

No. 10-1563

IN THE UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

In re: QUALITY STORES, INC., et al.

UNITED STATES OF AMERICA,

Appellant

v.

QUALITY STORES, INC., et al.,

Appellees

ON APPEAL FROM THE ORDER OF THE UNITED STATES
DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN

MOTION FOR LEAVE OF THE COURT TO ANSWER
APPELLANT'S PETITION FOR REHEARING *EN BANC*

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**DISCLOSURE REGARDING PREPARATION AND
SUBMISSION OF MEMORANDUM**

Pursuant to Fed. R. App. P. 29(c)(5), the amicus curiae and their undersigned counsel certify that counsel for Quality Stores, Inc. did not author this motion and accompanying memorandum, in whole or in part, and that neither Quality Stores, Inc., its counsel, nor any other person apart from the amicus curiae contributed money to fund the preparation of this motion and memorandum.

/s/ Christopher A. Weals
CHRISTOPHER A. WEALS
Attorney
Dated: December 18, 2012

STATEMENT OF THE AMICUS CURIAE

The American Payroll Association (“APA”) submits this motion requesting leave to file the attached memorandum responding to and in opposition of the Government’s petition for rehearing *en banc* filed on October 18, 2012. This motion and attached memorandum are filed in support of the Panel’s decision and in support of Appellee’s memorandum opposing the Government’s petition filed on December 14, 2012 (filed in response to the Court’s directive of December 4, 2012).

This motion is appropriate because of the role that the APA plays in payroll administration and the need for clarity on the issue presented in this case. The APA is a nonprofit association and the country’s leading private sector advocate for payroll and information reporting issues. Many of the APA’s more than 21,000 members’ employers process downsizing payments to hundreds of thousands of downsized workers who simultaneously receive government unemployment benefits and “supplemental unemployment compensation benefits” as defined in the Internal Revenue Code of 1986, as amended, 26 U.S.C. §1 et. seq. (the “Code”). These employers need certainty regarding whether such downsizing benefits are wages subject to taxes under the Federal Insurance Contributions Act (“FICA”) and the Federal Unemployment Tax Act (“FUTA”) as set forth in Subtitle C of the Code and, if so, how to process and correctly report such

payments for federal payroll tax purposes. Recognizing the APA's interests, the three-judge Panel previously granted the APA leave to submit an *amicus curiae* brief and share oral argument with the Appellees.

The APA files this motion as *amicus curiae* requesting leave of the Court once more to file the attached memorandum in opposition of rehearing *en banc* because the Panel decision correctly holds that downsizing payments that satisfy the Code's statutory definition of "supplemental unemployment compensation benefits" are not taxable wages for FICA and FUTA purposes. The Panel's decision adopting the statutory definition is consistent with the Supreme Court's requirement that payroll obligations must be precise and not speculative.

Reversing the Panel's decision will have far-reaching adverse consequences and add additional confusion to a reporting issue that is historically characterized by inconsistent IRS administrative rulings and, if reversed, should be done so prospectively through regulations (not through inconsistent facts and circumstances administrative revenue rulings that create more questions than answers for the APA's members).

REQUESTED MOTION

COMES NOW amicus curiae, the American Payroll Association (“APA”), pursuant to Rule 40 of the Federal Rules of Appellate Procedure, and hereby moves the Court for leave to file an answer as amicus curiae in support of the Panel’s decision and in response to the Petition for Rehearing *en banc* filed by Appellant on October 18, 2012. The APA has filed a brief and participated in oral argument before the Panel in this case as amicus curiae on the appeal from the District Court’s earlier decision in favor of the Appellees.

The amicus request leave of the Court to file this memorandum to advise the Court of additional reasons for denying rehearing *en banc*. Amicus agrees with Appellees that the Panel’s decision does not warrant *en banc* review. Amicus submits this motion request and memorandum to inform the Court that substantial additional support exists for the Panel’s decision. Although these additional arguments were not necessary to the outcome of the appeal and, indeed, were neither squarely raised nor adequately briefed by Appellant, these authorities do provide additional reasons for denying Appellant’s petition for rehearing *en banc*.

The APA requests leave of the Court to file the attached memorandum to ensure that the *en banc* Court and other courts considering these cases have the full record of the legislative history of the various Subtitle C provisions and other supporting authority. For example, the Appellant has failed to discuss or even

reference in any of its briefs or petition for rehearing *en banc* the Government's own prior or current regulations regarding the reporting of SUB-Pay benefits. The APA believes the resolution of the issue is further strengthened by examining the contemporaneous (and current) SUB-Pay regulations and information reporting regulations not previously examined by the parties in this case or in other cases, as well as other authorities, forms and publications not addressed by Appellant but which provide support for the use of the statutory SUB-Pay definition for payroll tax purposes. The APA believes that the definitions in the Code and the regulations governing SUB-Pay benefits provide much greater precision and certainty than the IRS's inconsistent revenue rulings.

CONCLUSION

For the reasons stated herein, the APA as amicus curiae asks the Court to grant the APA's motion to file the attached memorandum in response to the Appellant's request for *en banc* reconsideration and in support of both the Panel's decision and the Appellee's position that the downsizing payments at issue in this case are exempt from FICA taxes.

Respectfully submitted,

/s/ Christopher A. Weals

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v.

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ON APPEAL FROM THE ORDER OF THE UNITED STATES
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AMICUS CURIAE MEMORANDUM IN RESPONSE TO APPELLANT'S
PETITION FOR REHEARING *EN BANC*

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SUMMARY OF ARGUMENT

An employer's payroll tax obligations must be "precise and not speculative." *Central Illinois Public Services. Co. v. United States*, 435 U.S. 21, 98 S. Ct. 917, 55 L. Ed. 2d 82 (1978). The Panel's decision adopting the statutory definition of "supplemental unemployment compensation benefits" ("statutory SUB-Pay") for purposes of the FICA wage exemptions satisfies this criteria and, in sharp contrast to the IRS's administrative approach to FICA taxation of SUB-Pay, is consistent with both the Internal Revenue Code ("Code") and Congressional intent.

The requisite precision inherent in the Panel's approach is further reinforced by Treasury regulations; the IRS's own contemporaneous reporting guidelines; several of the IRS's own administrative rulings; and the uniform use of the statutory SUB-Pay definition in federal unemployment benefit statutes, state unemployment benefit statutes, and the Code. In short, not only is the use of the statutory SUB-Pay definition fully consistent with the decoupling amendment and Code Section 3402(o)'s legislative history as thoroughly explained by the Panel's decision, but the statutory definition also provides much greater precision and certainty than the inconsistent and imprecise administrative rulings the Government now relies upon. For these additional reasons, the request for *en banc* review should be denied.

LAW AND ARGUMENT

I. Congress Defines SUB-Pay Using a Precise, Objective Statutory Definition.

Congress defines “supplemental unemployment compensation benefits” in Section 3402(o) of the Code succinctly and precisely as follows:

amounts which are paid to an employee, pursuant to a plan to which the employer is a party, because of an employee's involuntary separation from employment (whether or not such separation is temporary), resulting directly from a reduction in force, the discontinuance of a plant or operation, or other similar conditions, but only to the extent such benefits are includible in the employee's gross income.

Congress has adopted a parallel definition of statutory SUB-Pay in Section 501(c)(17). In addition, Sections 62(a)(12), 419A and 3304(a)(11) reference statutory SUB-Pay, not the Service’s administrative facts and circumstances approach. In describing “present law” and the reasons to impose FITW on statutory SUB-Pay, the Senate Finance Committee stated:

although these benefits [supplemental unemployment compensation benefits] are not wages, since they are generally taxable payments they should be subject to withholding to avoid the final tax payment problem for employees . . . The withholding requirements applicable to withholding on wages are to apply to these non-wage payments.

S. Rep. No. 91-552, at 268, 206 (1969)

II. The IRS Understood and Conceded that “Present Law” Treated Statutory SUB-Pay as Exempt From FICA Taxes.

(a) *What Does the “Present Law” Reference?*—Appellant’s argument that Congress’ summary of “present law” and the nonwage treatment of SUB-Pay

refers to IRS administrative rulings distorts both the legislative history to Section 3402(o) and the relevance of revenue rulings—especially in the absence of contemporaneous Congressional references to the IRS rulings in the legislative history to the Tax Reform Act of 1969. Since IRS rulings are administrative pronouncements and do not carry the force of law, Congress must have been referring to some other legal authority—such as the 1968 regulations issued to address the information reporting of statutory SUB-Pay.

SUB-Pay was not initially subject to information reporting. In 1968, the IRS issued regulations under Sections 6041 and 501(c)(17) to impose Form 1099 reporting on payments of \$600 or more of statutory SUB-Pay. Forms 1099 cannot be used to report either FICA wages, FITW wages or the withheld payroll taxes on such wages, only Forms W-2 can be used for those purposes. Thus, these regulations fully intended to exempt statutory SUB-Pay from wage treatment for both FICA and FITW purposes. Treas. Reg. §1.501(c)(17)-2(j) and §1.6041-2(b). (*See* T.D. 6972). Treas. Reg. §1.6041-2(a). Because Forms 1099 were now being used to enforce tax reporting without income taxes being withheld, unemployed workers were facing year-end income tax liabilities without corresponding FITW amounts to satisfy the liability. Congress enacted Section 3402(o) to treat such amounts as wages for FITW purposes to satisfy this “final tax payment” issue. Consistent with Occam’s Razor, this description of Congress’ summary of the

“present law” and the exemption of statutory SUB-Pay from wages for both FICA and FITW purposes is a far simpler and more logical interpretation than Appellant’s arguments—arguments that fail to address these 1968 regulations.

(b) *Post-1970 Payroll Regulations*—Standing alone, the 1968 information reporting regulations provide compelling support for the position that Congress fully understood statutory SUB-Pay was excludable under present law from wages for both FICA and FITW purposes. Appellant in oral argument incorrectly states that these regulations were a “mere oversight” and an “administrative glitch” that were only “on the books for two years.” Any doubt these regulations also accurately reflected present law treatment of statutory SUB-Pay as exempt from wages for FICA purposes and Form W-2 reporting (rather than a mere “oversight” or “glitch”) was immediately removed by the issuance of the current information reporting requirements in 1970 to implement Section 3402(o)’s deemed wage treatment. *See* Treas. Reg. §1.501(c)(17)(j) and §1.6041-2(b).

While the 1970 regulations do modify the information reporting requirements for statutory SUB-Pay, to reflect Section 3402(o)’s enactment, they specifically restate and reissue the 1968 information reporting requirements under Section 6041 for pre-1971 years. If these regulations were a “glitch” and failed to reflect present law, then these subsequent regulations would have clarified or revoked these regulations altogether, not continued to impose the same reporting

requirements for pre-1971 years. Thus, even the drafters of the current final regulations understood that statutory SUB-Pay was not subject to FICA taxes under “present law” as of 1968.

The Form 1099 reporting requirements also continue to remain in effect for statutory SUB-Pay in several situations under the companion regulations issued under Section 501(c)(17) in 1970. The Form 1099 reporting imposed on statutory SUB-Pay paid from trusts is superseded by Form W-2 reporting only if the SUB-Payments are subject to FITW under Section 3402(o). *See* Treas. Reg. §1.501(c)(17)(j). Form W-2 reporting is not triggered under Section 3402(o) “in lieu of such annual [Form 1099] information return” if, for example, the terminated employee claims exempt status, claims personal allowances sufficient to avoid withholding, or receives payments below the minimum withholding threshold amounts. In short, even the current regulations contemplate that Form W-2 reporting replaces Form 1099 reporting for some, but not all, statutory SUB-Pay benefits paid after December 31, 1970, but even then only for FITW purposes.

(c) *Contemporaneous IRS Forms and Publications* – In response to Section 3402(o)’s deemed wage treatment for FITW purposes, the IRS modified its existing forms and publications for employers and payroll administrators in 1971. In describing the impact of the statutory SUB-Pay definition for payroll compliance purposes, the 1971 version of Circular E, Employer’s Tax Guide

(attached as Exhibit 1 “1971 Circular E”) clearly adopts the statutory SUB-Pay definition and explains that statutory SUB-Pay is subject to FITW, but exempt from FICA and FUTA taxes. In calculating taxable wages, the 1971 Circular E also specifically warns employers: “Do not include the amount of any ... supplemental unemployment compensation benefit from which income tax has been withheld.” *See* 1971 Circular E, pp 5, 7, 12, and 16.

The IRS also released a 1971 Form 941E, Quarterly Return of Withheld Income Tax for SUB-Pay (attached as Exhibit 2), for trusts and other payors to use to report FITW amounts. On this form, total wages and other compensation subject to FITW were reported as an aggregate figure except that statutory SUB-Pay was not reported as either wages or compensation. Instead, only the actual federal income taxes withheld on statutory SUB-Pay were reported on a separate line. No FICA taxes were or could be reported on the 1971 Form 941E by the SUB-Pay trusts. Similar special rules were adopted by 1971 Forms 941 (attached as Exhibit 3) for SUB-Payments paid outside a trust.

(d) *Contemporaneous IRS Rulings*—Shortly after Section 3402(o)’s enactment, the IRS issued several rulings confirming the IRS’s own “present law”

approach that if a downsizing payment constitutes statutory SUB-Pay, then the payments are not wages for FICA purposes.¹ In Rev. Rul. 77-347, the IRS held:

The payments under both plans are supplemental unemployment compensation benefits as defined in Section 3402(o) of the Code.

Accordingly, the payments from the trust received by the former employees are not “wages” for the purposes of the Federal Insurance Contributions Act and the Federal Unemployment Tax Act.

III. Congress and All 50 State Legislatures Have Adopted the Statutory SUB-Pay Definition in a Manner that Links it to State and Federal Unemployment Benefits.

State unemployment statutes and the Federal-State Extended Unemployment Compensation Act (“FEUCA”) fund and pay extended unemployment benefits to workers who otherwise exhaust their entitlement to regular weekly state unemployment benefits. As an eligibility condition for such extended unemployment benefits, the unemployed workers cannot reject a job offer that pays a rate that exceeds the sum of the workers’ unemployment benefit from the government, plus any statutory SUB-Pay amounts from the employer.

The FEUCA and state unemployment provisions (and, by extension, the FUTA provisions and the companion FICA provisions) contemplate that

¹ See IRS Priv. Ltr. Rul. 7937003 (May 30, 1979) (examining whether the downsizing payments “constitute supplemental unemployment benefits within the meaning of Section 501(c)(17) and, therefore, are not wages for purposes of the FICA and the FUTA.”); see also *NYSA-ILA Container Royalty Fund v. Commissioner*, 847 F.2d 50 (1988) in litigation stemming from PLR 7937003, the Second Circuit favorably discusses the statutory SUB-Pay definition as the applicable test for FICA exemption purposes).

unemployment recipients may concurrently receive both state unemployment benefits and statutory SUB-Pay for the weeks prior to and including the period the terminated employees are entitled to extended unemployment benefits. The receipt of statutory SUB-Pay is not only consistent with the receipt of unemployment benefits, but more importantly, Congress (and all 50 state legislatures) fully understand and intend that statutory SUB-Pay can be received concurrent and linked with state unemployment benefits as a supplemental payment. If linkage is a requirement, then these statutory provisions create linkage between statutory SUB-Pay and the federal and state unemployment benefit provisions.

IV. The Contradictory IRS Administrative Interpretations.

The Government asserted in its oral rebuttal that the IRS's FICA taxation of SUB-Pay has been clear since 1950. It also asserts that Rev. Rul. 90-72 and its definition of "SUB-Pay"² control the outcome of this case rather than the definition of statutory SUB-Pay. In fact, not only are the IRS's revenue rulings inconsistent

² The IRS has never actually defined SUB-Pay, it has only described arrangements that it believes constitute "supplemental unemployment benefits." Although IRS regulations and forms began to adopt the phrase "supplemental unemployment compensation benefits" and its definition beginning in 1968, IRS revenue rulings continued to use the phrase "supplemental unemployment benefits." Although Rev. Rul. 90-72 discards this somewhat arcane administrative terminology in favor of Congress' terminology, the ruling attempts to replace Congress' definition of that phrase with the IRS's evolving facts and circumstances definition for "supplemental unemployment benefits."

with Congressional intent, they are not entitled to deference and fail the *Central Illinois* confusion test due to their lack of clarity, precision and consistency.

Rev. Rul. 90-72 lacks precision and consistency in several respects, including with the two other most recent revenue rulings issued by the IRS. Rev. Rul. 90-72 seeks to reject Rev. Rul. 77-347's adoption of the statutory SUB-Pay definition and its position that SUB-Pay benefits do not have to be linked to unemployment benefits for FICA exemption purposes. However, Rev. Rul. 90-72 fails to mention Rev. Rul. 80-124 under which the IRS still applies the statutory SUB-Pay definition in its FICA exemption analysis, *i.e.*, Rev. Rul. 80-124's operative provisions hold that a payment is exempt from FICA if it satisfies Section 3402(o) and the employee has no right, title or interest in the benefit payment until the employee is laid off.

Rev. Rul. 90-72 also fails to identify or explain with any precision the required linkage that employers and payroll administrators must satisfy other than cross referencing Rev. Rul. 56-249. The IRS's position is so unclear that even the Federal Circuit in *CSX Corporation v. U.S.*, 518 F.3d 1328, 1335 (Fed. Cir. 2008) identified different criteria than those the IRS says are relevant under Rev. Rul. 56-249 (the Federal Circuit only concurs on 5 of the 8 factors that the IRS itself finds relevant in Rev. Rul. 56-249). In addition to ignoring information reporting regulations, forms, publications and several rulings that all provide statutory SUB-

Pay is exempt from FICA taxes, Rev. Rul. 90-72 also fails to recognize or discuss the state unemployment laws that uniformly adopt the precise statutory SUB-Pay definition that the state and federal authorities have collectively agreed is relevant for linkage for unemployment benefit purposes.

CONCLUSION

The Amicus concurs with the Panel and Sixth Circuit precedent that no deference should be given to an administrative approach that is inherently inconsistent, especially when the Supreme Court has ruled that an employer's payroll reporting obligations must be "precise and not speculative." The requisite precision is found in the statutory SUB-Pay definition adopted by Congress, the payroll tax regulations, contemporaneous IRS forms, state unemployment statutes, prior courts and now this panel in the Sixth Circuit. For these additional supporting reasons, the APA concurs with the Appellees that the rehearing *en banc* motion should be denied.

Respectfully submitted,

/s/ Christopher A. Weals

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DECEMBER 18, 2012

**Certificate of Compliance With Type-Volume Limitation,
Typeface Requirements, and Type Style Requirements**

1. This motion and memorandum complies with the type-volume limitation of Fed. R. App. P. 32(a)(7)(B) because:

☒ this motion and memorandum contains 3,498 words, excluding the parts of the brief exempted by Fed. R. App. P. 32(a)(7)(B)(iii), or

☐ this motion and memorandum uses a monospaced typeface and contains [state the number of] lines of text, excluding the parts of the brief exempted by Fed. R. App. P. 32(a)(7)(B)(iii).

2. This motion and memorandum complies with the typeface requirements of Fed. R. App. P. 32(a)(5) and the type style requirements of Fed. R. App. P. 32(a)(6) because:

☒ this motion and memorandum has been prepared in a proportionally spaced typeface using Word in 14-point Times New Roman font, or

☐ this motion and memorandum has been prepared in a monospaced typeface using *[state name and version of word processing program]* with *[state number of characters per inch and name of type style]*.

/s/ Christopher A. Weals

CHRISTOPHER A. WEALS

Attorney

Dated: December 18, 2012

CERTIFICATE OF SERVICE

It is hereby certified that on December 18, 2012, the foregoing motion and memorandum were electronically filed with the Clerk of the Court by using the ECF system. Counsel for the appellees and appellants are registered ECF users and will be served by the ECF system.

/s/ Christopher A. Weals
CHRISTOPHER A. WEALS
Attorney

EXHIBIT 1

1971

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Copy 1971

Circular E

Employer's Tax Guide

At the time this Circular went to print, Congress was considering proposals to increase both the social security tax rate and the maximum amount of wages subject to social security taxes. If these proposals become law, Internal Revenue will use news media to provide supplemental advice and instructions.

Highlights

- ▶ This Circular includes the income tax withholding rates and tables for wages paid during 1971. These tables have been adjusted for the new tax rates for single persons and the increase in the standard deduction provided by the Tax Reform Act of 1969. (See pages 17 through 39.)
 - ▶ The social security (FICA) tax rate has been increased to 5.2 percent each for employees and employers on wages paid after December 31, 1970.
 - ▶ The Federal unemployment tax has been increased to 3.2 percent of taxable wages, retroactive to January 1, 1970. Also, the rules for depositing Federal unemployment tax have been changed. (See section 18.)
 - ▶ Withholding of income tax from annuities is required after December 31, 1970, if the annuitant requests it. Payers of annuities are subject to the same rules that apply to employers for depositing, paying, and reporting income tax withheld. (See sections 14, 15, 19, 20, 21 and 22, and Form W-4P, Annuitant's Request for Federal Income Tax Withholding.)
 - ▶ Withholding of income tax from supplemental unemployment compensation benefits is required after December 31, 1970. (See section 6.)
 - ▶ A new form (Form 941E, Quarterly Return of Withheld Income Tax) has been prescribed for reporting withheld income taxes by State and local government employers, certain payers of annuities, and tax-exempt organizations that do not report social security taxes to the Internal Revenue Service. (See section 15.)
-
- ▶ Please see Publication 493 for—
 - (a) Alternative formulas for percentage withholding,
 - (b) Alternative methods of withholding income tax that were prescribed by the Tax Reform Act of 1969, and
 - (c) Combined income tax and social security tax tables.



Department of the Treasury
Internal Revenue Service

Calendar

On or Before January 31 and at End of Employment

Give each employee a Wage and Tax Statement, Form W-2, showing the amount of (1) income tax withheld, (2) total wages and other compensation, (3) social security employee tax withheld and wages subject to this tax, and (4) any unpaid employee tax on tips. If Form W-2 is not required, give statement of social security wages and employee tax deducted. See section 21.

On or Before January 31

For Income Tax Withholding.—File Form W-3, Reconciliation of Income Tax Withheld and Transmittal of Wage and Tax Statements, and include all required Internal Revenue Service copies (Copy A) of Form W-2 furnished employees for the preceding calendar year. See section 22.

For Federal Unemployment Tax.—File annual return on Form 940. See sections 2, 14, and 18.

On or Before April 30, July 31, October 31, and January 31

Deposit Federal unemployment tax due if more than \$100.

File a quarterly return on Form 941 or 941E and pay balance of undeposited taxes due.

Before December 1

For Income Tax Withholding.—Request a new Form W-4 from each employee whose withholding exemptions will be different in the next year from the exemptions shown on his current Form W-4.

On May 1

Discontinue use of additional withholding allowances for each employee who has not furnished a new Schedule A (Form W-4). Discontinue the exemption from withholding for each employee who has not furnished a new Form W-4E. See section 13.

Reminders

On Hiring New Employees

For Income Tax Withholding.—Ask each new employee for a withholding exemption certificate, Form W-4 or Form W-4E.

For Social Security (FICA) Taxes.—Record the number and name of each new employee from his social security card. If he does not have a number, he should apply for one on Form SS-5. See section 5.

On Each Payment of Wages or Annuities

For Income Tax Withholding.—Withhold tax from each wage payment or supplemental unemployment compensation plan benefit in accordance with the employee's Form W-4 and the applicable withholding rate. Withhold tax from annuity payment if requested on Form W-4P.

For Social Security (FICA) Taxes.—Withhold 5.2 percent from each wage payment. If employee reported tips, see section 7.

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Instructions

1. Purpose

This Circular provides employers with a summary of their responsibilities for the withholding, depositing, paying and reporting of Federal income tax, social security taxes, and Federal unemployment tax.

Except as shown in the tables on pages 13 through 16 these taxes apply to every employer who pays taxable wages to employees or who has employees who report tips. Employers who need more detailed information should

consult their local Internal Revenue office or see the Employment Tax Regulations.

The information in this circular applies to all employment taxes unless specific exception is made or where clearly inapplicable. For railroad retirement taxes, see instructions for Form CT-1.

2. Who Are Employers

An employer is any person or organization for whom an individual performs any service as an employee. It

includes any person or organization paying wages to a former employee after termination of his employment.

For income tax withholding.—For purposes of income tax withholding, the term "employer" includes organizations that may be exempt from income tax, such as religious and government organizations, and that may or may not be exempt from social security and Federal unemployment taxes.

For unemployment tax.—For Federal unemployment tax, the term "employer" includes any person or organi-

zation that has four or more employees on at least one day of each of 20 calendar weeks in the calendar year or the preceding year. In determining whether four or more persons were employed on at least one day of each of 20 weeks, a person who works regularly each week, though not every day, is considered to be an employee all seven days. See section 18.

Example 1: You have three employees who worked Monday through Friday and two other employees who worked on Saturday. For purposes of Federal unemployment taxes you have five employees for each day of the week. If you have four or more employees in 20 or more weeks, you are required to file a Form 940.

Example 2: You had six employees during all of 1970. During 1971 you have only three employees. You are required to file a Form 940 for 1971 because you met the tests in 1970.

3. Employer Identification Number

Show your employer identification number on all forms, attachments, and correspondence you send to the Internal Revenue Service and the Social Security Administration.

You should have only one identification number. If you have more than one and have not been advised which to use, notify the Internal Revenue office where you file your return. State the numbers you have, the name and address each number was assigned to, and the address of your principal place of business. The Service will tell you which number to use.

If you have acquired the business of another employer, you must not use the number assigned to him.

If you have not applied for an identification number, you should do so on Form SS-4, available from any Internal Revenue office or the Social Security Administration. If you have only household employees, do not file an application. Instead, notify Internal Revenue when you first are liable and an iden-

tification number and proper return forms will be sent to you.

The employer identification number is also used to identify the tax accounts of various organizations and entities that have no employees.

4. Who Are Employees

Common Law Rules.—Everyone who performs services subject to the will and control of an employer both as to what shall be done and how it shall be done, is an employee for purposes of these taxes. It does not matter that the employer permits the employee considerable discretion and freedom of action, if the employer has the *legal right* to control both the method and the result of the services.

Though not always applicable, some of the characteristics of the term "employee" are that the employer has the right to discharge him and furnishes him with tools and a place to work.

In general, those in business for themselves are not employees. For example, physicians, lawyers, dentists, veterinarians, construction contractors, public stenographers, and others who follow an independent trade, business, or profession in which they offer their services to the public.

If the relationship of employer and employee exists, the description of the relationship by the parties as anything other than that of employer and employee is immaterial. It does not matter that the employee is designated as a partner, coadventurer, agent, or independent contractor. Nor does it matter how the payments are measured, or how they are paid, or what they are called; nor whether the individual is employed full or part time.

No distinction is made between classes of employees. Superintendents, managers, and other supervisory personnel are employees. Generally, an officer of a corporation is an employee, but a director, in his capacity as such is not. An officer who performs no services, or only minor ones, and who neither receives nor is entitled to

remuneration is not considered an employee.

Whether the relationship of employer and employee exists under the usual common law rules will be determined in doubtful cases by an examination of the facts of each case.

If you wish a ruling as to whether a worker is an employee, file Form SS-8.

Statutory Provisions.—For social security taxes, the term "employee" also means any of the following who perform services for remuneration under the conditions in the last paragraph of this section—

(a) an agent-driver or commission-driver engaged in distributing meat products, vegetable products, fruit products, bakery products, beverages (other than milk), or laundry or dry-cleaning services, for his principal;

(b) a full-time life insurance salesman;

(c) a homemaker working according to specifications furnished by the person the services are performed for, on materials or goods furnished by that person, and required to be returned to him or his designate; or

(d) a traveling or city salesman, other than an agent-driver or commission-driver. He must work full time soliciting and transmitting to his principal orders from wholesalers, retailers, contractors, operators of hotels, restaurants, or other similar establishments, for merchandise for resale or supplies for use in their business operations. He may, however, also engage in side-line activities for some other person.

Anyone within any of these categories is an employee for social security tax purposes if his service contract contemplates he will personally perform substantially all the services. But an individual is not an employee if he has a substantial investment in facilities used to perform his services (other than facilities for transportation), or if the services are a single transaction not part of a continuing relationship with the person they are performed for.

Federal Government Employers.

Federal agencies should refer to Chapter 3000 of Part III of the Treasury Fiscal Requirements Manual. This chapter prescribes the procedures Federal agencies are to use in accounting for Federal income taxes withheld and social security taxes, all of which are collected in the U.S. Treasury at the time actually withheld.

State and Local Government Employers.—Generally, only the information in this circular which relates to withholding of Federal income tax is applicable to State and local government employment. *State and local government employers should not include social security contributions with their deposits of withheld income taxes. They should report withheld income taxes to Internal Revenue on Form 941E.* Information on reporting and acquiring social security coverage may be obtained from the appropriate State official.

Other Social Security Tax Information.—Employers of agricultural employees should refer to Circular A. Employers of household employees should refer to section 9 of this circular. For self-employment information refer to the instructions for Form 1040 and Schedule SE (Form 1040). The circulars and forms may be obtained from any Internal Revenue office.

5. Employee's Social Security Number

Record the name and number of each employee exactly as they appear on his social security card.

If an employee has no number, he should apply for one on Form SS-5, available at the nearest Social Security office, post office, or Internal Revenue office.

If an employee has no number but has a receipt acknowledging his application for one on Form SS-5, ask him to show you his social security card as soon as he receives it. If your quarterly Form 941 is due before the number is known, enter in column 17, Schedule A, Form 941, the words "Receipt Issued," and the employee's name and address.

If an employee has neither a social security number nor a receipt, obtain from him a completed Form SS-5 or a statement giving his full name, present address, date and place of birth, father's full name, mother's full name before marriage, and sex. If he previously filed a Form SS-5, also include the date and place of filing. If he does not have a number or a receipt at the time you file your return, enter "Unknown" in column 17, and attach his Form SS-5 or statement.

6. What Are Taxable Wages

Wages covered by (a) income tax withholding, (b) social security, and (c) Federal unemployment tax consist of all remuneration whether in cash or other forms (with exceptions described in section 8 and pages 13 through 16) paid to an employee for services performed. The word "wages" covers all types of employee remuneration, including salaries, vacation allowances, bonuses, and commissions. It is immaterial whether payments are based on the hour, day, week, month, or year, or on a piecework or percentage plan. For treatment of tips see section 7. For reporting "Other Compensation" not subject to withholding on Form W-2, see section 21.

Wages paid in any form other than money are measured by the fair market value of the goods, lodging, meals, or other consideration given in payment for services.

If wages are paid in a medium other than money, make sure the tax is available for payment.

Amounts paid specifically for traveling or other ordinary and necessary expenses incurred or reasonably expected to be incurred in your business are not wages subject to these taxes. Traveling and other reimbursed expenses must be identified either by making a separate payment or by specifically indicating the separate

amounts. If both wages and expense allowances are combined in a single payment.

Supplemental Unemployment Compensation Benefits.—For purposes of withholding Federal income tax, taxable supplemental unemployment compensation benefits are treated as if they were wages if they are paid after December 31, 1970, to an employee because of his involuntary separation from employment whether or not temporary under a plan to which the employer is a party. The separation must be due directly to a reduction in force, discontinuance of a plant or operation or similar condition.

Moving Expenses.—Reimbursements made to an employee for moving expenses are not subject to withholding if, at the time paid, it is reasonable to believe that the employee is entitled to a deduction for them. You must withhold, however, if you believe that the employee is not entitled to a deduction. See Publication 521 (Tax Information on Moving Expenses) and section 12.

7. What Are Taxable Tips

Cash tips received by an employee must be reported to the employer on or before the 10th day of the month following the month the tips are received. No report is required for any month in which the tips were less than \$20. An employee must give his employer a statement of his tips showing (a) his name, address and social security number, (b) the name and address of his employer, (c) the calendar month or period the statement is furnished for, and (d) the total amount of tips. Employees may use Form 4070 for reporting tips.

You must collect both employee social security tax and income tax on tips reported by the employee from wages due him or from other funds he makes available. The social security employer tax does not apply to tips. Discontinue collecting social security employee tax when the employee's combined wages and tips total \$7,800 for the year. However, your liability for employer tax on wages continues until the wages other than tips total \$7,800 for the year. Income tax withholding applies for the entire year on wages and tips, even though the social security limits have been reached.

Example: John Smith, a waiter employed by the Ritz Restaurant, receives regular wages of \$120 a week. He also receives and reports to his employer tips of \$50 a week. The employer must pay the employer's share of FICA tax on \$6,240 for the year (52 weeks \times \$120 a week = \$6,240). FICA deductions from wages of the employee will cease when his tips and wages com-

bined reach \$7,800 for the year, but income tax withholding continues.

Include in column 20 of Form 941 all tips reported by employees during the quarter until the tips and other wages reach \$7,800 for the calendar year, whether or not sufficient employee funds were available to collect the tax. If you wish to report tips on a form separate from that used for wages, you may use Form 941a Continuation Sheet. List the tips in column 20 and show the total of this income in item 22, Schedule A, Form 941.

If, by the 10th day of the month following the month in which an employee's report on tips was received, you have not had sufficient employee funds available to permit deduction of the employee tax, you are no longer liable for collection of the tax. You must show the amount of the uncollected FICA tax on Form W-2. See instructions on Form 941.

Railroad employers should refer to the instructions for Form CT-1.

See the chart on page 16 for treatment of tips for Federal unemployment tax purposes.

8. Sick Pay

In reporting wages for Federal income tax purposes, employees may exclude certain payments made by an employer under a wage continuation plan for periods they were absent from work because of personal injuries or sickness.

If both the employee and the employer contribute to the plan, any benefits attributable to the employee's contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to the employer's contributions.

To figure an employee's sick pay exclusion, you must first determine whether the sick pay is more than 75 percent of the employee's weekly wage rate.

(1) If over 75 percent.—The employee must be absent from work due to illness or injury for 30 calendar days before he qualifies for the exclusion. The exclusion thereafter is limited to a rate not to exceed \$100 a week.

(2) If 75 percent or less.—The employee must be absent for seven calendar days before he qualifies for the exclusion, but the exclusion is limited to an amount computed at a regular weekly rate not to exceed \$75. The waiting period applies to absences due to both illness and injury unless the employee is hospitalized at least one day during his absence. After 30 calendar days, the allowable weekly exclusion is increased to an amount not to exceed \$100.

You are not required to withhold income tax from excludable sick pay provided your records show the amount of each payment, the excludable portion of it, and any other information you reasonably believe establishes the employee's entitlement to the exclusion.

All such payments must be included in the box "Wages paid subject to withholding" on Form W-2. However, if you maintain the records specified above, you may also show excludable sick pay on Form W-2 as a separate item, regardless of whether income tax was withheld from such amounts.

See page 16 for social security treatment of sick pay.

9. Household Employees

A special test is provided for determining whether the social security taxes apply to household services performed in or about your private home (other than on a farm operated for a profit). The taxes apply to all cash wages paid (regardless of when earned) to a household employee in a calendar quarter for household services, if you pay the employee \$50 or more cash wages in the quarter. The \$50-a-quarter test applies separately to each household employee.

In general, the taxes do not apply to cash wages for domestic service in your private home if performed by your mother, father, wife, or husband; or by your son or daughter under the age of 21. But the taxes do apply to cash wages for domestic service by a mother or father if you have in your home a son or daughter who is under age 18 or has a physical or mental condition that requires the personal care of an adult for at least four continuous weeks in the quarter. In addition, you must be either a widow (widower) or a divorced person who has not remarried, or have a spouse in the home who, because of physical or mental condition, is incapable of caring for your son or daughter for at least four continuous weeks in the quarter.

The taxes apply only to cash wages of household employees who meet the \$50-a-quarter test. Checks, money orders, etc., are the same as cash, but the value of food, lodging, clothing, car tokens, and other noncash items furnished to a household employee is not subject to social security tax.

Social security taxes for household employees may be reported on either Form 941 or Form 942. The methods of reporting are described on the back of each form.

10. Partially Exempt Employment

If half or more of the employee's time in the employ of a particular per-

son in a pay period is spent performing services subject to the taxes, all amounts paid the employee for services performed in that pay period are taxable. If less than half the time is spent performing services subject to the taxes, none of the amount paid the employee is taxable.

11. Payroll Period

For income tax withholding the payroll period is the period of service for which you ordinarily pay wages to an employee.

If you have a regular payroll period, withhold the income tax on the basis of that period even though the employee does not work the full period.

If you have no payroll period, withhold the tax as if the wages were paid on a daily or miscellaneous payroll period. This method requires a determination of 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), the number of days must be counted from the date of payment back to the latest of (a) the last payment of wages made during the same calendar year, (b) the date employment commenced if during the same calendar year, or (c) January 1 of the same year.

If an employee is paid for a period of less than one week and signs a statement under penalties of perjury that he is not working for wages subject to withholding for any other employer during the same calendar week, you may compute the withholding on the basis of a weekly, instead of a daily or miscellaneous, payroll period. If the employee later begins work for wages subject to withholding for another employer, the employee must notify you within 10 days. After that, you must compute the withholding on the basis of the daily or miscellaneous period.

12. Supplemental Wage Payments Including Tips

If you pay supplemental wages—such as bonuses, commissions, overtime pay, back pay including retroactive wage increases, or reimbursements for nondeductible moving expenses (as noted in section 6)—in the same payment with regular wages, withhold the income tax as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period.

If you pay supplemental wages in a different payment from regular wages, the method of withholding income tax

depends in part on whether you withheld income tax from the employee's regular wages.

If you have withheld income tax from the employee's regular wages, you may choose either of two methods for withholding income tax on the supplemental wages: (1) You may withhold at a flat percentage rate of 20 percent without allowing for any withholding exemptions the employee claimed on his Form W-4, or (2) you may add the supplemental wages to the regular wages paid the employee within the same calendar year for the current or last preceding payroll period; determine the income tax to be withheld as if the aggregate amount were a single payment, subtract the tax already withheld from the regular wage payment, and withhold the remaining tax from the supplemental wage payment. If you have not withheld income tax from the regular wages (as, for example, where an employee's withholding exemption exceeds his wages) you must use method (2) above. You must add the supplemental wages to the regular wages you paid within the same calendar year for the current or last preceding payroll period and withhold income tax on the total as though the supplemental wages and regular wages were one payment for a regular payroll period.

Tips Treated as Supplemental Wages.—If an employee receives regular wages and reports tips, determine the income tax to be withheld on the tips as if the amount of tips reported were a supplemental wage payment. If you have not withheld income tax from the employee's regular wages, you must add the reported tips, as you would other supplemental wages, to the regular wages you paid within the same calendar year for the current or last preceding payroll period and withhold income tax as though the tips and regular wages were one payment. If, however, you have withheld income tax from the regular wages, you may choose to withhold on the tips by either method (1) or (2) described in the preceding paragraph.

Income tax on the tips must be withheld from wages (excluding tips) or from other funds made available by the employee.

Vacation Pay.—If an employee receives vacation pay for a vacation absence, the vacation pay is subject to withholding as though it were a regular wage payment made for the payroll periods during the vacation. If vacation pay is paid in addition to regular wages for the vacation period, the vacation pay is treated as a supplemental wage payment.

13. Marital Status, Withholding Exemptions, and Allowances

To determine income tax withholding, employers are required to take into account these factors:

1. **Wages paid**—(Including tips reported) during the payroll period.

2. **Marital status**—There are separate withholding tables for single and married employees.

3. **Withholding exemptions.**

4. **Additional allowances based on itemized deductions.**—These are used only for withholding purposes, and are allowable only if an employee files Schedule A (Form W-4) with his withholding exemption certificate. For further details, see that schedule.

5. **Exemption for Nontaxable Individuals.**—If an employee certifies that he did not incur any liability for income tax for 1970 and he anticipates he will not incur any liability for 1971, his wages will be exempt from income tax withholding. Form W-4E, Withholding Exemption Certificate, should be used by employees claiming this exemption, instead of Form W-4. Form W-4E must be renewed annually by any employee who wishes to continue the exemption.

Form W-4, Employee's Withholding Exemption Certificate.—Ask each new employee to furnish a signed Form W-4 on or before commencement of employment. A Form W-4 filed by a new employee is to be made effective upon the first payment of wages. If an employee fails to furnish a certificate, you must withhold tax as if the employee is a single person who has no withholding exemptions.

Form W-4 will remain in effect until a new certificate is furnished, except for additional withholding allowances. You must terminate the additional withholding allowances based on itemized deductions on May 1 of each year unless the employee files a new Schedule A (Form W-4) with a new Form W-4.

Special Rules on Marital Status.—An employee whose husband or wife died during the current taxable year may claim the "married status" for that year on line 2, Form W-4.

An employee whose husband or wife died during either of the two preceding taxable years may claim married status if the employee maintains as his home a household which is the principal place of abode of his child or stepchild for whom he is entitled to a deduction for an exemption and was entitled to file a joint return with the husband or wife in the year of death.

A nonresident alien or a person married to a nonresident alien is considered single for withholding tax purposes.

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

14. Computing Employment Taxes

Income Tax Withholding From Wages.—You may find it convenient to determine the amount of income tax required to be withheld from the wage-bracket tables appearing on pages 20 to 39, inclusive, or the percentage method of computation may be used, as shown on page 17.

Both the table method and the percentage method distinguish unmarried persons (either single or head of household) from married persons. Both methods give full benefit of exemptions claimed by the employee and the standard deduction.

In addition to the required withholding under the percentage or table method, employees may have additional amounts withheld by entering the desired amount on line 7 of Form W-4.

Publication 493 contains alternative formula tables for percentage withholding, alternative methods for withholding, and combined income tax and social security tax withholding tables.

Income Tax Withholding From Annuities.—If an annuitant files Form W-4P, Annuitant's Request for Federal Income Tax Withholding, you must withhold the amount of income tax he specifies, provided it is not less than \$5 a month and does not reduce the amount due him to less than \$10 a payment. After the end of the year, give each such annuitant a Form W-2P (instead of Form 1099 or Form W-2) showing the gross amount of annuity payments and the amount of income tax withheld during the year.

Social Security Taxes.—The social security taxes are 5.2 percent each on employees and employers, or a total of 10.4 percent of the first \$7,800 of taxable wages paid each employee by an employer. (See section 7 for information on tips.) A convenient table which produces the same result as multiplying each wage payment by 5.2 percent is shown on pages 40 to 46, inclusive.

Federal Unemployment Tax.—The Federal unemployment tax is 3.2 percent of wages paid. The tax applies to the first \$3,000 of wages paid during the calendar year to each employee. You may take a credit against your Federal tax (not in excess of 2.7 percent of the wages) for contributions paid by you into State unemployment funds.

The Federal unemployment tax is imposed upon employers and must not be deducted from the wages of employees.

15. Quarterly Return of Income Tax Withheld and Social Security (FICA) Taxes

Every employer who withholds income tax from wages or who is liable for social security taxes must file a quarterly return on Form 941 (Form 941E in certain cases, see page 8) unless the only wages paid are for domestic service or agricultural labor.

The dates on which Form 941 and Form 941E and tax payments are due, are as follows:

Quarters	Quarter ending	Due date
Jan.—Feb.—Mar.	Mar. 31	Apr. 30
April—May—June	June 30	July 31
July—August—Sept.	Sept. 30	Oct. 31
Oct.—Nov.—Dec.	Dec. 31	Jan. 31

Where to File.—File Form 941 with the Internal Revenue Service Center for the region in which your legal residence, principal place of business or office or agency is located. Addresses are:

NORTH ATLANTIC REGION

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont
Internal Revenue Service Center
310 Lowell Street
Andover, Mass. 01812

MID-ATLANTIC REGION

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia
Internal Revenue Service Center
11601 Roosevelt Blvd.
Philadelphia, Pa. 19155

SOUTHEAST REGION

Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee
Internal Revenue Service Center
4800 Buford Highway
Chamblee, Ga. 30006

MIDWEST REGION

Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin
Internal Revenue Service Center
2306 E. Bannister Road
Kansas City, Mo. 64170

CENTRAL REGION

Indiana, Kentucky, Michigan, Ohio, West Virginia
Internal Revenue Service Center
Cincinnati, Ohio 45298

SOUTHWEST REGION

Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming
Internal Revenue Service Center
3651 S. Interregional Hwy.
Austin, Tex. 78740

WESTERN REGION

Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington
Internal Revenue Service Center
1160 West 1200 South St.
Ogden, Utah 84405

Do not report more than one calendar quarter on one return.

Use the preaddressed form mailed to you. If you misplace the form, request a new one in sufficient time to file a timely return. If you use a blank form, show your name and identification number as they appeared on previous returns.

If you go out of business or cease to pay wages, you must file a "final return." See section 22.

If you temporarily cease to pay wages or are engaged in seasonal activities, you must file a return for each quarter even though you have no taxes to report.

For social security taxes of household employees only, you may round each wage payment to the nearest whole dollar for purposes of determining taxes and reporting wages on returns. If you

do so, you must round every wage payment made to any household employee during the same quarter.

Form 941.—Form 941 (see page 11) is required to be filed quarterly by all employers subject to income tax withholding, social security taxes, or both, except that (1) State and local government employers and other organizations that report only withheld income tax should use Form 941E, and (2) social security taxes on wages of household employees may be reported on Form 942. Taxes on wages of agricultural employees must be reported on Form 943. See section 7 for completion of Form 941 in the case of tips.

If Form 941 includes both business employees and household employees, identify the household employees in Schedule A. This may be done by grouping them following the listing of the business employees, under "Household," or by inserting the letter "H" at the right of column 20, opposite the name of the employee. Household employees in a private home on a farm operated for profit should be reported as agricultural employees on Form 943.

Form 941E.—Form 941E is prescribed for reporting withheld income taxes by State and local government employers and tax-exempt organizations that do not report social security taxes to the Internal Revenue Service.

It is also prescribed for reporting withheld income taxes by certain payers of annuities.

The term "payer" means a person making an annuity payment except that, if the person making the payment is acting solely as an agent for another person, the term "payer" shall mean such other person and not the person actually making the payment.

Example 1. B, a bank, makes annuity payments only as an agent for an employee's trust. The trust is deemed to be the payer. If the trust has no employees whose wages are subject to FICA taxes, the trust should file Form 941E.

Example 2. A, an insurance company, makes annuity payments under contracts purchased by individuals. A has employees whose wages are subject to FICA taxes. A must file Form 941 and combine the amount of income tax withheld from annuities with the amount of income tax withheld from A's employees' wages.

Form 941a.—This is a continuation sheet for listing more employees than can be shown on Schedule A, Form 941.

It is also used in addition to Schedule A, Form 941 by employers who conduct business in more than one city or engage in two or more types of business, and who have an agreement with the Social Security Administration to

list their employees by establishment or place of employment under the Establishment Reporting Plan. For more information on this method of reporting, obtain Inst. OAA-5019 "The Establishment Reporting Plan—A Statement for the Use of the Employer," from your local Social Security Administration District Office.

Magnetic Tape Reporting.—You may submit your reports on magnetic tape instead of paper reports on Schedule A in accordance with Technical Instructions Bulletin #3 available from the Social Security Administration, Baltimore, Maryland 21235.

Penalties.—Both criminal and civil penalties are provided for willful failure to file returns and pay tax when due, and for willfully filing false or fraudulent returns.

16. Adjustments

Every return on which an adjustment for a preceding quarter is reported must have an attached statement in duplicate explaining the adjustment, designating the return period the mistake relates to, and giving other information called for in the instructions on the return.

If you deduct no tax, or less than the correct amount of tax (other than tax on tips), from any wage payment, you may deduct the amount of the undercollection from later payments to the employee. However, you are liable for any underpayment. Reimbursement is a matter for settlement between you and the employee.

If in any quarter you deduct more than the correct amount of tax from any wage payment, you should repay the overcollection to the employee. Keep as part of your records a written receipt from the employee showing the date and amount of the repayment. Every overcollection not receipted for by the employee must be reported and paid with the return for the quarter in which the overcollection was made.

Specific instructions for correcting mistakes in reporting withheld income tax and FICA taxes are on Form 941.

Since tips count against the \$7,800 annual limit of wages subject to the employee social security tax but not against the employer tax, it may be necessary to report wages in item 5, Form 941 for the employer tax, even though the limit has been reached for employee tax. In these cases no more tips should be reported for the employee in column 20, Schedule A. But, continue to report wages paid the employee in column 19 until the wages other than tips reach \$7,800. Since the tax on item 5 is figured at the combined rate of 10.4 percent, employers

should deduct in item 8 an amount equal to 5.2 percent of any wages not subject to the employee tax.

17. Payment of Withheld Income and Social Security (FICA) Taxes

Generally, you must deposit the income tax withheld and the social security taxes with an authorized commercial bank depository or a Federal Reserve bank. A Federal Tax Deposit Form 501 must accompany each deposit.

This circular omits the rules for depositing withheld income taxes and social security taxes because a proposed change effective for wages paid after December 31, 1970, was published in the Federal Register on September 26, 1970. After public comments on the proposed changes have been considered and final regulations adopted, all employers will be provided with the new rules. In the meantime, employers should continue following the existing deposit rules. If you need information about the present rules, consult your District Director.

18. Payment of Federal Unemployment Tax

On or before January 31, every employer of four or more employees (see section 2) must file an unemployment tax return, Form 940, and deposit or pay the tax in full.

Preaddressed Forms 940 are mailed each year to employers who filed returns for the previous year. Others should request Form 940 from Internal Revenue.

Federal unemployment tax must be deposited with an authorized commercial bank or a Federal Reserve bank. A Federal Tax Deposit Form 508 must accompany each deposit.

Deposit rules provide that Federal unemployment tax must be computed on a quarterly basis. Any amount due must be deposited on or before the last day of the first month following the close of the quarter. (For those who do not qualify as an employer until the second or third quarter, deposit requirements do not begin until the end of the second or third quarters.)

To determine whether you must make a deposit for any of the first three quarters in 1971, compute the total tax by multiplying by .005 that part of the first \$3,000 of each employee's annual wages that was paid during the quarter. Take two-thirds of this amount. (For 1970 only one-third of the total tax was subject to deposit; for 1971 two-thirds of the total tax is subject to deposit; for 1972 and thereafter, the entire amount.)

If the amount subject to deposit (plus the amount subject to deposit for any

prior quarter but not deposited) is more than \$100, deposit it during the first month following the quarter. If \$100 or less, you do not have to deposit it, but you must add it to the amount subject to deposit for the next quarter.

Example 1: During the first quarter of 1971 your tax is \$360. Since two-thirds of this amount, \$240, is more than \$100, you must deposit \$240 by April 30, 1971.

Example 2: During the first two quarters of 1971 your tax is \$120 for each quarter. No deposit is required for the first quarter since two-thirds of \$120 (\$80) does not exceed \$100. You must, however, deposit \$160 (\$80+\$80) for the first two quarters by July 31, 1971.

Example 3: During the first quarter of 1971 your tax is \$3,000. You must deposit \$2,000 by April 30, 1971. During the second quarter your tax is \$1,500. You must deposit \$1,000 by July 31, 1971.

Once the amount of tax has been used in computing a deposit, the excess not required to be deposited should not be carried forward and added to the amount of tax for a subsequent period, as in Example 2 above.

If the tax reportable on Form 940, less amounts deposited during the year, is more than \$100, you must deposit the entire amount on or before January 31. If your tax for the year (less any deposits) is \$100 or less, you may either deposit the tax or pay it with Form 940.

19. Use of Government Depositaries

How To Make Deposits of Taxes.—

Fill in a preinscribed Federal Tax Deposit Form 501 or Form 508, depending upon the type of tax being deposited, in accordance with instructions.

Send each Federal tax deposit form and a single payment covering the amount of taxes to be deposited to any commercial bank qualified as a depository for Federal taxes, or to a Federal Reserve bank. Make checks or money orders payable to the bank you make your tax deposit with. Contact your local bank or Federal Reserve bank for the names of authorized commercial bank depositories.

The timeliness of deposits is determined by the date received in a commercial bank depository or Federal Reserve bank. A deposit received by the bank after the due date will be considered timely if you establish it was mailed two or more days before the due date.

Procedures for All Deposits

How To Obtain Federal Tax Deposit Forms.—Preinscribed Federal tax de-

posit forms will automatically be sent to you after you apply for an identification number. If you need additional forms, order them from the Internal Revenue office where you file returns.

If your branch offices make tax deposits, obtain a supply of Federal tax deposit forms and distribute them to the branches so they will be able to make deposits when due.

Do not use preinscribed forms of one employer for another employer. If you have not received Federal tax deposit forms by the due date of a deposit, mail your payment to the Internal Revenue office where you file your return. Make it payable to the Internal Revenue Service and show on it your name, identification number, address, kind of tax and period covered.

Record of Deposit.—Before making a deposit, enter the amount of payment on the form and stub, and record on the stub the check or money order number and date. Keep the stub for your records. The deposit portion of this form will not be returned to you, but will be used to credit your tax account as identified by your Employer identification number.

Claiming Credit for Overpayments.—If you deposited more than the correct amount of taxes for a quarter, you may elect to have the overpayment refunded or applied as a credit to your next return. Show the appropriate amount in the space provided in item 12b, Form 941. Any amount shown there as a credit should be entered in item 11b of your next return.

Penalty.—A penalty is provided for failure, without reasonable cause, to make required deposits of taxes when due.

State and local government employers should deposit withheld income tax only. Contributions payable under a Federal-State social security coverage agreement should not be deposited. Any social security contributions and earnings reports should be sent to appropriate State officials.

20. Separate Accounting for Failure to Pay Taxes Withheld

Any employer who fails to pay over employee tax or income tax withheld, or who fails to make deposits, payments, or to file tax returns, as required, may be required to deposit such taxes in a special trust account for the U.S. Government and file monthly tax returns. Severe penalties are provided for failure to make such deposits and payments.

21. Statements for Employees (Annuitants)

Wages Subject to Income Tax Withholding.—You must furnish two copies of Wage and Tax Statement (Form W-2) to each employee from whom income tax was withheld or would have been withheld if the employee had claimed no more than one withholding exemption. For example, if the percentage withholding method is used and the payroll period is weekly, you must give Form W-2 to each employee whose wages exceed \$12.50 for any week (see table on page 17), even though no income tax was withheld.

Supplemental Unemployment Compensation Benefits Subject to Income Tax Withholding.—Furnish two copies of Form W-2 to each payee as if wages had been paid.

Annuities Subject to Income Tax Withholding.—If you are a payer of annuities and you withheld Federal income tax from annuity payments, after the end of the year you must give each annuitant for whom you withheld income tax a Form W-2P (instead of a Form 1099 or Form W-2) showing the gross amount of annuity payments and the amount of income tax withheld during the year.

Other Compensation.—You must use Form W-2 in reporting all other compensation (amounts includible in gross income but not subject to income tax withholding) paid to an employee in the course of your trade or business. This rule applies to such payments, cash or noncash, if they amount to \$600 or more in a calendar year or if the total of the payments and the employee's wages (subject to income tax withholding) amount to \$600 or more. (However, compensation under item (b), below, must be reported, regardless of amount.) "Other Compensation" must be shown in the block designated on Form W-2, and should include such items as—

(a) Traveling or other expense allowances, even though excluded from wages under section 6 of this guide, unless an adequate accounting is made to the employer. However, reimbursements for moving expenses not deductible by the employee, from which income tax has been withheld, are wages and must be reported as such. Report any other reimbursements for moving expenses as "Other Compensation."

(b) The cost of group-term life insurance purchased for an employee to the extent that it is includible in the employee's gross income under section 79 of the Internal Revenue Code.

(c) The value of noncash prizes or awards to retail commission salesmen who ordinarily are paid solely on a

cash commission basis, if income tax is not withheld.

Correcting Form W-2.—If it is necessary to correct a Form W-2 after it has been given to an employee, a corrected statement must be issued to the employee. Corrected statements should be clearly marked "Corrected by Employer." If a Form W-2 is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be given to the employee.

Uncollected Tax on Tips.—If during the year sufficient funds were not available to collect the employee (social security) tax on tips, the uncollected amounts should be entered in the designated space on the Form W-2.

Social Security Statements.—If a Form W-2 is required for any employee under the rules stated above and his wages were also subject to social security (FICA) tax, the Form W-2 must show the FICA wages paid (including tips reported) and the FICA tax withheld. If Form W-2 is not required, employers subject to social security taxes must give the employee a statement showing (a) the name and address of the employer, (b) the name, address, and social security number of the employee, (c) the calendar year for which the statement is furnished, (d) the total amount of social security wages paid the employee (including tips reported by employee) during the calendar year, (e) the amount of social security employee tax deducted and withheld, and (f) for 1970 that the social security (FICA) rate of 4.8 percent includes 0.6 percent for hospital insurance benefits and 4.2 percent for old-age, survivors, and disability insurance.

No particular form is prescribed for the social security statement, but it should be in a form suitable for the employee to keep. You may use either Form W-2 or Form SS-14.

Example: Your wife employed a maid in the calendar year 1970. She paid the maid \$48.50 in the first quarter, \$60.00 in each of the second and third quarters, and \$49.25 in the fourth quarter. The amounts paid in the second and third quarters would have been reported and the tax paid either on Form 941 or Form 942. The Form W-2 or Form SS-14 would indicate wages of \$120 as subject to social security tax and tax deductions of \$5.76.

Railroad Retirement Tax Statement.—If a wage and tax statement is required for any railroad employee under the rules stated above and his compensation was also subject to employee tax under the Railroad Retirement Tax Act (RRTA), the Form W-2 (RR) must show in addition to the income tax information the (a) RRTA

employee tax deducted, (b) compensation paid on which the RRTA tax was deducted for services rendered during the same calendar year, (c) the amount of any taxable tips reported by the employee on which the RRTA employee tax was not deducted because sufficient funds were unavailable, and (d) the amount of the uncollected RRTA employee tax on tips.

When To Furnish Form W-2 or Social Security Statement.—Wage and tax statements on Form W-2 (or social security statements) for a calendar year and any corrected statements made in the year must be furnished to employees not later than January 31 following that year. However, if an employee leaves the service of the employer before the close of the calendar year and is not expected to return to work within the calendar year, the statement must be furnished to the employee not later than 30 days after his last wages are paid.

Combined Federal-State Form.—In order to help employers in States where both Federal and State taxes must be withheld, a six-part Form W-2 has been devised by agreement between the Internal Revenue Service and the State tax authorities. The form may also be used where city or other subdivision taxes are withheld.

Penalties.—Both criminal and civil penalties are provided for willful failure by the employer to furnish, in the manner and at the time prescribed, a statement showing the information required, or for willfully furnishing a false or fraudulent statement.

22. Report of Income Tax Withholding

When filing your Form 941 or Form 941E for the last quarter of the calendar year, or when filing your final return if final wages are paid before the end of the year, you must furnish copies A of all Forms W-2 and W-2P issued for the year and Form W-3, Reconciliation of Income Tax Withheld and Transmittal of Wage and Tax Statements to the Internal Revenue office with which you file. Form W-3 must be accompanied by a list (preferably an adding machine tape) of the amounts of income tax withheld as shown on the forms filed with the return.

If your total payroll consists of a number of separate units or establishments, the forms may be assembled accordingly and a separate list submitted for each establishment. In such case a summary list should be submitted, the total of which should agree with the corresponding entry on Form W-3.

If the number of forms is large, they may be forwarded in packages of con-

venient size. The packages should be identified with your name, consecutively numbered, and Form W-3 placed in package No. 1. The number of packages should be indicated at the top of Forms 941 or 941E and W-3. In cases of this kind, the tax return and remittance should be filed in the usual manner, with a brief statement that Forms W-2, W-2P, and W-3 are in separate packages.

Any employee copies of Form W-2 which, after reasonable effort, cannot be delivered to employees should be sent to Internal Revenue with Form 941 or Form 941E for the second quarter of the next calendar year, or with your final return if filed earlier. If you issue Forms W-2 and W-2P from branch establishments, instead of transmitting the undeliverable ones with your return, you may have the branches send them to the Internal Revenue Service Center serving the State the branch is located in.

Magnetic Tape Reporting.—The Internal Revenue Service will accept computer produced magnetic tape records instead of the paper Forms W-2. See Revenue Procedure 69-16 (C.B. 1969-2) and Revenue Procedure 70-7 (I.R.B. 1970-13).

Further information on tape reporting may be obtained from the Director of any of the Service Centers listed in section 15.

23. Records To Be Kept

Every employer subject to any of the employment taxes described in this circular is required to keep all records pertinent to these taxes available for inspection by Internal Revenue Service officers if the need should arise.

No particular form has been prescribed for such records, but they should include the amounts and dates of all wage payments and tips reported subject to these taxes; the names, addresses, and occupations of employees receiving such payments; the periods of their employment; the periods for which they are paid while absent due to sickness or personal injuries and the amount and weekly rate of such payments; their social security numbers; their income tax withholding exemption certificates; the employer's identification number; duplicate copies of returns filed; and the dates and amounts of deposits made in accordance with section 19.

The records should be kept for a period of at least four years after the date the taxes to which they relate become due, or the date the taxes are paid, whichever is later.

FORM 941

(Rev. Jan. 1971)

Department of the
Treasury
Internal Revenue ServiceEmployer's
Quarterly
Federal
Tax
Return

1. TOTAL WAGES AND TIPS SUBJECT TO WITHHOLDING PLUS OTHER COMPENSATION	8,010 00	3
2. AMOUNT OF INCOME TAX WITHHELD FROM WAGES, TIPS, AND ANNUITIES	602 10	6
3. ADJUSTMENT FOR PRECEDING QUARTERS OF CALENDAR YEAR		
4. ADJUSTED TOTAL OF INCOME TAX WITHHELD	602 10	7
5. TAXABLE FICA WAGES PAID (Item 21) \$ 5,425.00 multiplied by 10.4% = TAX	564 20	7
6. TAXABLE TIPS REPORTED (Item 22) \$ 473.00 multiplied by 5.2% = TAX	24 60	8
7. TOTAL FICA TAXES (Item 5 plus Item 6)	588 80	8
8. ADJUSTMENT (See instructions)		
9. ADJUSTED TOTAL OF FICA TAXES	588 80	
10. TOTAL TAXES (Item 4 plus Item 9)	1,190 90	
11a. TOTAL TAXES DEPOSITED FOR THE QUARTER (See instructions on Page 4)	1,190 90	9
11b. OVERPAYMENT FROM PREVIOUS QUARTER		
11c. TOTAL DEPOSITS (Item 11a plus Item 11b)	1,190 90	
12a. IF ITEM 11c IS LESS THAN ITEM 10, PAY BALANCE DUE TO INTERNAL REVENUE SERVICE	-0-	
12b. IF ITEM 11c IS MORE THAN ITEM 10, ENTER EXCESS HERE \$ AND CHECK IF TO BE: <input type="checkbox"/> APPLIED TO NEXT RETURN, OR <input type="checkbox"/> REFUNDED.		

13. If not liable for returns in succeeding quarters write "FINAL" here and enter date of final payment of taxable wages here
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.
 Date April 29, 1971 Signature John J. Jones Title (Owner, etc.) Owner

Employer's name, address, employer identification number, and calendar quarter. (If not correct, please change)

Name (as distinguished from trade name)

JOHN J. JONES

Trade name, if any

JONES DRY GOODS & RESTAURANT

Address and ZIP code

234 MAIN STREET, ANYTOWN, IOWA 00000

Entries must be made both above and below this line

Name (as distinguished from trade name)

JOHN J. JONES

Trade name, if any

JONES DRY GOODS & RESTAURANT

Address and ZIP code

234 MAIN STREET, ANYTOWN, IOWA 00000

Date quarter ended

MARCH 71

Employer Identification No.

42-0000000

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SCHEDULE A—QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT
(FOR SOCIAL SECURITY)

IF WAGES WERE NOT TAXABLE UNDER FICA MAKE NO ENTRIES BELOW

14. (First quarter only) Number of employees (except household) employed in the pay period including March 12th. 4
 15. Total pages of this return including this page and any pages of Form 941a. 1
 16. Total number of employees listed. 4

Please be sure to report each employee's name and number exactly as shown on his Social Security card.

17. EMPLOYEE'S SOCIAL SECURITY NUMBER (If number is unknown, see Circular 5)	18. NAME OF EMPLOYEE (Please type or print)	19. TAXABLE FICA WAGES Paid to Employee in Quarter (Before deductions)		20. TAXABLE TIPS REPORTED (See page 4) If amounts in this column are not tips check here	
		Dollars	Cents	Dollars	Cents
000-00-0000	LEWIS J. SMALLWOOD	700	00	175	00
131-00-1200	WILLIAM H. HENRY	1,650	00	98	00
112-11-3111	JOHN HENRY JONES	1,650	00		
100-00-2973	BRYAN SMITH	1,425	00	200	00

If you need more space for listing employees, use Schedule A continuation sheets, Form 941a.

Totals for this page—Wage total in column 19 and tip total in column 20

21. TOTAL WAGES TAXABLE UNDER FICA PAID DURING QUARTER. (Total of column 19 on this page and continuation sheets.) Enter here and in Item 5 above	5,425 00	14
22. TOTAL TIPS REPORTED UNDER FICA DURING QUARTER. (If no tips reported, write "None.") (Total of column 20 on this page and continuation sheets.) Enter here and in Item 6 above	473 00	14

SEE "WHERE TO FILE" ON PAGE 2.

Exhibit of completed Form 941—circled items are explained on next page.

- ① This space is for your name, address, employer identification number, and the last month in the quarter covered by the return. These entries are ordinarily made here before mailing the Form 941 to you. Be sure to write this information on your copy of the return. If it is incorrect, or if your address changes, draw a line through the error and type or print the necessary correction.
- ② Enter total FICA wages from item 21, Schedule A.
- ③ Enter total tips reported by employees from item 22, Schedule A.
- ④ Please remember to sign the return, date it, and show your title.
- ⑤ Enter the combined amounts of the total wages paid, the tips reported and other compensation paid to your employees for this quarter. Include all compensation whether or not subject to income tax or FICA taxes. Do not include the amount of any annuity or supplemental unemployment compensation benefit from which income tax has been withheld.
- ⑥ Enter the total income tax withheld from wages, tips, supplemental unemployment compensation benefits, and annuities for the quarter.
- ⑦ Multiply the FICA wages by the rates applicable (10.4%) that is, 5.2% employer tax and 5.2% employee tax. The total in this case is \$564.20.
- ⑧ Multiply the tips reported by 5.2%. The total in this case is \$24.60. See sections 7 and 16 of this circular if all of this tax on tips was not collected from your employees.
- ⑨ No tax is due. The total tax on item 10 (\$1,190.90) was deposited in full.
- ⑩ Be sure to enter each employee's social security number correctly so that each employee's wages will be credited to his earnings record. If you don't know the number, follow the instructions in section 5 of this circular.
- ⑪ Please type or print the full name of the employee as shown on his social security card.
- ⑫ Be sure to answer items 14 (first quarter only), 15, and 16.
- ⑬ Show in column 19 the total amount of taxable wages you paid each employee during the quarter. In column 20, show the total amount of tips each employee reported during the quarter. See section 16 for yearly limitation on amounts to be shown in columns 19 and 20. If you do not have employees who had tips, column 20 may be used for any payroll or State unemployment information that will facilitate your bookkeeping. You must then enter a checkmark in the block in column 20.
- ⑭ Enter at the bottom of column 19 the total wages, and at the bottom of column 20 the total tips on this page. In item 21, enter the total wages on this and any other pages. Enter in item 22 the total tips on this and any other pages. The amount in items 21 and 22 should equal the amounts in items 5 and 6, respectively.

Nine out of 10 working people in the United States are now building protection for themselves and their families under the social security program. The three kinds of monthly benefits under Social Security are:

1. Retirement—at age 65. (Reduced benefits are payable as early as 62.)

2. Disability—when a worker under 65 becomes unable to work because of a disability.

3. Survivors—when a worker dies. In addition to cash benefits, health insurance benefits are available for people 65 or over, whether or not the worker is retired.

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Agricultural labor	See Circular A	See Circular A	See Circular A
Aliens:			
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	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.	Exempt if railroad service
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 when performing agricultural labor.	Exempt	Same as U.S. citizen
4. Student, scholar, trainee, teacher, etc., as nonimmigrant alien under section 101(a)(15) (F) or (J) of Immigration and Nationality Act.	Taxable unless excepted by regulations.	Exempt if service is performed for purpose specified in section 101 (a)(15) (F) or (J) 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.	
Communist organizations: Service for a Communist-action, front, or infiltrated organization.	Taxable	Taxable	Taxable
Deceased person's wages paid to beneficiary or estate.	Exempt	Taxable	Taxable
Dismissal or severance pay	Taxable	Taxable	Taxable
Domestic service in college clubs, fraternities and sororities.	Exempt	Exempt if paid to regular student; also if less than \$50 is earned by employee in a quarter from an income tax-exempt employer.	Exempt
Employers whose taxability depends on number of employees.	Taxable if one or more employees.	Taxable if one or more employees.	Taxable if four or more employees on at least one day of each of 20 or more calendar weeks in the calendar year or during the preceding year.
Family employees:			
a. Son or daughter under 21 employed by parent (or by partnership consisting only of parents); wife employed by husband or husband employed by wife.	Taxable	Exempt	Exempt
b. Parent employed by a son or daughter.	Taxable	Taxable if in course of the child's business; exempt if not in the course of the child's business. For household work in private home of child refer to section 9, page 6.	Exempt

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Federal employees:			
a. Members of uniformed services; Peace Corps volunteers.	Taxable	Taxable	Exempt
b. All others.	Taxable	Exempt if under civil service retirement system and in certain other cases.	Exempt unless worker is a seaman performing services on or in connection with American vessel operated by general agent of Secretary of Commerce. (Coverage under Title XV of Social Security Act.)
Fishing and related activities, employment in connection with:			
a. Salmon or halibut.	Taxable	Taxable	Taxable
b. Other fish, sponges, etc.	Taxable	Taxable	Exempt unless on vessel of more than 10 net tons.
Foreign Government and international organizations.	Exempt	Exempt	Exempt
Foreign service by U.S. citizens:			
a. As U.S. Government employee.	Taxable	Same as within U.S.	Exempt (See also "Federal employees.")
b. For foreign subsidiaries of domestic corporations and other private employers.	Exempt under the conditions stated in regulations.	Exempt unless (1) U.S. citizen works for American employer or (2) a domestic corporation by agreement covers U.S. citizens employed by its foreign subsidiaries.	Exempt unless 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.
Homeworkers (industrial):			
a. Common law employees.	Taxable	Taxable	Taxable
b. Statutory employees. (See sec. 4.)	Exempt	Taxable if paid \$50 or more in cash in quarter.	Exempt
Household workers (domestic service in private homes; farmers, see Circular A).	Exempt	Taxable if paid \$50 or more in cash in quarter.	Exempt
Insurance agents or solicitors:			
a. Full-time life insurance salesmen.	Taxable only if employees under common law.	Generally taxable, regardless of common law.	Exempt if not a common law employee or if paid solely by commissions.
b. Other salesmen of life, casualty, etc., insurance.	Taxable only if employees under common law.	Taxable only if employees under common law.	Exempt if not a common law employee or if paid solely by commissions.
Interns working in hospitals.	Taxable	Taxable if hospital is subject to social security.	Exempt
Meals and lodging (For household employees, agricultural labor, and service not in the course of the employer's trade or business, see "Noncash payments" below.)	(a) Meals—taxable unless furnished for employer's convenience and on his premises. (b) Lodging—taxable unless furnished on employer's premises, for his convenience, and as condition of employment.	Taxable	Taxable
Ministers of churches and members of religious orders performing duties as such.	Exempt	Exempt	Exempt
Moving expenses:			
a. For deductible moving expenses of transporting your employee, his family, and household goods to a new residence resulting from a change in place of employment.	Exempt	Exempt	Exempt
b. For nondeductible expenses in connection with moving, losses from prepaid dues, refitting rugs and drapes, etc.	Taxable	Taxable	Taxable
Newspaper carrier under 18 delivering to consumers.	Exempt	Exempt	Exempt

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Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Newspaper and magazine vendors buying at fixed prices and retaining excess from sales to consumers.	Exempt	Exempt	Exempt
Noncash payments:			
a. For household work, agricultural labor, and service not in the course of the employer's trade or business.	Exempt	Exempt	Exempt
b. To certain retail commission salesmen ordinarily paid solely on a cash commission basis.	Optional with employer	Taxable	Taxable
Nonprofit organizations:			
a. Religious, educational, charitable, etc., organizations described in sec. 501(c)(3) exempt from income tax under sec. 501(a), I.R.C.	Taxable	Exempt unless employee (1) concurs in employer's certificate effecting coverage (Form SS-15) or is hired after the quarter in which the certificate is filed, and (2) earns \$50 or more in quarter.	Exempt
b. Other organizations exempt under sec. 501(a) (other than a pension, profit-sharing, or stock bonus plan described in sec. 401(a)) or under sec. 521, I.R.C.	Taxable	Taxable if \$50 or more is earned by employee in quarter.	
Patients employed by hospitals	Taxable	Taxable if hospital is subject to social security.	Exempt
Possessions of United States:			
a. Employees of private employers:			
1. In Puerto Rico	Exempt (1) If a nonresident alien who is a resident of Puerto Rico, or (2) if a U.S. citizen is a bona fide resident of Puerto Rico during entire calendar year or income tax is withheld under laws of Puerto Rico.	Same as in U.S.	Same as in U.S.
2. In Virgin Islands	Taxable if a U.S. citizen, unless (1) at least 80 percent of employee's pay for the calendar year will be for service in U.S. possession, (2) income tax is withheld for the Virgin Islands or (3) employee is a permanent resident of the Virgin Islands.	Same as in U.S.	Exempt
3. In Guam or American Samoa	Taxable if a U.S. citizen, unless (1) at least 80 percent of employee's pay for the calendar year will be for service in U.S. possession, or (2) income tax is withheld under laws of possession.	Same as in U.S. (Exception: A Filipino employee temporarily in Guam as nonimmigrant alien is exempt.)	Exempt
4. In other possessions	Taxable if a U.S. citizen, unless (1) at least 80 percent of employee's pay for the calendar year will be for service in U.S. possession, or (2) income tax is withheld under laws of possession.	Same as in U.S. if employee is U.S. citizen working for American employer.	Exempt
b. U.S. Government employees	Taxable unless employee (1) is permanent resident of the Virgin Islands, or (2) is nonresident alien (other than alien residing in Puerto Rico).	In Puerto Rico, Virgin Islands, Guam and American Samoa same as in U.S.; other possessions same as in U.S. if employee is U.S. citizen.	Exempt
Railroads, etc. Payments subject to Railroad Retirement Tax Act and Railroad Unemployment Insurance Act.	Taxable	Exempt	Exempt
Retirement and pension payments	Exempt if payments are taxable to employee as annuities or excludable from gross income under section 104(a) (4), I.R.C. unless payee files Form W-4P.	Exempt	Exempt

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Service not in the course of the employer's trade or business, other than on a farm operated for profit (cash payments only).	Taxable only if \$50 or more is earned in a quarter and employee works on 24 or more different days in that quarter or in the preceding quarter.	Taxable if paid \$50 or more in cash in quarter.	Taxable only if \$50 or more is earned in a quarter and employee works on 24 or more different days in that quarter or in the preceding quarter.
Sickness or injury payments under:			
a. Workmen's compensation law or contract of insurance.	Exempt	Exempt	Exempt
b. Certain employer plans	See section 8	Exempt	Exempt
c. No employer plan	See section 8	Exempt after end of 6 calendar months after calendar month employee last worked for employer.	Exempt after end of 6 calendar months after calendar month employee last worked for employer.
Standby employee (man 65 or over, woman 62 or over) doing no actual work in period for which paid.	Taxable	Exempt	Exempt, but both must be age 65 or over.
State governments and political subdivisions, employees of:			
a. Fees of public officials	Exempt	Exempt (except certain transportation services). Coverage under Social Security Act may be obtained only by agreement between State and Secretary of Health, Education, and Welfare.	Exempt
b. Salaries and wages	Taxable		
Students:			
a. Student working for school, college or university, if enrolled and regularly attending classes.	Taxable	Exempt	Exempt
b. Spouse of student, if such spouse is advised at the time service commences that	Taxable	See nonprofit organizations and state governments and their political subdivisions, above.	Exempt
(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.			
c. Student under age 22 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 such institution. It must combine academic instruction with work experience. It must be an integral part of such program, and the institution must have so certified to the employer.	Taxable	Taxable	Exempt unless program established for or on behalf of an employer or group of employers.
d. Student nurse working for hospital.	Taxable	Exempt	Exempt
Supplemental unemployment compensation plan benefits:	Taxable	Exempt	Exempt
Tips if \$20 or more in a month	Taxable	Taxable for employee only	Taxable to the extent reported in writing to employer and considered in determining employee's compensation under minimum wage law.
Tips if less than \$20 in a month	Exempt from withholding. Taxable to employee.	Exempt	Exempt
Wage limit: Maximum of taxable wages paid each employee by same employer in same calendar year.	Unlimited	\$7,800. Employee tips may not be used in computing maximum for purposes of employer tax. (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.)	\$3,000
Workmen's compensation	Exempt	Exempt	Exempt

Income Tax Withholding—Percentage Method

How To Use the Percentage Method of Income Tax Withholding

(This section may be disregarded by any employer using the wage-bracket tables on pages 20 through 39)

Employers who prefer not to use the wage-bracket tables in computing the amount of income tax to be deducted and withheld from a payment of wages to an employee will make a percentage computation based upon the following percentage method withholding table and the appropriate rate table.

Percentage method income tax withholding table.

Payroll period	Amount of one withholding exemption
Weekly	\$12.50
Biweekly	25.00
Semimonthly	27.10
Monthly	54.20
Quarterly	162.50
Semiannual	325.00
Annual	650.00
Daily or miscellaneous (per day of such period)	1.80

The steps in computing the income tax to be withheld under the percentage method are as follows:

- (1) Multiply the amount of one withholding exemption (see table above) by the number of exemptions

and allowances claimed by the employee;

- (2) Subtract that amount from the employee's wages;

- (3) Determine amount to be withheld from appropriate table on pages 18 and 19.

Example.—An unmarried employee has a weekly payroll period, for which he is paid \$75, and has in effect a Form W-4 claiming three exemptions. His employer, using the percentage method, computes the income tax to be withheld as follows:

(1) Total wage payment	\$75.00
(2) Amount of one exemption	\$12.50
(3) Number of exemptions claimed on Form W-4	3
(4) Line 2 multiplied by line 3	37.50
(5) Amount subject to withholding (line 1 minus line 4)	37.50
(6) Tax to be withheld on \$37.50 from Table 1—Single person, page 18:	
Tax on first \$31.00	1.54
Tax on remainder \$6.50 @ 17%	1.11
Total to be withheld	\$2.65

In determining the amount of income tax to be deducted and withheld, an employer may reduce the last digit of the wage amount to zero, or may compute the wage amount to the nearest dollar. For example, if the weekly wage is,

\$37.43, he may eliminate the last digit and determine the income tax on the basis of a wage payment of \$37.40, or he may determine the tax on the basis of a wage payment of \$37.

Annualized Income Tax Withholding.—Employers may determine the amount of income tax to be withheld on annualized wages under the Percentage Method of Withholding for an annual payroll period; and then prorate the tax back to the payroll period.

Example.—A single person claiming one exemption is paid \$110 a week. An employer will multiply the weekly wage of \$110 by 52 weeks to determine an annual wage of \$5,720. He would then subtract \$650 and arrive at a balance of \$5,070. The table for the annual payroll period indicates that the tax to be withheld for \$5,070 is \$247, plus 20 percent of the excess over \$2,600, or a total of \$741.00. The annual tax of \$741.00, when divided by 52 to arrive at the weekly share, equals \$14.25.

This method of determining withholding taxes may be useful to employers who want to conserve computer memory because the rates, wage brackets, and exemption values for only an annual payroll period are stored in the machine.

Other Methods of Income Tax Withholding

Publication 493, available from any Internal Revenue office, contains:

- (1) Alternative formula tables for percentage withholding,
- (2) Alternative methods of withholding income tax authorized by the Tax Reform Act of 1969, and
- (3) Combined income tax and social security tax withholding tables.

Tables for Percentage Method of Withholding

TABLE 1. WEEKLY Payroll Period

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

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$20	0
Over— But not over—	of excess over—
\$20 —\$31	14% —\$20
\$31 —\$50	\$1.54 plus 17% —\$31
\$50 —\$100	\$4.77 plus 20% —\$50
\$100 —\$135	\$14.77 plus 18% —\$100
\$135 —\$212	\$21.07 plus 21% —\$135
\$212	\$37.24 plus 24% —\$212

(b) **MARRIED person**—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$20	0
Over— But not over—	of excess over—
\$20 —\$42	14% —\$20
\$42 —\$77	\$3.08 plus 17% —\$42
\$77 —\$163	\$9.03 plus 16% —\$77
\$163 —\$269	\$22.79 plus 19% —\$163
\$269 —\$385	\$42.93 plus 21% —\$269
\$385	\$67.29 plus 25% —\$385

TABLE 2. BIWEEKLY Payroll Period

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

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$40	0
Over— But not over—	of excess over—
\$40 —\$62	14% —\$40
\$62 —\$100	\$3.08 plus 17% —\$62
\$100 —\$200	\$9.54 plus 20% —\$100
\$200 —\$269	\$29.54 plus 18% —\$200
\$269 —\$423	\$41.96 plus 21% —\$269
\$423	\$74.30 plus 24% —\$423

(b) **MARRIED person**—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$40	0
Over— But not over—	of excess over—
\$40 —\$85	14% —\$40
\$85 —\$154	\$6.30 plus 17% —\$85
\$154 —\$327	\$18.03 plus 16% —\$154
\$327 —\$538	\$45.71 plus 19% —\$327
\$538 —\$769	\$85.80 plus 21% —\$538
\$769	\$134.31 plus 25% —\$769

TABLE 3. SEMIMONTHLY Payroll Period

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

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$44	0
Over— But not over—	of excess over—
\$44 —\$67	14% —\$44
\$67 —\$108	\$3.22 plus 17% —\$67
\$108 —\$217	\$10.19 plus 20% —\$108
\$217 —\$292	\$31.99 plus 18% —\$217
\$292 —\$458	\$45.49 plus 21% —\$292
\$458	\$80.35 plus 24% —\$458

(b) **MARRIED person**—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$44	0
Over— But not over—	of excess over—
\$44 —\$92	14% —\$44
\$92 —\$167	\$6.72 plus 17% —\$92
\$167 —\$354	\$19.47 plus 16% —\$167
\$354 —\$583	\$49.39 plus 19% —\$354
\$583 —\$833	\$92.90 plus 21% —\$583
\$833	\$145.40 plus 25% —\$833

TABLE 4. MONTHLY Payroll Period

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

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$88	0
Over— But not over—	of excess over—
\$88 —\$133	14% —\$88
\$133 —\$217	\$6.30 plus 17% —\$133
\$217 —\$433	\$20.58 plus 20% —\$217
\$433 —\$583	\$63.78 plus 18% —\$433
\$583 —\$917	\$90.78 plus 21% —\$583
\$917	\$160.92 plus 24% —\$917

(b) **MARRIED person**—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$88	0
Over— But not over—	of excess over—
\$88 —\$183	14% —\$88
\$183 —\$333	\$13.30 plus 17% —\$183
\$333 —\$708	\$38.80 plus 16% —\$333
\$708 —\$1,167	\$98.80 plus 19% —\$708
\$1,167 —\$1,667	\$186.01 plus 21% —\$1,167
\$1,667	\$291.01 plus 25% —\$1,667

TABLE 5. QUARTERLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$263	0
Over— But not over—	of excess over—
\$263 —\$400	14% —\$263
\$400 —\$650	\$19.18 plus 17% —\$400
\$650 —\$1,300	\$61.68 plus 20% —\$650
\$1,300 —\$1,750	\$191.68 plus 18% —\$1,300
\$1,750 —\$2,750	\$272.68 plus 21% —\$1,750
\$2,750	\$482.68 plus 24% —\$2,750

(b) MARRIED person—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$263	0
Over— But not over—	of excess over—
\$263 —\$550	14% —\$263
\$550 —\$1,000	\$40.18 plus 17% —\$550
\$1,000 —\$2,125	\$116.68 plus 16% —\$1,000
\$2,125 —\$3,500	\$296.68 plus 19% —\$2,125
\$3,500 —\$5,000	\$557.93 plus 21% —\$3,500
\$5,000	\$872.93 plus 25% —\$5,000

TABLE 6. SEMIANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$525	0
Over— But not over—	of excess over—
\$525 —\$800	14% —\$525
\$800 —\$1,300	\$38.50 plus 17% —\$800
\$1,300 —\$2,600	\$123.50 plus 20% —\$1,300
\$2,600 —\$3,500	\$383.50 plus 18% —\$2,600
\$3,500 —\$5,500	\$545.50 plus 21% —\$3,500
\$5,500	\$965.50 plus 24% —\$5,500

(b) MARRIED person—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$525	0
Over— But not over—	of excess over—
\$525 —\$1,100	14% —\$525
\$1,100 —\$2,000	\$80.50 plus 17% —\$1,100
\$2,000 —\$4,250	\$233.50 plus 16% —\$2,000
\$4,250 —\$7,000	\$593.50 plus 19% —\$4,250
\$7,000 —\$10,000	\$1,116.00 plus 21% —\$7,000
\$10,000	\$1,746.00 plus 25% —\$10,000

TABLE 7. ANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$1,050	0
Over— But not over—	of excess over—
\$1,050 —\$1,600	14% —\$1,050
\$1,600 —\$2,600	\$77 plus 17% —\$1,600
\$2,600 —\$5,200	\$247 plus 20% —\$2,600
\$5,200 —\$7,000	\$767 plus 18% —\$5,200
\$7,000 —\$11,000	\$1,091 plus 21% —\$7,000
\$11,000	\$1,931 plus 24% —\$11,000

(b) MARRIED person—

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$1,050	0
Over— But not over—	of excess over—
\$1,050 —\$2,200	14% —\$1,050
\$2,200 —\$4,000	\$161 plus 17% —\$2,200
\$4,000 —\$8,500	\$467 plus 16% —\$4,000
\$8,500 —\$14,000	\$1,187 plus 19% —\$8,500
\$14,000 —\$20,000	\$2,232 plus 21% —\$14,000
\$20,000	\$3,492 plus 25% —\$20,000

TABLE 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person—including head of household:

If the wages divided by the number of days in such period are:	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:
Not over \$2.90	0
Over— But not over—	of excess over—
\$2.90 —\$4.40	14% —\$2.90
\$4.40 —\$7.10	\$0.21 plus 17% —\$4.40
\$7.10 —\$14.20	\$0.67 plus 20% —\$7.10
\$14.20 —\$19.20	\$2.09 plus 18% —\$14.20
\$19.20 —\$30.10	\$2.99 plus 21% —\$19.20
\$30.10	\$5.28 plus 24% —\$30.10

(b) MARRIED person—

If the wages divided by the number of days in such period are:	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:
Not over \$2.90	0
Over— But not over—	of excess over—
\$2.90 —\$6.00	14% —\$2.90
\$6.00 —\$11.00	\$0.43 plus 17% —\$6.00
\$11.00 —\$23.30	\$1.28 plus 16% —\$11.00
\$23.30 —\$38.40	\$3.25 plus 19% —\$23.30
\$38.40 —\$54.80	\$6.12 plus 21% —\$38.40
\$54.80	\$9.57 plus 25% —\$54.80

SINGLE Persons — WEEKLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	22	.20	0	0	0	0	0	0	0	0	0	0
22	23	.30	0	0	0	0	0	0	0	0	0	0
23	24	.50	0	0	0	0	0	0	0	0	0	0
24	25	.60	0	0	0	0	0	0	0	0	0	0
25	26	.70	0	0	0	0	0	0	0	0	0	0
26	27	.90	0	0	0	0	0	0	0	0	0	0
27	28	1.00	0	0	0	0	0	0	0	0	0	0
28	29	1.20	0	0	0	0	0	0	0	0	0	0
29	30	1.30	0	0	0	0	0	0	0	0	0	0
30	31	1.40	0	0	0	0	0	0	0	0	0	0
31	32	1.60	0	0	0	0	0	0	0	0	0	0
32	33	1.80	0	0	0	0	0	0	0	0	0	0
33	34	1.90	.10	0	0	0	0	0	0	0	0	0
34	35	2.10	.30	0	0	0	0	0	0	0	0	0
35	36	2.30	.40	0	0	0	0	0	0	0	0	0
36	37	2.50	.50	0	0	0	0	0	0	0	0	0
37	38	2.60	.70	0	0	0	0	0	0	0	0	0
38	39	2.80	.80	0	0	0	0	0	0	0	0	0
39	40	3.00	1.00	0	0	0	0	0	0	0	0	0
40	41	3.10	1.10	0	0	0	0	0	0	0	0	0
41	42	3.30	1.20	0	0	0	0	0	0	0	0	0
42	43	3.50	1.40	0	0	0	0	0	0	0	0	0
43	44	3.60	1.50	0	0	0	0	0	0	0	0	0
44	45	3.80	1.70	0	0	0	0	0	0	0	0	0
45	46	4.00	1.90	0	0	0	0	0	0	0	0	0
46	47	4.20	2.00	.20	0	0	0	0	0	0	0	0
47	48	4.30	2.20	.30	0	0	0	0	0	0	0	0
48	49	4.50	2.40	.50	0	0	0	0	0	0	0	0
49	50	4.70	2.50	.60	0	0	0	0	0	0	0	0
50	51	4.90	2.70	.70	0	0	0	0	0	0	0	0
51	52	5.10	2.90	.90	0	0	0	0	0	0	0	0
52	53	5.30	3.10	1.00	0	0	0	0	0	0	0	0
53	54	5.50	3.20	1.20	0	0	0	0	0	0	0	0
54	55	5.70	3.40	1.30	0	0	0	0	0	0	0	0
55	56	5.90	3.60	1.40	0	0	0	0	0	0	0	0
56	57	6.10	3.70	1.60	0	0	0	0	0	0	0	0
57	58	6.30	3.90	1.80	0	0	0	0	0	0	0	0
58	59	6.50	4.10	1.90	.10	0	0	0	0	0	0	0
59	60	6.70	4.20	2.10	.30	0	0	0	0	0	0	0
60	62	7.00	4.50	2.40	.50	0	0	0	0	0	0	0
62	64	7.40	4.90	2.70	.70	0	0	0	0	0	0	0
64	66	7.80	5.30	3.10	1.00	0	0	0	0	0	0	0
66	68	8.20	5.70	3.40	1.30	0	0	0	0	0	0	0
68	70	8.60	6.10	3.70	1.60	0	0	0	0	0	0	0
70	72	9.00	6.50	4.10	1.90	.10	0	0	0	0	0	0
72	74	9.40	6.90	4.40	2.30	.40	0	0	0	0	0	0
74	76	9.80	7.30	4.80	2.60	.70	0	0	0	0	0	0
76	78	10.20	7.70	5.20	3.00	1.00	0	0	0	0	0	0
78	80	10.60	8.10	5.60	3.30	1.20	0	0	0	0	0	0

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$80	\$82	\$11.00	\$8.50	\$6.00	\$3.60	\$1.50	\$0	\$0	\$0	\$0	\$0	\$0
82	84	11.40	8.90	6.40	4.00	1.90	0	0	0	0	0	0
84	86	11.80	9.30	6.80	4.30	2.20	.30	0	0	0	0	0
86	88	12.20	9.70	7.20	4.70	2.50	.60	0	0	0	0	0
88	90	12.60	10.10	7.60	5.10	2.90	.90	0	0	0	0	0
90	92	13.00	10.50	8.00	5.50	3.20	1.20	0	0	0	0	0
92	94	13.40	10.90	8.40	5.90	3.60	1.40	0	0	0	0	0
94	96	13.80	11.30	8.80	6.30	3.90	1.80	0	0	0	0	0
96	98	14.20	11.70	9.20	6.70	4.20	2.10	.30	0	0	0	0
98	100	14.60	12.10	9.60	7.10	4.60	2.50	.50	0	0	0	0
100	105	15.20	12.80	10.30	7.80	5.30	3.10	1.00	0	0	0	0
105	110	16.10	13.80	11.30	8.80	6.30	3.90	1.80	0	0	0	0
110	115	17.00	14.80	12.30	9.80	7.30	4.80	2.60	.70	0	0	0
115	120	17.90	15.70	13.30	10.80	8.30	5.80	3.50	1.40	0	0	0
120	125	18.80	16.60	14.30	11.80	9.30	6.80	4.30	2.20	.30	0	0
125	130	19.70	17.50	15.20	12.80	10.30	7.80	5.30	3.10	1.00	0	0
130	135	20.60	18.40	16.10	13.80	11.30	8.80	6.30	3.90	1.80	0	0
135	140	21.60	19.30	17.00	14.80	12.30	9.80	7.30	4.80	2.60	.70	0
140	145	22.60	20.20	17.90	15.70	13.30	10.80	8.30	5.80	3.50	1.40	0
145	150	23.70	21.10	18.80	16.60	14.30	11.80	9.30	6.80	4.30	2.20	.30
150	160	25.30	22.60	20.20	17.90	15.70	13.30	10.80	8.30	5.80	3.50	1.40
160	170	27.40	24.70	22.10	19.70	17.50	15.20	12.80	10.30	7.80	5.30	3.10
170	180	29.50	26.80	24.20	21.60	19.30	17.00	14.80	12.30	9.80	7.30	4.80
180	190	31.60	28.90	26.30	23.70	21.10	18.80	16.60	14.30	11.80	9.30	6.80
190	200	33.70	31.00	28.40	25.80	23.20	20.60	18.40	16.10	13.80	11.30	8.80
200	210	35.80	33.10	30.50	27.90	25.30	22.60	20.20	17.90	15.70	13.30	10.80
210	220	38.00	35.20	32.60	30.00	27.40	24.70	22.10	19.70	17.50	15.20	12.80
220	230	40.40	37.40	34.70	32.10	29.50	26.80	24.20	21.60	19.30	17.00	14.80
230	240	42.80	39.80	36.80	34.20	31.60	28.90	26.30	23.70	21.10	18.80	16.60
240	250	45.20	42.20	39.20	36.30	33.70	31.00	28.40	25.80	23.20	20.60	18.40
250	260	47.60	44.60	41.60	38.60	35.80	33.10	30.50	27.90	25.30	22.60	20.20
260	270	50.00	47.00	44.00	41.00	38.00	35.20	32.60	30.00	27.40	24.70	22.10
270	280	52.40	49.40	46.40	43.40	40.40	37.40	34.70	32.10	29.50	26.80	24.20
280	290	54.80	51.80	48.80	45.80	42.80	39.80	36.80	34.20	31.60	28.90	26.30
290	300	57.20	54.20	51.20	48.20	45.20	42.20	39.20	36.30	33.70	31.00	28.40
300	310	59.60	56.60	53.60	50.60	47.60	44.60	41.60	38.60	35.80	33.10	30.50
310	320	62.00	59.00	56.00	53.00	50.00	47.00	44.00	41.00	38.00	35.20	32.60
320	330	64.40	61.40	58.40	55.40	52.40	49.40	46.40	43.40	40.40	37.40	34.70
330	340	66.80	63.80	60.80	57.80	54.80	51.80	48.80	45.80	42.80	39.80	36.80
340	350	69.20	66.20	63.20	60.20	57.20	54.20	51.20	48.20	45.20	42.20	39.20
350	360	71.60	68.60	65.60	62.60	59.60	56.60	53.60	50.60	47.60	44.60	41.60
24 percent of the excess over \$360 plus—												
\$360 and over		72.80	69.80	66.80	63.80	60.80	57.80	54.80	51.80	48.80	45.80	42.80

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	22	.20	0	0	0	0	0	0	0	0	0	0
22	23	.30	0	0	0	0	0	0	0	0	0	0
23	24	.50	0	0	0	0	0	0	0	0	0	0
24	25	.60	0	0	0	0	0	0	0	0	0	0
25	26	.70	0	0	0	0	0	0	0	0	0	0
26	27	.90	0	0	0	0	0	0	0	0	0	0
27	28	1.00	0	0	0	0	0	0	0	0	0	0
28	29	1.20	0	0	0	0	0	0	0	0	0	0
29	30	1.30	0	0	0	0	0	0	0	0	0	0
30	31	1.40	0	0	0	0	0	0	0	0	0	0
31	32	1.60	0	0	0	0	0	0	0	0	0	0
32	33	1.70	0	0	0	0	0	0	0	0	0	0
33	34	1.90	.10	0	0	0	0	0	0	0	0	0
34	35	2.00	.30	0	0	0	0	0	0	0	0	0
35	36	2.10	.40	0	0	0	0	0	0	0	0	0
36	37	2.30	.50	0	0	0	0	0	0	0	0	0
37	38	2.40	.70	0	0	0	0	0	0	0	0	0
38	39	2.60	.80	0	0	0	0	0	0	0	0	0
39	40	2.70	1.00	0	0	0	0	0	0	0	0	0
40	41	2.80	1.10	0	0	0	0	0	0	0	0	0
41	42	3.00	1.20	0	0	0	0	0	0	0	0	0
42	43	3.10	1.40	0	0	0	0	0	0	0	0	0
43	44	3.30	1.50	0	0	0	0	0	0	0	0	0
44	45	3.50	1.70	0	0	0	0	0	0	0	0	0
45	46	3.60	1.80	0	0	0	0	0	0	0	0	0
46	47	3.80	1.90	.20	0	0	0	0	0	0	0	0
47	48	4.00	2.10	.30	0	0	0	0	0	0	0	0
48	49	4.10	2.20	.50	0	0	0	0	0	0	0	0
49	50	4.30	2.40	.60	0	0	0	0	0	0	0	0
50	51	4.50	2.50	.70	0	0	0	0	0	0	0	0
51	52	4.70	2.60	.90	0	0	0	0	0	0	0	0
52	53	4.80	2.80	1.00	0	0	0	0	0	0	0	0
53	54	5.00	2.90	1.20	0	0	0	0	0	0	0	0
54	55	5.20	3.10	1.30	0	0	0	0	0	0	0	0
55	56	5.30	3.20	1.40	0	0	0	0	0	0	0	0
56	57	5.50	3.40	1.60	0	0	0	0	0	0	0	0
57	58	5.70	3.60	1.70	0	0	0	0	0	0	0	0
58	59	5.80	3.70	1.90	.10	0	0	0	0	0	0	0
59	60	6.00	3.90	2.00	.30	0	0	0	0	0	0	0
60	62	6.30	4.10	2.20	.50	0	0	0	0	0	0	0
62	64	6.60	4.50	2.50	.70	0	0	0	0	0	0	0
64	66	7.00	4.80	2.80	1.00	0	0	0	0	0	0	0
66	68	7.30	5.20	3.10	1.30	0	0	0	0	0	0	0
68	70	7.60	5.50	3.40	1.60	0	0	0	0	0	0	0
70	72	8.00	5.80	3.70	1.90	.10	0	0	0	0	0	0
72	74	8.30	6.20	4.10	2.10	.40	0	0	0	0	0	0
74	76	8.70	6.50	4.40	2.40	.70	0	0	0	0	0	0
76	78	9.00	6.90	4.70	2.70	1.00	0	0	0	0	0	0
78	80	9.30	7.20	5.10	3.00	1.20	0	0	0	0	0	0
80	82	9.60	7.50	5.40	3.30	1.50	0	0	0	0	0	0
82	84	10.00	7.90	5.80	3.60	1.80	0	0	0	0	0	0
84	86	10.30	8.20	6.10	4.00	2.10	.30	0	0	0	0	0
86	88	10.60	8.60	6.40	4.30	2.40	.60	0	0	0	0	0
88	90	10.90	8.90	6.80	4.70	2.60	.90	0	0	0	0	0
90	92	11.20	9.20	7.10	5.00	2.90	1.20	0	0	0	0	0
92	94	11.60	9.60	7.50	5.30	3.20	1.40	0	0	0	0	0
94	96	11.90	9.90	7.80	5.70	3.60	1.70	0	0	0	0	0
96	98	12.20	10.20	8.10	6.00	3.90	2.00	.30	0	0	0	0
98	100	12.50	10.50	8.50	6.40	4.20	2.30	.50	0	0	0	0

MARRIED Persons — WEEKLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$100	\$105	\$13.10	\$11.10	\$9.10	\$7.00	\$4.80	\$2.80	\$1.00	\$0	\$0	\$0	\$0
105	110	13.90	11.90	9.90	7.80	5.70	3.60	1.70	0	0	0	0
110	115	14.70	12.70	10.70	8.70	6.50	4.40	2.40	.70	0	0	0
115	120	15.50	13.50	11.50	9.50	7.40	5.30	3.10	1.40	0	0	0
120	125	16.30	14.30	12.30	10.30	8.20	6.10	4.00	2.10	.30	0	0
125	130	17.10	15.10	13.10	11.10	9.10	7.00	4.80	2.80	1.00	0	0
130	135	17.90	15.90	13.90	11.90	9.90	7.80	5.70	3.60	1.70	0	0
135	140	18.70	16.70	14.70	12.70	10.70	8.70	6.50	4.40	2.40	.70	0
140	145	19.50	17.50	15.50	13.50	11.50	9.50	7.40	5.30	3.10	1.40	0
145	150	20.30	18.30	16.30	14.30	12.30	10.30	8.20	6.10	4.00	2.10	.30
150	160	21.50	19.50	17.50	15.50	13.50	11.50	9.50	7.40	5.30	3.10	1.40
160	170	23.10	21.10	19.10	17.10	15.10	13.10	11.10	9.10	7.00	4.80	2.80
170	180	25.00	22.70	20.70	18.70	16.70	14.70	12.70	10.70	8.70	6.50	4.40
180	190	26.90	24.50	22.30	20.30	18.30	16.30	14.30	12.30	10.30	8.20	6.10
190	200	28.80	26.40	24.10	21.90	19.90	17.90	15.90	13.90	11.90	9.90	7.80
200	210	30.70	28.30	26.00	23.60	21.50	19.50	17.50	15.50	13.50	11.50	9.50
210	220	32.60	30.20	27.90	25.50	23.10	21.10	19.10	17.10	15.10	13.10	11.10
220	230	34.50	32.10	29.80	27.40	25.00	22.70	20.70	18.70	16.70	14.70	12.70
230	240	36.40	34.00	31.70	29.30	26.90	24.50	22.30	20.30	18.30	16.30	14.30
240	250	38.30	35.90	33.60	31.20	28.80	26.40	24.10	21.90	19.90	17.90	15.90
250	260	40.20	37.80	35.50	33.10	30.70	28.30	26.00	23.60	21.50	19.50	17.50
260	270	42.10	39.70	37.40	35.00	32.60	30.20	27.90	25.50	23.10	21.10	19.10
270	280	44.10	41.60	39.30	36.90	34.50	32.10	29.80	27.40	25.00	22.70	20.70
280	290	46.20	43.60	41.20	38.80	36.40	34.00	31.70	29.30	26.90	24.50	22.30
290	300	48.30	45.70	43.10	40.70	38.30	35.90	33.60	31.20	28.80	26.40	24.10
300	310	50.40	47.80	45.20	42.60	40.20	37.80	35.50	33.10	30.70	28.30	26.00
310	320	52.50	49.90	47.30	44.70	42.10	39.70	37.40	35.00	32.60	30.20	27.90
320	330	54.60	52.00	49.40	46.80	44.10	41.60	39.30	36.90	34.50	32.10	29.80
330	340	56.70	54.10	51.50	48.90	46.20	43.60	41.20	38.80	36.40	34.00	31.70
340	350	58.80	56.20	53.60	51.00	48.30	45.70	43.10	40.70	38.30	35.90	33.60
350	360	60.90	58.30	55.70	53.10	50.40	47.80	45.20	42.60	40.20	37.80	35.50
360	370	63.00	60.40	57.80	55.20	52.50	49.90	47.30	44.70	42.10	39.70	37.40
370	380	65.10	62.50	59.90	57.30	54.60	52.00	49.40	46.80	44.10	41.60	39.30
380	390	67.30	64.60	62.00	59.40	56.70	54.10	51.50	48.90	46.20	43.60	41.20
390	400	69.80	66.70	64.10	61.50	58.80	56.20	53.60	51.00	48.30	45.70	43.10
400	410	72.30	69.10	66.20	63.60	60.90	58.30	55.70	53.10	50.40	47.80	45.20
410	420	74.80	71.60	68.50	65.70	63.00	60.40	57.80	55.20	52.50	49.90	47.30
420	430	77.30	74.10	71.00	67.90	65.10	62.50	59.90	57.30	54.60	52.00	49.40
430	440	79.80	76.60	73.50	70.40	67.30	64.60	62.00	59.40	56.70	54.10	51.50
440	450	82.30	79.10	76.00	72.90	69.80	66.70	64.10	61.50	58.80	56.20	53.60
450	460	84.80	81.60	78.50	75.40	72.30	69.10	66.20	63.60	60.90	58.30	55.70
460	470	87.30	84.10	81.00	77.90	74.80	71.60	68.50	65.70	63.00	60.40	57.80
470	480	89.80	86.60	83.50	80.40	77.30	74.10	71.00	67.90	65.10	62.50	59.90
480	490	92.30	89.10	86.00	82.90	79.80	76.60	73.50	70.40	67.30	64.60	62.00
490	500	94.80	91.60	88.50	85.40	82.30	79.10	76.00	72.90	69.80	66.70	64.10
500	510	97.30	94.10	91.00	87.90	84.80	81.60	78.50	75.40	72.30	69.10	66.20
510	520	99.80	96.60	93.50	90.40	87.30	84.10	81.00	77.90	74.80	71.60	68.50
520	530	102.30	99.10	96.00	92.90	89.80	86.60	83.50	80.40	77.30	74.10	71.00
25 percent of the excess over \$530 plus—												
\$530 and over		103.50	100.40	97.30	94.10	91.00	87.90	84.80	81.60	78.50	75.40	72.30

SINGLE Persons — BIWEEKLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	42	.10	0	0	0	0	0	0	0	0	0	0
42	44	.40	0	0	0	0	0	0	0	0	0	0
44	46	.60	0	0	0	0	0	0	0	0	0	0
46	48	.90	0	0	0	0	0	0	0	0	0	0
48	50	1.20	0	0	0	0	0	0	0	0	0	0
50	52	1.50	0	0	0	0	0	0	0	0	0	0
52	54	1.80	0	0	0	0	0	0	0	0	0	0
54	56	2.00	0	0	0	0	0	0	0	0	0	0
56	58	2.30	0	0	0	0	0	0	0	0	0	0
58	60	2.60	0	0	0	0	0	0	0	0	0	0
60	62	2.90	0	0	0	0	0	0	0	0	0	0
62	64	3.20	0	0	0	0	0	0	0	0	0	0
64	66	3.60	0	0	0	0	0	0	0	0	0	0
66	68	3.90	.20	0	0	0	0	0	0	0	0	0
68	70	4.20	.50	0	0	0	0	0	0	0	0	0
70	72	4.60	.80	0	0	0	0	0	0	0	0	0
72	74	4.90	1.10	0	0	0	0	0	0	0	0	0
74	76	5.30	1.30	0	0	0	0	0	0	0	0	0
76	78	5.60	1.60	0	0	0	0	0	0	0	0	0
78	80	5.90	1.90	0	0	0	0	0	0	0	0	0
80	82	6.30	2.20	0	0	0	0	0	0	0	0	0
82	84	6.60	2.50	0	0	0	0	0	0	0	0	0
84	86	7.00	2.70	0	0	0	0	0	0	0	0	0
86	88	7.30	3.00	0	0	0	0	0	0	0	0	0
88	90	7.60	3.40	0	0	0	0	0	0	0	0	0
90	92	8.00	3.70	.10	0	0	0	0	0	0	0	0
92	94	8.30	4.10	.40	0	0	0	0	0	0	0	0
94	96	8.70	4.40	.60	0	0	0	0	0	0	0	0
96	98	9.00	4.70	.90	0	0	0	0	0	0	0	0
98	100	9.30	5.10	1.20	0	0	0	0	0	0	0	0
100	102	9.70	5.40	1.50	0	0	0	0	0	0	0	0
102	104	10.10	5.80	1.80	0	0	0	0	0	0	0	0
104	106	10.50	6.10	2.00	0	0	0	0	0	0	0	0
106	108	10.90	6.40	2.30	0	0	0	0	0	0	0	0
108	110	11.30	6.80	2.60	0	0	0	0	0	0	0	0
110	112	11.70	7.10	2.90	0	0	0	0	0	0	0	0
112	114	12.10	7.50	3.20	0	0	0	0	0	0	0	0
114	116	12.50	7.80	3.60	0	0	0	0	0	0	0	0
116	118	12.90	8.10	3.90	.20	0	0	0	0	0	0	0
118	120	13.30	8.50	4.20	.50	0	0	0	0	0	0	0
120	124	13.90	9.00	4.70	.90	0	0	0	0	0	0	0
124	128	14.70	9.70	5.40	1.50	0	0	0	0	0	0	0
128	132	15.50	10.50	6.10	2.00	0	0	0	0	0	0	0
132	136	16.30	11.30	6.80	2.60	0	0	0	0	0	0	0
136	140	17.10	12.10	7.50	3.20	0	0	0	0	0	0	0
140	144	17.90	12.90	8.10	3.90	.20	0	0	0	0	0	0
144	148	18.70	13.70	8.80	4.60	.80	0	0	0	0	0	0
148	152	19.50	14.50	9.50	5.30	1.30	0	0	0	0	0	0
152	156	20.30	15.30	10.30	5.90	1.90	0	0	0	0	0	0
156	160	21.10	16.10	11.10	6.60	2.50	0	0	0	0	0	0
160	164	21.90	16.90	11.90	7.30	3.00	0	0	0	0	0	0
164	168	22.70	17.70	12.70	8.00	3.70	.10	0	0	0	0	0
168	172	23.50	18.50	13.50	8.70	4.40	.60	0	0	0	0	0
172	176	24.30	19.30	14.30	9.30	5.10	1.20	0	0	0	0	0
176	180	25.10	20.10	15.10	10.10	5.80	1.80	0	0	0	0	0
180	184	25.90	20.90	15.90	10.90	6.40	2.30	0	0	0	0	0
184	188	26.70	21.70	16.70	11.70	7.10	2.90	0	0	0	0	0
188	192	27.50	22.50	17.50	12.50	7.80	3.60	0	0	0	0	0
192	196	28.30	23.30	18.30	13.30	8.50	4.20	.50	0	0	0	0

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\$720

And the wages are--		And the number of withholding exemptions claimed is--										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be--												
\$196	\$200	\$29.10	\$24.10	\$19.10	\$14.10	\$9.20	\$4.90	\$1.10	\$0	\$0	\$0	\$0
200	210	30.40	25.50	20.50	15.50	10.50	6.10	2.00	0	0	0	0
210	220	32.20	27.50	22.50	17.50	12.50	7.80	3.60	0	0	0	0
220	230	34.00	29.50	24.50	19.50	14.50	9.50	5.30	1.30	0	0	0
230	240	35.80	31.30	26.50	21.50	16.50	11.50	7.00	2.70	0	0	0
240	250	37.60	33.10	28.50	23.50	18.50	13.50	8.70	4.40	.60	0	0
250	260	39.40	34.90	30.40	25.50	20.50	15.50	10.50	6.10	2.00	0	0
260	270	41.20	36.70	32.20	27.50	22.50	17.50	12.50	7.80	3.60	0	0
270	280	43.20	38.50	34.00	29.50	24.50	19.50	14.50	9.50	5.30	1.30	0
280	290	45.30	40.30	35.80	31.30	26.50	21.50	16.50	11.50	7.00	2.70	0
290	300	47.40	42.10	37.60	33.10	28.50	23.50	18.50	13.50	8.70	4.40	.60
300	320	50.50	45.30	40.30	35.80	31.30	26.50	21.50	16.50	11.50	7.00	2.70
320	340	54.70	49.50	44.20	39.40	34.90	30.40	25.50	20.50	15.50	10.50	6.10
340	360	58.90	53.70	48.40	43.20	38.50	34.00	29.50	24.50	19.50	14.50	9.50
360	380	63.10	57.90	52.60	47.40	42.10	37.60	33.10	28.50	23.50	18.50	13.50
380	400	67.30	62.10	56.80	51.60	46.30	41.20	36.70	32.20	27.50	22.50	17.50
400	420	71.50	66.30	61.00	55.80	50.50	45.30	40.30	35.80	31.30	26.50	21.50
420	440	75.90	70.50	65.20	60.00	54.70	49.50	44.20	39.40	34.90	30.40	25.50
440	460	80.70	74.70	69.40	64.20	58.90	53.70	48.40	43.20	38.50	34.00	29.50
460	480	85.50	79.50	73.60	68.40	63.10	57.90	52.60	47.40	42.10	37.60	33.10
480	500	90.30	84.30	78.30	72.60	67.30	62.10	56.80	51.60	46.30	41.20	36.70
500	520	95.10	89.10	83.10	77.10	71.50	66.30	61.00	55.80	50.50	45.30	40.30
520	540	99.90	93.90	87.90	81.90	75.90	70.50	65.20	60.00	54.70	49.50	44.20
540	560	104.70	98.70	92.70	86.70	80.70	74.70	69.40	64.20	58.90	53.70	48.40
560	580	109.50	103.50	97.50	91.50	85.50	79.50	73.60	68.40	63.10	57.90	52.60
580	600	114.30	108.30	102.30	96.30	90.30	84.30	78.30	72.60	67.30	62.10	56.80
600	620	119.10	113.10	107.10	101.10	95.10	89.10	83.10	77.10	71.50	66.30	61.00
620	640	123.90	117.90	111.90	105.90	99.90	93.90	87.90	81.90	75.90	70.50	65.20
640	660	128.70	122.70	116.70	110.70	104.70	98.70	92.70	86.70	80.70	74.70	69.40
660	680	133.50	127.50	121.50	115.50	109.50	103.50	97.50	91.50	85.50	79.50	73.60
680	700	138.30	132.30	126.30	120.30	114.30	108.30	102.30	96.30	90.30	84.30	78.30
700	720	143.10	137.10	131.10	125.10	119.10	113.10	107.10	101.10	95.10	89.10	83.10
24 percent of the excess over \$720 plus--												
\$720 and over		145.50	139.50	133.50	127.50	121.50	115.50	109.50	103.50	97.50	91.50	85.50

MARRIED Persons — BIWEEKLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	42	.10	0	0	0	0	0	0	0	0	0	0
42	44	.40	0	0	0	0	0	0	0	0	0	0
44	46	.60	0	0	0	0	0	0	0	0	0	0
46	48	.90	0	0	0	0	0	0	0	0	0	0
48	50	1.20	0	0	0	0	0	0	0	0	0	0
50	52	1.50	0	0	0	0	0	0	0	0	0	0
52	54	1.80	0	0	0	0	0	0	0	0	0	0
54	56	2.00	0	0	0	0	0	0	0	0	0	0
56	58	2.30	0	0	0	0	0	0	0	0	0	0
58	60	2.60	0	0	0	0	0	0	0	0	0	0
60	62	2.90	0	0	0	0	0	0	0	0	0	0
62	64	3.20	0	0	0	0	0	0	0	0	0	0
64	66	3.40	0	0	0	0	0	0	0	0	0	0
66	68	3.70	.20	0	0	0	0	0	0	0	0	0
68	70	4.00	.50	0	0	0	0	0	0	0	0	0
70	72	4.30	.80	0	0	0	0	0	0	0	0	0
72	74	4.60	1.10	0	0	0	0	0	0	0	0	0
74	76	4.80	1.30	0	0	0	0	0	0	0	0	0
76	78	5.10	1.60	0	0	0	0	0	0	0	0	0
78	80	5.40	1.90	0	0	0	0	0	0	0	0	0
80	82	5.70	2.20	0	0	0	0	0	0	0	0	0
82	84	6.00	2.50	0	0	0	0	0	0	0	0	0
84	86	6.30	2.70	0	0	0	0	0	0	0	0	0
86	88	6.60	3.00	0	0	0	0	0	0	0	0	0
88	90	6.90	3.30	0	0	0	0	0	0	0	0	0
90	92	7.30	3.60	.10	0	0	0	0	0	0	0	0
92	94	7.60	3.90	.40	0	0	0	0	0	0	0	0
94	96	8.00	4.10	.60	0	0	0	0	0	0	0	0
96	98	8.30	4.40	.90	0	0	0	0	0	0	0	0
98	100	8.60	4.70	1.20	0	0	0	0	0	0	0	0
100	102	9.00	5.00	1.50	0	0	0	0	0	0	0	0
102	104	9.30	5.30	1.80	0	0	0	0	0	0	0	0
104	106	9.70	5.50	2.00	0	0	0	0	0	0	0	0
106	108	10.00	5.80	2.30	0	0	0	0	0	0	0	0
108	110	10.30	6.10	2.60	0	0	0	0	0	0	0	0
110	112	10.70	6.40	2.90	0	0	0	0	0	0	0	0
112	114	11.00	6.80	3.20	0	0	0	0	0	0	0	0
114	116	11.40	7.10	3.40	0	0	0	0	0	0	0	0
116	118	11.70	7.40	3.70	.20	0	0	0	0	0	0	0
118	120	12.00	7.80	4.00	.50	0	0	0	0	0	0	0
120	124	12.50	8.30	4.40	.90	0	0	0	0	0	0	0
124	128	13.20	9.00	5.00	1.50	0	0	0	0	0	0	0
128	132	13.90	9.70	5.50	2.00	0	0	0	0	0	0	0
132	136	14.60	10.30	6.10	2.60	0	0	0	0	0	0	0
136	140	15.30	11.00	6.80	3.20	0	0	0	0	0	0	0
140	144	15.90	11.70	7.40	3.70	.20	0	0	0	0	0	0
144	148	16.60	12.40	8.10	4.30	.80	0	0	0	0	0	0
148	152	17.30	13.10	8.80	4.80	1.30	0	0	0	0	0	0
152	156	18.00	13.70	9.50	5.40	1.90	0	0	0	0	0	0
156	160	18.60	14.40	10.20	6.00	2.50	0	0	0	0	0	0
160	164	19.30	15.10	10.80	6.60	3.00	0	0	0	0	0	0
164	168	19.90	15.80	11.50	7.30	3.60	.10	0	0	0	0	0
168	172	20.50	16.50	12.20	8.00	4.10	.60	0	0	0	0	0
172	176	21.20	17.10	12.90	8.60	4.70	1.20	0	0	0	0	0
176	180	21.80	17.80	13.60	9.30	5.30	1.80	0	0	0	0	0
180	184	22.50	18.50	14.20	10.00	5.80	2.30	0	0	0	0	0
184	188	23.10	19.10	14.90	10.70	6.40	2.90	0	0	0	0	0
188	192	23.70	19.70	15.60	11.40	7.10	3.40	0	0	0	0	0
192	196	24.40	20.40	16.30	12.00	7.80	4.00	.50	0	0	0	0

MARRIED PERSONS — BIWEEKLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$196	\$200	\$25.00	\$21.00	\$17.00	\$12.70	\$8.50	\$4.60	\$1.10	\$0	\$0	\$0	\$0
200	210	26.10	22.10	18.10	13.90	9.70	5.50	2.00	0	0	0	0
210	220	27.70	23.70	19.70	15.60	11.40	7.10	3.40	0	0	0	0
220	230	29.30	25.30	21.30	17.30	13.10	8.80	4.80	1.30	0	0	0
230	240	30.90	26.90	22.90	18.90	14.80	10.50	6.30	2.70	0	0	0
240	250	32.50	28.50	24.50	20.50	16.50	12.20	8.00	4.10	.60	0	0
250	260	34.10	30.10	26.10	22.10	18.10	13.90	9.70	5.50	2.00	0	0
260	270	35.70	31.70	27.70	23.70	19.70	15.60	11.40	7.10	3.40	0	0
270	280	37.30	33.30	29.30	25.30	21.30	17.30	13.10	8.80	4.80	1.30	0
280	290	38.90	34.90	30.90	26.90	22.90	18.90	14.80	10.50	6.30	2.70	0
290	300	40.50	36.50	32.50	28.50	24.50	20.50	16.50	12.20	8.00	4.10	.60
300	320	42.90	38.90	34.90	30.90	26.90	22.90	18.90	14.80	10.50	6.30	2.70
320	340	46.20	42.10	38.10	34.10	30.10	26.10	22.10	18.10	13.90	9.70	5.50
340	360	50.00	45.30	41.30	37.30	33.30	29.30	25.30	21.30	17.30	13.10	8.80
360	380	53.80	49.10	44.50	40.50	36.50	32.50	28.50	24.50	20.50	16.50	12.20
380	400	57.60	52.90	48.10	43.70	39.70	35.70	31.70	27.70	23.70	19.70	15.60
400	420	61.40	56.70	51.90	47.20	42.90	38.90	34.90	30.90	26.90	22.90	18.90
420	440	65.20	60.50	55.70	51.00	46.20	42.10	38.10	34.10	30.10	26.10	22.10
440	460	69.00	64.30	59.50	54.80	50.00	45.30	41.30	37.30	33.30	29.30	25.30
460	480	72.80	68.10	63.30	58.60	53.80	49.10	44.50	40.50	36.50	32.50	28.50
480	500	76.60	71.90	67.10	62.40	57.60	52.90	48.10	43.70	39.70	35.70	31.70
500	520	80.40	75.70	70.90	66.20	61.40	56.70	51.90	47.20	42.90	38.90	34.90
520	540	84.20	79.50	74.70	70.00	65.20	60.50	55.70	51.00	46.20	42.10	38.10
540	560	88.30	83.30	78.50	73.80	69.00	64.30	59.50	54.80	50.00	45.30	41.30
560	580	92.50	87.20	82.30	77.60	72.80	68.10	63.30	58.60	53.80	49.10	44.50
580	600	96.70	91.40	86.20	81.40	76.60	71.90	67.10	62.40	57.60	52.90	48.10
600	620	100.90	95.60	90.40	85.20	80.40	75.70	70.90	66.20	61.40	56.70	51.90
620	640	105.10	99.80	94.60	89.30	84.20	79.50	74.70	70.00	65.20	60.50	55.70
640	660	109.30	104.00	98.80	93.50	88.30	83.30	78.50	73.80	69.00	64.30	59.50
660	680	113.50	108.20	103.00	97.70	92.50	87.20	82.30	77.60	72.80	68.10	63.30
680	700	117.70	112.40	107.20	101.90	96.70	91.40	86.20	81.40	76.60	71.90	67.10
700	720	121.90	116.60	111.40	106.10	100.90	95.60	90.40	85.20	80.40	75.70	70.90
720	740	126.10	120.80	115.60	110.30	105.10	99.80	94.60	89.30	84.20	79.50	74.70
740	760	130.30	125.00	119.80	114.50	109.30	104.00	98.80	93.50	88.30	83.30	78.50
760	780	134.50	129.20	124.00	118.70	113.50	108.20	103.00	97.70	92.50	87.20	82.30
780	800	139.50	133.40	128.20	122.90	117.70	112.40	107.20	101.90	96.70	91.40	86.20
800	820	144.50	138.30	132.40	127.10	121.90	116.60	111.40	106.10	100.90	95.60	90.40
820	840	149.50	143.30	137.00	131.30	126.10	120.80	115.60	110.30	105.10	99.80	94.60
840	860	154.50	148.30	142.00	135.80	130.30	125.00	119.80	114.50	109.30	104.00	98.80
860	880	159.50	153.30	147.00	140.80	134.50	129.20	124.00	118.70	113.50	108.20	103.00
880	900	164.50	158.30	152.00	145.80	139.50	133.40	128.20	122.90	117.70	112.40	107.20
900	920	169.50	163.30	157.00	150.80	144.50	138.30	132.40	127.10	121.90	116.60	111.40
920	940	174.50	168.30	162.00	155.80	149.50	143.30	137.00	131.30	126.10	120.80	115.60
940	960	179.50	173.30	167.00	160.80	154.50	148.30	142.00	135.80	130.30	125.00	119.80
960	980	184.50	178.30	172.00	165.80	159.50	153.30	147.00	140.80	134.50	129.20	124.00
980	1,000	189.50	183.30	177.00	170.80	164.50	158.30	152.00	145.80	139.50	133.40	128.20
1,000	1,020	194.50	188.30	182.00	175.80	169.50	163.30	157.00	150.80	144.50	138.30	132.40
1,020	1,040	199.50	193.30	187.00	180.80	174.50	168.30	162.00	155.80	149.50	143.30	137.00
1,040	1,060	204.50	198.30	192.00	185.80	179.50	173.30	167.00	160.80	154.50	148.30	142.00
25 percent of the excess over \$1,060 plus—												
\$1,060 and over		207.00	200.80	194.50	188.30	182.00	175.80	169.50	163.30	157.00	150.80	144.50

SINGLE Persons — SEMIMONTHLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	46	.20	0	0	0	0	0	0	0	0	0	0
46	48	.50	0	0	0	0	0	0	0	0	0	0
48	50	.70	0	0	0	0	0	0	0	0	0	0
50	52	1.00	0	0	0	0	0	0	0	0	0	0
52	54	1.30	0	0	0	0	0	0	0	0	0	0
54	56	1.60	0	0	0	0	0	0	0	0	0	0
56	58	1.90	0	0	0	0	0	0	0	0	0	0
58	60	2.10	0	0	0	0	0	0	0	0	0	0
60	62	2.40	0	0	0	0	0	0	0	0	0	0
62	64	2.70	0	0	0	0	0	0	0	0	0	0
64	66	3.00	0	0	0	0	0	0	0	0	0	0
66	68	3.30	0	0	0	0	0	0	0	0	0	0
68	70	3.60	0	0	0	0	0	0	0	0	0	0
70	72	3.90	0	0	0	0	0	0	0	0	0	0
72	74	4.30	.30	0	0	0	0	0	0	0	0	0
74	76	4.60	.60	0	0	0	0	0	0	0	0	0
76	78	5.00	.90	0	0	0	0	0	0	0	0	0
78	80	5.30	1.10	0	0	0	0	0	0	0	0	0
80	82	5.60	1.40	0	0	0	0	0	0	0	0	0
82	84	6.00	1.70	0	0	0	0	0	0	0	0	0
84	86	6.30	2.00	0	0	0	0	0	0	0	0	0
86	88	6.70	2.30	0	0	0	0	0	0	0	0	0
88	90	7.00	2.50	0	0	0	0	0	0	0	0	0
90	92	7.30	2.80	0	0	0	0	0	0	0	0	0
92	94	7.70	3.10	0	0	0	0	0	0	0	0	0
94	96	8.00	3.40	0	0	0	0	0	0	0	0	0
96	98	8.40	3.80	0	0	0	0	0	0	0	0	0
98	100	8.70	4.10	.20	0	0	0	0	0	0	0	0
100	102	9.00	4.40	.40	0	0	0	0	0	0	0	0
102	104	9.40	4.80	.70	0	0	0	0	0	0	0	0
104	106	9.70	5.10	1.00	0	0	0	0	0	0	0	0
106	108	10.10	5.50	1.30	0	0	0	0	0	0	0	0
108	110	10.40	5.80	1.60	0	0	0	0	0	0	0	0
110	112	10.80	6.10	1.80	0	0	0	0	0	0	0	0
112	114	11.20	6.50	2.10	0	0	0	0	0	0	0	0
114	116	11.60	6.80	2.40	0	0	0	0	0	0	0	0
116	118	12.00	7.20	2.70	0	0	0	0	0	0	0	0
118	120	12.40	7.50	3.00	0	0	0	0	0	0	0	0
120	124	13.00	8.00	3.40	0	0	0	0	0	0	0	0
124	128	13.80	8.70	4.10	.10	0	0	0	0	0	0	0
128	132	14.60	9.40	4.80	.70	0	0	0	0	0	0	0
132	136	15.40	10.10	5.40	1.30	0	0	0	0	0	0	0
136	140	16.20	10.80	6.10	1.80	0	0	0	0	0	0	0
140	144	17.00	11.60	6.80	2.40	0	0	0	0	0	0	0
144	148	17.80	12.40	7.50	2.90	0	0	0	0	0	0	0
148	152	18.60	13.20	8.20	3.60	0	0	0	0	0	0	0
152	156	19.40	14.00	8.80	4.20	.30	0	0	0	0	0	0
156	160	20.20	14.80	9.50	4.90	.80	0	0	0	0	0	0
160	164	21.00	15.60	10.20	5.60	1.40	0	0	0	0	0	0
164	168	21.80	16.40	11.00	6.30	1.90	0	0	0	0	0	0
168	172	22.60	17.20	11.80	7.00	2.50	0	0	0	0	0	0
172	176	23.40	18.00	12.60	7.60	3.10	0	0	0	0	0	0
176	180	24.20	18.80	13.40	8.30	3.70	0	0	0	0	0	0
180	184	25.00	19.60	14.20	9.00	4.40	.40	0	0	0	0	0
184	188	25.80	20.40	15.00	9.70	5.10	1.00	0	0	0	0	0
188	192	26.60	21.20	15.80	10.40	5.80	1.50	0	0	0	0	0
192	196	27.40	22.00	16.60	11.20	6.40	2.10	0	0	0	0	0
196	200	28.20	22.80	17.40	12.00	7.10	2.60	0	0	0	0	0
200	210	29.60	24.20	18.80	13.40	8.30	3.70	0	0	0	0	0

\$760 a

And the wages are--		And the number of withholding exemptions claimed is--										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be--										
\$210	\$220	\$31.60	\$26.20	\$20.80	\$15.40	\$10.00	\$5.40	\$1.20	\$0	\$0	\$0	\$0
220	230	33.50	28.20	22.80	17.40	12.00	7.10	2.60	0	0	0	0
230	240	35.30	30.20	24.80	19.40	14.00	8.80	4.20	.20	0	0	0
240	250	37.10	32.20	26.80	21.40	16.00	10.50	5.90	1.60	0	0	0
250	260	38.90	34.00	28.80	23.40	18.00	12.50	7.60	3.00	0	0	0
260	270	40.70	35.80	30.80	25.40	20.00	14.50	9.30	4.70	.60	0	0
270	280	42.50	37.60	32.70	27.40	22.00	16.50	11.10	6.40	2.00	0	0
280	290	44.30	39.40	34.50	29.40	24.00	18.50	13.10	8.10	3.50	0	0
290	300	46.20	41.20	36.30	31.40	26.00	20.50	15.10	9.80	5.20	1.10	0
300	320	49.30	43.90	39.00	34.10	29.00	23.50	18.10	12.70	7.70	3.20	0
320	340	53.50	47.80	42.60	37.70	32.90	27.50	22.10	16.70	11.30	6.50	2.20
340	360	57.70	52.00	46.30	41.30	36.50	31.50	26.10	20.70	15.30	9.90	5.30
360	380	61.90	56.20	50.50	44.90	40.10	35.20	30.10	24.70	19.30	13.90	8.70
380	400	66.10	60.40	54.70	49.00	43.70	38.80	33.90	28.70	23.30	17.90	12.50
400	420	70.30	64.60	58.90	53.20	47.60	42.40	37.50	32.60	27.30	21.90	16.50
420	440	74.50	68.80	63.10	57.40	51.80	46.10	41.10	36.20	31.30	25.90	20.50
440	460	78.70	73.00	67.30	61.60	56.00	50.30	44.70	39.80	35.00	29.90	24.50
460	480	83.30	77.20	71.50	65.80	60.20	54.50	48.80	43.40	38.60	33.70	28.50
480	500	88.10	81.60	75.70	70.00	64.40	58.70	53.00	47.30	42.20	37.30	32.40
500	520	92.90	86.40	79.90	74.20	68.60	62.90	57.20	51.50	45.80	40.90	36.00
520	540	97.70	91.20	84.70	78.40	72.80	67.10	61.40	55.70	50.00	44.50	39.60
540	560	102.50	96.00	89.50	83.00	77.00	71.30	65.60	59.90	54.20	48.50	43.20
560	580	107.30	100.80	94.30	87.80	81.30	75.50	69.80	64.10	58.40	52.70	47.00
580	600	112.10	105.60	99.10	92.60	86.10	79.70	74.00	68.30	62.60	56.90	51.20
600	620	116.90	110.40	103.90	97.40	90.90	84.40	78.20	72.50	66.80	61.10	55.40
620	640	121.70	115.20	108.70	102.20	95.70	89.20	82.70	76.70	71.00	65.30	59.60
640	660	126.50	120.00	113.50	107.00	100.50	94.00	87.50	81.00	75.20	69.50	63.80
660	680	131.30	124.80	118.30	111.80	105.30	98.80	92.30	85.80	79.40	73.70	68.00
680	700	136.10	129.60	123.10	116.60	110.10	103.60	97.10	90.60	84.10	77.90	72.20
700	720	140.90	134.40	127.90	121.40	114.90	108.40	101.90	95.40	88.90	82.40	76.40
720	740	145.70	139.20	132.70	126.20	119.70	113.20	106.70	100.20	93.70	87.20	80.70
740	760	150.50	144.00	137.50	131.00	124.50	118.00	111.50	105.00	98.50	92.00	85.50
\$760 and over		24 percent of the excess over \$760 plus--										
		152.90	146.40	139.90	133.40	126.90	120.40	113.90	107.40	100.90	94.40	87.90

MARRIED Persons — SEMIMONTHLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	46	.20	0	0	0	0	0	0	0	0	0	0
46	48	.50	0	0	0	0	0	0	0	0	0	0
48	50	.70	0	0	0	0	0	0	0	0	0	0
50	52	1.00	0	0	0	0	0	0	0	0	0	0
52	54	1.30	0	0	0	0	0	0	0	0	0	0
54	56	1.60	0	0	0	0	0	0	0	0	0	0
56	58	1.90	0	0	0	0	0	0	0	0	0	0
58	60	2.10	0	0	0	0	0	0	0	0	0	0
60	62	2.40	0	0	0	0	0	0	0	0	0	0
62	64	2.70	0	0	0	0	0	0	0	0	0	0
64	66	3.00	0	0	0	0	0	0	0	0	0	0
66	68	3.30	0	0	0	0	0	0	0	0	0	0
68	70	3.50	0	0	0	0	0	0	0	0	0	0
70	72	3.80	0	0	0	0	0	0	0	0	0	0
72	74	4.10	.30	0	0	0	0	0	0	0	0	0
74	76	4.40	.60	0	0	0	0	0	0	0	0	0
76	78	4.70	.90	0	0	0	0	0	0	0	0	0
78	80	4.90	1.10	0	0	0	0	0	0	0	0	0
80	82	5.20	1.40	0	0	0	0	0	0	0	0	0
82	84	5.50	1.70	0	0	0	0	0	0	0	0	0
84	86	5.80	2.00	0	0	0	0	0	0	0	0	0
86	88	6.10	2.30	0	0	0	0	0	0	0	0	0
88	90	6.30	2.50	0	0	0	0	0	0	0	0	0
90	92	6.60	2.80	0	0	0	0	0	0	0	0	0
92	94	6.90	3.10	0	0	0	0	0	0	0	0	0
94	96	7.30	3.40	0	0	0	0	0	0	0	0	0
96	98	7.60	3.70	0	0	0	0	0	0	0	0	0
98	100	8.00	3.90	.20	0	0	0	0	0	0	0	0
100	102	8.30	4.20	.40	0	0	0	0	0	0	0	0
102	104	8.60	4.50	.70	0	0	0	0	0	0	0	0
104	106	9.00	4.80	1.00	0	0	0	0	0	0	0	0
106	108	9.30	5.10	1.30	0	0	0	0	0	0	0	0
108	110	9.70	5.30	1.60	0	0	0	0	0	0	0	0
110	112	10.00	5.60	1.80	0	0	0	0	0	0	0	0
112	114	10.30	5.90	2.10	0	0	0	0	0	0	0	0
114	116	10.70	6.20	2.40	0	0	0	0	0	0	0	0
116	118	11.00	6.50	2.70	0	0	0	0	0	0	0	0
118	120	11.40	6.80	3.00	0	0	0	0	0	0	0	0
120	124	11.90	7.30	3.40	0	0	0	0	0	0	0	0
124	128	12.50	7.90	3.90	.10	0	0	0	0	0	0	0
128	132	13.20	8.60	4.50	.70	0	0	0	0	0	0	0
132	136	13.90	9.30	5.10	1.30	0	0	0	0	0	0	0
136	140	14.60	10.00	5.60	1.80	0	0	0	0	0	0	0
140	144	15.30	10.70	6.20	2.40	0	0	0	0	0	0	0
144	148	15.90	11.30	6.70	2.90	0	0	0	0	0	0	0
148	152	16.60	12.00	7.40	3.50	0	0	0	0	0	0	0
152	156	17.30	12.70	8.10	4.10	.30	0	0	0	0	0	0
156	160	18.00	13.40	8.80	4.60	.80	0	0	0	0	0	0
160	164	18.70	14.10	9.50	5.20	1.40	0	0	0	0	0	0
164	168	19.30	14.70	10.10	5.70	1.90	0	0	0	0	0	0
168	172	20.00	15.40	10.80	6.30	2.50	0	0	0	0	0	0
172	176	20.60	16.10	11.50	6.90	3.10	0	0	0	0	0	0
176	180	21.30	16.80	12.20	7.60	3.60	0	0	0	0	0	0
180	184	21.90	17.50	12.90	8.30	4.20	.40	0	0	0	0	0
184	188	22.60	18.10	13.50	8.90	4.70	1.00	0	0	0	0	0
188	192	23.20	18.80	14.20	9.60	5.30	1.50	0	0	0	0	0
192	196	23.80	19.50	14.90	10.30	5.90	2.10	0	0	0	0	0
196	200	24.50	20.10	15.60	11.00	6.40	2.60	0	0	0	0	0
200	210	25.60	21.30	16.80	12.20	7.60	3.60	0	0	0	0	0

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$210	\$220	\$27.20	\$22.90	\$18.50	\$13.90	\$9.30	\$5.00	\$1.20	\$0	\$0	\$0	\$0
220	230	28.80	24.50	20.10	15.60	11.00	6.40	2.60	0	0	0	0
230	240	30.40	26.10	21.70	17.30	12.70	8.10	4.00	.20	0	0	0
240	250	32.00	27.70	23.30	19.00	14.40	9.80	5.40	1.60	0	0	0
250	260	33.60	29.30	24.90	20.60	16.10	11.50	6.90	3.00	0	0	0
260	270	35.20	30.90	26.50	22.20	17.80	13.20	8.60	4.40	.60	0	0
270	280	36.80	32.50	28.10	23.80	19.50	14.90	10.30	5.80	2.00	0	0
280	290	38.40	34.10	29.70	25.40	21.10	16.60	12.00	7.30	3.40	0	0
290	300	40.00	35.70	31.30	27.00	22.70	18.30	13.70	9.00	4.80	1.10	0
300	320	42.40	38.10	33.70	29.40	25.10	20.70	16.20	11.60	7.00	3.20	0
320	340	45.60	41.30	36.90	32.60	28.30	23.90	19.60	15.00	10.40	6.00	2.20
340	360	48.80	44.50	40.10	35.80	31.50	27.10	22.80	18.40	13.80	9.20	5.00
360	380	52.50	47.70	43.30	39.00	34.70	30.30	26.00	21.70	17.20	12.60	8.00
380	400	56.30	51.10	46.50	42.20	37.90	33.50	29.20	24.90	20.50	16.00	11.40
400	420	60.10	54.90	49.80	45.40	41.10	36.70	32.40	28.10	23.70	19.40	14.80
420	440	63.90	58.70	53.60	48.60	44.30	39.90	35.60	31.30	26.90	22.60	18.20
440	460	67.70	62.50	57.40	52.20	47.50	43.10	38.80	34.50	30.10	25.80	21.50
460	480	71.50	66.30	61.20	56.00	50.90	46.30	42.00	37.70	33.30	29.00	24.70
480	500	75.30	70.10	65.00	59.80	54.70	49.50	45.20	40.90	36.50	32.20	27.90
500	520	79.10	73.90	68.80	63.60	58.50	53.30	48.40	44.10	39.70	35.40	31.10
520	540	82.90	77.70	72.60	67.40	62.30	57.10	52.00	47.30	42.90	38.60	34.30
540	560	86.70	81.50	76.40	71.20	66.10	60.90	55.80	50.60	46.10	41.80	37.50
560	580	90.50	85.30	80.20	75.00	69.90	64.70	59.60	54.40	49.30	45.00	40.70
580	600	94.40	89.10	84.00	78.80	73.70	68.50	63.40	58.20	53.10	48.20	43.90
600	620	98.60	92.90	87.80	82.60	77.50	72.30	67.20	62.00	56.90	51.80	47.10
620	640	102.80	97.10	91.60	86.40	81.30	76.10	71.00	65.80	60.70	55.60	50.40
640	660	107.00	101.30	95.60	90.20	85.10	79.90	74.80	69.60	64.50	59.40	54.20
660	680	111.20	105.50	99.80	94.10	88.90	83.70	78.60	73.40	68.30	63.20	58.00
680	700	115.40	109.70	104.00	98.30	92.70	87.50	82.40	77.20	72.10	67.00	61.80
700	720	119.60	113.90	108.20	102.50	96.90	91.30	86.20	81.00	75.90	70.80	65.60
720	740	123.80	118.10	112.40	106.70	101.10	95.40	90.00	84.80	79.70	74.60	69.40
740	760	128.00	122.30	116.60	110.90	105.30	99.60	93.90	88.60	83.50	78.40	73.20
760	780	132.20	126.50	120.80	115.10	109.50	103.80	98.10	92.40	87.30	82.20	77.00
780	800	136.40	130.70	125.00	119.30	113.70	108.00	102.30	96.60	91.10	86.00	80.80
800	820	140.60	134.90	129.20	123.50	117.90	112.20	106.50	100.80	95.10	89.80	84.60
820	840	144.80	139.10	133.40	127.70	122.10	116.40	110.70	105.00	99.30	93.60	88.40
840	860	149.70	143.30	137.60	131.90	126.30	120.60	114.90	109.20	103.50	97.80	92.20
860	880	154.70	147.90	141.80	136.10	130.50	124.80	119.10	113.40	107.70	102.00	96.30
880	900	159.70	152.90	146.10	140.30	134.70	129.00	123.30	117.60	111.90	106.20	100.50
900	920	164.70	157.90	151.10	144.50	138.90	133.20	127.50	121.80	116.10	110.40	104.70
920	940	169.70	162.90	156.10	149.40	143.10	137.40	131.70	126.00	120.30	114.60	108.90
940	960	174.70	167.90	161.10	154.40	147.60	141.60	135.90	130.20	124.50	118.80	113.10
960	980	179.70	172.90	166.10	159.40	152.60	145.80	140.10	134.40	128.70	123.00	117.30
980	1,000	184.70	177.90	171.10	164.40	157.60	150.80	144.30	138.60	132.90	127.20	121.50
1,000	1,020	189.70	182.90	176.10	169.40	162.60	155.80	149.00	142.80	137.10	131.40	125.70
1,020	1,040	194.70	187.90	181.10	174.40	167.60	160.80	154.00	147.30	141.30	135.60	129.90
1,040	1,060	199.70	192.90	186.10	179.40	172.60	165.80	159.00	152.30	145.50	139.80	134.10
1,060	1,080	204.70	197.90	191.10	184.40	177.60	170.80	164.00	157.30	150.50	144.00	138.30
1,080	1,100	209.70	202.90	196.10	189.40	182.60	175.80	169.00	162.30	155.50	148.70	142.50
1,100	1,120	214.70	207.90	201.10	194.40	187.60	180.80	174.00	167.30	160.50	153.70	147.00
1,120	1,140	219.70	212.90	206.10	199.40	192.60	185.80	179.00	172.30	165.50	158.70	152.00
25 percent of the excess over \$1,140 plus—												
1,140 and over		222.20	215.40	208.60	201.90	195.10	188.30	181.50	174.80	168.00	161.20	154.50

SINGLE Persons — MONTHLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	92	.40	0	0	0	0	0	0	0	0	0	0
92	96	.90	0	0	0	0	0	0	0	0	0	0
96	100	1.50	0	0	0	0	0	0	0	0	0	0
100	104	2.00	0	0	0	0	0	0	0	0	0	0
104	108	2.60	0	0	0	0	0	0	0	0	0	0
108	112	3.20	0	0	0	0	0	0	0	0	0	0
112	116	3.70	0	0	0	0	0	0	0	0	0	0
116	120	4.30	0	0	0	0	0	0	0	0	0	0
120	124	4.80	0	0	0	0	0	0	0	0	0	0
124	128	5.40	0	0	0	0	0	0	0	0	0	0
128	132	6.00	0	0	0	0	0	0	0	0	0	0
132	136	6.50	0	0	0	0	0	0	0	0	0	0
136	140	7.20	0	0	0	0	0	0	0	0	0	0
140	144	7.90	0	0	0	0	0	0	0	0	0	0
144	148	8.60	.60	0	0	0	0	0	0	0	0	0
148	152	9.30	1.20	0	0	0	0	0	0	0	0	0
152	156	9.90	1.70	0	0	0	0	0	0	0	0	0
156	160	10.60	2.30	0	0	0	0	0	0	0	0	0
160	164	11.30	2.80	0	0	0	0	0	0	0	0	0
164	168	12.00	3.40	0	0	0	0	0	0	0	0	0
168	172	12.70	4.00	0	0	0	0	0	0	0	0	0
172	176	13.30	4.50	0	0	0	0	0	0	0	0	0
176	180	14.00	5.10	0	0	0	0	0	0	0	0	0
180	184	14.70	5.60	0	0	0	0	0	0	0	0	0
184	188	15.40	6.20	0	0	0	0	0	0	0	0	0
188	192	16.10	6.80	0	0	0	0	0	0	0	0	0
192	196	16.70	7.50	0	0	0	0	0	0	0	0	0
196	200	17.40	8.20	.30	0	0	0	0	0	0	0	0
200	204	18.10	8.90	.90	0	0	0	0	0	0	0	0
204	208	18.80	9.60	1.40	0	0	0	0	0	0	0	0
208	212	19.50	10.20	2.00	0	0	0	0	0	0	0	0
212	216	20.10	10.90	2.50	0	0	0	0	0	0	0	0
216	220	20.90	11.60	3.10	0	0	0	0	0	0	0	0
220	224	21.70	12.30	3.70	0	0	0	0	0	0	0	0
224	228	22.50	13.00	4.20	0	0	0	0	0	0	0	0
228	232	23.30	13.60	4.80	0	0	0	0	0	0	0	0
232	236	24.10	14.30	5.30	0	0	0	0	0	0	0	0
236	240	24.90	15.00	5.90	0	0	0	0	0	0	0	0
240	248	26.10	16.00	6.80	0	0	0	0	0	0	0	0
248	256	27.70	17.40	8.20	.30	0	0	0	0	0	0	0
256	264	29.30	18.70	9.50	1.40	0	0	0	0	0	0	0
264	272	30.90	20.10	10.90	2.50	0	0	0	0	0	0	0
272	280	32.50	21.60	12.30	3.60	0	0	0	0	0	0	0
280	288	34.10	23.20	13.60	4.80	0	0	0	0	0	0	0
288	296	35.70	24.80	15.00	5.90	0	0	0	0	0	0	0
296	304	37.30	26.40	16.30	7.10	0	0	0	0	0	0	0
304	312	38.90	28.00	17.70	8.50	.50	0	0	0	0	0	0
312	320	40.50	29.60	19.10	9.80	1.70	0	0	0	0	0	0
320	328	42.10	31.20	20.40	11.20	2.80	0	0	0	0	0	0
328	336	43.70	32.80	22.00	12.60	3.90	0	0	0	0	0	0
336	344	45.30	34.40	23.60	13.90	5.00	0	0	0	0	0	0
344	352	46.90	36.00	25.20	15.30	6.10	0	0	0	0	0	0
352	360	48.50	37.60	26.80	16.60	7.40	0	0	0	0	0	0
360	368	50.10	39.20	28.40	18.00	8.80	.80	0	0	0	0	0
368	376	51.70	40.80	30.00	19.40	10.20	1.90	0	0	0	0	0
376	384	53.30	42.40	31.60	20.80	11.50	3.00	0	0	0	0	0
384	392	54.90	44.00	33.20	22.40	12.90	4.20	0	0	0	0	0
392	400	56.50	45.60	34.80	24.00	14.20	5.30	0	0	0	0	0
400	420	59.30	48.40	37.60	26.80	16.60	7.40	0	0	0	0	0

And the wages are—	
At least	But less than
\$420	\$440
440	460
460	480
480	500
500	520
520	540
540	560
560	580
580	600
600	640
640	680
680	720
720	760
760	800
800	840
840	880
880	920
920	960
960	1,000
1,000	1,040
1,040	1,080
1,080	1,120
1,120	1,160
1,160	1,200
1,200	1,240
1,240	1,280
1,280	1,320
1,320	1,360
1,360	1,400
1,400	1,440
1,440	1,480
1,480	1,520

\$1,520 and over

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$420	\$440	\$63.30	\$52.40	\$41.60	\$30.80	\$20.00	\$10.80	\$2.50	\$0	\$0	\$0	\$0
440	460	66.90	56.40	45.60	34.80	23.90	14.20	5.30	0	0	0	0
460	480	70.50	60.40	49.60	38.80	27.90	17.60	8.40	.50	0	0	0
480	500	74.10	64.40	53.60	42.80	31.90	21.10	11.80	3.30	0	0	0
500	520	77.70	68.00	57.60	46.80	35.90	25.10	15.20	6.10	0	0	0
520	540	81.30	71.60	61.60	50.80	39.90	29.10	18.60	9.40	1.30	0	0
540	560	84.90	75.20	65.40	54.80	43.90	33.10	22.30	12.80	4.10	0	0
560	580	88.50	78.80	69.00	58.80	47.90	37.10	26.30	16.20	7.00	0	0
580	600	92.30	82.40	72.60	62.80	51.90	41.10	30.30	19.60	10.40	2.10	0
600	640	98.60	87.80	78.00	68.30	57.90	47.10	36.30	25.40	15.50	6.30	0
640	680	107.00	95.60	85.20	75.50	65.70	55.10	44.30	33.40	22.60	13.10	4.30
680	720	115.40	104.00	92.70	82.70	72.90	63.10	52.30	41.40	30.60	19.90	10.70
720	760	123.80	112.40	101.10	89.90	80.10	70.40	60.30	49.40	38.60	27.80	17.50
760	800	132.20	120.80	109.50	98.10	87.30	77.60	67.80	57.40	46.60	35.80	24.90
800	840	140.60	129.20	117.90	106.50	95.10	84.80	75.00	65.30	54.60	43.80	32.90
840	880	149.00	137.60	126.30	114.90	103.50	92.10	82.20	72.50	62.60	51.80	40.90
880	920	157.40	146.00	134.70	123.30	111.90	100.50	89.40	79.70	69.90	59.80	48.90
920	960	166.50	154.40	143.10	131.70	120.30	108.90	97.60	86.90	77.10	67.40	56.90
960	1,000	176.10	163.10	151.50	140.10	128.70	117.30	106.00	94.60	84.30	74.60	64.80
1,000	1,040	185.70	172.70	159.90	148.50	137.10	125.70	114.40	103.00	91.60	81.80	72.00
1,040	1,080	195.30	182.30	169.30	156.90	145.50	134.10	122.80	111.40	100.00	89.00	79.20
1,080	1,120	204.90	191.90	178.90	165.90	153.90	142.50	131.20	119.80	108.40	97.00	86.40
1,120	1,160	214.50	201.50	188.50	175.50	162.50	150.90	139.60	128.20	116.80	105.40	94.10
1,160	1,200	224.10	211.10	198.10	185.10	172.10	159.30	148.00	136.60	125.20	113.80	102.50
1,200	1,240	233.70	220.70	207.70	194.70	181.70	168.70	156.40	145.00	133.60	122.20	110.90
1,240	1,280	243.30	230.30	217.30	204.30	191.30	178.30	165.30	153.40	142.00	130.60	119.30
1,280	1,320	252.90	239.90	226.90	213.90	200.90	187.90	174.90	161.90	150.40	139.00	127.70
1,320	1,360	262.50	249.50	236.50	223.50	210.50	197.50	184.50	171.50	158.80	147.40	136.10
1,360	1,400	272.10	259.10	246.10	233.10	220.10	207.10	194.10	181.10	168.10	155.80	144.50
1,400	1,440	281.70	268.70	255.70	242.70	229.70	216.70	203.70	190.70	177.70	164.70	152.90
1,440	1,480	291.30	278.30	265.30	252.30	239.30	226.30	213.30	200.30	187.30	174.30	161.30
1,480	1,520	300.90	287.90	274.90	261.90	248.90	235.90	222.90	209.90	196.90	183.90	170.90
\$1,520 and over		24 percent of the excess over \$1,520 plus—										
		305.70	292.70	279.70	266.70	253.70	240.70	227.70	214.70	201.70	188.70	175.70

MARRIED Persons — MONTHLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—											And th
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more	At least
The amount of income tax to be withheld shall be—													
\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
88	92	1.40	0	0	0	0	0	0	0	0	0	0	44
92	96	.90	0	0	0	0	0	0	0	0	0	0	46
96	100	1.50	0	0	0	0	0	0	0	0	0	0	48
100	104	2.00	0	0	0	0	0	0	0	0	0	0	50
104	108	2.60	0	0	0	0	0	0	0	0	0	0	52
108	112	3.20	0	0	0	0	0	0	0	0	0	0	54
112	116	3.70	0	0	0	0	0	0	0	0	0	0	56
116	120	4.30	0	0	0	0	0	0	0	0	0	0	58
120	124	4.80	0	0	0	0	0	0	0	0	0	0	60
124	128	5.40	0	0	0	0	0	0	0	0	0	0	64
128	132	6.00	0	0	0	0	0	0	0	0	0	0	68
132	136	6.50	0	0	0	0	0	0	0	0	0	0	72
136	140	7.10	0	0	0	0	0	0	0	0	0	0	76
140	144	7.60	0	0	0	0	0	0	0	0	0	0	80
144	148	8.20	.60	0	0	0	0	0	0	0	0	0	84
148	152	8.80	1.20	0	0	0	0	0	0	0	0	0	88
152	156	9.30	1.70	0	0	0	0	0	0	0	0	0	92
156	160	9.90	2.30	0	0	0	0	0	0	0	0	0	96
160	164	10.40	2.80	0	0	0	0	0	0	0	0	0	1,00
164	168	11.00	3.40	0	0	0	0	0	0	0	0	0	1,04
168	172	11.60	4.00	0	0	0	0	0	0	0	0	0	1,08
172	176	12.10	4.50	0	0	0	0	0	0	0	0	0	1,12
176	180	12.70	5.10	0	0	0	0	0	0	0	0	0	1,16
180	184	13.20	5.60	0	0	0	0	0	0	0	0	0	1,20
184	188	13.90	6.20	0	0	0	0	0	0	0	0	0	1,24
188	192	14.60	6.80	0	0	0	0	0	0	0	0	0	1,28
192	196	15.20	7.30	0	0	0	0	0	0	0	0	0	1,32
196	200	15.90	7.90	.30	0	0	0	0	0	0	0	0	1,36
200	204	16.60	8.40	.90	0	0	0	0	0	0	0	0	1,40
204	208	17.30	9.00	1.40	0	0	0	0	0	0	0	0	1,44
208	212	18.00	9.60	2.00	0	0	0	0	0	0	0	0	1,48
212	216	18.60	10.10	2.50	0	0	0	0	0	0	0	0	1,52
216	220	19.30	10.70	3.10	0	0	0	0	0	0	0	0	1,56
220	224	20.00	11.20	3.70	0	0	0	0	0	0	0	0	1,60
224	228	20.70	11.80	4.20	0	0	0	0	0	0	0	0	1,64
228	232	21.40	12.40	4.80	0	0	0	0	0	0	0	0	1,68
232	236	22.00	12.90	5.30	0	0	0	0	0	0	0	0	1,72
236	240	22.70	13.50	5.90	0	0	0	0	0	0	0	0	1,76
240	248	23.70	14.50	6.70	0	0	0	0	0	0	0	0	1,80
248	256	25.10	15.90	7.90	.30	0	0	0	0	0	0	0	1,84
256	264	26.50	17.20	9.00	1.40	0	0	0	0	0	0	0	1,88
264	272	27.80	18.60	10.10	2.50	0	0	0	0	0	0	0	1,92
272	280	29.20	20.00	11.20	3.60	0	0	0	0	0	0	0	1,96
280	288	30.50	21.30	12.30	4.80	0	0	0	0	0	0	0	2,00
288	296	31.90	22.70	13.50	5.90	0	0	0	0	0	0	0	2,04
296	304	33.30	24.00	14.80	7.00	0	0	0	0	0	0	0	2,08
304	312	34.60	25.40	16.20	8.10	.50	0	0	0	0	0	0	2,12
312	320	36.00	26.80	17.60	9.20	1.70	0	0	0	0	0	0	2,16
320	328	37.30	28.10	18.90	10.40	2.80	0	0	0	0	0	0	2,20
328	336	38.70	29.50	20.30	11.50	3.90	0	0	0	0	0	0	2,24
336	344	40.00	30.80	21.60	12.60	5.00	0	0	0	0	0	0	2,28
344	352	41.30	32.20	23.00	13.80	6.10	0	0	0	0	0	0	2,32
352	360	42.50	33.60	24.40	15.10	7.30	0	0	0	0	0	0	2,36
360	368	43.80	34.90	25.70	16.50	8.40	.80	0	0	0	0	0	2,40
368	376	45.10	36.30	27.10	17.90	9.50	1.90	0	0	0	0	0	2,44
376	384	46.40	37.60	28.40	19.20	10.60	3.00	0	0	0	0	0	2,48
384	392	47.70	39.00	29.80	20.60	11.70	4.20	0	0	0	0	0	2,52
392	400	48.90	40.30	31.20	21.90	12.90	5.30	0	0	0	0	0	2,56
400	420	51.20	42.50	33.50	24.30	15.10	7.20	0	0	0	0	0	\$2,280

MARRIED Persons — MONTHLY Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$420.	\$440	\$54.40	\$45.70	\$36.90	\$27.70	\$18.50	\$10.00	\$2.50	\$0	\$0	\$0	\$0
440	460	57.60	48.90	40.30	31.10	21.90	12.80	5.30	0	0	0	0
460	480	60.80	52.10	43.50	34.50	25.30	16.10	8.10	.50	0	0	0
480	500	64.00	55.30	46.70	37.90	28.70	19.50	10.90	3.30	0	0	0
500	520	67.20	58.50	49.90	41.20	32.10	22.90	13.70	6.10	0	0	0
520	540	70.40	61.70	53.10	44.40	35.50	26.30	17.10	8.90	1.30	0	0
540	560	73.60	64.90	56.30	47.60	38.90	29.70	20.50	11.70	4.10	0	0
560	580	76.80	68.10	59.50	50.80	42.10	33.10	23.90	14.70	6.90	0	0
580	600	80.00	71.30	62.70	54.00	45.30	36.50	27.30	18.10	9.70	2.10	0
600	640	84.80	76.10	67.50	58.80	50.10	41.50	32.40	23.20	14.00	6.30	0
640	680	91.20	82.50	73.90	65.20	56.50	47.90	39.20	30.00	20.80	11.90	4.30
680	720	97.60	88.90	80.30	71.60	62.90	54.30	45.60	36.80	27.60	18.40	9.90
720	760	104.90	95.30	86.70	78.00	69.30	60.70	52.00	43.30	34.40	25.20	16.00
760	800	112.50	102.20	93.10	84.40	75.70	67.10	58.40	49.70	41.10	32.00	22.80
800	840	120.10	109.80	99.60	90.80	82.10	73.50	64.80	56.10	47.50	38.80	29.60
840	880	127.70	117.40	107.20	97.20	88.50	79.90	71.20	62.50	53.90	45.20	36.40
880	920	135.30	125.00	114.80	104.50	94.90	86.30	77.60	68.90	60.30	51.60	42.90
920	960	142.90	132.60	122.40	112.10	101.80	92.70	84.00	75.30	66.70	58.00	49.30
960	1,000	150.50	140.20	130.00	119.70	109.40	99.10	90.40	81.70	73.10	64.40	55.70
1,000	1,040	158.10	147.80	137.60	127.30	117.00	106.70	96.80	88.10	79.50	70.80	62.10
1,040	1,080	165.70	155.40	145.20	134.90	124.60	114.30	104.00	94.50	85.90	77.20	68.50
1,080	1,120	173.30	163.00	152.80	142.50	132.20	121.90	111.60	101.30	92.30	83.60	74.90
1,120	1,160	180.90	170.60	160.40	150.10	139.80	129.50	119.20	108.90	98.70	90.00	81.30
1,160	1,200	188.80	178.20	168.00	157.70	147.40	137.10	126.80	116.50	106.20	96.40	87.70
1,200	1,240	197.20	185.80	175.60	165.30	155.00	144.70	134.40	124.10	113.80	103.50	94.10
1,240	1,280	205.60	194.20	183.20	172.90	162.60	152.30	142.00	131.70	121.40	111.10	100.80
1,280	1,320	214.00	202.60	191.30	180.50	170.20	159.90	149.60	139.30	129.00	118.70	108.40
1,320	1,360	222.40	211.00	199.70	188.30	177.80	167.50	157.20	146.90	136.60	126.30	116.00
1,360	1,400	230.80	219.40	208.10	196.70	185.40	175.10	164.80	154.50	144.20	133.90	123.60
1,400	1,440	239.20	227.80	216.50	205.10	193.70	182.70	172.40	162.10	151.80	141.50	131.20
1,440	1,480	247.60	236.20	224.90	213.50	202.10	190.70	180.00	169.70	159.40	149.10	138.80
1,480	1,520	256.00	244.60	233.30	221.90	210.50	199.10	187.80	177.30	167.00	156.70	146.40
1,520	1,560	264.40	253.00	241.70	230.30	218.90	207.50	196.20	184.90	174.60	164.30	154.00
1,560	1,600	272.80	261.40	250.10	238.70	227.30	215.90	204.60	193.20	182.20	171.90	161.60
1,600	1,640	281.20	269.80	258.50	247.10	235.70	224.30	213.00	201.60	190.20	179.50	169.20
1,640	1,680	289.60	278.20	266.90	255.50	244.10	232.70	221.40	210.00	198.60	187.20	176.80
1,680	1,720	299.30	286.60	275.30	263.90	252.50	241.10	229.80	218.40	207.00	195.60	184.40
1,720	1,760	309.30	295.80	283.70	272.30	260.90	249.50	238.20	226.80	215.40	204.00	192.70
1,760	1,800	319.30	305.80	292.30	280.70	269.30	257.90	246.60	235.20	223.80	212.40	201.10
1,800	1,840	329.30	315.80	302.30	289.10	277.70	266.30	255.00	243.60	232.20	220.80	209.50
1,840	1,880	339.30	325.80	312.30	298.70	286.10	274.70	263.40	252.00	240.60	229.20	217.90
1,880	1,920	349.30	335.80	322.30	308.70	295.20	283.10	271.80	260.40	249.00	237.60	226.30
1,920	1,960	359.30	345.80	332.30	318.70	305.20	291.60	280.20	268.80	257.40	246.00	234.70
1,960	2,000	369.30	355.80	342.30	328.70	315.20	301.60	288.60	277.20	265.80	254.40	243.10
2,000	2,040	379.30	365.80	352.30	338.70	325.20	311.60	298.10	285.60	274.20	262.80	251.50
2,040	2,080	389.30	375.80	362.30	348.70	335.20	321.60	308.10	294.50	282.60	271.20	259.90
2,080	2,120	399.30	385.80	372.30	358.70	345.20	331.60	318.10	304.50	291.00	279.60	268.30
2,120	2,160	409.30	395.80	382.30	368.70	355.20	341.60	328.10	314.50	301.00	288.00	276.70
2,160	2,200	419.30	405.80	392.30	378.70	365.20	351.60	338.10	324.50	311.00	297.50	285.10
2,200	2,240	429.30	415.80	402.30	388.70	375.20	361.60	348.10	334.50	321.00	307.50	293.90
2,240	2,280	439.30	425.80	412.30	398.70	385.20	371.60	358.10	344.50	331.00	317.50	303.90
25 percent of the excess over \$2,280 plus—												
.280 and over		444.30	430.80	417.30	403.70	390.20	376.60	363.10	349.50	336.00	322.50	308.90

SINGLE Persons — DAILY OR MISCELLANEOUS Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0	\$3.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.00	3.25	.05	0	0	0	0	0	0	0	0	0	0
3.25	3.50	.05	0	0	0	0	0	0	0	0	0	0
3.50	3.75	.10	0	0	0	0	0	0	0	0	0	0
3.75	4.00	.15	0	0	0	0	0	0	0	0	0	0
4.00	4.25	.15	0	0	0	0	0	0	0	0	0	0
4.25	4.50	.20	0	0	0	0	0	0	0	0	0	0
4.50	4.75	.25	0	0	0	0	0	0	0	0	0	0
4.75	5.00	.30	.05	0	0	0	0	0	0	0	0	0
5.00	5.25	.35	.05	0	0	0	0	0	0	0	0	0
5.25	5.50	.40	.10	0	0	0	0	0	0	0	0	0
5.50	5.75	.40	.15	0	0	0	0	0	0	0	0	0
5.75	6.00	.45	.15	0	0	0	0	0	0	0	0	0
6.00	6.25	.50	.20	0	0	0	0	0	0	0	0	0
6.25	6.50	.55	.25	0	0	0	0	0	0	0	0	0
6.50	6.75	.60	.30	.05	0	0	0	0	0	0	0	0
6.75	7.00	.65	.35	.05	0	0	0	0	0	0	0	0
7.00	7.25	.70	.35	.10	0	0	0	0	0	0	0	0
7.25	7.50	.75	.40	.15	0	0	0	0	0	0	0	0
7.50	7.75	.80	.45	.15	0	0	0	0	0	0	0	0
7.75	8.00	.85	.50	.20	0	0	0	0	0	0	0	0
8.00	8.25	.90	.55	.25	0	0	0	0	0	0	0	0
8.25	8.50	.95	.60	.30	0	0	0	0	0	0	0	0
8.50	8.75	1.00	.65	.35	.05	0	0	0	0	0	0	0
8.75	9.00	1.05	.65	.35	.10	0	0	0	0	0	0	0
9.00	9.25	1.10	.70	.40	.15	0	0	0	0	0	0	0
9.25	9.50	1.15	.75	.45	.15	0	0	0	0	0	0	0
9.50	9.75	1.20	.80	.50	.20	0	0	0	0	0	0	0
9.75	10.00	1.25	.85	.55	.25	0	0	0	0	0	0	0
10.00	10.50	1.30	.95	.60	.30	.05	0	0	0	0	0	0
10.50	11.00	1.40	1.05	.70	.40	.10	0	0	0	0	0	0
11.00	11.50	1.50	1.15	.80	.45	.20	0	0	0	0	0	0
11.50	12.00	1.60	1.25	.90	.55	.25	0	0	0	0	0	0
12.00	12.50	1.70	1.35	1.00	.65	.35	.05	0	0	0	0	0
12.50	13.00	1.80	1.45	1.10	.75	.40	.15	0	0	0	0	0
13.00	13.50	1.90	1.55	1.20	.85	.50	.20	0	0	0	0	0
13.50	14.00	2.00	1.65	1.30	.95	.60	.30	.05	0	0	0	0
14.00	14.50	2.10	1.75	1.40	1.05	.70	.35	.10	0	0	0	0
14.50	15.00	2.20	1.85	1.50	1.15	.80	.45	.15	0	0	0	0
15.00	15.50	2.30	1.95	1.60	1.25	.90	.55	.25	0	0	0	0
15.50	16.00	2.35	2.05	1.70	1.35	1.00	.65	.35	.05	0	0	0
16.00	16.50	2.45	2.15	1.80	1.45	1.10	.70	.40	.15	0	0	0
16.50	17.00	2.55	2.25	1.90	1.55	1.20	.80	.50	.20	0	0	0
17.00	17.50	2.65	2.30	2.00	1.65	1.30	.90	.60	.30	0	0	0
17.50	18.00	2.75	2.40	2.10	1.75	1.40	1.00	.65	.35	.10	0	0
18.00	18.50	2.80	2.50	2.20	1.85	1.50	1.10	.75	.45	.15	0	0
18.50	19.00	2.90	2.60	2.25	1.95	1.60	1.20	.85	.55	.25	0	0
19.00	19.50	3.00	2.70	2.35	2.05	1.70	1.30	.95	.60	.30	.05	0
19.50	20.00	3.10	2.75	2.45	2.15	1.80	1.40	1.05	.70	.40	.10	0
20.00	21.00	3.25	2.90	2.60	2.25	1.95	1.55	1.20	.85	.55	.25	0
21.00	22.00	3.50	3.10	2.75	2.45	2.10	1.75	1.40	1.05	.70	.40	.10
22.00	23.00	3.70	3.30	2.95	2.65	2.30	1.95	1.60	1.25	.90	.55	.25
23.00	24.00	3.90	3.50	3.15	2.80	2.50	2.15	1.80	1.45	1.10	.75	.45
24.00	25.00	4.10	3.75	3.35	3.00	2.65	2.35	2.00	1.65	1.30	.95	.60
25.00	26.00	4.30	3.95	3.55	3.20	2.85	2.50	2.20	1.85	1.50	1.15	.80
26.00	27.00	4.55	4.15	3.80	3.40	3.05	2.70	2.40	2.05	1.70	1.35	1.00
27.00	28.00	4.75	4.35	4.00	3.60	3.25	2.90	2.55	2.25	1.90	1.55	1.20
28.00	29.00	4.95	4.55	4.20	3.80	3.45	3.10	2.75	2.40	2.10	1.75	1.40
29.00	30.00	5.15	4.80	4.40	4.05	3.65	3.30	2.90	2.60	2.30	1.95	1.60
30.00	31.00	5.40	5.00	4.60	4.25	3.85	3.50	3.10	2.80	2.45	2.15	1.80

\$50

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$31.00	\$32.00	\$5.60	\$5.20	\$4.85	\$4.45	\$4.10	\$3.70	\$3.35	\$2.95	\$2.65	\$2.30	\$2.00
32.00	33.00	5.85	5.45	5.05	4.65	4.30	3.90	3.55	3.15	2.80	2.50	2.20
33.00	34.00	6.10	5.65	5.25	4.85	4.50	4.15	3.75	3.40	3.00	2.70	2.35
34.00	35.00	6.35	5.90	5.50	5.10	4.70	4.35	3.95	3.60	3.20	2.85	2.55
35.00	36.00	6.60	6.15	5.70	5.30	4.90	4.55	4.15	3.80	3.40	3.05	2.70
36.00	37.00	6.80	6.40	5.95	5.55	5.15	4.75	4.40	4.00	3.65	3.25	2.90
37.00	38.00	7.05	6.65	6.20	5.80	5.35	4.95	4.60	4.20	3.85	3.45	3.10
38.00	39.00	7.30	6.85	6.45	6.00	5.60	5.20	4.80	4.45	4.05	3.70	3.30
39.00	40.00	7.55	7.10	6.70	6.25	5.85	5.40	5.00	4.65	4.25	3.90	3.50
40.00	41.00	7.80	7.35	6.90	6.50	6.05	5.65	5.20	4.85	4.45	4.10	3.75
41.00	42.00	8.00	7.60	7.15	6.75	6.30	5.90	5.45	5.05	4.70	4.30	3.95
42.00	43.00	8.25	7.85	7.40	7.00	6.55	6.10	5.70	5.25	4.90	4.50	4.15
43.00	44.00	8.50	8.05	7.65	7.20	6.80	6.35	5.95	5.50	5.10	4.75	4.35
44.00	45.00	8.75	8.30	7.90	7.45	7.05	6.60	6.15	5.75	5.30	4.95	4.55
45.00	46.00	9.00	8.55	8.10	7.70	7.25	6.85	6.40	6.00	5.55	5.15	4.80
46.00	47.00	9.20	8.80	8.35	7.95	7.50	7.10	6.65	6.25	5.80	5.35	5.00
47.00	48.00	9.45	9.05	8.60	8.20	7.75	7.30	6.90	6.45	6.05	5.60	5.20
48.00	49.00	9.70	9.25	8.85	8.40	8.00	7.55	7.15	6.70	6.30	5.85	5.40
49.00	50.00	9.95	9.50	9.10	8.65	8.25	7.80	7.35	6.95	6.50	6.10	5.65
		24 percent of the excess over \$50 plus—										
		10.05	9.65	9.20	8.80	8.35	7.90	7.50	7.05	6.65	6.20	5.80
\$50 and over												

MARRIED Persons — DAILY OR MISCELLANEOUS Payroll Period

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0	\$3.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.00	3.25	.05	0	0	0	0	0	0	0	0	0	0
3.25	3.50	.05	0	0	0	0	0	0	0	0	0	0
3.50	3.75	.10	0	0	0	0	0	0	0	0	0	0
3.75	4.00	.15	0	0	0	0	0	0	0	0	0	0
4.00	4.25	.15	0	0	0	0	0	0	0	0	0	0
4.25	4.50	.20	0	0	0	0	0	0	0	0	0	0
4.50	4.75	.25	0	0	0	0	0	0	0	0	0	0
4.75	5.00	.30	.05	0	0	0	0	0	0	0	0	0
5.00	5.25	.30	.05	0	0	0	0	0	0	0	0	0
5.25	5.50	.35	.10	0	0	0	0	0	0	0	0	0
5.50	5.75	.40	.15	0	0	0	0	0	0	0	0	0
5.75	6.00	.40	.15	0	0	0	0	0	0	0	0	0
6.00	6.25	.45	.20	0	0	0	0	0	0	0	0	0
6.25	6.50	.50	.25	0	0	0	0	0	0	0	0	0
6.50	6.75	.55	.30	.05	0	0	0	0	0	0	0	0
6.75	7.00	.60	.30	.05	0	0	0	0	0	0	0	0
7.00	7.25	.65	.35	.10	0	0	0	0	0	0	0	0
7.25	7.50	.65	.40	.15	0	0	0	0	0	0	0	0
7.50	7.75	.70	.40	.15	0	0	0	0	0	0	0	0
7.75	8.00	.75	.45	.20	0	0	0	0	0	0	0	0
8.00	8.25	.80	.50	.25	0	0	0	0	0	0	0	0
8.25	8.50	.85	.55	.25	0	0	0	0	0	0	0	0
8.50	8.75	.90	.60	.30	.05	0	0	0	0	0	0	0
8.75	9.00	.95	.60	.35	.10	0	0	0	0	0	0	0
9.00	9.25	.95	.65	.40	.15	0	0	0	0	0	0	0
9.25	9.50	1.00	.70	.40	.15	0	0	0	0	0	0	0
9.50	9.75	1.05	.75	.45	.20	0	0	0	0	0	0	0
9.75	10.00	1.10	.80	.50	.25	0	0	0	0	0	0	0
10.00	10.50	1.15	.85	.55	.30	.05	0	0	0	0	0	0
10.50	11.00	1.25	.95	.65	.35	.10	0	0	0	0	0	0
11.00	11.50	1.35	1.05	.70	.40	.20	0	0	0	0	0	0
11.50	12.00	1.40	1.10	.80	.50	.25	0	0	0	0	0	0
12.00	12.50	1.50	1.20	.90	.60	.30	.05	0	0	0	0	0
12.50	13.00	1.55	1.30	1.00	.70	.40	.15	0	0	0	0	0
13.00	13.50	1.65	1.35	1.05	.75	.45	.20	0	0	0	0	0
13.50	14.00	1.75	1.45	1.15	.85	.55	.30	.05	0	0	0	0
14.00	14.50	1.80	1.50	1.25	.95	.65	.35	.10	0	0	0	0
14.50	15.00	1.90	1.60	1.30	1.00	.70	.40	.15	0	0	0	0
15.00	15.50	1.95	1.70	1.40	1.10	.80	.50	.25	0	0	0	0
15.50	16.00	2.05	1.75	1.50	1.20	.90	.60	.30	.05	0	0	0
16.00	16.50	2.15	1.85	1.55	1.25	.95	.65	.40	.15	0	0	0
16.50	17.00	2.20	1.90	1.65	1.35	1.05	.75	.45	.20	0	0	0
17.00	17.50	2.30	2.00	1.70	1.45	1.15	.85	.55	.25	0	0	0
17.50	18.00	2.35	2.10	1.80	1.50	1.20	.90	.60	.35	.10	0	0
18.00	18.50	2.45	2.15	1.90	1.60	1.30	1.00	.70	.40	.15	0	0
18.50	19.00	2.55	2.25	1.95	1.65	1.40	1.10	.80	.50	.25	0	0
19.00	19.50	2.60	2.30	2.05	1.75	1.45	1.20	.85	.55	.30	.05	0
19.50	20.00	2.70	2.40	2.10	1.85	1.55	1.25	.95	.65	.35	.10	0
20.00	21.00	2.80	2.50	2.25	1.95	1.65	1.40	1.10	.80	.50	.20	0
21.00	22.00	2.95	2.70	2.40	2.10	1.85	1.55	1.25	.95	.65	.35	.10
22.00	23.00	3.15	2.85	2.55	2.25	2.00	1.70	1.40	1.10	.80	.50	.25
23.00	24.00	3.30	3.00	2.70	2.45	2.15	1.85	1.60	1.30	1.00	.70	.40
24.00	25.00	3.50	3.15	2.90	2.60	2.30	2.00	1.75	1.45	1.15	.85	.55
25.00	26.00	3.65	3.35	3.05	2.75	2.45	2.20	1.90	1.60	1.35	1.05	.70
26.00	27.00	3.85	3.50	3.20	2.90	2.65	2.35	2.05	1.75	1.50	1.20	.90
27.00	28.00	4.05	3.70	3.40	3.05	2.80	2.50	2.20	1.95	1.65	1.35	1.05
28.00	29.00	4.25	3.90	3.55	3.25	2.95	2.65	2.40	2.10	1.80	1.50	1.25
29.00	30.00	4.45	4.10	3.75	3.40	3.10	2.80	2.55	2.25	1.95	1.70	1.40
30.00	31.00	4.60	4.30	3.95	3.60	3.25	3.00	2.70	2.40	2.15	1.85	1.55

And the wages are—		And the number of withholding exemptions claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$31.00	\$32.00	\$4.80	\$4.45	\$4.15	\$3.80	\$3.45	\$3.15	\$2.85	\$2.55	\$2.30	\$2.00	\$1.70
32.00	33.00	5.00	4.65	4.35	4.00	3.65	3.30	3.00	2.75	2.45	2.15	1.90
33.00	34.00	5.20	4.85	4.50	4.20	3.85	3.50	3.20	2.90	2.60	2.30	2.05
34.00	35.00	5.40	5.05	4.70	4.35	4.05	3.70	3.35	3.05	2.75	2.50	2.20
35.00	36.00	5.55	5.25	4.90	4.55	4.20	3.90	3.55	3.20	2.95	2.65	2.35
36.00	37.00	5.75	5.40	5.10	4.75	4.40	4.05	3.75	3.40	3.10	2.80	2.50
37.00	38.00	5.95	5.60	5.30	4.95	4.60	4.25	3.90	3.60	3.25	2.95	2.70
38.00	39.00	6.15	5.80	5.45	5.15	4.80	4.45	4.10	3.75	3.45	3.10	2.85
39.00	40.00	6.35	6.00	5.65	5.30	5.00	4.65	4.30	3.95	3.65	3.30	3.00
40.00	41.00	6.55	6.20	5.85	5.50	5.15	4.85	4.50	4.15	3.80	3.50	3.15
41.00	42.00	6.80	6.40	6.05	5.70	5.35	5.00	4.70	4.35	4.00	3.65	3.35
42.00	43.00	7.00	6.60	6.25	5.90	5.55	5.20	4.85	4.55	4.20	3.85	3.50
43.00	44.00	7.20	6.80	6.45	6.10	5.75	5.40	5.05	4.70	4.40	4.05	3.70
44.00	45.00	7.40	7.05	6.65	6.30	5.95	5.60	5.25	4.90	4.60	4.25	3.90
45.00	46.00	7.60	7.25	6.85	6.50	6.10	5.80	5.45	5.10	4.75	4.45	4.10
46.00	47.00	7.85	7.45	7.10	6.70	6.35	5.95	5.65	5.30	4.95	4.60	4.30
47.00	48.00	8.05	7.65	7.30	6.90	6.55	6.15	5.80	5.50	5.15	4.80	4.45
48.00	49.00	8.25	7.85	7.50	7.10	6.75	6.40	6.00	5.65	5.35	5.00	4.65
49.00	50.00	8.45	8.10	7.70	7.35	6.95	6.60	6.20	5.85	5.55	5.20	4.85
50.00	51.00	8.65	8.30	7.90	7.55	7.15	6.80	6.40	6.05	5.70	5.40	5.05
51.00	52.00	8.90	8.50	8.15	7.75	7.40	7.00	6.65	6.25	5.90	5.55	5.25
52.00	53.00	9.10	8.70	8.35	7.95	7.60	7.20	6.85	6.45	6.10	5.75	5.40
53.00	54.00	9.30	8.90	8.55	8.15	7.80	7.45	7.05	6.70	6.30	5.95	5.60
54.00	55.00	9.50	9.15	8.75	8.40	8.00	7.65	7.25	6.90	6.50	6.15	5.80
55.00	56.00	9.75	9.35	8.95	8.60	8.20	7.85	7.45	7.10	6.70	6.35	6.00
56.00	57.00	10.00	9.55	9.20	8.80	8.45	8.05	7.70	7.30	6.95	6.55	6.20
57.00	58.00	10.25	9.80	9.40	9.00	8.65	8.25	7.90	7.50	7.15	6.75	6.40
58.00	59.00	10.50	10.05	9.60	9.20	8.85	8.50	8.10	7.75	7.35	7.00	6.60
59.00	60.00	10.75	10.30	9.85	9.45	9.05	8.70	8.30	7.95	7.55	7.20	6.80
60.00	61.00	11.00	10.55	10.10	9.65	9.25	8.90	8.50	8.15	7.75	7.40	7.05
61.00	62.00	11.25	10.80	10.35	9.90	9.50	9.10	8.75	8.35	8.00	7.60	7.25
62.00	63.00	11.50	11.05	10.60	10.15	9.70	9.30	8.95	8.55	8.20	7.80	7.45
63.00	64.00	11.75	11.30	10.85	10.40	9.95	9.55	9.15	8.80	8.40	8.05	7.65
64.00	65.00	12.00	11.55	11.10	10.65	10.20	9.75	9.35	9.00	8.60	8.25	7.85
65.00	66.00	12.25	11.80	11.35	10.90	10.45	10.00	9.55	9.20	8.80	8.45	8.10
66.00	67.00	12.50	12.05	11.60	11.15	10.70	10.25	9.80	9.40	9.05	8.65	8.30
67.00	68.00	12.75	12.30	11.85	11.40	10.95	10.50	10.05	9.65	9.25	8.85	8.50
68.00	69.00	13.00	12.55	12.10	11.65	11.20	10.75	10.30	9.90	9.45	9.10	8.70
69.00	70.00	13.25	12.80	12.35	11.90	11.45	11.00	10.55	10.15	9.70	9.30	8.90
70.00	71.00	13.50	13.05	12.60	12.15	11.70	11.25	10.80	10.40	9.95	9.50	9.15
71.00	72.00	13.75	13.30	12.85	12.40	11.95	11.50	11.05	10.65	10.20	9.75	9.35
72.00	73.00	14.00	13.55	13.10	12.65	12.20	11.75	11.30	10.90	10.45	10.00	9.55
73.00	74.00	14.25	13.80	13.35	12.90	12.45	12.00	11.55	11.15	10.70	10.25	9.80
74.00	75.00	14.50	14.05	13.60	13.15	12.70	12.25	11.80	11.40	10.95	10.50	10.05
25 percent of the excess over \$75 plus—												
\$75 and over		14.60	14.15	13.75	13.30	12.85	12.40	11.95	11.50	11.05	10.60	10.15

Social Security Employee Tax Table

5.2 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$0.00	\$0.10	\$0.00	\$12.41	\$12.60	\$.65	\$24.91	\$25.10	\$1.30	\$37.41	\$37.60	\$1.95
.10	.29	.01	12.60	12.79	.66	25.10	25.29	1.31	37.60	37.79	1.96
.29	.49	.02	12.79	12.99	.67	25.29	25.49	1.32	37.79	37.99	1.97
.49	.68	.03	12.99	13.18	.68	25.49	25.68	1.33	37.99	38.18	1.98
.68	.87	.04	13.18	13.37	.69	25.68	25.87	1.34	38.18	38.37	1.99
.87	1.06	.05	13.37	13.56	.70	25.87	26.06	1.35	38.37	38.56	2.00
1.06	1.25	.06	13.56	13.75	.71	26.06	26.25	1.36	38.56	38.75	2.01
1.25	1.45	.07	13.75	13.95	.72	26.25	26.45	1.37	38.75	38.95	2.02
1.45	1.64	.08	13.95	14.14	.73	26.45	26.64	1.38	38.95	39.14	2.03
1.64	1.83	.09	14.14	14.33	.74	26.64	26.83	1.39	39.14	39.33	2.04
1.83	2.02	.10	14.33	14.52	.75	26.83	27.02	1.40	39.33	39.52	2.05
2.02	2.22	.11	14.52	14.72	.76	27.02	27.22	1.41	39.52	39.72	2.06
2.22	2.41	.12	14.72	14.91	.77	27.22	27.41	1.42	39.72	39.91	2.07
2.41	2.60	.13	14.91	15.10	.78	27.41	27.60	1.43	39.91	40.10	2.08
2.60	2.79	.14	15.10	15.29	.79	27.60	27.79	1.44	40.10	40.29	2.09
2.79	2.99	.15	15.29	15.49	.80	27.79	27.99	1.45	40.29	40.49	2.10
2.99	3.18	.16	15.49	15.68	.81	27.99	28.18	1.46	40.49	40.68	2.11
3.18	3.37	.17	15.68	15.87	.82	28.18	28.37	1.47	40.68	40.87	2.12
3.37	3.56	.18	15.87	16.06	.83	28.37	28.56	1.48	40.87	41.06	2.13
3.56	3.75	.19	16.06	16.25	.84	28.56	28.75	1.49	41.06	41.25	2.14
3.75	3.95	.20	16.25	16.45	.85	28.75	28.95	1.50	41.25	41.45	2.15
3.95	4.14	.21	16.45	16.64	.86	28.95	29.14	1.51	41.45	41.64	2.16
4.14	4.33	.22	16.64	16.83	.87	29.14	29.33	1.52	41.64	41.83	2.17
4.33	4.52	.23	16.83	17.02	.88	29.33	29.52	1.53	41.83	42.02	2.18
4.52	4.72	.24	17.02	17.22	.89	29.52	29.72	1.54	42.02	42.22	2.19
4.72	4.91	.25	17.22	17.41	.90	29.72	29.91	1.55	42.22	42.41	2.20
4.91	5.10	.26	17.41	17.60	.91	29.91	30.10	1.56	42.41	42.60	2.21
5.10	5.29	.27	17.60	17.79	.92	30.10	30.29	1.57	42.60	42.79	2.22
5.29	5.49	.28	17.79	17.99	.93	30.29	30.49	1.58	42.79	42.99	2.23
5.49	5.68	.29	17.99	18.18	.94	30.49	30.68	1.59	42.99	43.18	2.24
5.68	5.87	.30	18.18	18.37	.95	30.68	30.87	1.60	43.18	43.37	2.25
5.87	6.06	.31	18.37	18.56	.96	30.87	31.06	1.61	43.37	43.56	2.26
6.06	6.25	.32	18.56	18.75	.97	31.06	31.25	1.62	43.56	43.75	2.27
6.25	6.45	.33	18.75	18.95	.98	31.25	31.45	1.63	43.75	43.95	2.28
6.45	6.64	.34	18.95	19.14	.99	31.45	31.64	1.64	43.95	44.14	2.29
6.64	6.83	.35	19.14	19.33	1.00	31.64	31.83	1.65	44.14	44.33	2.30
6.83	7.02	.36	19.33	19.52	1.01	31.83	32.02	1.66	44.33	44.52	2.31
7.02	7.22	.37	19.52	19.72	1.02	32.02	32.22	1.67	44.52	44.72	2.32
7.22	7.41	.38	19.72	19.91	1.03	32.22	32.41	1.68	44.72	44.91	2.33
7.41	7.60	.39	19.91	20.10	1.04	32.41	32.60	1.69	44.91	45.10	2.34
7.60	7.79	.40	20.10	20.29	1.05	32.60	32.79	1.70	45.10	45.29	2.35
7.79	7.99	.41	20.29	20.49	1.06	32.79	32.99	1.71	45.29	45.49	2.36
7.99	8.18	.42	20.49	20.68	1.07	32.99	33.18	1.72	45.49	45.68	2.37
8.18	8.37	.43	20.68	20.87	1.08	33.18	33.37	1.73	45.68	45.87	2.38
8.37	8.56	.44	20.87	21.06	1.09	33.37	33.56	1.74	45.87	46.06	2.39
8.56	8.75	.45	21.06	21.25	1.10	33.56	33.75	1.75	46.06	46.25	2.40
8.75	8.95	.46	21.25	21.45	1.11	33.75	33.95	1.76	46.25	46.45	2.41
8.95	9.14	.47	21.45	21.64	1.12	33.95	34.14	1.77	46.45	46.64	2.42
9.14	9.33	.48	21.64	21.83	1.13	34.14	34.33	1.78	46.64	46.83	2.43
9.33	9.52	.49	21.83	22.02	1.14	34.33	34.52	1.79	46.83	47.02	2.44
9.52	9.72	.50	22.02	22.22	1.15	34.52	34.72	1.80	47.02	47.22	2.45
9.72	9.91	.51	22.22	22.41	1.16	34.72	34.91	1.81	47.22	47.41	2.46
9.91	10.10	.52	22.41	22.60	1.17	34.91	35.10	1.82	47.41	47.60	2.47
10.10	10.29	.53	22.60	22.79	1.18	35.10	35.29	1.83	47.60	47.79	2.48
10.29	10.49	.54	22.79	22.99	1.19	35.29	35.49	1.84	47.79	47.99	2.49
10.49	10.68	.55	22.99	23.18	1.20	35.49	35.68	1.85	47.99	48.18	2.50
10.68	10.87	.56	23.18	23.37	1.21	35.68	35.87	1.86	48.18	48.37	2.51
10.87	11.06	.57	23.37	23.56	1.22	35.87	36.06	1.87	48.37	48.56	2.52
11.06	11.25	.58	23.56	23.75	1.23	36.06	36.25	1.88	48.56	48.75	2.53
11.25	11.45	.59	23.75	23.95	1.24	36.25	36.45	1.89	48.75	48.95	2.54
11.45	11.64	.60	23.95	24.14	1.25	36.45	36.64	1.90	48.95	49.14	2.55
11.64	11.83	.61	24.14	24.33	1.26	36.64	36.83	1.91	49.14	49.33	2.56
11.83	12.02	.62	24.33	24.52	1.27	36.83	37.02	1.92	49.33	49.52	2.57
12.02	12.22	.63	24.52	24.72	1.28	37.02	37.22	1.93	49.52	49.72	2.58
12.22	12.41	.64	24.72	24.91	1.29	37.22	37.41	1.94	49.72	49.91	2.59

5.2 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$49.91	\$50.10	\$2.60	\$62.41	\$62.60	\$3.25	\$74.91	\$75.10	\$3.90	\$87.41	\$87.60	\$4.55
50.10	50.29	2.61	62.60	62.79	3.26	75.10	75.29	3.91	87.60	87.79	4.56
50.29	50.49	2.62	62.79	62.99	3.27	75.29	75.49	3.92	87.79	87.99	4.57
50.49	50.68	2.63	62.99	63.18	3.28	75.49	75.68	3.93	87.99	88.18	4.58
50.68	50.87	2.64	63.18	63.37	3.29	75.68	75.87	3.94	88.18	88.37	4.59
50.87	51.06	2.65	63.37	63.56	3.30	75.87	76.06	3.95	88.37	88.56	4.60
51.06	51.25	2.66	63.56	63.75	3.31	76.06	76.25	3.96	88.56	88.75	4.61
51.25	51.45	2.67	63.75	63.95	3.32	76.25	76.45	3.97	88.75	88.95	4.62
51.45	51.64	2.68	63.95	64.14	3.33	76.45	76.64	3.98	88.95	89.14	4.63
51.64	51.83	2.69	64.14	64.33	3.34	76.64	76.83	3.99	89.14	89.33	4.64
51.83	52.02	2.70	64.33	64.52	3.35	76.83	77.02	4.00	89.33	89.52	4.65
52.02	52.22	2.71	64.52	64.72	3.36	77.02	77.22	4.01	89.52	89.72	4.66
52.22	52.41	2.72	64.72	64.91	3.37	77.22	77.41	4.02	89.72	89.91	4.67
52.41	52.60	2.73	64.91	65.10	3.38	77.41	77.60	4.03	89.91	90.10	4.68
52.60	52.79	2.74	65.10	65.29	3.39	77.60	77.79	4.04	90.10	90.29	4.69
52.79	52.99	2.75	65.29	65.49	3.40	77.79	77.99	4.05	90.29	90.49	4.70
52.99	53.18	2.76	65.49	65.68	3.41	77.99	78.18	4.06	90.49	90.68	4.71
53.18	53.37	2.77	65.68	65.87	3.42	78.18	78.37	4.07	90.68	90.87	4.72
53.37	53.56	2.78	65.87	66.06	3.43	78.37	78.56	4.08	90.87	91.06	4.73
53.56	53.75	2.79	66.06	66.25	3.44	78.56	78.75	4.09	91.06	91.25	4.74
53.75	53.95	2.80	66.25	66.45	3.45	78.75	78.95	4.10	91.25	91.45	4.75
53.95	54.14	2.81	66.45	66.64	3.46	78.95	79.14	4.11	91.45	91.64	4.76
54.14	54.33	2.82	66.64	66.83	3.47	79.14	79.33	4.12	91.64	91.83	4.77
54.33	54.52	2.83	66.83	67.02	3.48	79.33	79.52	4.13	91.83	92.02	4.78
54.52	54.72	2.84	67.02	67.22	3.49	79.52	79.72	4.14	92.02	92.22	4.79
54.72	54.91	2.85	67.22	67.41	3.50	79.72	79.91	4.15	92.22	92.41	4.80
54.91	55.10	2.86	67.41	67.60	3.51	79.91	80.10	4.16	92.41	92.60	4.81
55.10	55.29	2.87	67.60	67.79	3.52	80.10	80.29	4.17	92.60	92.79	4.82
55.29	55.49	2.88	67.79	67.99	3.53	80.29	80.49	4.18	92.79	92.99	4.83
55.49	55.68	2.89	67.99	68.18	3.54	80.49	80.68	4.19	92.99	93.18	4.84
55.68	55.87	2.90	68.18	68.37	3.55	80.68	80.87	4.20	93.18	93.37	4.85
55.87	56.06	2.91	68.37	68.56	3.56	80.87	81.06	4.21	93.37	93.56	4.86
56.06	56.25	2.92	68.56	68.75	3.57	81.06	81.25	4.22	93.56	93.75	4.87
56.25	56.45	2.93	68.75	68.95	3.58	81.25	81.45	4.23	93.75	93.95	4.88
56.45	56.64	2.94	68.95	69.14	3.59	81.45	81.64	4.24	93.95	94.14	4.89
56.64	56.83	2.95	69.14	69.33	3.60	81.64	81.83	4.25	94.14	94.33	4.90
56.83	57.02	2.96	69.33	69.52	3.61	81.83	82.02	4.26	94.33	94.52	4.91
57.02	57.22	2.97	69.52	69.72	3.62	82.02	82.22	4.27	94.52	94.72	4.92
57.22	57.41	2.98	69.72	69.91	3.63	82.22	82.41	4.28	94.72	94.91	4.93
57.41	57.60	2.99	69.91	70.10	3.64	82.41	82.60	4.29	94.91	95.10	4.94
57.60	57.79	3.00	70.10	70.29	3.65	82.60	82.79	4.30	95.10	95.29	4.95
57.79	57.99	3.01	70.29	70.49	3.66	82.79	82.99	4.31	95.29	95.49	4.96
57.99	58.18	3.02	70.49	70.68	3.67	82.99	83.18	4.32	95.49	95.68	4.97
58.18	58.37	3.03	70.68	70.87	3.68	83.18	83.37	4.33	95.68	95.87	4.98
58.37	58.56	3.04	70.87	71.06	3.69	83.37	83.56	4.34	95.87	96.06	4.99
58.56	58.75	3.05	71.06	71.25	3.70	83.56	83.75	4.35	96.06	96.25	5.00
58.75	58.95	3.06	71.25	71.45	3.71	83.75	83.95	4.36	96.25	96.45	5.01
58.95	59.14	3.07	71.45	71.64	3.72	83.95	84.14	4.37	96.45	96.64	5.02
59.14	59.33	3.08	71.64	71.83	3.73	84.14	84.33	4.38	96.64	96.83	5.03
59.33	59.52	3.09	71.83	72.02	3.74	84.33	84.52	4.39	96.83	97.02	5.04
59.52	59.72	3.10	72.02	72.22	3.75	84.52	84.72	4.40	97.02	97.22	5.05
59.72	59.91	3.11	72.22	72.41	3.76	84.72	84.91	4.41	97.22	97.41	5.06
59.91	60.10	3.12	72.41	72.60	3.77	84.91	85.10	4.42	97.41	97.60	5.07
60.10	60.29	3.13	72.60	72.79	3.78	85.10	85.29	4.43	97.60	97.79	5.08
60.29	60.49	3.14	72.79	72.99	3.79	85.29	85.49	4.44	97.79	97.99	5.09
60.49	60.68	3.15	72.99	73.18	3.80	85.49	85.68	4.45	97.99	98.18	5.10
60.68	60.87	3.16	73.18	73.37	3.81	85.68	85.87	4.46	98.18	98.37	5.11
60.87	61.06	3.17	73.37	73.56	3.82	85.87	86.06	4.47	98.37	98.56	5.12
61.06	61.25	3.18	73.56	73.75	3.83	86.06	86.25	4.48	98.56	98.75	5.13
61.25	61.45	3.19	73.75	73.95	3.84	86.25	86.45	4.49	98.75	98.95	5.14
61.45	61.64	3.20	73.95	74.14	3.85	86.45	86.64	4.50	98.95	99.14	5.15
61.64	61.83	3.21	74.14	74.33	3.86	86.64	86.83	4.51	99.14	99.33	5.16
61.83	62.02	3.22	74.33	74.52	3.87	86.83	87.02	4.52	99.33	99.52	5.17
62.02	62.22	3.23	74.52	74.72	3.88	87.02	87.22	4.53	99.52	99.72	5.18
62.22	62.41	3.24	74.72	74.91	3.89	87.22	87.41	4.54	99.72	99.91	5.19

Social Security Employee Tax Table—Continued

5.2 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$99.91	\$100.10	\$5.20	\$112.41	\$112.60	\$5.85	\$124.91	\$125.10	\$6.50	\$137.41	\$137.60	\$7.15
100.10	100.29	5.21	112.60	112.79	5.86	125.10	125.29	6.51	137.60	137.79	7.16
100.29	100.49	5.22	112.79	112.99	5.87	125.29	125.49	6.52	137.79	137.99	7.17
100.49	100.68	5.23	112.99	113.18	5.88	125.49	125.68	6.53	137.99	138.18	7.18
100.68	100.87	5.24	113.18	113.37	5.89	125.68	125.87	6.54	138.18	138.37	7.19
100.87	101.06	5.25	113.37	113.56	5.90	125.87	126.06	6.55	138.37	138.56	7.20
101.06	101.25	5.26	113.56	113.75	5.91	126.06	126.25	6.56	138.56	138.75	7.21
101.25	101.45	5.27	113.75	113.95	5.92	126.25	126.45	6.57	138.75	138.95	7.22
101.45	101.64	5.28	113.95	114.14	5.93	126.45	126.64	6.58	138.95	139.14	7.23
101.64	101.83	5.29	114.14	114.33	5.94	126.64	126.83	6.59	139.14	139.33	7.24
101.83	102.02	5.30	114.33	114.52	5.95	126.83	127.02	6.60	139.33	139.52	7.25
102.02	102.22	5.31	114.52	114.72	5.96	127.02	127.22	6.61	139.52	139.72	7.26
102.22	102.41	5.32	114.72	114.91	5.97	127.22	127.41	6.62	139.72	139.91	7.27
102.41	102.60	5.33	114.91	115.10	5.98	127.41	127.60	6.63	139.91	140.10	7.28
102.60	102.79	5.34	115.10	115.29	5.99	127.60	127.79	6.64	140.10	140.29	7.29
102.79	102.99	5.35	115.29	115.49	6.00	127.79	127.99	6.65	140.29	140.49	7.30
102.99	103.18	5.36	115.49	115.68	6.01	127.99	128.18	6.66	140.49	140.68	7.31
103.18	103.37	5.37	115.68	115.87	6.02	128.18	128.37	6.67	140.68	140.87	7.32
103.37	103.56	5.38	115.87	116.06	6.03	128.37	128.56	6.68	140.87	141.06	7.33
103.56	103.75	5.39	116.06	116.25	6.04	128.56	128.75	6.69	141.06	141.25	7.34
103.75	103.95	5.40	116.25	116.45	6.05	128.75	128.95	6.70	141.25	141.45	7.35
103.95	104.14	5.41	116.45	116.64	6.06	128.95	129.14	6.71	141.45	141.64	7.36
104.14	104.33	5.42	116.64	116.83	6.07	129.14	129.33	6.72	141.64	141.83	7.37
104.33	104.52	5.43	116.83	117.02	6.08	129.33	129.52	6.73	141.83	142.02	7.38
104.52	104.72	5.44	117.02	117.22	6.09	129.52	129.72	6.74	142.02	142.22	7.39
104.72	104.91	5.45	117.22	117.41	6.10	129.72	129.91	6.75	142.22	142.41	7.40
104.91	105.10	5.46	117.41	117.60	6.11	129.91	130.10	6.76	142.41	142.60	7.41
105.10	105.29	5.47	117.60	117.79	6.12	130.10	130.29	6.77	142.60	142.79	7.42
105.29	105.49	5.48	117.79	117.99	6.13	130.29	130.49	6.78	142.79	142.99	7.43
105.49	105.68	5.49	117.99	118.18	6.14	130.49	130.68	6.79	142.99	143.18	7.44
105.68	105.87	5.50	118.18	118.37	6.15	130.68	130.87	6.80	143.18	143.37	7.45
105.87	106.06	5.51	118.37	118.56	6.16	130.87	131.06	6.81	143.37	143.56	7.46
106.06	106.25	5.52	118.56	118.75	6.17	131.06	131.25	6.82	143.56	143.75	7.47
106.25	106.45	5.53	118.75	118.95	6.18	131.25	131.45	6.83	143.75	143.95	7.48
106.45	106.64	5.54	118.95	119.14	6.19	131.45	131.64	6.84	143.95	144.14	7.49
106.64	106.83	5.55	119.14	119.33	6.20	131.64	131.83	6.85	144.14	144.33	7.50
106.83	107.02	5.56	119.33	119.52	6.21	131.83	132.02	6.86	144.33	144.52	7.51
107.02	107.22	5.57	119.52	119.72	6.22	132.02	132.22	6.87	144.52	144.72	7.52
107.22	107.41	5.58	119.72	119.91	6.23	132.22	132.41	6.88	144.72	144.91	7.53
107.41	107.60	5.59	119.91	120.10	6.24	132.41	132.60	6.89	144.91	145.10	7.54
107.60	107.79	5.60	120.10	120.29	6.25	132.60	132.79	6.90	145.10	145.29	7.55
107.79	107.99	5.61	120.29	120.49	6.26	132.79	132.99	6.91	145.29	145.49	7.56
107.99	108.18	5.62	120.49	120.68	6.27	132.99	133.18	6.92	145.49	145.68	7.57
108.18	108.37	5.63	120.68	120.87	6.28	133.18	133.37	6.93	145.68	145.87	7.58
108.37	108.56	5.64	120.87	121.06	6.29	133.37	133.56	6.94	145.87	146.06	7.59
108.56	108.75	5.65	121.06	121.25	6.30	133.56	133.75	6.95	146.06	146.25	7.60
108.75	108.95	5.66	121.25	121.45	6.31	133.75	133.95	6.96	146.25	146.45	7.61
108.95	109.14	5.67	121.45	121.64	6.32	133.95	134.14	6.97	146.45	146.64	7.62
109.14	109.33	5.68	121.64	121.83	6.33	134.14	134.33	6.98	146.64	146.83	7.63
109.33	109.52	5.69	121.83	122.02	6.34	134.33	134.52	6.99	146.83	147.02	7.64
109.52	109.72	5.70	122.02	122.22	6.35	134.52	134.72	7.00	147.02	147.22	7.65
109.72	109.91	5.71	122.22	122.41	6.36	134.72	134.91	7.01	147.22	147.41	7.66
109.91	110.10	5.72	122.41	122.60	6.37	134.91	135.10	7.02	147.41	147.60	7.67
110.10	110.29	5.73	122.60	122.79	6.38	135.10	135.29	7.03	147.60	147.79	7.68
110.29	110.49	5.74	122.79	122.99	6.39	135.29	135.49	7.04	147.79	147.99	7.69
110.49	110.68	5.75	122.99	123.18	6.40	135.49	135.68	7.05	147.99	148.18	7.70
110.68	110.87	5.76	123.18	123.37	6.41	135.68	135.87	7.06	148.18	148.37	7.71
110.87	111.06	5.77	123.37	123.56	6.42	135.87	136.06	7.07	148.37	148.56	7.72
111.06	111.25	5.78	123.56	123.75	6.43	136.06	136.25	7.08	148.56	148.75	7.73
111.25	111.45	5.79	123.75	123.95	6.44	136.25	136.45	7.09	148.75	148.95	7.74
111.45	111.64	5.80	123.95	124.14	6.45	136.45	136.64	7.10	148.95	149.14	7.75
111.64	111.83	5.81	124.14	124.33	6.46	136.64	136.83	7.11	149.14	149.33	7.76
111.83	112.02	5.82	124.33	124.52	6.47	136.83	137.02	7.12	149.33	149.52	7.77
112.02	112.22	5.83	124.52	124.72	6.48	137.02	137.22	7.13	149.52	149.72	7.78
112.22	112.41	5.84	124.72	124.91	6.49	137.22	137.41	7.14	149.72	149.91	7.79

Social Security Employee Tax Table—Continued

5.2 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$149.91	\$150.10	\$7.80	\$162.41	\$162.60	\$8.45	\$174.91	\$175.10	\$9.10	\$187.41	\$187.60	\$9.75
150.10	150.29	7.81	162.60	162.79	8.46	175.10	175.29	9.11	187.60	187.79	9.76
150.29	150.49	7.82	162.79	162.99	8.47	175.29	175.49	9.12	187.79	187.99	9.77
150.49	150.68	7.83	162.99	163.18	8.48	175.49	175.68	9.13	187.99	188.18	9.78
150.68	150.87	7.84	163.18	163.37	8.49	175.68	175.87	9.14	188.18	188.37	9.79
150.87	151.06	7.85	163.37	163.56	8.50	175.87	176.06	9.15	188.37	188.56	9.80
151.06	151.25	7.86	163.56	163.75	8.51	176.06	176.25	9.16	188.56	188.75	9.81
151.25	151.45	7.87	163.75	163.95	8.52	176.25	176.45	9.17	188.75	188.95	9.82
151.45	151.64	7.88	163.95	164.14	8.53	176.45	176.64	9.18	188.95	189.14	9.83
151.64	151.83	7.89	164.14	164.33	8.54	176.64	176.83	9.19	189.14	189.33	9.84
151.83	152.02	7.90	164.33	164.52	8.55	176.83	177.02	9.20	189.33	189.52	9.85
152.02	152.22	7.91	164.52	164.72	8.56	177.02	177.22	9.21	189.52	189.72	9.86
152.22	152.41	7.92	164.72	164.91	8.57	177.22	177.41	9.22	189.72	189.91	9.87
152.41	152.60	7.93	164.91	165.10	8.58	177.41	177.60	9.23	189.91	190.10	9.88
152.60	152.79	7.94	165.10	165.29	8.59	177.60	177.79	9.24	190.10	190.29	9.89
152.79	152.99	7.95	165.29	165.49	8.60	177.79	177.99	9.25	190.29	190.49	9.90
152.99	153.18	7.96	165.49	165.68	8.61	177.99	178.18	9.26	190.49	190.68	9.91
153.18	153.37	7.97	165.68	165.87	8.62	178.18	178.37	9.27	190.68	190.87	9.92
153.37	153.56	7.98	165.87	166.06	8.63	178.37	178.56	9.28	190.87	191.06	9.93
153.56	153.75	7.99	166.06	166.25	8.64	178.56	178.75	9.29	191.06	191.25	9.94
153.75	153.95	8.00	166.25	166.45	8.65	178.75	178.95	9.30	191.25	191.45	9.95
153.95	154.14	8.01	166.45	166.64	8.66	178.95	179.14	9.31	191.45	191.64	9.96
154.14	154.33	8.02	166.64	166.83	8.67	179.14	179.33	9.32	191.64	191.83	9.97
154.33	154.52	8.03	166.83	167.02	8.68	179.33	179.52	9.33	191.83	192.02	9.98
154.52	154.72	8.04	167.02	167.22	8.69	179.52	179.72	9.34	192.02	192.22	9.99
154.72	154.91	8.05	167.22	167.41	8.70	179.72	179.91	9.35	192.22	192.41	10.00
154.91	155.10	8.06	167.41	167.60	8.71	179.91	180.10	9.36	192.41	192.60	10.01
155.10	155.29	8.07	167.60	167.79	8.72	180.10	180.29	9.37	192.60	192.79	10.02
155.29	155.49	8.08	167.79	167.99	8.73	180.29	180.49	9.38	192.79	192.99	10.03
155.49	155.68	8.09	167.99	168.18	8.74	180.49	180.68	9.39	192.99	193.18	10.04
155.68	155.87	8.10	168.18	168.37	8.75	180.68	180.87	9.40	193.18	193.37	10.05
155.87	156.06	8.11	168.37	168.56	8.76	180.87	181.06	9.41	193.37	193.56	10.06
156.06	156.25	8.12	168.56	168.75	8.77	181.06	181.25	9.42	193.56	193.75	10.07
156.25	156.45	8.13	168.75	168.95	8.78	181.25	181.45	9.43	193.75	193.95	10.08
156.45	156.64	8.14	168.95	169.14	8.79	181.45	181.64	9.44	193.95	194.14	10.09
156.64	156.83	8.15	169.14	169.33	8.80	181.64	181.83	9.45	194.14	194.33	10.10
156.83	157.02	8.16	169.33	169.52	8.81	181.83	182.02	9.46	194.33	194.52	10.11
157.02	157.22	8.17	169.52	169.72	8.82	182.02	182.22	9.47	194.52	194.72	10.12
157.22	157.41	8.18	169.72	169.91	8.83	182.22	182.41	9.48	194.72	194.91	10.13
157.41	157.60	8.19	169.91	170.10	8.84	182.41	182.60	9.49	194.91	195.10	10.14
157.60	157.79	8.20	170.10	170.29	8.85	182.60	182.79	9.50	195.10	195.29	10.15
157.79	157.99	8.21	170.29	170.49	8.86	182.79	182.99	9.51	195.29	195.49	10.16
157.99	158.18	8.22	170.49	170.68	8.87	182.99	183.18	9.52	195.49	195.68	10.17
158.18	158.37	8.23	170.68	170.87	8.88	183.18	183.37	9.53	195.68	195.87	10.18
158.37	158.56	8.24	170.87	171.06	8.89	183.37	183.56	9.54	195.87	196.06	10.19
158.56	158.75	8.25	171.06	171.25	8.90	183.56	183.75	9.55	196.06	196.25	10.20
158.75	158.95	8.26	171.25	171.45	8.91	183.75	183.95	9.56	196.25	196.45	10.21
158.95	159.14	8.27	171.45	171.64	8.92	183.95	184.14	9.57	196.45	196.64	10.22
159.14	159.33	8.28	171.64	171.83	8.93	184.14	184.33	9.58	196.64	196.83	10.23
159.33	159.52	8.29	171.83	172.02	8.94	184.33	184.52	9.59	196.83	197.02	10.24
159.52	159.72	8.30	172.02	172.22	8.95	184.52	184.72	9.60	197.02	197.22	10.25
159.72	159.91	8.31	172.22	172.41	8.96	184.72	184.91	9.61	197.22	197.41	10.26
159.91	160.10	8.32	172.41	172.60	8.97	184.91	185.10	9.62	197.41	197.60	10.27
160.10	160.29	8.33	172.60	172.79	8.98	185.10	185.29	9.63	197.60	197.79	10.28
160.29	160.49	8.34	172.79	172.99	8.99	185.29	185.49	9.64	197.79	197.99	10.29
160.49	160.68	8.35	172.99	173.18	9.00	185.49	185.68	9.65	197.99	198.18	10.30
160.68	160.87	8.36	173.18	173.37	9.01	185.68	185.87	9.66	198.18	198.37	10.31
160.87	161.06	8.37	173.37	173.56	9.02	185.87	186.06	9.67	198.37	198.56	10.32
161.06	161.25	8.38	173.56	173.75	9.03	186.06	186.25	9.68	198.56	198.75	10.33
161.25	161.45	8.39	173.75	173.95	9.04	186.25	186.45	9.69	198.75	198.95	10.34
161.45	161.64	8.40	173.95	174.14	9.05	186.45	186.64	9.70	198.95	199.14	10.35
161.64	161.83	8.41	174.14	174.33	9.06	186.64	186.83	9.71	199.14	199.33	10.36
161.83	162.02	8.42	174.33	174.52	9.07	186.83	187.02	9.72	199.33	199.52	10.37
162.02	162.22	8.43	174.52	174.72	9.08	187.02	187.22	9.73	199.52	199.72	10.38
162.22	162.41	8.44	174.72	174.91	9.09	187.22	187.41	9.74	199.72	199.91	10.39

Social Security Employee Tax Table—Continued**5.2 percent employee tax deductions**

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$199.91	\$200.10	\$10.40	\$212.41	\$212.60	\$11.05	\$224.91	\$225.10	\$11.70	\$237.41	\$237.60	\$12.35
200.10	200.29	10.41	212.60	212.79	11.06	225.10	225.29	11.71	237.60	237.79	12.36
200.29	200.49	10.42	212.79	212.99	11.07	225.29	225.49	11.72	237.79	237.99	12.37
200.49	200.68	10.43	212.99	213.18	11.08	225.49	225.68	11.73	237.99	238.18	12.38
200.68	200.87	10.44	213.18	213.37	11.09	225.68	225.87	11.74	238.18	238.37	12.39
200.87	201.06	10.45	213.37	213.56	11.10	225.87	226.06	11.75	238.37	238.56	12.40
201.06	201.25	10.46	213.56	213.75	11.11	226.06	226.25	11.76	238.56	238.75	12.41
201.25	201.45	10.47	213.75	213.95	11.12	226.25	226.45	11.77	238.75	238.95	12.42
201.45	201.64	10.48	213.95	214.14	11.13	226.45	226.64	11.78	238.95	239.14	12.43
201.64	201.83	10.49	214.14	214.33	11.14	226.64	226.83	11.79	239.14	239.33	12.44
201.83	202.02	10.50	214.33	214.52	11.15	226.83	227.02	11.80	239.33	239.52	12.45
202.02	202.22	10.51	214.52	214.72	11.16	227.02	227.22	11.81	239.52	239.72	12.46
202.22	202.41	10.52	214.72	214.91	11.17	227.22	227.41	11.82	239.72	239.91	12.47
202.41	202.60	10.53	214.91	215.10	11.18	227.41	227.60	11.83	239.91	240.10	12.48
202.60	202.79	10.54	215.10	215.29	11.19	227.60	227.79	11.84	240.10	240.29	12.49
202.79	202.99	10.55	215.29	215.49	11.20	227.79	227.99	11.85	240.29	240.49	12.50
202.99	203.18	10.56	215.49	215.68	11.21	227.99	228.18	11.86	240.49	240.68	12.51
203.18	203.37	10.57	215.68	215.87	11.22	228.18	228.37	11.87	240.68	240.87	12.52
203.37	203.56	10.58	215.87	216.06	11.23	228.37	228.56	11.88	240.87	241.06	12.53
203.56	203.75	10.59	216.06	216.25	11.24	228.56	228.75	11.89	241.06	241.25	12.54
203.75	203.95	10.60	216.25	216.45	11.25	228.75	228.95	11.90	241.25	241.45	12.55
203.95	204.14	10.61	216.45	216.64	11.26	228.95	229.14	11.91	241.45	241.64	12.56
204.14	204.33	10.62	216.64	216.83	11.27	229.14	229.33	11.92	241.64	241.83	12.57
204.33	204.52	10.63	216.83	217.02	11.28	229.33	229.52	11.93	241.83	242.02	12.58
204.52	204.72	10.64	217.02	217.22	11.29	229.52	229.72	11.94	242.02	242.22	12.59
204.72	204.91	10.65	217.22	217.41	11.30	229.72	229.91	11.95	242.22	242.41	12.60
204.91	205.10	10.66	217.41	217.60	11.31	229.91	230.10	11.96	242.41	242.60	12.61
205.10	205.29	10.67	217.60	217.79	11.32	230.10	230.29	11.97	242.60	242.79	12.62
205.29	205.49	10.68	217.79	217.99	11.33	230.29	230.49	11.98	242.79	242.99	12.63
205.49	205.68	10.69	217.99	218.18	11.34	230.49	230.68	11.99	242.99	243.18	12.64
205.68	205.87	10.70	218.18	218.37	11.35	230.68	230.87	12.00	243.18	243.37	12.65
205.87	206.06	10.71	218.37	218.56	11.36	230.87	231.06	12.01	243.37	243.56	12.66
206.06	206.25	10.72	218.56	218.75	11.37	231.06	231.25	12.02	243.56	243.75	12.67
206.25	206.45	10.73	218.75	218.95	11.38	231.25	231.45	12.03	243.75	243.95	12.68
206.45	206.64	10.74	218.95	219.14	11.39	231.45	231.64	12.04	243.95	244.14	12.69
206.64	206.83	10.75	219.14	219.33	11.40	231.64	231.83	12.05	244.14	244.33	12.70
206.83	207.02	10.76	219.33	219.52	11.41	231.83	232.02	12.06	244.33	244.52	12.71
207.02	207.22	10.77	219.52	219.72	11.42	232.02	232.22	12.07	244.52	244.72	12.72
207.22	207.41	10.78	219.72	219.91	11.43	232.22	232.41	12.08	244.72	244.91	12.73
207.41	207.60	10.79	219.91	220.10	11.44	232.41	232.60	12.09	244.91	245.10	12.74
207.60	207.79	10.80	220.10	220.29	11.45	232.60	232.79	12.10	245.10	245.29	12.75
207.79	207.99	10.81	220.29	220.49	11.46	232.79	232.99	12.11	245.29	245.49	12.76
207.99	208.18	10.82	220.49	220.68	11.47	232.99	233.18	12.12	245.49	245.68	12.77
208.18	208.37	10.83	220.68	220.87	11.48	233.18	233.37	12.13	245.68	245.87	12.78
208.37	208.56	10.84	220.87	221.06	11.49	233.37	233.56	12.14	245.87	246.06	12.79
208.56	208.75	10.85	221.06	221.25	11.50	233.56	233.75	12.15	246.06	246.25	12.80
208.75	208.95	10.86	221.25	221.45	11.51	233.75	233.95	12.16	246.25	246.45	12.81
208.95	209.14	10.87	221.45	221.64	11.52	233.95	234.14	12.17	246.45	246.64	12.82
209.14	209.33	10.88	221.64	221.83	11.53	234.14	234.33	12.18	246.64	246.83	12.83
209.33	209.52	10.89	221.83	222.02	11.54	234.33	234.52	12.19	246.83	247.02	12.84
209.52	209.72	10.90	222.02	222.22	11.55	234.52	234.72	12.20	247.02	247.22	12.85
209.72	209.91	10.91	222.22	222.41	11.56	234.72	234.91	12.21	247.22	247.41	12.86
209.91	210.10	10.92	222.41	222.60	11.57	234.91	235.10	12.22	247.41	247.60	12.87
210.10	210.29	10.93	222.60	222.79	11.58	235.10	235.29	12.23	247.60	247.79	12.88
210.29	210.49	10.94	222.79	222.99	11.59	235.29	235.49	12.24	247.79	247.99	12.89
210.49	210.68	10.95	222.99	223.18	11.60	235.49	235.68	12.25	247.99	248.18	12.90
210.68	210.87	10.96	223.18	223.37	11.61	235.68	235.87	12.26	248.18	248.37	12.91
210.87	211.06	10.97	223.37	223.56	11.62	235.87	236.06	12.27	248.37	248.56	12.92
211.06	211.25	10.98	223.56	223.75	11.63	236.06	236.25	12.28	248.56	248.75	12.93
211.25	211.45	10.99	223.75	223.95	11.64	236.25	236.45	12.29	248.75	248.95	12.94
211.45	211.64	11.00	223.95	224.14	11.65	236.45	236.64	12.30	248.95	249.14	12.95
211.64	211.83	11.01	224.14	224.33	11.66	236.64	236.83	12.31	249.14	249.33	12.96
211.83	212.02	11.02	224.33	224.52	11.67	236.83	237.02	12.32	249.33	249.52	12.97
212.02	212.22	11.03	224.52	224.72	11.68	237.02	237.22	12.33	249.52	249.72	12.98
212.22	212.41	11.04	224.72	224.91	11.69	237.22	237.41	12.34	249.72	249.91	12.99

5.2 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$249.91	\$250.10	\$13.00	\$262.41	\$262.60	\$13.65	\$274.91	\$275.10	\$14.30	\$287.41	\$287.60	\$14.95
250.10	250.29	13.01	262.60	262.79	13.66	275.10	275.29	14.31	287.60	287.79	14.96
250.29	250.49	13.02	262.79	262.99	13.67	275.29	275.49	14.32	287.79	287.99	14.97
250.49	250.68	13.03	262.99	263.18	13.68	275.49	275.68	14.33	287.99	288.18	14.98
250.68	250.87	13.04	263.18	263.37	13.69	275.68	275.87	14.34	288.18	288.37	14.99
250.87	251.06	13.05	263.37	263.56	13.70	275.87	276.06	14.35	288.37	288.56	15.00
251.06	251.25	13.06	263.56	263.75	13.71	276.06	276.25	14.36	288.56	288.75	15.01
251.25	251.45	13.07	263.75	263.95	13.72	276.25	276.45	14.37	288.75	288.95	15.02
251.45	251.64	13.08	263.95	264.14	13.73	276.45	276.64	14.38	288.95	289.14	15.03
251.64	251.83	13.09	264.14	264.33	13.74	276.64	276.83	14.39	289.14	289.33	15.04
251.83	252.02	13.10	264.33	264.52	13.75	276.83	277.02	14.40	289.33	289.52	15.05
252.02	252.22	13.11	264.52	264.72	13.76	277.02	277.22	14.41	289.52	289.72	15.06
252.22	252.41	13.12	264.72	264.91	13.77	277.22	277.41	14.42	289.72	289.91	15.07
252.41	252.60	13.13	264.91	265.10	13.78	277.41	277.60	14.43	289.91	290.10	15.08
252.60	252.79	13.14	265.10	265.29	13.79	277.60	277.79	14.44	290.10	290.29	15.09
252.79	252.99	13.15	265.29	265.49	13.80	277.79	277.99	14.45	290.29	290.49	15.10
252.99	253.18	13.16	265.49	265.68	13.81	277.99	278.18	14.46	290.49	290.68	15.11
253.18	253.37	13.17	265.68	265.87	13.82	278.18	278.37	14.47	290.68	290.87	15.12
253.37	253.56	13.18	265.87	266.06	13.83	278.37	278.56	14.48	290.87	291.06	15.13
253.56	253.75	13.19	266.06	266.25	13.84	278.56	278.75	14.49	291.06	291.25	15.14
253.75	253.95	13.20	266.25	266.45	13.85	278.75	278.95	14.50	291.25	291.45	15.15
253.95	254.14	13.21	266.45	266.64	13.86	278.95	279.14	14.51	291.45	291.64	15.16
254.14	254.33	13.22	266.64	266.83	13.87	279.14	279.33	14.52	291.64	291.83	15.17
254.33	254.52	13.23	266.83	267.02	13.88	279.33	279.52	14.53	291.83	292.02	15.18
254.52	254.72	13.24	267.02	267.22	13.89	279.52	279.72	14.54	292.02	292.22	15.19
254.72	254.91	13.25	267.22	267.41	13.90	279.72	279.91	14.55	292.22	292.41	15.20
254.91	255.10	13.26	267.41	267.60	13.91	279.91	280.10	14.56	292.41	292.60	15.21
255.10	255.29	13.27	267.60	267.79	13.92	280.10	280.29	14.57	292.60	292.79	15.22
255.29	255.49	13.28	267.79	267.99	13.93	280.29	280.49	14.58	292.79	292.99	15.23
255.49	255.68	13.29	267.99	268.18	13.94	280.49	280.68	14.59	292.99	293.18	15.24
255.68	255.87	13.30	268.18	268.37	13.95	280.68	280.87	14.60	293.18	293.37	15.25
255.87	256.06	13.31	268.37	268.56	13.96	280.87	281.06	14.61	293.37	293.56	15.26
256.06	256.25	13.32	268.56	268.75	13.97	281.06	281.25	14.62	293.56	293.75	15.27
256.25	256.45	13.33	268.75	268.95	13.98	281.25	281.45	14.63	293.75	293.95	15.28
256.45	256.64	13.34	268.95	269.14	13.99	281.45	281.64	14.64	293.95	294.14	15.29
256.64	256.83	13.35	269.14	269.33	14.00	281.64	281.83	14.65	294.14	294.33	15.30
256.83	257.02	13.36	269.33	269.52	14.01	281.83	282.02	14.66	294.33	294.52	15.31
257.02	257.22	13.37	269.52	269.72	14.02	282.02	282.22	14.67	294.52	294.72	15.32
257.22	257.41	13.38	269.72	269.91	14.03	282.22	282.41	14.68	294.72	294.91	15.33
257.41	257.60	13.39	269.91	270.10	14.04	282.41	282.60	14.69	294.91	295.10	15.34
257.60	257.79	13.40	270.10	270.29	14.05	282.60	282.79	14.70	295.10	295.29	15.35
257.79	257.99	13.41	270.29	270.49	14.06	282.79	282.99	14.71	295.29	295.49	15.36
257.99	258.18	13.42	270.49	270.68	14.07	282.99	283.18	14.72	295.49	295.68	15.37
258.18	258.37	13.43	270.68	270.87	14.08	283.18	283.37	14.73	295.68	295.87	15.38
258.37	258.56	13.44	270.87	271.06	14.09	283.37	283.56	14.74	295.87	296.06	15.39
258.56	258.75	13.45	271.06	271.25	14.10	283.56	283.75	14.75	296.06	296.25	15.40
258.75	258.95	13.46	271.25	271.45	14.11	283.75	283.95	14.76	296.25	296.45	15.41
258.95	259.14	13.47	271.45	271.64	14.12	283.95	284.14	14.77	296.45	296.64	15.42
259.14	259.33	13.48	271.64	271.83	14.13	284.14	284.33	14.78	296.64	296.83	15.43
259.33	259.52	13.49	271.83	272.02	14.14	284.33	284.52	14.79	296.83	297.02	15.44
259.52	259.72	13.50	272.02	272.22	14.15	284.52	284.72	14.80	297.02	297.22	15.45
259.72	259.91	13.51	272.22	272.41	14.16	284.72	284.91	14.81	297.22	297.41	15.46
259.91	260.10	13.52	272.41	272.60	14.17	284.91	285.10	14.82	297.41	297.60	15.47
260.10	260.29	13.53	272.60	272.79	14.18	285.10	285.29	14.83	297.60	297.79	15.48
260.29	260.49	13.54	272.79	272.99	14.19	285.29	285.49	14.84	297.79	297.99	15.49
260.49	260.68	13.55	272.99	273.18	14.20	285.49	285.68	14.85	297.99	298.18	15.50
260.68	260.87	13.56	273.18	273.37	14.21	285.68	285.87	14.86	298.18	298.37	15.51
260.87	261.06	13.57	273.37	273.56	14.22	285.87	286.06	14.87	298.37	298.56	15.52
261.06	261.25	13.58	273.56	273.75	14.23	286.06	286.25	14.88	298.56	298.75	15.53
261.25	261.45	13.59	273.75	273.95	14.24	286.25	286.45	14.89	298.75	298.95	15.54
261.45	261.64	13.60	273.95	274.14	14.25	286.45	286.64	14.90	298.95	299.14	15.55
261.64	261.83	13.61	274.14	274.33	14.26	286.64	286.83	14.91	299.14	299.33	15.56
261.83	262.02	13.62	274.33	274.52	14.27	286.83	287.02	14.92	299.33	299.52	15.57
262.02	262.22	13.63	274.52	274.72	14.28	287.02	287.22	14.93	299.52	299.72	15.58
262.22	262.41	13.64	274.72	274.91	14.29	287.22	287.41	14.94	299.72	299.91	15.59

Social Security Employee Tax Table—Continued

5.2 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$299.91	\$300.10	\$15.60	\$312.41	\$312.60	\$16.25	\$324.91	\$325.10	\$16.90	\$337.41	\$337.60	\$17.55
300.10	300.29	15.61	312.60	312.79	16.26	325.10	325.29	16.91	337.60	337.79	17.56
300.29	300.49	15.62	312.79	312.99	16.27	325.29	325.49	16.92	337.79	337.99	17.57
300.49	300.68	15.63	312.99	313.18	16.28	325.49	325.68	16.93	337.99	338.18	17.58
300.68	300.87	15.64	313.18	313.37	16.29	325.68	325.87	16.94	338.18	338.37	17.59
300.87	301.06	15.65	313.37	313.56	16.30	325.87	326.06	16.95	338.37	338.56	17.60
301.06	301.25	15.66	313.56	313.75	16.31	326.06	326.25	16.96	338.56	338.75	17.61
301.25	301.45	15.67	313.75	313.95	16.32	326.25	326.45	16.97	338.75	338.95	17.62
301.45	301.64	15.68	313.95	314.14	16.33	326.45	326.64	16.98	338.95	339.14	17.63
301.64	301.83	15.69	314.14	314.33	16.34	326.64	326.83	16.99	339.14	339.33	17.64
301.83	302.02	15.70	314.33	314.52	16.35	326.83	327.02	17.00	339.33	339.52	17.65
302.02	302.22	15.71	314.52	314.72	16.36	327.02	327.22	17.01	339.52	339.72	17.66
302.22	302.41	15.72	314.72	314.91	16.37	327.22	327.41	17.02	339.72	339.91	17.67
302.41	302.60	15.73	314.91	315.10	16.38	327.41	327.60	17.03	339.91	340.10	17.68
302.60	302.79	15.74	315.10	315.29	16.39	327.60	327.79	17.04	340.10	340.29	17.69
302.79	302.99	15.75	315.29	315.49	16.40	327.79	327.99	17.05	340.29	340.49	17.70
302.99	303.18	15.76	315.49	315.68	16.41	327.99	328.18	17.06	340.49	340.68	17.71
303.18	303.37	15.77	315.68	315.87	16.42	328.18	328.37	17.07	340.68	340.87	17.72
303.37	303.56	15.78	315.87	316.06	16.43	328.37	328.56	17.08	340.87	341.06	17.73
303.56	303.75	15.79	316.06	316.25	16.44	328.56	328.75	17.09	341.06	341.25	17.74
303.75	303.95	15.80	316.25	316.45	16.45	328.75	328.95	17.10	341.25	341.45	17.75
303.95	304.14	15.81	316.45	316.64	16.46	328.95	329.14	17.11	341.45	341.64	17.76
304.14	304.33	15.82	316.64	316.83	16.47	329.14	329.33	17.12	341.64	341.83	17.77
304.33	304.52	15.83	316.83	317.02	16.48	329.33	329.52	17.13	341.83	342.02	17.78
304.52	304.72	15.84	317.02	317.22	16.49	329.52	329.72	17.14	342.02	342.22	17.79
304.72	304.91	15.85	317.22	317.41	16.50	329.72	329.91	17.15	342.22	342.41	17.80
304.91	305.10	15.86	317.41	317.60	16.51	329.91	330.10	17.16	342.41	342.60	17.81
305.10	305.29	15.87	317.60	317.79	16.52	330.10	330.29	17.17	342.60	342.79	17.82
305.29	305.49	15.88	317.79	317.99	16.53	330.29	330.49	17.18	342.79	342.99	17.83
305.49	305.68	15.89	317.99	318.18	16.54	330.49	330.68	17.19	342.99	343.18	17.84
305.68	305.87	15.90	318.18	318.37	16.55	330.68	330.87	17.20	343.18	343.37	17.85
305.87	306.06	15.91	318.37	318.56	16.56	330.87	331.06	17.21	343.37	343.56	17.86
306.06	306.25	15.92	318.56	318.75	16.57	331.06	331.25	17.22	343.56	343.75	17.87
306.25	306.45	15.93	318.75	318.95	16.58	331.25	331.45	17.23	343.75	343.95	17.88
306.45	306.64	15.94	318.95	319.14	16.59	331.45	331.64	17.24	343.95	344.14	17.89
306.64	306.83	15.95	319.14	319.33	16.60	331.64	331.83	17.25	344.14	344.33	17.90
306.83	307.02	15.96	319.33	319.52	16.61	331.83	332.02	17.26	344.33	344.52	17.91
307.02	307.22	15.97	319.52	319.72	16.62	332.02	332.22	17.27	344.52	344.72	17.92
307.22	307.41	15.98	319.72	319.91	16.63	332.22	332.41	17.28	344.72	344.91	17.93
307.41	307.60	15.99	319.91	320.10	16.64	332.41	332.60	17.29	344.91	345.10	17.94
307.60	307.79	16.00	320.10	320.29	16.65	332.60	332.79	17.30	345.10	345.29	17.95
307.79	307.99	16.01	320.29	320.49	16.66	332.79	332.99	17.31	345.29	345.49	17.96
307.99	308.18	16.02	320.49	320.68	16.67	332.99	333.18	17.32	345.49	345.68	17.97
308.18	308.37	16.03	320.68	320.87	16.68	333.18	333.37	17.33	345.68	345.87	17.98
308.37	308.56	16.04	320.87	321.06	16.69	333.37	333.56	17.34	345.87	346.06	17.99
308.56	308.75	16.05	321.06	321.25	16.70	333.56	333.75	17.35	346.06	346.25	18.00
308.75	308.95	16.06	321.25	321.45	16.71	333.75	333.95	17.36	346.25	346.45	18.01
308.95	309.14	16.07	321.45	321.64	16.72	333.95	334.14	17.37	346.45	346.64	18.02
309.14	309.33	16.08	321.64	321.83	16.73	334.14	334.33	17.38	346.64	346.83	18.03
309.33	309.52	16.09	321.83	322.02	16.74	334.33	334.52	17.39	346.83	347.02	18.04
309.52	309.72	16.10	322.02	322.22	16.75	334.52	334.72	17.40	347.02	347.22	18.05
309.72	309.91	16.11	322.22	322.41	16.76	334.72	334.91	17.41	347.22	347.41	18.06
309.91	310.10	16.12	322.41	322.60	16.77	334.91	335.10	17.42	347.41	347.60	18.07
310.10	310.29	16.13	322.60	322.79	16.78	335.10	335.29	17.43	347.60	347.79	18.08
310.29	310.49	16.14	322.79	322.99	16.79	335.29	335.49	17.44	347.79	347.99	18.09
310.49	310.68	16.15	322.99	323.18	16.80	335.49	335.68	17.45	347.99	348.18	18.10
310.68	310.87	16.16	323.18	323.37	16.81	335.68	335.87	17.46	348.18	348.37	18.11
310.87	311.06	16.17	323.37	323.56	16.82	335.87	336.06	17.47	348.37	348.56	18.12
311.06	311.25	16.18	323.56	323.75	16.83	336.06	336.25	17.48	348.56	348.75	18.13
311.25	311.45	16.19	323.75	323.95	16.84	336.25	336.45	17.49	348.75	348.95	18.14
311.45	311.64	16.20	323.95	324.14	16.85	336.45	336.64	17.50	348.95 and over 5.2% of wages		
311.64	311.83	16.21	324.14	324.33	16.86	336.64	336.83	17.51			
311.83	312.02	16.22	324.33	324.52	16.87	336.83	337.02	17.52			
312.02	312.22	16.23	324.52	324.72	16.88	337.02	337.22	17.53			
312.22	312.41	16.24	324.72	324.91	16.89	337.22	337.41	17.54			

Cut along this line and place on bulletin board

The withholding system is not geared to withhold the full amount of tax on the combined income of a working husband and wife. Also, there is no practical way for the withholding system to properly reflect

emptions or to reduce the number of their exemptions (for withholding only). At the end of the year, they should claim their correct exemptions on either

or (b) if they expect to claim the standard deduction on a combined annual income of more than \$10,000, How to use the Table

Special:

For

Working

Couples

How to claim
your withholding
exemptions

Couple entitled to:

2 Exemptions

3 Exemptions

4 Exemptions

5 Exemptions

6 Exemptions

7 Exemptions

If annual wages of spouse with smaller wages are —

Over	Not over
\$0	\$850
850	1,625
1,625	2,275
2,275	2,925
2,925	3,575
3,575	4,225

\$2,350

Spouse with smaller wages	Spouse with larger wages
0	1
0	0
0	0
0	0
0	0
0	0
0	0

\$3,650

Spouse with smaller wages	Spouse with larger wages
0	3
0	2
1	1
2	0
2	0
2	0
2	0

\$4,300

Spouse with smaller wages	Spouse with larger wages
0	4
0	3
1	2
2	1
3	0
3	0
3	0

\$4,950

Spouse with smaller wages	Spouse with larger wages
0	5
0	4
1	3
2	2
3	1
4	0
4	0

\$5,600

Spouse with smaller wages	Spouse with larger wages
0	6
0	5
1	4
2	3
3	2
4	1
5	0

8 Exemptions

9 Exemptions

10 Exemptions

11 Exemptions

12 or more Exemptions

If annual wages of spouse with smaller wages are —

Over	Not over
\$0	\$850
850	1,625
1,625	2,275
2,275	2,925
2,925	3,575
3,575	4,225
4,225	4,875
4,875	5,525
5,525	6,175
6,175	6,825
6,825	7,475

\$5,250

Spouse with smaller wages	Spouse with larger wages
0	7
0	6
1	5
3	4
3	3
4	2
5	1
6	0
6	0
6	0
6	0

\$7,500

Spouse with smaller wages	Spouse with larger wages
0	9
0	8
1	7
2	6
3	5
4	4
5	3
6	2
7	1
8	0
8	0

\$9,000

Spouse with smaller wages	Spouse with larger wages
0	11
0	10
1	9
2	8
3	7
4	6
5	5
6	4
7	3
8	2
9	1
10	0

If you have questions about your income tax, contact your local Internal Revenue office. They will be glad to help you.

Department of the Treasury



Internal Revenue Service

Notice 186 (Rev. 10-70)

Cut along this line and place on bulletin board

The withholding system is not geared to withhold the full amount of tax on the combined income of a working husband and wife. Also, there is no practical way for the withholding system to properly reflect the new low income allowance when both husband and wife work. The withholding gives each employee one low income allowance, but a married couple is also allowed only one low income allowance when they file their return. This means they may unexpectedly owe tax at the end of the year to make up the difference between their withholding and their actual tax.

Working couples can minimize the possibility of a year-end balance due by claiming withholding exemptions in accordance with the following table. It shows them how to arrange their withholding ex-

If combined wages are over the following — claim exemptions as shown:

If combined wages are over the following — claim exemptions as shown:

or (b) if they expect to claim the standard deduction on a combined annual income of more than \$10,000. How to use the Table: (1) Find the column for total number of exemptions the couple is entitled to claim. (2) Find the annual wage bracket at left that includes the annual wages of the spouse with the smaller earnings. (3) Read across to right to the column determined in Step 1. (4) Claim the number of exemptions shown.

For example: A couple has three children. The wife expects annual wages of \$1,750 and the husband expects \$7,000 (combined wages of \$8,750). They would locate the column for 5 Exemptions. Since their combined wages are over \$4,300, they would locate wife's wages at the left in the \$1,625-\$2,275 bracket read across to the 5 Exemptions column, and find the wife who has the smaller wages, would claim 1 exemption and the husband with the larger wages would claim "2" exemptions.

EXHIBIT 2

Form **941E**
(January 1971)
Department of the Treasury
Internal Revenue Service

Quarterly Return of Withheld Federal Income Tax

1. Total wages and tips subject to withholding plus other compensation →
2. Income tax withheld from wages, tips, annuities, etc. (See instructions)
3. Adjustment for preceding quarters of calendar year
4. Adjusted total of income tax withheld →

5	
6	
7	
8	
9	
10	

Record of Federal Tax Deposits

Deposit period ending:	I. Tax liability for period	II. Date of deposit	III. Amount deposited
Overpayment from previous quarter			
January 15			
January 31			
A. January total			
February 7			
February 15			
February 22			
February 28			
B. February total			
March 7			
March 15			
March 22			
March 31			
C. March total			
D. Total for quarter. (Total of items A, B, and C)			
E. Final deposit made for quarter. (Enter zero if the final deposit made for the quarter is included in item D)			

11. Total deposits for quarter (including final deposit made for quarter) and overpayment from previous quarter. (See instructions on page 4)

Note: If undeposited taxes due at the end of the quarter are \$200 or more, the entire balance must be deposited.

This deposit must be entered above and included in item 11.

- 12a. Undeposited taxes due (Item 4 less item 11—this should be less than \$200). Pay to Internal Revenue Service and enter here →

- 12b. If item 11 is more than item 4, enter excess here ► \$ and check if to be: ☐ Applied to next return, or ☐ Refunded.

13. If not liable for returns in succeeding quarters write "FINAL" here ► and enter date of final payment of taxable wages here ►

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date _____ Signature _____ Title _____

Your name, address, employer identification number and calendar quarter of return. (If not correct, please change)

Name

Date quarter ended

Address and ZIP code

Employer Identification No.

T	
P	
D	
I	
T	

Please return this form to your Internal Revenue Service Center.
(See instructions on "Where to file")

General Instructions

If you pay wages taxable under the Federal Insurance Contributions Act (FICA), file Form 941, not Form 941E.

Circular E, Employer's Tax Guide, explains the rules for withholding, paying, depositing, and reporting Federal income tax, social security (FICA) taxes, and Federal unemployment tax.

Circular E may be obtained from any Internal Revenue office.

Purpose of Form 941E.—This form is for the reporting of income tax withheld from wages, tips, annuities, and supplemental unemployment compensation benefits.

State and local government employers should file Form 941E to report income tax withheld but should send social security payments and reports to the appropriate State officials.

Form 941E is also prescribed for tax-exempt organizations and certain payers of annuities that do not report social security taxes to Internal Revenue.

The term "payer" means a person making an annuity payment except that, if the person making the payment is acting solely as an agent for another person, the term "payer" shall mean such other person and not the person actually making the payment.

Example 1. B, a bank, makes annuity payments only as an agent for an employee's trust. The trust is deemed to be the payer. If the trust has no employees whose wages are subject to FICA taxes, the trust should file Form 941E.

Example 2. A, an insurance company, makes annuity payments under contracts purchased by individuals. A has employees whose wages are subject to FICA taxes. A must file Form 941 and combine the amount of income tax withheld from annuities with the amount of income tax withheld from A's employees' wages.

If you have one or more employees, you must file a return for the first quarter in which you are required to withhold income tax and for each quarter thereafter.

Once you have filed a return, a pre-addressed Form 941E will be sent to you every three months. If the form fails to reach you, request one in time to file. If you temporarily discontinue paying wages (for example, seasonal activities), you must still file returns. If you no longer expect to pay wages subject to the tax reportable on this form, write "FINAL" and give the date of final payment of taxable wages in item 13.

When to file.—A return must be filed for each quarter of the calendar year, as follows:

Quarter covered	Quarter ending	Due on or before
January, February, March	March 31	April 30
April, May, June	June 30	July 31
July, August, September	September 30	October 31
October, November, December	December 31	January 31

However, if the return shows timely deposits (Form 501) in full payment of the tax due for the entire quarter, the return may be filed on or before the tenth day of the second month following the quarter.

Where to file.

If your legal residence, principal business, office, or agency is located in

Use this address

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service Center
310 Lowell Street
Andover, Mass. 01812

If you have no legal residence, principal place of business, or office in any Internal Revenue district, file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pa. 19155.

Employer identification number, name, and address.—Use the preaddressed Form 941E mailed to you. If a preaddressed form is lost, request another. If a nonpreaddressed form must be used, enter your employer identification number and name exactly as shown on your previous returns and the last date of the quarter for which the return is filed. Do not use the identification number assigned to a prior entity.

If you do not have an employer identification number, apply for one on Form SS-4, available from any Internal Revenue or Social Security Administration district office.

Forms W-2, W-2P, and W-3

When filing Form 941E for the last quarter of the calendar year, or when filing a final return on Form 941E if you paid final wages before the end of the year, send Copies A of all Forms W-2 and W-2P issued for the year, with a Form W-3, Reconciliation of Income Tax Withheld and Transmittal of Wage and Tax Statements, to the Internal Revenue Service Center where you file. You may furnish magnetic tape reports of Forms W-2. See Revenue Procedure 69-16 and Revenue Procedure 70-7, available from any Internal Revenue Service Center.

Form W-3 will be mailed to you for filing with your return for the fourth quarter. If you file a final return before the end of the year, request Form W-3 from your District Director. Instructions for filing are printed on the back of that form.

Form **941E**
(January 1971)
Department of the Treasury
Internal Revenue Service

Quarterly Return of Withheld Federal Income Tax

1. Total wages and tips subject to withholding plus other compensation	→	
2. Income tax withheld from wages, tips, annuities, etc. (See instructions)		
3. Adjustment for preceding quarters of calendar year		
4. Adjusted total of income tax withheld	→	
5.		
6.		
7.		
8.		
9.		
10.		

Record of Federal Tax Deposits

Deposit period ending:	I. Tax liability for period	II. Date of deposit	III. Amount deposited
Overpayment from previous quarter			
January 15			
January 31			
A. January total			
February 7			
February 15			
February 22			
February 28			
B. February total			
March 7			
March 15			
March 22			
March 31			
C. March total			
D. Total for quarter. (Total of items A, B, and C)			
E. Final deposit made for quarter. (Enter zero if the final deposit made for the quarter is included in item D)			
11. Total deposits for quarter (including final deposit made for quarter) and overpayment from previous quarter. (See instructions on page 4)			
Note: If undeposited taxes due at the end of the quarter are \$200 or more, the entire balance must be deposited. This deposit must be entered above and included in item 11.			
12a. Undeposited taxes due (Item 4 less item 11—this should be less than \$200). Pay to Internal Revenue Service and enter here			
12b. If item 11 is more than item 4, enter excess here ▶ \$	and check if to be: <input type="checkbox"/> Applied to next return, or <input type="checkbox"/> Refunded.		
13. If not liable for returns in succeeding quarters write "FINAL" here ▶	and enter date of final payment of taxable wages here ▶		

YOUR COPY

Type or print in this space your name, address, and employer identification number as shown on original.

Return for calendar quarter ending (Enter month and year as on original)

Depository Method of Payment

Generally, you must deposit the income tax withheld with an authorized commercial bank depository or a Federal Reserve bank. A Federal Tax Deposit Form 501 must accompany each deposit.

The amount of tax withheld determines the frequency of the deposits. The following rules and examples show how often you must make deposits:

(1) If at the end of a quarter the total amount of undeposited taxes is less than \$200, you are not required to make a deposit. You must, however, pay the taxes directly to Internal Revenue along with your quarterly Form 941E, or you may make a deposit if you so desire.

Example: At the end of the second quarter of 1971 the total amount of undeposited taxes for the quarter is \$170. Since this amount is less than \$200 you do not have to make a deposit but you must pay the entire amount directly to Internal Revenue along with your quarterly Form 941E, or you may deposit it if you so desire.

(2) If at the end of a quarter the total amount of undeposited taxes is \$200 or more, you must deposit the entire amount on or before the last day of the next month. If \$2,000 or more, see rule 4 below.

Example: During the second quarter of 1971 your taxes for each month of the quarter are \$75. You must deposit \$225 on or before July 31.

(3) If at the end of any month (other than the last month of a quarter) the cumulative amount of undeposited taxes for the quarter is \$200 or more and less than \$2,000, you must deposit the taxes within 15 days after the end of the month. (This does not apply if you made a deposit for a quarter-monthly period that occurred during the month under the \$2,000 rule in (4) below.)

Example 1: During the second quarter of 1971 your taxes for each of the first two months of the quarter are \$300. You must deposit \$300 within 15 days after both April 30 and May 31.

Example 2: During the second quarter of 1971 your taxes for each of the first two months of the quarter are \$150. You must deposit \$300 within 15 days after May 31.

Example 3: During the second quarter of 1971, your taxes are \$500 for each month. You must deposit \$500 within 15 days after both April 30 and May 31 and \$500 on or before July 31.

The following illustrates when monthly deposits are required.

Period in 1971	Liability	Amount of deposit and due date
Feb. 1-7	\$50	Add to next period
Feb. 8-15	55	Add to next period
Feb. 16-22	50	Add to next period
Feb. 23-28	60	\$215 by Mar. 15
Mar. 1-7	50	Add to next period
Mar. 8-15	55	Add to next period
Mar. 16-22	55	Add to next period
Mar. 23-31	60	\$220 by Apr. 30

(4) If at the end of any quarter-monthly period the cumulative amount of undeposited taxes for quarter is \$2,000 or more, you must deposit the taxes within three banking days after the end of the quarter-monthly period. (Quarter-monthly periods end on the 7th, 15th, 22d, and last day of any month.) In determining banking days exclude any local banking holidays observed by authorized commercial banks as well as Saturdays, Sundays, and legal holidays. The deposit requirements are considered met if: (a) you deposit at least 90 percent of the actual tax liability for the deposit period, and (b) if the quarter-monthly period occurs in a month other than the third month of a quarter, you deposit any underpayment with your first deposit that is required

to be made after the 15th day of the following month. Any underpayment for a quarter-monthly period that occurs during the third month of the quarter that is \$200 or more must be deposited on or before the last day of the next month.

Example 1: During April 1971 your taxes for each quarter-monthly period are \$3,000. You must deposit \$3,000 within three banking days after April 7, 15, 22, and 30.

Example 2: During the second quarter of 1971 your taxes for each quarter-monthly period are \$700. You must deposit \$2,100 within three banking days after April 22, May 15, June 7, and June 30.

The following illustrates when quarter-monthly deposits are required:

Period in 1971	Liability	Amount of deposit and due date
Feb. 1-7	\$1,500	Add to next period
Feb. 8-15	1,700	\$3,200 by Feb. 18
Feb. 16-22	2,100	\$2,100 by Feb. 25
Feb. 23-28	1,800	Add to next period
Mar. 1-7	1,700	\$3,500 by Mar. 10
Mar. 8-15	1,200	Add to next period
Mar. 16-22	1,600	\$2,800 by Mar. 25
Mar. 23-31	1,700	\$1,700 by Apr. 30

Summary of Deposit Rules for Income Tax Withheld

Deposit rule	Deposit due
1. If at the end of a quarter the total amount of undeposited taxes is less than \$200,	No deposit required. Pay balance directly to Internal Revenue with Form 941E, or make a deposit if you so desire.
2. If at the end of a quarter the total amount of undeposited taxes is \$200 or more,	On or before last day of next month. If \$2,000 or more, see rule 4.
3. If at the end of any month (other than the last month of a quarter), cumulative amount of undeposited taxes for the quarter is \$200 or more and less than \$2,000,	Within 15 days after end of month. (For the first two months of the quarter, however, no deposit is required if you previously made a deposit for a quarter-monthly period that occurred during the month under \$2,000 rule in 4.)
4. If at the end of any quarter-monthly period, cumulative amount of undeposited taxes for the quarter is \$2,000 or more,	Within 3 banking days after end of quarter-monthly period.

How to make deposits of taxes.—Fill in a preinscribed Federal Tax Deposit Form 501 in accordance with instructions.

Send each Federal tax deposit form and a single payment covering the amount of taxes to be deposited to any commercial bank qualified as a depository for Federal taxes, or to a Federal Reserve bank. Make checks or money orders payable to the bank you make your tax deposit with.

The timeliness of deposits is determined by the date received in a commercial bank depository or Federal Reserve bank.

How to obtain Federal tax deposit forms.—Pre-inscribed Federal tax deposit forms will automatically be sent to you after you apply for an identification number. If you need additional forms, order them from the Internal Revenue Service Center where you file returns.

Do not use preinscribed forms of another employer. If you have not received Federal tax deposit forms by the due date of a deposit, mail your payment to the Internal Revenue Service Center where you file your return. Make it payable to the Internal Revenue Service and show on it your name, identification number, address, kind of tax and period covered.

Record of deposit.—Before making a deposit, enter the amount of payment on the form and stub, and record on the stub the check or money order number and date. Keep the stub for your records. The deposit portion of this form will not be returned to you, but will be used to credit your tax account as identified by your employer identification number.

Specific Instructions

State and local government employers should file Form 941E to report income tax withheld but should send social security payments and earnings reports to appropriate State officials.

Item 1.—Enter the combined amounts of total wages paid, tips reported, and other compensation paid to your employees, whether or not subject to income tax withholding. Do not include any amounts of annuities or supplemental unemployment compensation benefits whether or not you withheld income tax on them.

Item 2.—Enter the amount of income tax withheld on wages, including tips reported, annuities, and supplemental unemployment compensation benefits.

Item 3. Adjustment of income tax withheld.—Use Item 3 to correct errors made in withholding income tax from wages paid in the preceding quarters of the same calendar year. (Consult the District Director before correcting a prior-year undercollection. If the tax was overcollected in a prior year, do not make an adjustment.) Explain any amount in Item 3 in an attached statement.

This statement must set forth:

- An explanation of the error the entry is intended to correct;
- The return period or periods which the error relates to;
- The amount chargeable to each period;
- The tax-return period in which the error was determined; and
- How you and the employee have settled any overcollection or undercollection of income tax withheld.

Record of Federal tax deposits.—If your tax liability for the quarter is \$200 or more, list the required information in the Record of Federal Tax Deposits, even if you did not make any deposits for the quarter.

In column 1, list your tax liability for each semi-monthly or quarter-monthly period if your taxes are subject to semi-monthly deposit rules for January, or quarter-monthly deposit rules for February and March. If your total taxes are less than \$2,000 for any month, list the amount of your liability for that month on the "total" line for that month.

If you made more than one deposit for a period, attach a statement showing the amount and date of each deposit.

Item 12a. Balance due.—If you followed the deposit requirements, any balance on this line will be less than \$200. The balance must be paid with the return or deposited. If deposited, be sure to enter the amount of the deposit in the Record of Federal Tax Deposits.

Item 12b. Overpayment.—If you deposited more than the correct amount for a quarter, you may elect to have the overpayment refunded or applied to your next return. Any amount applied should be entered in the Record of Federal Tax Deposits on your next return.

EXHIBIT 3

FORM 941
(Rev. July 1971)
Department of the
Treasury
Internal Revenue Service

**Employer's
Quarterly
Federal
Tax
Return**

1. TOTAL WAGES AND TIPS SUBJECT TO WITHHOLDING PLUS OTHER COMPENSATION	
2. AMOUNT OF INCOME TAX WITHHELD FROM WAGES, TIPS, ANNUITIES, etc. (See instructions)	
3. ADJUSTMENT FOR PRECEDING QUARTERS OF CALENDAR YEAR	
4. ADJUSTED TOTAL OF INCOME TAX WITHHELD	
5. TAXABLE FICA WAGES PAID (Item 21) . . . \$. . . multiplied by 10.4% = TAX	
6. TAXABLE TIPS REPORTED (Item 22) . . . \$. . . multiplied by 5.2% = TAX	
7. TOTAL FICA TAXES (Item 5 plus Item 6)	
8. ADJUSTMENT (See instructions)	
9. ADJUSTED TOTAL OF FICA TAXES	

10. TOTAL TAXES (Item 4 plus Item 9)

11. TOTAL DEPOSITS FOR QUARTER (INCLUDING FINAL DEPOSIT MADE FOR QUARTER) AND OVERPAYMENT FROM PREVIOUS QUARTER. LIST IN SCHEDULE B. (See instructions on page 4)

Note: If undeposited taxes at the end of the quarter are \$200 or more, the full amount must be deposited with an authorized commercial bank or a Federal reserve bank. This deposit must be entered in Schedule B and included in item 11.

12a. UNDEPOSITED TAXES DUE (ITEM 10 LESS ITEM 11—THIS SHOULD BE LESS THAN \$200). PAY TO INTERNAL REVENUE SERVICE AND ENTER HERE

12b. IF ITEM 11 IS MORE THAN ITEM 10, ENTER EXCESS HERE \$ AND CHECK IF TO BE: ☐ APPLIED TO NEXT RETURN, OR ☐ REFUNDED.

13. If not liable for returns in succeeding quarters write "FINAL" here and enter date of final payment of taxable wages here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date Signature Title (Owner, etc.)

Employer's name, address, employer identification number, and calendar quarter. (If not correct, please change)

Name (as distinguished from trade name) Date quarter ended

Trade name, if any Employer Identification No.

Address and ZIP code

Entries must be made both above and below this line; If different from previous return, check here ☐

Name (as distinguished from trade name) Date quarter ended

Trade name, if any Employer Identification No.

Address and ZIP code

SCHEDULE A—QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT (FOR SOCIAL SECURITY)
IF WAGES WERE NOT TAXABLE UNDER FICA MAKE NO ENTRIES BELOW

14. (First quarter only) Number of employees (except household) employed in the pay period including March 12th.

15. Total pages of this return including this page and any pages of Form 941a.

16. Total number of employees listed.

List for each nonagricultural employee the WAGES taxable under FICA which were paid during the quarter. If you pay an employee more than \$7,800 in a calendar year, report only the first \$7,800 of such wages. In the case of "Tip Income," see instructions on Page 4.

Please be sure to report each employee's name and number exactly as shown on his Social Security card.

17. EMPLOYEE'S SOCIAL SECURITY NUMBER (If number is unknown, see Circular E)	18. NAME OF EMPLOYEE (Please type or print)	19. TAXABLE FICA WAGES Paid to Employee in Quarter (Before deductions)	20. TAXABLE TIPS REPORTED (See page 4)
000 00 0000		Dollars Cents	Dollars Cents

If you need more space for listing employees, use Schedule A continuation sheets, Form 941a.

Totals for this page—Wage total in column 19 and tip total in column 20

21. TOTAL WAGES TAXABLE UNDER FICA PAID DURING QUARTER.
(Total of column 19 on this page and continuation sheets.) Enter here and in Item 5 above \$

22. TOTAL TAXABLE TIPS REPORTED UNDER FICA DURING QUARTER. (If no tips reported, write "None.")
(Total of column 20 on this page and continuation sheets.) Enter here and in Item 6 above \$

SEE "WHERE TO FILE" ON PAGE 2.

Please remove this strip at perforation before mailing.

E.I. 56-0690964

Please remove this strip at perforation before mailing.

SCHEDULE B—RECORD OF FEDERAL TAX DEPOSITS

Deposit period ending:		A. Tax liability for period	B. Amount deposited	C. Date of deposit
Overpayment from previous quarter				
First month of quarter	7th day			
	15th day			
	22d day			
	Last day			
1 First month total				
Second month of quarter	7th day			
	15th day			
	22d day			
	Last day			
2 Second month total				
Third month of quarter	7th day			
	15th day			
	22d day			
	Last day			
3 Third month total				
4 Total for quarter (total of items 1, 2, and 3)				
5 Final deposit made for quarter. (Enter zero if the final deposit made for the quarter is included in item 4.)				
6 Total deposits for quarter (total of items 4 and 5)—enter here and in item 11, page 1				

Schedule B must be used by employers required to make deposits of taxes reportable on this return. Deposits should be listed in Schedule B and the total should be shown in item 11 on page 1.

In Column A, list your tax liability for each quarter-monthly period if your taxes are subject to quarter-monthly deposit

rules. If your total taxes are less than \$2,000 for any month, list the amount of your liability for that month on the "total" line for that month.

If you made more than one deposit for a period, attach a statement showing the amounts and dates of each deposit.

GENERAL INSTRUCTIONS

Circular E, Employer's Tax Guide, explains the rules for withholding, paying, depositing, and reporting Federal income tax, social security (FICA) taxes, and Federal unemployment tax.

Special instructions for agricultural and household employers are given below.

Circular E, as well as Circular A, Agricultural Employer's Tax Guide, may be obtained from any Internal Revenue office.

Purpose of Form 941.—This form combines the reporting of income tax withheld from wages, tips, annuities, supplemental unemployment compensation benefits, and taxes under the Federal Insurance Contributions Act (FICA). If you have only one of these taxes to report, fill in only the applicable portions.

NOTE.—State and local government employers should use Form 941E to report income tax withheld but should send social security payments and reports to appropriate State officials.

Form 941E is also prescribed for tax-exempt organizations, certain payers of annuities, and employers who pay supplemental unemployment compensation benefits that do not report social security taxes to Internal Revenue.

Who must file.—If you have one or more employees, you must file a return for the first quarter in which you are required to withhold income tax, or in which you pay wages taxable under the Federal Insurance Contributions Act, and for each quarter thereafter.

If you temporarily discontinue paying wages (for example, seasonal activities), you must still file returns. If you no longer expect to pay wages subject to any of the taxes reportable on this form, you must file a "Final Return."

Once you have filed a return, a preaddressed Form 941 will be sent to you every three months. If the form fails to reach you, request one in time to file.

Sale or transfer of business.—If a business is sold or transferred by one employer to another, each must file a separate return. But neither should report wages paid by the other. (Such a transfer occurs, for example, if a sole proprietor forms a partnership or a corporation.)

If there has been a change of ownership or other transfer of the business during the quarter, attach a statement showing the name of the present owner; whether the present owner is an individual, a partnership, or a corporation; the nature of the change or transfer; and its date.

When a statutory merger or consolidation occurs, the obligation of the continuing corporation to file a Form 941 and report wages is the same as if the continuing and dissolved corporations constituted one person.

When to file.—A return must be filed for each quarter of the calendar year, as follows:

Quarter covered	Quarter ending	Due on or before
January, February, March	March 31	April 30
April, May, June	June 30	July 31
July, August, September	September 30	October 31
October, November, December	December 31	January 31

However, if the return shows timely deposits (Form 501) in full payment of the taxes due for the entire quarter, the return may be filed on or before the tenth day of the second month following the quarter.

Where to file.

If your legal residence, principal business, office, or agency is located in

Use this address

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Philadelphia, Pa.	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

If you have no legal residence or principal place of business in any Internal Revenue district, file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pa. 19155.

Employer identification number, name, and address.—Use the preaddressed Form 941 mailed to you. If a preaddressed form is lost, request another. If a nonpreaddressed form must be used, enter your employer identification number and name exactly as shown on your previous returns and the last date of the quarter for which the return is filed. Do not use the identification number assigned to a prior owner.

If you do not have an employer identification number, apply for one on Form SS-4, available from any Internal Revenue or Social Security Administration district office.

Penalties and interest.—The law provides penalties for filing a return late, paying taxes late, or for making deposits late, unless reasonable cause is shown for the delay. If you are late in doing any of these, attach an explanation to your return.

There are also penalties for filing false or fraudulent returns, submitting bad checks, and willfully failing to collect and pay tax, furnish statements to employees, keep records and file returns.

FORMS W-2, W-2P, AND W-3

When filing Form 941 for the last quarter of the calendar year, or when filing a final return on Form 941 if you paid final wages before the end of the year, send Copies A of all Forms W-2 and W-2P issued for the year, with a Form W-3, Reconciliation of Income Tax Withheld and Transmittal of Wage and Tax Statements, to the Internal Revenue Service Center where you file Form 941. You may furnish magnetic tape reports of Form W-2. See Rev. Proc. 69-16 and Rev. Proc. 70-7, available from any Internal Revenue Service Center.

Form W-3 will be mailed to you for filing with your return for the fourth quarter. If you file a final return before the end of the year, request Form W-3 from your District Director. Instructions for filing are printed on the back of that form.

AGRICULTURAL AND HOUSEHOLD EMPLOYERS

Income tax withholding.—If your employee requests and you agree that Federal income tax be withheld from his remuneration, you must withhold the proper amount from each payment based on the information he furnishes on Form W-4. Otherwise, income tax does not have to be withheld. Cash paid to such employees may be taxable for FICA purposes.

Agricultural employers.—Do not report agricultural wages on Form 941. Obtain a copy of Circular A from Internal Revenue and ask to have your name placed on the mailing list to receive Form 943, "Employer's Annual Tax Return for Agricultural Employees." Household employees in a private home on a farm operated for profit are agricultural employees.

Household employers.—FICA taxes apply in the case of each employee to whom you pay cash wages of \$50 or more in a quarter for domestic service in your private (nonfarm) home. If you file Form 941 for business employees, you may include household employees on this form. Otherwise, report them on Form 942.

If you report both business and household employees on Form 941, identify the household employees as such in Schedule A by grouping them under a heading "Household," or by writing the letter "H" at the right-hand side of column 20, opposite the name of each.

(Instructions continued on page 4)

SCHEDULE B—RECORD OF FEDERAL TAX DEPOSITS

Deposit period ending:		A. Tax liability for period	B. Amount deposited	C. Date of deposit
Overpayment from previous quarter				
First month of quarter	7th day			
	15th day			
	22d day			
	Last day			
1 First month total				
Second month of quarter	7th day			
	15th day			
	22d day			
	Last day			
2 Second month total				
Third month of quarter	7th day			
	15th day			
	22d day			
	Last day			
3 Third month total				
4 Total for quarter (total of items 1, 2, and 3)				
5 Final deposit made for quarter. (Enter zero if the final deposit made for the quarter is included in item 4.)				
6 Total deposits for quarter (total of items 4 and 5)—enter here and in item 11, page 1				

Deposit Requirements

Generally, you must deposit the income tax withheld and social security taxes with an authorized commercial bank or a Federal Reserve bank. A Federal Tax Deposit Form 501 must accompany each deposit.

The amount of taxes determines the frequency of the deposits. The following rules show how often you must make deposits.

(1) If at the end of a quarter the total amount of undeposited taxes is less than \$200, you are not required to make a deposit. You must, however, pay the taxes directly to Internal Revenue along with your quarterly Form 941 or you may make a deposit if you so desire.

(2) If at the end of a quarter the total amount of undeposited taxes is \$200 or more, you must deposit the entire amount on or before the last day of the first month after the end of the quarter. If \$2,000 or more, see rule 4 below.

(3) If at the end of any month (except the last month of a quarter) the cumulative amount of undeposited taxes for the quarter

is \$200 or more and less than \$2,000, you must deposit the taxes within 15 days after the end of the month. (This does not apply if you made a deposit for a quarter-monthly period that occurred during the month under \$2,000 rule in 4 below.)

(4) If at the end of any quarter-monthly period the cumulative amount of undeposited taxes for the quarter is \$2,000 or more, you must deposit the taxes within three banking days after the end of the quarter-monthly period. (A quarter-monthly period ends on the 7th, 15th, 22nd, and last day of the month.) In determining banking days exclude any local banking holidays observed by authorized commercial banks, as well as Saturdays, Sundays, and legal holidays. The deposit requirements are considered met if: (a) you deposit at least 90 percent of the actual tax liability for the deposit period, and (b) if the quarter-monthly period occurs in a month other than the third month of a quarter, you deposit any underpayment with your first deposit that is required to be made after the 15th day of the following month. Any underpayment for a quarter-monthly period that occurs during the third month of the quarter that is \$200 or more must be deposited on or before the last day of the next month.

Note.—State and local government employers should deposit income tax withheld with Form 501 and report the tax on Form 941E but send social security payments and earnings reports to appropriate State officials.

SPECIFIC INSTRUCTIONS

Item 1.—Enter the combined amounts of total wages paid, tips reported, and other compensation paid to your employees, whether or not subject to income tax withholding or FICA tax. Exclude annuities or supplemental unemployment compensation benefits whether or not you withheld income tax on them.

Item 2.—Enter the amount of income tax withheld on wages, including tips reported, annuities, and supplemental unemployment compensation benefits.

Item 3.—Adjustment of income tax withheld.—Use item 3 to correct errors made in withholding income tax from wages paid in the preceding quarters of the same calendar year. (Consult the District Director before correcting a prior-year undercollection. If the tax was overcollected in a prior year, do not make an adjustment.) Explain any amount in item 3 in an attached statement.

This statement must set forth:

- An explanation of the error the entry is intended to correct;
- The return period or periods which the error relates to;
- The amount chargeable to each period;
- The tax-return period in which the error was determined; and
- How you and the employee have settled any overcollection or undercollection of income tax withheld.

Item 8.—Credit or adjustment of taxes under FICA.—Use item 8 to correct underpayments or overpayments of FICA tax as reported on a prior return, or credits for overpayments of penalty or interest paid with respect to tax for prior periods. If you report both an underpayment and an overpayment, enter only the difference. Except as provided below with respect to fractions of cents, explain any amount in item 8 in an attached statement.

This statement must set forth:

- An explanation of the error the entry is intended to correct;
- The return period or periods which the error relates to;
- The amount chargeable to each period;
- The tax-return period in which the error was determined;
- That you repaid FICA tax overcollected; if the entry corrects an overcollection of tax; and
- If the entry corrects FICA tax overcollected in a prior year, that you have

obtained from the employee a written statement that he has not claimed and will not claim a refund or credit of the amount overcollected.

If wages or tips were mistakenly reported or omitted on prior returns, submit on Form 941c or include in the statement:

- The name and social security number of each employee whose wages or tips were mistakenly reported or omitted;
- The amount of wages or tips mistakenly reported for each quarter for each employee (if none, so state); and
- The amount of wages or tips which should have been reported for each quarter for each employee (if none, so state).

Use a separate Form 941c for tips modifying the headings in columns 4 and 5, if necessary. Obtain Forms 941c from your local Internal Revenue office.

Adjustments of FICA tax on tips.—Include in item 8 the total uncollected employee FICA tax included on item 6 and the total adjustments where employee FICA tax is not applicable to amounts included in item 5. Attach a statement explaining each adjustment. For details see Circular E.

Fractions of cents.—If there is a difference between the total employee tax included in item 7 and the total deducted from the remuneration of employees, due to fractions of cents added or dropped in collecting employee tax, report this difference in item 8 as a deduction or an addition, as appropriate. If such a difference is the only entry made, write "Fractions only" in the margin of the form.

Item 12a. Undeposited taxes due.—If you followed the deposit requirements, any balance on this line will be less than \$200. The balance must be paid with the return or deposited. If deposited, be sure to enter the amount of the deposit in Schedule B.

Item 12b. Overpayment.—If you deposited more than the correct amount for a quarter, you may elect to have the overpayment refunded or applied to your next return. Any amount applied should be entered in Schedule B on your next return.

Item 14. (First quarter only.) Number of employees.—Exclude household employees, persons receiving no compensation during the pay period, pensioners, and members of the Armed Forces. If you have only household employees in the pay period, enter zero (0). The number you enter will not necessarily be the same as the total number of employees listed in Schedule A.

Item 17. Employee's social security number.—Enter the social security number assigned to each employee as shown on his social

security card. If the employee has no social security number, see Circular E for proper method of handling.

Item 18. Name of employee.—Type or print the name of each employee you paid taxable wages to during the quarter exactly as it appears on his social security card. You may use initials instead of given names.

If, in any return, you report an employee's last name or any given name or initial differently from that on his social security card, obtain a statement from him, and attach it to Schedule A. It should show his number, the name shown on his card, the name you will thereafter report (but with given names written in full, even if you use initials in your returns), his present address, date and place of birth, sex, father's full name, mother's full name before marriage, and his signature. You may obtain Forms OAAAN-7003 for this purpose from any district office of the Social Security Administration. The Administration will furnish him a new card showing his number and name as you will report it.

Item 19. Taxable FICA wages.—Enter the total wages (before deductions and excluding tips) taxable under the FICA that you paid to each employee during the quarter. After you report \$7,800 for an employee in a calendar year, excluding tips, do not report any amount you later paid him in the same year. (You should continue to withhold income tax on tips reported to you, even though the wages and tips have reached \$7,800.) Do not use tips in computing maximum wages subject to your share of social security tax.

Item 20. Taxable tips.—Cash tips that total \$20 or more in a month must be reported to you by the employee by the 10th day of the next month. Enter the total amount of tip income the employee reported during the quarter on the written reports or Forms 4070, regardless of whether the employee tax (5.2 percent of total) has been withheld. When tips and wages combined reported for FICA purposes reach a total of \$7,800, no additional tips should be reported for FICA purposes.

Other use of Column 20.—If you do not use column 20 for tip income, you may use it for any payroll or State unemployment information that will facilitate your recordkeeping. If so, enter a checkmark in the block in column 20.

Magnetic Tape Reporting.—You may use magnetic tape to furnish information required by Form W-2 and Schedule A, Form 941. To do so, for Form W-2, see Rev. Proc. 69-16 and Rev. Proc. 70-7, available from any Internal Revenue Service Center. For Schedule A, see Technical Instructions Bulletin #3 available from the Social Security Administration, Baltimore, Maryland 21235.