January 31
8308	Report of a Sale or Exchange of Certain Partnership Interests	Sales or exchanges of a partnership interest involving unrealized receivables or substantially appreciated inventory items.	(Transaction only)	Generally, attach to Form 1065	(To Transferor and Transferees) January 31
W-2G	Statement for Recipients of Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, raffles, drawings, bingo, slot machines, and keno.	Generally, \$600 or more (\$1,200 or more from bingo or slot machines; \$1,500 or more from keno)	February 28	January 31
W-2	Wage and Tax Statement	Wages, tips, other compensation, withheld income and social security taxes, and advance earned income credit (EIC) payments. Include bonuses, vacation allowances, severance pay, moving expense payments, taxable fringe benefits, golden parachute payments, some kinds of travel allowances and third-party payments of sick pay.	See separate instructions.	To SSA	To Recipient
				Last day of February	January 31
W-2P	Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments	Retirement payments other than total distributions.	See separate instructions.	Last day of February	January 31

# Federal Tax Deposit (FTD) Checklist

<p>Mark the "X" in this box only if there is a change to Employer Identification Number (EIN) or Name.</p> <p>See Instructions on page 1.</p> <p><b>1</b> BANK NAME/DATE STAMP</p> <p><b>2</b> AMOUNT OF DEPOSIT (Do NOT type; please print.)</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <th colspan="10">DOLLARS</th> <th colspan="2">CENTS</th> </tr> <tr> <td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td> <td style="height: 20px;"></td><td style="height: 20px;"></td> </tr> </table> <p>EIN <b>12-3456789</b> <b>111111</b></p> <p><b>LILIAN SMITH &amp; PAUL JONES</b>  <b>L &amp; P GRAPHICS</b>  <b>2025 MAIN STREET</b>  <b>ANYTOWN MD 99999</b></p> <p>Telephone number ( ) <b>5</b></p>		DOLLARS										CENTS														<p><b>3</b> Darken only one TYPE OF TAX</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="radio"/> 941</td> <td><input type="radio"/> Sch. A</td> </tr> <tr> <td><input type="radio"/> 990C</td> <td><input type="radio"/> 1120</td> </tr> <tr> <td><input type="radio"/> 943</td> <td><input type="radio"/> 990T</td> </tr> <tr> <td><input type="radio"/> 720</td> <td><input type="radio"/> 990PF</td> </tr> <tr> <td><input type="radio"/> CT-1</td> <td><input type="radio"/> 1042</td> </tr> <tr> <td><input type="radio"/> 940</td> <td></td> </tr> </table>		<input type="radio"/> 941	<input type="radio"/> Sch. A	<input type="radio"/> 990C	<input type="radio"/> 1120	<input type="radio"/> 943	<input type="radio"/> 990T	<input type="radio"/> 720	<input type="radio"/> 990PF	<input type="radio"/> CT-1	<input type="radio"/> 1042	<input type="radio"/> 940		<p>Darken only one TAX PERIOD</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="radio"/> 1st Quarter</td> </tr> <tr> <td><input type="radio"/> 2nd Quarter</td> </tr> <tr> <td><input type="radio"/> 3rd Quarter</td> </tr> <tr> <td><input type="radio"/> 4th Quarter</td> </tr> </table>		<input type="radio"/> 1st Quarter	<input type="radio"/> 2nd Quarter	<input type="radio"/> 3rd Quarter	<input type="radio"/> 4th Quarter
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**Federal Tax Deposit Coupon Form 8109**

<p><b>FTD REORDER FORM</b></p>		<p>OMB No. 1545-0257</p>	
<p>Mark the "X" in this box when changing your name, address, or EIN. <i>Note: An address change here changes your address on the FTD coupons only.</i></p> <p><b>1</b> <input type="checkbox"/></p> <p>New Name _____</p> <p>New Address <b>2</b> _____</p> <p>City _____</p> <p>State _____ Zip _____</p> <p>Telephone Number: ( ) <b>4</b></p>		<p>Employer Identification Number (EIN)</p> <p><b>12-3456789</b> <b>111111</b></p> <p><b>LILIAN SMITH &amp; PAUL JONES</b>  <b>L &amp; P GRAPHICS</b>  <b>2025 MAIN STREET</b>  <b>ANYTOWN MD 99999</b></p> <p style="text-align: center;">INTERNAL REVENUE SERVICE CENTER CITY ST 00000</p> <p style="text-align: center;">Send correspondence and reorders to the IRS address above.</p>	
<p>Form 8109A</p>		<p>Number of books of 23 coupons each</p> <p><b>3</b> <input type="checkbox"/></p>	

<p><b>1</b> TAX YEAR MONTH → <input type="text"/></p> <p><b>2</b> EMPLOYER IDENTIFICATION NUMBER → <input type="text"/></p> <p>BANK NAME/DATE STAMP</p> <p>Name <b>LILIAN SMITH &amp; PAUL JONES</b>  <b>L &amp; P GRAPHICS</b>  Address <b>2025 MAIN STREET</b>  City <b>ANYTOWN</b>  State <b>MD</b> ZIP <b>99999</b></p> <p>Telephone number ( ) <b>6</b></p>		<p>AMOUNT OF DEPOSIT (Do NOT type; please print.)</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <th colspan="10">DOLLARS</th> <th colspan="2">CENTS</th> </tr> <tr> <td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td> <td style="height: 20px;"></td><td style="height: 20px;"></td> </tr> </table> <p>IRS USE ONLY <input type="checkbox"/></p>		DOLLARS										CENTS														<p><b>4</b> Darken only one TYPE OF TAX</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="radio"/> 941</td> <td><input type="radio"/> Sch. A</td> </tr> <tr> <td><input type="radio"/> 990C</td> <td><input type="radio"/> 1120</td> </tr> <tr> <td><input type="radio"/> 943</td> <td><input type="radio"/> 990T</td> </tr> <tr> <td><input type="radio"/> 720</td> <td><input type="radio"/> 990PF</td> </tr> <tr> <td><input type="radio"/> CT-1</td> <td><input type="radio"/> 1042</td> </tr> <tr> <td><input type="radio"/> 940</td> <td></td> </tr> </table>		<input type="radio"/> 941	<input type="radio"/> Sch. A	<input type="radio"/> 990C	<input type="radio"/> 1120	<input type="radio"/> 943	<input type="radio"/> 990T	<input type="radio"/> 720	<input type="radio"/> 990PF	<input type="radio"/> CT-1	<input type="radio"/> 1042	<input type="radio"/> 940		<p>Darken only one TAX PERIOD</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="radio"/> 1st Quarter</td> </tr> <tr> <td><input type="radio"/> 2nd Quarter</td> </tr> <tr> <td><input type="radio"/> 3rd Quarter</td> </tr> <tr> <td><input type="radio"/> 4th Quarter</td> </tr> </table>		<input type="radio"/> 1st Quarter	<input type="radio"/> 2nd Quarter	<input type="radio"/> 3rd Quarter	<input type="radio"/> 4th Quarter
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**Federal Tax Deposit Coupon Form 8109-B**



## Federal Tax Deposit Coupon

Form 8109

**1. Verify your name and employer identification number (EIN)** on the preprinted label. This will ensure that your deposit is applied to the proper account. To indicate a change, place an "X" in the box and enter the correct name and EIN. **DO NOT MAKE ADDRESS CHANGES.** Address changes should only be made when reordering coupons on Form 8109A. (See below.)

**2. Write in the money amount**—do not type. Also, do not enter dollar signs, commas, decimal points, or leading zeroes. If your deposit is for whole dollars only, be sure to enter "00" in the "CENTS" boxes.

**3. To indicate the type of tax**, darken the box to the left of the appropriate form. Do not darken the "IRS USE ONLY" box.

**4. Always darken the box indicating the quarter that the deposit is for**—not the quarter in which you are making the

deposit. For payroll, withholding, and excise tax deposits, the quarters are:

1st quarter – Jan. 1 through Mar. 31    3rd quarter – July 1 through Sept. 30  
2nd quarter – Apr. 1 through June 30    4th quarter – Oct. 1 through Dec. 31

For business income tax deposits (this includes the excise tax on net investment income for Form 990-PF filers) darken the first quarter box for deposits made before the end of your tax year. Darken the fourth quarter box for deposits made after the end of the year. Deposits for different types of taxes and for different quarters cannot be combined. Each needs its own deposit coupon.

**If you need additional FTD coupons**, use Reorder Form 8109A provided in the coupon book. See below for additional information on reordering.

**5. Be sure to include your daytime telephone number** in the space provided.

## FTD Reorder Form

Form 8109A

**1. Verify your employer identification number (EIN), name, and address.** Check the box if there is any change. If your EIN is incorrect, line through the number and enter the correct EIN.

**2. If there is a change** to your name and/or address, enter the new name and/or address in this area.

**3. FTD coupon books now contain 23 coupons. Request coupon books early enough** to make your deposits on time, since it takes five to six weeks to receive your new coupon books. Be sure to mail your reorder to the Internal Revenue Service Center address shown on the reorder form.

**Do not make any additional entries on this form**, such as "Please rush my order." This results in manually processing your request and may delay receipt of the coupons by approximately two weeks.

**4. Be sure to include your daytime telephone number** in the space provided.

## Federal Tax Deposit Coupon

Form 8109-B

**1. Enter the month that your tax year ends in this space** if you are filling in the 1120, 990-C, 990-PF, or 990-T box; otherwise, leave it blank. For example, if your tax year ends in January, enter 01; if it ends in December, enter 12.

**2. Write in your EIN and the money amount.** Do not type it in or use dollar signs, commas, decimal points, or leading zeroes. Be sure to enter "00" in the "CENTS" boxes if your deposit is for whole dollars only.

**3. To ensure proper credit to your account, use the name and address as shown on your IRS mailing label** found on the current business tax forms mailed to you, such as Form 940, 941, etc. This is your correct IRS account identification.

**4. To indicate the type of tax**, darken the box to the left of the appropriate form. Do not darken the "IRS USE ONLY" box.

**5. Darken the box to the left of the quarter that corresponds to the**

**quarter that the deposit is for**—not the quarter in which you are making the deposit. For payroll, withholding, and excise tax deposits, the quarters are:

1st quarter – Jan. 1 through Mar. 31    3rd quarter – July 1 through Sept. 30  
2nd quarter – Apr. 1 through June 30    4th quarter – Oct. 1 through Dec. 31

For business income tax deposits (this includes the excise tax on net investment income for Form 990-PF filers), darken the first quarter box for deposits made before the end of your tax year. Darken the fourth quarter box for deposits made after the end of the year.

**If you need coupon books** and don't have a Reorder Form 8109A, call the IRS or write your Internal Revenue Service Center and provide the following information: business name, address where you want the coupon books sent, number of coupon books, and EIN. Also include the month in which your tax year ends if you have a Form 1120, Form 990-C, Form 990-PF (with net investment income), Form 990-T, or Form 2438 filing requirement.

**6. Be sure to include your daytime telephone number** in the space provided.

## Index to Instructions

### A

Advance earned income credit (EIC) payments . . . 12, 21

### B

Backup withholding . . . 2  
Business expenses (employee) . . . 11

### C

Calendar of important dates . . . 2

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W-3		1099-B		1099-OID		5498	
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(Number needed)

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**(1991 Revisions)**

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  - Form 1096, Annual Summary and Transmittal of U.S. Information Returns (one form per sheet)
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  - Form 1099-G, Certain Government Payments (three forms per sheet)
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  - Publication 213, Check Your Withholding (A bulletin board poster containing information on filing Form W-4)
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