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Circular E, Employer's Tax Guide

(Keep this booklet for reference.)

Wage Bases for Social Security and Medicare Taxes; FUTA Rate

For 1993, the wage base for social security is \$57,600. The wage base for Medicare is \$135,000. For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees. Be sure to use the social security table that begins on page 49 **AND** the Medicare table on page 51.

The Federal unemployment (FUTA) tax rate for 1993 is 6.2%.

Backup Withholding Rate Change

The backup withholding rate changed from 20% to 31% for amounts paid after 1992.

Withholding on Pensions and Annuities

New rules apply to an eligible rollover distribution from a qualified plan, including direct rollovers and mandatory 20% withholding. See section 12.

1993 Form W-2

The 1993 Form W-2 has been revised extensively. Please see the 1993 Form W-2 and its instructions for details.

Advance Earned Income Credit

Eligible employees may be able to receive a part of their Earned Income Credit in advance with their pay. This booklet contains the tables you need to figure the advance earned income credit. See section 18 for details.

New Deposit Rules

Effective January 1, 1993, deposit rules have changed. See section 13. The 1993 Form 941 and Schedule B (Form 941) have been revised to reflect the new rules.

Additional Forms or Publications

If you need to order forms or publications, including additional copies of this booklet, you may use **Form 7018-A**, Employer's Order Blank for 1993 Forms, at the end of this booklet or you may call 1-800-TAX-FORM (1-800-829-3676).

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WADC-9999
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Calendar

The following is a list of important dates. Also see **Pub. 509**, Tax Calendars for 1993.

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

By January 31

Furnish each employee a completed **Form W-2**, Wage and Tax Statement. Furnish each recipient a completed **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. You may furnish Form W-2 or 1099-R by mail as explained in the **Note** above. (See section 17.)

Federal Unemployment (FUTA) Tax.—File **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return. However, if you deposited all the FUTA tax when due, you may file Form 940 or 940-EZ on or before February 10.

By February 15

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

On February 16

Begin withholding for each employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold tax as if he or she is single, with zero withholding allowances. The Form W-4 previously given you claiming exemption is now expired. (See section 10(d).)

By February 28

Send Copy A of all Forms 1099-R with **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, to the Internal Revenue Service Center for your locality. (See section 16.)

By the Last Day of February

Send Copy A of all Forms W-2 with **Form W-3**, Transmittal of Income and Tax Statements, to the Social Security Administration (SSA). (See section 16.)

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

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

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

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

Before December 1

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

On December 31

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

Reminders

When Hiring New Employees

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

Income Tax Withholding.—Ask each new employee to complete the 1993 Form W-4.

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

When Paying Wages or Annuities

Income Tax Withholding.—Withhold tax from each wage payment or supplemental unemployment compensation plan benefit payment according to the employee's Form W-4 and the correct withholding rate. (Employers who have nonresident alien employees, see section 10.) Withhold from periodic pension and annuity payments as if the recipient is married claiming three withholding allowances, unless he or she has filed Form W-4P either electing no withholding or giving a different number of allowances, marital status, or additional amount to be withheld. Do not withhold on direct rollovers from qualified plans. (See sections 6, 10, 11, and 12.)

Social Security and Medicare Taxes.—Withhold 6.2% from each wage payment in 1993 for social security. Stop when you reach \$57,600 in taxable wages. Withhold 1.45% from each wage payment in 1993 for Medicare. Stop when you reach \$135,000 in taxable wages. (If the employee reported tips, see section 7.)

Backup Withholding

Note: The backup withholding rate changed to 31% for payments made after 1992.

Payers must generally withhold 31% of taxable interest, dividend, and certain other payments if payees fail to furnish payers with their correct taxpayer identification numbers. There are other circumstances when the payer is also required to withhold. This withholding is referred to as backup withholding. Please see **Form W-9**, Request for Taxpayer Identification Number and Certification, and the **Instructions for Forms 1099, 1098, 5498, and W-2G** for details. Backup withholding does not apply to wages or annuities.

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

Information Returns

You may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC**, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (e.g., independent contractors) for services performed for your trade or business. You can use the chart on pages 58 and 59 as a quick reference guide to 1992 information returns. For details about filing Forms 1099 and for information about required magnetic media filing, see the Instructions for Forms 1099, 1098, 5498, and W-2G. Do not use Forms 1099 to report wages and other compensation you paid to employees; report these on Form W-2. See the separate **Instructions for Form W-2** for details. "Other compensation" to be reported on Form W-2 is described in sections 6 and 17.

Information Return Penalties

A penalty may be imposed if you fail to file (on paper or on magnetic media) an information return (including Forms W-2 and 1099) or you file with incorrect information.

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

- \$15 for each information return if you correctly file within 30 days after the due date (by March 30 if the due date is February 28) with a maximum penalty of \$75,000 per year (\$25,000 for small businesses, defined below).
- \$30 for each information return if you correctly file more than 30 days after the due date but by August 1, with a maximum penalty of \$150,000 per year (\$50,000 for small businesses).
- \$50 for each information return if you correctly file after August 1 or you do not file at all, with a maximum penalty of \$250,000 per year (\$100,000 for small businesses).
- At least \$100 for each information return if your failure is due to intentional disregard of the filing requirements with no maximum penalty.

Exceptions.—In general, the penalty will not apply to any failure that was due to reasonable cause and not to willful neglect.

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

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

Failure to Provide Payee Statement or Providing Incorrect Payee Statement.—A penalty may be imposed if you either fail to furnish a payee statement by the due date or fail to include all correct information on a payee statement. The penalty is \$50 for each failure. The maximum penalty for such failures is \$100,000 per year.

Business Reporting

If you are a small business, self-employed, sole proprietor, independent contractor, or a member of a partnership, you may want to get **Pub. 937**, Employment Taxes and Information Returns, for useful information on business reporting.

Change of Address

To notify the IRS that you changed your business mailing address or business location, send **Form 8822**, Change of Address, to the IRS.

Unresolved Problems

If you have a tax problem you have been unable to resolve with the IRS, write to your local IRS district director or call your local IRS office and ask for Problem Resolution assistance. This office will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

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

General Information

1. Purpose

This guide explains your tax responsibilities as an employer. It explains the requirements for withholding, depositing, reporting, and paying taxes. It explains the forms you must give your employees, those your employees must give you, and those you must send to the IRS and SSA. (Detailed filing requirements and instructions for completing the forms, including instructions for correcting previously filed forms, are contained in the instructions for each form.) This booklet also has tax tables you need to figure the taxes to withhold for each employee for 1993.

Most employers must withhold (except FUTA), deposit, report, and pay the following employment taxes—

- Income tax,
- Social security and Medicare taxes,
- Federal unemployment tax (FUTA).

There are exceptions to these requirements. See pages 18 through 23. Railroad retirement and railroad unemployment re-payment taxes are explained in the **Instructions for Form CT-1**.

2. Are You an Employer?

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

ployee after the work ends is also considered an employer.

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

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

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

- Any person or organization (other than an agricultural or household employer) that during this year or last year either:

1. Paid wages of \$1,500 or more in any calendar quarter, or

2. Had one or more employees at any time in each of any 20 different calendar weeks.

- Any agricultural employer who during this year or last year either:

1. Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter, or

2. Employed 10 or more farmworkers during some part of a day for at least 1 day during any 20 different weeks.

- Any household employer who during this year or last year paid cash wages of \$1,000 or more during any calendar quarter for household service in a private home, local college club, or local chapter of a college fraternity or sorority.

Federal Government Employers.—If you are a Federal agency, the information in this guide applies, except deposit Federal taxes only at Federal Reserve banks or through the FedTax option of the Government On-Line Accounting Link Systems (GOALS). See the **Treasury Financial Manual (1 TFM 3-4000)** for more information.

State and Local Government Employers.—Wages of your employees are generally subject to Federal income tax withholding. In addition, wages of your employees hired after March 31, 1986, are subject to the Medicare tax (1.45% of the first \$135,000 paid to each employee for the year), unless they are otherwise covered by a section 218 agreement between the state and the SSA. Wages of any employees covered by a section 218 agreement are subject to social security and Medicare taxes. Wages for services performed after July 1, 1991, by employees who are not members of retirement systems of state and local government employers, with certain exceptions, are subject to social security and Medicare taxes. For rules for determining whether an employee is a "member of a retirement system," see Regulations section 31.3121(b)(7)-2.

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

3. Employer Identification Number

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

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

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

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

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

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

4. Who Are Employees?

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

Employment Status Under Common Law.—Anyone who performs services is an employee if you, as an employer, can control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the legal right to control the method and result of the services. Also see **Statutory Employees** on page 4.

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

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

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

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

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

To get this relief, you must file all required Federal tax returns, including information returns (Form 1099-MISC), on a basis consistent with your treatment of the worker. You (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any period after 1977. See Rev. Proc. 85-18, 1985-1 C.B. 518, for further details.

This relief is not available, however, to a business that furnishes technical service specialists (e.g., engineers, computer programmers, and systems analysts) to clients. In these cases, the employment relationship between the business and the technical service specialist will be determined under the common law rules.

Note: *If you, as the business that furnishes technical service specialists to clients, correctly treat a technical service specialist as an independent contractor under the common law rules, you will not be liable for employment taxes on that individual. See Rev. Rul. 87-41, 1987-1 C.B. 296, for guidelines for determining the employment status of a technical service specialist.*

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

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

b. A full-time life insurance salesperson.

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

d. A traveling or city salesperson (other than an agent-driver or commission-driver) who works full time (except for sideline sales activities) for one firm or person getting orders from customers. The order must be for items for resale or use as supplies in the customer's business. The customers must be retailers, wholesalers, contractors, or operators of hotels, restaurants, or other businesses dealing with food or lodging.

Tests.—

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

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

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

Pub. 937 gives examples of the employer-employee relationship.

If you want the IRS to determine whether a worker is an employee, file **Form SS-8**, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

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

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

5. Employee's Social Security Number (SSN)

You must obtain each employee's name and SSN because you must enter them on Form W-2. If you do not provide the correct name and SSN, you may owe a penalty. Any employee without a social security card can get one by completing **Form SS-5**, Application for a Social Security Card. You can get this form at SSA offices or by calling 1-800-772-1213. If your employee has applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. When the employee receives the SSN, file Form W-2c to show the employee's SSN.

Record the name and number of each employee exactly as they are shown on the employee's social security card. If the employee's name is not correct as shown on the card, including if the employee's name has changed due to marriage or divorce, the employee should request a new card from the SSA.

If your employee was given a new social security card to show his or her correct name and number after an adjustment to his or her alien residence status, correct your records for 1993 and show the new information on the 1993 Form W-2. If you filed Form W-2 for the same employee in prior years under the old name and SSN, file **Form W-2c**, Statement of Corrected Income and Tax Amounts, to correct the name and number. Advise the employee to contact the local SSA office about 6 months after the Form W-2c is filed to ensure that his or her records have been updated.

6. Taxable Wages

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

See pages 18 through 23 for exceptions to wages. See section 7 for a discussion of tips. See section 17 for reporting "other compensation" not subject to withholding.

Value noncash pay (such as goods, lodging, and meals) by its fair market value. This kind of pay may be subject to tax and withholding. See pages 20 and 21.

Travel and Business Expenses.—Payments to your employee for travel and other necessary expenses of your business generally are taxable if (1) your employee is not required to or does not substantiate

timely those expenses to you with receipts or other documentation, or (2) you advance an amount to your employee for business expenses and your employee is not required to or does not return timely any amount he or she does not use for business expenses. See **What To Include on the 1992 Form W-2** in section 17 for more information.

Partially Exempt Employment.—If an employee spends half or more of his or her time in a pay period performing services subject to employment taxes, all the employee's pay in that pay period is taxable. If the employee spends less than half the time performing services subject to taxes, no pay in that pay period is subject to employment taxes.

Supplemental Unemployment Compensation Benefits.—Treat these benefits as wages for income tax withholding to the extent they are includible in your employee's gross income. This applies if you pay benefits to your employee because of his or her involuntary separation from the job under a plan to which you are a party. Involuntary separation includes a reduction in force or closing a plant or operation. It does not include separation because of disciplinary problems or because of age. Also see Rev. Rul. 90-72, 1990-2 C.B. 211.

Moving Expenses.—Although you must report all moving expense reimbursements in the box for "Wages, tips, other compensation" on Form W-2, reimbursements to employees for moving expenses are not subject to Federal employment taxes to the extent that you reasonably believe the employee is entitled to a deduction for such expenses. Such reimbursements for moving expenses are subject to employment taxes to the extent that you believe the expenses are not deductible. However, even though the employee is not entitled to a deduction for 20% of meal expenses, such 20% is not subject to employment taxes. For more information, see **Pub. 521**, Moving Expenses.

Golden Parachutes.—Parachute payments (also called "golden parachutes") are certain payments in the nature of compensation that corporations make to key individuals, often in excess of their usual compensation, when ownership or control of the corporation changes. If you make parachute payments to certain "disqualified" individuals (personal services corporations, or similar entities, are treated as individuals for purposes of this provision), the payments are subject to reporting and withholding requirements.

The golden parachute provision does not apply to payments made to or for a disqualified individual by a corporation that immediately before the change in ownership or control was (1) an S corporation or (2) a corporation that had no readily tradable securities. If (2) applies, shareholders must have consented to the payments. Excess parachute payments are not deductible by the payer, and the recipient of the excess payments is subject to a 20% excise tax. If the excess is wages, you must withhold the 20% excise tax.

If you make the payments to an employee, see section 17 for instructions for reporting to the employee. If you make parachute payments to a nonemployee, use Form 1099-MISC for reporting. The parachute

payments provision applies to payments made under agreements entered into or renewed after June 14, 1984, in tax years ending after that date. For further information, see Internal Revenue Code sections 280G and 4999.

Payments to Nonresident Aliens.—In general, if you pay wages to nonresident aliens, you must withhold income tax (unless excepted by regulations), social security, and Medicare taxes as you would for a U.S. citizen. You must also give a Form W-2 to the nonresident alien and file it with the SSA. The wages are subject to FUTA tax as well. However, see the chart on page 18 for exceptions to these general rules.

In some cases, a Code section or a U.S. treaty provision will exempt payments to a nonresident alien from "wages." These payments are not subject to regular income tax withholding. Form W-2 is not required in these cases. These payments, unless exempt from tax because of a Code or U.S. tax treaty provision, are subject to withholding at a flat 30% or lower treaty rate. You must report the payments and any withheld tax on **Form 1042-S**, Foreign Person's U.S. Source Income Subject to Withholding. Form 1042-S is sent to the IRS with **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. You may have to make deposits of the withheld income tax, using **Form 8109**, Federal Tax Deposit Coupon. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for more information. For information on the requirement to file Forms 1042-S on magnetic media, see **Pub. 1187**.

Social Security Totalization Agreements.—The United States has entered into totalization agreements with several countries. Under the terms of these agreements, employees and employers who would otherwise have to pay social security taxes to both countries will only have to pay to one country. Thus, items shown as taxable for social security and Medicare in this booklet may be exempt if covered by a totalization agreement. Employees and employers who are exempt under one of the agreements are exempt from both the social security (6.2%) portion and the Medicare (1.45%) portion. At this time, we have agreements in effect with Austria, Belgium, Canada, Finland, France, Germany, Italy, the Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, and the United Kingdom. For more information about social security totalization agreements, contact the Social Security Administration, Office of International Policy, P.O. Box 17741, Baltimore, MD 21235. (See **Rev. Procs. 80-56**, 1980-2 C.B. 851, and **84-54**, 1984-2 C.B. 489 for information on how to prove the exemption.)

Employee's Portion of Taxes Paid by Employer.—If you are not a household or agricultural employer and you pay your employee's social security and Medicare taxes without deducting them from the employee's pay, you must include the amount of the payments in the employee's wages for social security, Medicare, and FUTA taxes, and for income tax withholding. To properly calculate the wages and taxes in this situation, you must use the formula in **Rev. Rul. 86-14**, 1986-1 C.B. 304. Generally, in applying the

formula, use the rates in effect in the year the wages are paid. See **Pub. 937** for more information.

However, if you are a household employer in a private home or an agricultural employer, any employee social security and Medicare taxes you pay for an employee is additional income to the employee for income tax purposes. But it is not considered wages for social security, Medicare, and FUTA taxes.

Fringe Benefits

Unless the law says otherwise, you must include fringe benefits in an employee's gross income. The benefits are subject to income and employment taxes. Fringe benefits include cars you provide, flights on aircraft you provide, free or discounted commercial flights, vacations, discounts on property or services, memberships in country clubs or other social clubs, and tickets to entertainment or sporting events. In general, the amount you must include is the amount by which the fair market value of the benefits is more than the sum of what the employee paid for it plus any amount the law excludes. There are other special rules you and your employees may use to value certain fringe benefits. See **Pub. 535**, Business Expenses, and Regulations section 1.61-21 for more information.

Nontaxable Fringe Benefits.—Some fringe benefits are not taxable if certain conditions are met. Examples are services provided to your employees at no additional cost to you, qualified employee discounts, working condition fringes (including parking provided before 1993 and outplacement services under certain conditions), minimal value fringes (including an occasional cab ride when an employee must work overtime, local transportation benefits provided because of unsafe conditions and unusual circumstances, monthly public transit passes provided before 1993 not exceeding \$21 in value, and meals you provide at eating places you run for your employees if the meals are not furnished at below cost), qualified transportation fringes provided after 1992 subject to specified limits (including transportation in a commuter highway vehicle, any transit pass, and qualified parking), the use of on-premises athletic facilities, and reduced tuition for education. However, services you provide at no additional cost to you, qualified employee discounts, meals at eating places you run for your employees, and reduced tuition provided to officers, owners, or highly paid employees are excluded from those individuals' income and the wage base only if the benefits are given to employees on a nondiscriminatory basis. For further information, including who is an officer, owner, or highly paid employee, see **Pub. 535** and the regulations under Code section 132.

When Fringe Benefits Are Treated as Paid.—You may choose to treat certain non-cash fringe benefits as paid by the pay period, or by the quarter, or on any other basis you choose as long as you treat the benefits as paid at least as often as once a year. You do not have to make a formal choice of payment dates or notify the IRS of the dates you choose. You do not have to make this choice for all employees. You may

change methods as often as you like, as long as you treat all benefits provided in a calendar year as paid by December 31 of the calendar year. (However, see **Special Accounting Rule for Fringe Benefits Provided During November and December** on page 6.) You may treat a single fringe benefit as paid on one or more dates in the same calendar year, even if the employee gets the entire benefit at one time. However, once you choose the payment dates, you must report the taxes on your return in the same tax period in which you treated them as paid. This election does not apply to a fringe benefit when real property or investment personal property is transferred.

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

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

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

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

You may claim a refund for overpayments or have them applied to your next employment tax return. If you deposit too little, you may be subject to the failure to deposit penalty. See section 13 for details.

When To Report Fringe Benefits.—In general, you must figure the value of fringe benefits no later than January 31 of the next year. If you provide a vehicle, you may either figure the actual value of the benefit for personal use for the whole calendar year or consider the employee's use of the vehicle during the year to be entirely personal and include 100% in the employee's income. See

Fringe Benefits on page 14 for additional information on this option.

Special Accounting Rule for Fringe Benefits Provided During November and December.—You may choose to treat the value of certain noncash fringe benefits provided during November and December, or any shorter period, as paid in the next year. However, this applies only to those benefits you actually provided during November and December, not to those you merely treated as paid during those months. You may not use this rule to report moving expense reimbursement, expense allowances paid under nonaccountable plans, or taxable education reimbursements.

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

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

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

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

Sick Pay

In general, sick pay is any amount you pay, under a plan you take part in, to an employee because of sickness or injury. These amounts are sometimes paid by a third party, such as an insurance company or employees' trust. In either case, these payments are subject to social security, Medicare, or railroad retirement (RRTA) taxes, and Federal unemployment (FUTA) taxes. The payments are also subject to income tax. If you make the payments, withhold on the basis of the employee's Form W-4. If a third party makes

the payments, the employee may request income tax withholding by giving the third-party payer a **Form W-4S**, Request for Federal Income Tax Withholding From Sick Pay. Even though the third party makes the payments, you may be responsible for paying social security and Medicare taxes and reporting on Form W-2. See section 19 and **Pub. 952**, Sick Pay Reporting for details.

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

1. Payments received under a workmen's compensation law.
2. Payments, or portions of payments, attributable to the employee's contributions to a sick pay plan.
3. Payments received under the Railroad Retirement Act.
4. Payments of benefits under the Railroad Unemployment Insurance Act for an on-the-job injury.
5. Payments made more than 6 months after the last calendar month in which the employee worked.

7. Taxable Tips

Tips your employee receives are generally subject to withholding. Your employee must report cash tips to you by the 10th of the month after the month the tips are received. The report should include tips you paid over to the employee for charge customers and tips the employee received directly from customers. No report is required for months when tips are less than \$20. Your employee reports the tips on **Form 4070**, Employee's Report of Tips to Employer, or on a similar statement. Both Forms 4070 and **4070-A**, Employee's Daily Record of Tips, are included in **Pub. 1244**, Employee's Daily Record of Tips and Report to Employer.

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

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

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

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

File Form 941 to report withholding on tips. If, by the 10th of the month after the month you received an employee's report on tips, you don't have enough employee funds available to deduct the employee tax, you no longer have to collect it. Show any uncollected social security and Medicare taxes on

Form W-2 and as an adjustment on line 9, Form 941. (See the Form 941 and W-2 instructions.)

The chart on page 23 shows how tips are treated for FUTA tax purposes.

Allocated Tips.—If you are an employer who operates a large food or beverage establishment, you must report allocated tips under certain circumstances. A large food or beverage establishment is one that provides food or beverages for consumption on the premises, where tipping is customary, and where there are normally more than 10 employees on a typical business day during the preceding year.

You must allocate tips among employees who receive them if the total tips reported to you during any payroll period are less than 8% (or an approved lower rate) of the establishment's gross receipts for that period. Use Form 8027 to report allocated tips.

Generally, you must allocate to tipped employees an amount equal to the difference between the total tips reported by the employees and 8% (or an approved lower rate) of gross receipts (less carryout sales and sales with at least a 10% service charge added). You or a majority of your employees may request a lower percentage rate, but not below 2%. See Rev. Proc. 86-21, 1986-1 C.B. 560, for details.

The tip allocation may be made using one of three methods—hours worked, gross receipts, or good faith agreement. For information about these allocation methods and further information, including the requirement to file Forms 8027 on magnetic media if 250 or more forms are filed, see the separate **Instructions for Form 8027**.

Do not withhold income, social security, or Medicare taxes on allocated tips.

8. Supplemental Wages

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

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

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

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

- a. Withhold a flat 20%.
- b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the

total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.

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

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

Tips Treated as Supplemental Wages.—Withhold the income tax on tips from wages or from other funds the employee makes available. If an employee receives regular wages and reports tips, figure income tax as if the tips were supplemental wages. If you have not withheld income tax from the regular wages, add the tips to the regular wages. Then withhold income tax on the total. If you withheld income tax from the regular wages, you can withhold on the tips by method **a** or **b** on page 6.

Vacation Pay.—Vacation pay is subject to withholding as if it were a regular wage payment. When vacation pay is in addition to regular wages for the vacation period, treat it as a supplemental wage payment. If the vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

Back Pay Under a Statute.—Treat back pay as wages and withhold and pay employment taxes as appropriate. However, if back pay was awarded by a court or government agency to enforce a worker's protection law, special rules apply for filing Forms W-2 with the SSA for these payments. Contact your SSA office for details.

9. Payroll Period

The payroll period is that period of service for which you usually pay wages. When you have a regular payroll period, withhold income tax for that time period even if your employee does not work the full period.

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

- a. The last wage payment made during the same calendar year,
- b. The date employment began, if during the same calendar year, or
- c. January 1 of the same year.

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

employer for wages subject to withholding, the employee must notify you within 10 days. You should then figure withholding based on the daily or miscellaneous period.

10. Withholding From Employees

Form W-4.—To know how much income tax to withhold from employees' wages, you should have a **Form W-4**, Employee's Withholding Allowance Certificate, on file for each employee. Ask all new employees to give you a signed Form W-4 when they start work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date you received the replacement Form W-4. For exceptions, see this page for exemption from income tax withholding, and page 8 for forms that must be sent to the IRS and invalid Forms W-4.

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

Pub. 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919**, Is My Withholding Correct for 1993?

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

a. Wages paid, including tips reported.

b. Marital status.—The withholding tables are different for single and for married employees. On Form W-4, a married employee may choose to have withholding at the higher single rate. A nonresident alien, or a person married to one, is considered single for withholding tax purposes.

An employee whose spouse has died during the year can show status as Married for the year on Form W-4. An employee whose spouse died in either of the two preceding tax years can claim Married status if:

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

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

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

c. Withholding allowances.—The number of withholding allowances claimed on Form W-4 may be different from the number of exemptions claimed on the employee's tax return. The process of determining the correct number of withholding allowances begins with the number of personal exemptions the employee expects to claim on his or her tax return. This number is then increased or decreased based on the employee's financial situation, as outlined on the Form W-4 worksheets.

● **Personal Allowances Worksheet.**—Most employees will need to complete only the Personal Allowances Worksheet on page 1 of Form W-4. (See **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for information on who can be claimed as a dependent.) On this worksheet, employees may add to the number of the exemptions they expect to claim on their tax returns:

1. A **special allowance**, for withholding purposes only, if the employee has only one job and does not have a working spouse, or the employee's wages from a second job and the spouse's wages do not exceed \$1,000.

2. An **additional allowance** if the employee expects to file the tax return using the **head of household** filing status. A description of the requirements for this filing status is provided in the Form W-4 instructions.

3. An **additional allowance** if the employee expects to claim a tax credit for child or dependent care expenses of at least \$1,500.

Employees may claim **fewer** withholding allowances than they are entitled to claim. They may wish to claim fewer allowances to generate a larger tax refund or to offset other sources of taxable income that are not subject to adequate withholding.

● **Deductions and Adjustments Worksheet.**—Employees who intend to itemize their deductions or claim adjustments to income on their tax returns may complete the Deductions and Adjustments Worksheet on page 2 of Form W-4. This worksheet will help them determine if they are entitled to additional withholding allowances. For information on figuring withholding allowances for tax credits, see Pub. 505.

● **Two-Earner/Two-Job Worksheet.**—Single employees with more than one job and combined earnings over \$30,000, and married employees with a working spouse or more than one job and combined earnings over \$50,000, may use the Two-Earner/Two-Job Worksheet on page 2 of Form W-4. Such employees may have too little tax withheld based on the above worksheets and could be subject to underpayment penalties. This worksheet will help such employees decide if they need to reduce the number of withholding allowances or have additional specific dollar amounts withheld.

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

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

An employee who can be claimed as a dependent on someone else's tax return may not be exempt. If that employee has any nonwage income, such as interest on sav-

ings, and wages plus the nonwage income are expected to be more than \$600 for 1993, he or she usually **cannot** claim exemption from withholding.

Caution: *Students are subject to withholding the same as any other employee. They are not exempt because of "student" status.*

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

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

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

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

mitted to you, send the Form W-4 and explanation to the IRS office shown in the notice. Continue to withhold based on the notice until the IRS tells you to follow the new Form W-4.

Filing Form W-4 on Magnetic Media.—Form W-4 information may be filed with the IRS on magnetic media. If you wish to file on magnetic media, you must submit **Form 4419**, Application for Filing Information Returns Magnetically/ Electronically, to request authorization. See **Pub. 1245**, Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, on Magnetic Tape, and 5¼- and 3½-Inch Magnetic Diskettes. To obtain additional information about magnetic media filing, call the IRS Martinsburg Computing Center at (304) 263-8700.

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

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

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

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

11. Figuring Withholding

There are several ways to figure income tax withholding:

- Percentage method (see pages 26—27).
- Wage bracket tables (see pages 28—47).

Also see page 24 for directions on how to use the tables for employees claiming more than 10 allowances.

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

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

- Combined income, employee social security, and employee Medicare tax table (see Pub. 493).
- Annualized wages method (see Pub. 493).

- Average estimated wages method (see Pub. 493).

● Cumulative wages and part-year employment methods (see Pub. 493). These may be used if your employee requests that you use them, and you agree to this.

- Other alternative methods (see page 24).

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

Social Security and Medicare Taxes, Employer's and Employee's Share.—For wages paid in 1993, the social security tax rate is 6.2% and the Medicare tax rate is 1.45% for both the employer and the employee. You can multiply each wage payment by these percentages or use the tables on pages 49 through 51. You can use the amounts in the boxes in the lower right corners of the tables on pages 50 and 51 if the wage payment is \$100 or more. For example, the social security tax on a wage payment of \$355 would be \$22.01 (\$18.60 + \$3.41) each. The Medicare tax would be \$5.15 (\$4.35 + \$.80) each.

12. Income Tax Withholding From Pensions and Annuities

Generally, payers or plan administrators must withhold Federal income tax at specified rates on certain periodic, nonperiodic, and eligible rollover distributions (that are not direct rollovers) from pension, annuity, deferred income and IRA payments. Recipients may also choose to have additional amounts withheld from periodic payments and nonperiodic distributions, or may choose exemption from withholding (however, see **Periodic Payments and Nonperiodic Distributions Delivered Outside the U.S.** below). They do this by submitting to the payer or administrator a **Form W-4P**, Withholding Certificate for Pension or Annuity Payments. Payers and administrators may substitute their own forms for this purpose. (See Regulations section 31.3402(f)(5)-1.)

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

Also, the deposit rules in section 13 apply to withholding on pensions and annuities. See section 14 for information on reporting withheld income tax on Form 941.

Withholding on Periodic Payments.—Generally, periodic payments are those payable for more than 1 year that are not eligible rollover distributions. Periodic payments include substantially equal payments made at least once a year over the life of the employee and/or beneficiaries or for 10 years or more. Because these payments are treated as if they are wages, you can figure withholding by using the income tax withholding tables and methods in this booklet or in Pub. 493.

Recipients of periodic payments can submit to you a Form W-4P to specify the number of withholding allowances and any additional amount they want withheld. They may also claim an exemption from withholding on Form W-4P or revoke a previously claimed exemption. If they do not submit a

Form W-4P, you must figure withholding by treating a recipient as married with three withholding allowances. See Form W-4P.

Withholding on Nonperiodic Payments.—Withhold 10% of a nonperiodic payment that is not an eligible rollover distribution. The recipient may request additional withholding on Form W-4P or claim exemption from withholding.

Periodic Payments and Nonperiodic Distributions Delivered Outside the U.S.—The election to be exempt from income tax withholding does not apply to any periodic payment or nonperiodic distribution that is delivered outside the United States or its possessions to a U.S. citizen or resident alien. See Form W-4P for more information. Others can elect exemption from withholding only if an individual certifies to the payer that the individual is not (1) a U.S. citizen or resident alien, or (2) an individual to whom Internal Revenue Code section 877 applies (concerning expatriation to avoid tax). The certification can be made in a statement to the payer under penalties of perjury.

Nonresident aliens who choose such exemption will be subject to withholding under Code section 1441. See Pub. 515.

Withholding on an Eligible Rollover Distribution.—In 1993, withhold 20% of an eligible rollover distribution unless the recipient elected to have the distribution paid in a direct rollover to an eligible retirement plan, including an IRA. A recipient cannot claim exemption from the 20% withholding; however, no withholding is required for a direct rollover. An eligible rollover distribution is the taxable part of any distribution from a qualified plan except (1) one of a series of substantially equal periodic payments (at least annually) made for the life or life expectancy of the employee and the employee's beneficiary or for a specified period of 10 years or more, and (2) any part of a distribution that is a minimum distribution required by Code section 401(a)(9). Other exceptions may apply. Although the same rules generally apply to an eligible rollover distribution from a tax-sheltered annuity, a special effective date may apply.

Notice to Recipient.—You must provide a written explanation to the recipient within a reasonable period of time before making an eligible rollover distribution. You must explain the rollover rules, the special tax treatment for lump-sum distributions, the direct rollover option, and the mandatory 20% withholding rule. Notice 92-48, 1992-45 I.R.B. 25, contains a model notice you can use to satisfy this requirement. Also, see **Attention Employers** on page 17.

13. Depositing Taxes

In general, you must deposit backup withholding, income tax withheld, and both the employer and employee social security and Medicare taxes (minus any advance EIC payments) that total \$500 or more by mailing or delivering a check, money order, or cash to an authorized financial institution or Federal Reserve bank.

Federal Tax Deposit (FTD) Coupon.—Use **Form 8109**, Federal Tax Deposit Coupon, to make the deposits. **Do not** use the deposit coupons to pay delinquent taxes that have

been assessed by the IRS. These payments should be sent directly to your Internal Revenue Service Center with a copy of any related notice the IRS sent you.

For new employers, the IRS will send you an FTD coupon book 5 to 6 weeks after you receive an employer identification number (EIN). (Apply for an EIN on Form SS-4.) The IRS will keep track of the number of FTD coupons you use and **automatically** will send you additional coupons when you need them. If you do not receive your resupply of FTD coupons, contact your local IRS office. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on **Form 8109C**, FTD Address Change, which is in the FTD coupon book. (Using Form 8109C will not change your address of record; it will change only the address where the FTD coupons are mailed.) The FTD coupons will be preprinted with your name, address, and EIN. They have entry boxes for indicating the type of tax and the tax period for which the deposit is made.

It is very important to clearly mark the correct type of tax and tax period on each FTD coupon. This information is used by the IRS to credit your account. The **Federal Tax Deposit (FTD) Checklist** near the end of this booklet illustrates how to complete the FTD coupon properly.

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

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

How To Make Deposits.—Mail or deliver each FTD coupon and a single payment covering the taxes to be deposited to a qualified depository for Federal taxes or to the Federal Reserve bank or branch (FRB) serving your area. Follow the instructions in the FTD coupon book. Make the check or money order payable to the depository or FRB where you make your deposit. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g., Form 941), and tax period to which the payment applies on your check or money order.

Reporting agents.—Reporting agents who make deposits for their clients should see Rev. Proc. 89-48, 1989-2 C.B. 599.

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

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

Deposits at FRBs.—If you want to make a deposit at an FRB, you must make that de-

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

Depositing on Time.—The IRS determines whether deposits are on time by the date they are received by an authorized depository or FRB. However, a deposit received by the authorized depository or FRB after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

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

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

Depositing Without Form 8109.—If you do not have the preprinted Form 8109, you may use **Form 8109-B** to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. It is available at IRS offices. Use Form 8109-B to make deposits only if:

- You are a new entity and you already have been assigned an EIN, but you have not received your initial supply of Forms 8109. The **Federal Tax Deposit (FTD) Checklist** near the end of this booklet shows how to complete Form 8109-B; or
- You have not received your resupply of preprinted Forms 8109.

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

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

Penalties.—Penalties may apply if you do not make required deposits on time, you make deposits at an unauthorized financial institution, you pay directly to the IRS, or you pay with your return (amounts that may be

paid with a return are limited). The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. For amounts not properly or timely deposited, the penalty rates are:

2% - deposits made 1 to 5 days late

5% - deposits made 6 to 15 days late

10% - deposits made 16 or more days late. Also applies to amounts paid to the IRS within 10 days of the date of the first notice the IRS sent you asking for the tax due

10% - deposits made at unauthorized financial institutions or directly to the IRS (but see **Depositing Without an EIN** earlier)

15% - amounts still unpaid more than 10 days after the date of the first notice the IRS sent you asking for the tax due or the day on which you receive notice and demand for immediate payment, whichever is earlier

Order in Which Deposits Are Applied.—Tax deposits are applied first to satisfy any past due underdeposits for the quarter, with the oldest underdeposit satisfied first.

Example: Employer A is required to make a deposit of \$1,000 on February 15 and \$1,500 on March 15. A does not make the deposit on February 15. On March 15, A deposits \$1,700 assuming that he has paid his March deposit in full and applied \$200 to the late February deposit. However, because deposits are applied first to past due underdeposits in due date order, \$1,000 of the March 15 deposit is applied to the late February deposit. The remaining \$700 is applied to the March 15 deposit. Therefore, in addition to an underdeposit of \$1,000 for February 15, A has an underdeposit for March 15 of \$800. Penalties will be applied to both underdeposits as explained above.

Separate Accounting When Deposits Are Not Made or Withheld Taxes Are Not Paid.—Separate accounting may be required if you do not pay over withheld employee social security, Medicare, or income taxes; deposit required taxes; make required payments; or file tax returns. In this case, you would receive written notice from the district director requiring you to deposit taxes in a special trust account for the U.S. Government. You would also have to file monthly tax returns on **Form 941-M**, Employer's Monthly Federal Tax Return.

When To Deposit

New rules for determining when you must deposit Federal employment taxes (other than FUTA taxes) are effective January 1, 1993. However, you may continue to use the old deposit rules for 1993 only; see Cir. E (Rev. February 1992) and **Pub. 937**, Employment Taxes and Information Returns, for the old deposit rules. You can get Pub. 937 from IRS offices. The new deposit rules apply to backup withholding; Federal income tax withheld on wages, pensions and annuities, and gambling winnings; and social security and Medicare taxes. Generally, these rules do not apply to taxes required to be reported on Form 942.

New Deposit Rules

Under the new rules, you are either (1) a monthly depositor or (2) a semiweekly de-

positor. However, if you accumulate taxes of \$100,000 or more at any time during the year, you are subject to the \$100,000 one-day deposit rule, discussed later. The IRS will notify you each November whether you are a monthly or a semiweekly depositor for the coming calendar year. If you do not receive the notification, you must determine your own deposit status. You determine your status as a monthly or semiweekly depositor at the beginning of the calendar year based on the total tax you reported on your original Forms 941 (or 941E) for the four quarters in the lookback period (explained below).

Lookback Period.—The lookback period consists of four quarters beginning July 1 of the second preceding year and ending June 30 of the prior year. These four quarters are your lookback period even if you did not report any taxes for any of the quarters. For 1993, the lookback period is July 1, 1991, through June 30, 1992:

Lookback Period For Calendar Year 1993			
Calendar Year 1993			
Jan.-Mar.	Apr.-June	July-Sept.	Oct.-Dec.
Lookback Period			
1991		1992	
July-Sept.	Oct.-Dec.	Jan.-Mar.	Apr.-June

Adjustments to lookback period taxes.—To determine your taxes for any quarter in the lookback period use only the tax you reported on the original returns (Forms 941 or 941E). **Do not** include adjustments made on a supplemental return filed after the due date of the return. However, if you make adjustments on Form 941 (or 941E), the adjustments are included in the total tax for the quarter in which the adjustments are reported.

Example of adjustments.—Employer S originally reported total taxes of \$45,000 for the four quarters in the lookback period ending June 30, 1992. S discovered during January 1993 that the tax during one of the lookback period quarters was understated by \$10,000 and corrected this error with an adjustment on the 1993 first quarter Form 941. The total taxes reported in the lookback period is \$45,000. The \$10,000 adjustment is treated as part of the 1993 first quarter taxes.

Monthly Depositor Rule.—If the total tax reported on Forms 941 (or 941E) for the four quarters in the lookback period is **\$50,000 or less**, you are a monthly depositor for the current year. You must deposit employment taxes and taxes withheld on payments made during a calendar month by the 15th day of the following month.

New employers.—If you are a new employer, your taxes for the lookback period are considered to be zero. Therefore, you are a monthly depositor for the year in which you first became an employer (but see the \$100,000 One-Day Deposit Rule exception later).

Semiweekly Depositor Rule.—If the total tax reported on Forms 941 (or 941E) for the four quarters in the lookback period is **more than \$50,000**, you are a semiweekly depositor for the current year. If you are a semiweekly depositor, you must deposit on

Wednesday and/or Friday depending on what day of the week you make payments as shown below:

Payment Days/Deposit Periods	Deposit By
Wednesday, Thursday, and/or Friday	Following Wednesday
Saturday, Sunday, Monday, and/or Tuesday	Following Friday

If a quarter ends on a day other than Tuesday or Friday, taxes accumulated on the days in the quarter just ending are subject to one deposit obligation, and taxes accumulated on the days in the next quarter are subject to a separate deposit obligation. For example, if one quarter ends on Thursday and a new quarter begins on Friday, taxes accumulated on Wednesday and Thursday are subject to one deposit obligation and taxes accumulated on Friday are subject to a separate obligation. Separate FTD coupons (Form 8109) are required for each deposit because two different quarters are affected. Be sure to clearly mark the quarter for which the deposit is made on each Form 8109.

Example of Monthly and Semiweekly Rules.—Employer A accumulated taxes on Form 941 as follows:

1993 Lookback Period

3rd Quarter 1991 -	\$12,000
4th Quarter 1991 -	\$12,000
1st Quarter 1992 -	\$12,000
2nd Quarter 1992 -	\$12,000
	<hr/>
	\$48,000

1994 Lookback Period

3rd Quarter 1992 -	\$15,000
4th Quarter 1992 -	\$15,000
1st Quarter 1993 -	\$15,000
2nd Quarter 1993 -	\$15,000
	<hr/>
	\$60,000

Employer A is a monthly depositor for 1993 because its taxes for the four quarters in its lookback period (\$48,000 for the 3rd quarter of 1991 through the 2nd quarter of 1992) was not more than \$50,000. However, for 1994, Employer A is a semiweekly depositor because A's total taxes for the four quarters in its lookback period (\$60,000 for the 3rd quarter of 1992 through the 2nd quarter of 1993) exceeded \$50,000.

Deposits on Banking Days Only.—If a deposit is required to be made on a day that is not a banking day, the deposit is considered to be made timely if it is made by the close of the next banking day. For example, if a deposit is required to be made on Friday, but Friday is not a banking day, the deposit is considered timely if it is made by the following Monday.

Semiweekly depositors will always have 3 banking days after the end of a semiweekly period to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have one additional banking day to deposit. For example, if a semiweekly depositor accumulated taxes for payments made on Friday and the following Monday is not a banking day, the deposit normally due on

Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

\$100,000 One-Day Deposit Rule.—If you accumulate taxes of \$100,000 or more on any day during a deposit period, you must deposit it by the close of the next banking day, whether you are a monthly or a semi-weekly depositor. For monthly depositors, the deposit period is a calendar month. For semiweekly depositors, the deposit periods are Wednesday through Friday and Saturday through Tuesday.

For purposes of the \$100,000 rule, do not continue accumulating taxes after the end of a deposit period. For example, if a semi-weekly depositor has accumulated taxes of \$95,000 on Tuesday and \$10,000 on Wednesday, the \$100,000 one-day rule does not apply because the \$10,000 is accumulated in the next deposit period. Thus, \$95,000 must be deposited on Friday and \$10,000 must be deposited on the following Wednesday.

In addition, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Employer C is a semiweekly depositor. On Monday, C accumulates taxes of \$110,000 and must deposit on Tuesday, the next banking day. On Tuesday, C accumulates additional taxes of \$30,000. Because the \$30,000 is not added to the previous \$110,000 and is less than \$100,000, C must deposit the \$30,000 on Friday using the normal semiweekly deposit rule.

If you are a monthly depositor and you accumulate \$100,000 on any day, you immediately become a semiweekly depositor for at least the remainder of the calendar year and for the following calendar year.

Example of \$100,000 one-day deposit rule.—Employer B started business on February 1, 1993. Because B is a new employer, the taxes for its lookback period are considered to be zero; therefore, B is a monthly depositor. On February 10, B paid wages for the first time and accumulated taxes of \$60,000. On February 11, B paid wages and accumulated taxes of \$50,000, for a total of \$110,000. Because B accumulated \$110,000 on February 11, it must deposit \$110,000 by February 12, the next banking day. B immediately is a semiweekly depositor for at least the remainder of 1993 and for 1994 but may be subject to the \$100,000 one-day deposit rule if it accumulates \$100,000 again in any semiweekly period.

Accuracy of Deposits (98% Rule).—You will satisfy your deposit obligation if you deposit timely 98% of the required deposit or all but \$100 of the required deposit. For this rule to apply, you must deposit any underpayment as follows:

- **Monthly Depositor**—Deposit or remit by the due date of the Form 941 (or 941E) for the period in which the underpayment occurred.

- **Semiweekly and \$100,000 One-Day Depositor**—Deposit by the earlier of the first Wednesday or Friday that comes on or after the 15th of the month following the month in which the underpayment occurred.

You will not be subject to a penalty if your underdeposit was due to reasonable cause.

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

Depositing and Reporting Withholding on Pensions and Annuities.—The rules in section 13 apply to deposits of withholding on pensions and annuities. The payer or plan administrator can (1) combine the withholding with all other amounts under its control, make combined deposits, and report it on the same Form 941 filed to report withholding on employees' wages; (2) request a separate EIN for depositing and reporting all plan distributions under its control; or (3) use the EIN of each plan to deposit and report separately the withholding from each plan. File Forms 1099-R to report the distributions using the same name and EIN you used to make deposits and to file Form 941.

Depositing Backup Withholding.—For tax deposit purposes, you can either combine backup withholding with other taxes reported on Form 941 (or 941E) and deposit the combined total, or you can treat backup withholding as a separate tax and deposit it separately following the same deposit rules used for social security, Medicare, and withheld income taxes. For example, in the base period, Bank A reported \$80,000 of taxes on wages and \$10,000 of backup withholding on interest. For deposit and reporting purposes, A treated the backup withholding separately. Therefore, for 1993, if A chooses to treat the amounts separately, A is a semi-weekly depositor for taxes on wages but may use the monthly depositor rule for backup withholding. If A does not choose to treat backup withholding separately in 1993, A is a semiweekly depositor based on the combined total of both taxes in the lookback period.

If you treat backup withholding as a separate tax, show the amounts for deposit purposes on **Schedule A (Form 941)**, Record of Federal Backup Withholding Tax Liability. When depositing this tax, darken the "Sch. A" entry box on the FTD coupon. Schedule A (Form 941) must be filed with Form 941 (or 941E).

Deposit Instructions for State and Local Government Employers.—If you are not covered by a section 218 agreement, deposit withheld income tax and (for employees hired after March 31, 1986) the Medicare tax. If you are covered by a section 218 agreement, or, for services performed after July 1, 1991, if you have employees who are not members of a state or local government retirement system, deposit income, social security, and Medicare taxes.

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

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

Determine whether you must deposit tax for any of the first three quarters in a year. Figure the total tax by multiplying by .008 that part of the first \$7,000 of each employee's annual wages that you paid during the quarter. If any part of the first \$7,000 paid to employees is exempt from state unemployment taxes, you may deposit an amount in excess of the .008 rate. If the amount determined by using the .008 rate (plus any amount not yet deposited for any earlier quarter of the year) is more than \$100, deposit it during the first month after the quarter. But if it is \$100 or less, you do not have to deposit it. Just add it to the amount for deposit for the next quarter.

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

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

Form 941.—Generally, all employers who are subject to income tax withholding (including withholding on pensions, annuities, sick pay, gambling winnings, supplemental unemployment benefits, and backup withholding) or social security and Medicare taxes must file **Form 941**, Employer's Quarterly Federal Tax Return. However, the following exceptions apply:

1. Seasonal employers who no longer file for quarters when they regularly have no tax liability because they have paid no wages.—To alert the IRS that you will not have to file a return for one or more quarters during the year, check the "Seasonal employer" box above line 1 on Form 941. The IRS will mail two Forms 941 to the seasonal filer once a year after March 1. The preprinted label will not include the date the quarter ended. You must enter the date the quarter ended when you file the return. The IRS will generally not inquire about unfiled returns if at least one taxable return is filed each year. However, you must check the "Seasonal employer" box on every quarterly return you file. Otherwise, the IRS will expect a return to be filed for each quarter.

2. Employers who report only withheld income tax (including backup withholding) or who withheld only the Medicare tax.—These include some payers of supplemental unemployment compensation benefits, churches and church-controlled organizations that have filed **Form 8274**, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security and Medicare Taxes, and certain payers of pensions, annuities, and sick pay. These employers should use **Form 941E**, Quarterly Return of Withheld Federal Income Tax and Medicare Tax.

3. Household employers reporting social security and Medicare taxes and/or withheld income tax.—Report these on **Form 942**, Employer's Quarterly Tax Return for Household Employees.

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

5. Agricultural employers reporting social security and Medicare taxes and withheld income tax.—Report these on **Form 943**, Employer's Annual Tax Return for Agricultural Employees.

When To File.—Due dates for returns are:

Due Dates

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

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

Where To File.—The addresses are listed in the Forms 941 and 941E instructions.

Magnetic Tape Filing of Form 941.—Reporting agents filing Forms 941 or 941E for groups of taxpayers can file them on magnetic tape. For more information, see **Pub. 1264**, Magnetic Tape Reporting of Forms 941, Employer's Quarterly Federal Tax Return, and 941E, Quarterly Return of Withheld Federal Income Tax and Medicare Tax.

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

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

The 100% penalty may be imposed on all persons who are determined by the IRS to be **responsible** for collecting, accounting for, and paying over these taxes, and who acted **willfully** in not doing so.

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

Willfully means voluntarily, consciously, and intentionally. A responsible person acts

willfully if the person knows the required actions are not taking place.

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

Be sure to claim all your FTD payments on the form.

Use the preaddressed form mailed to you. If you don't have the form, get one from any IRS office in time to file the return when due. If you use a form that is not preaddressed, please show your name and EIN on it. Be sure they are exactly as they appeared on earlier returns. See the instructions for Form 941 for suggestions for preparing the form.

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

Successor Employer.—If you received all or most of the property used in the trade or business of another employer, or a unit of that employer's trade or business, you may include the wages the other employer paid to your employees when you figure the annual wage limit for social security and Medicare. See Regulations section 31.3121(a)(1)-1 for more information. Also see Rev. Proc. 84-77, 1984-2 C.B. 753, for the procedures used in filing returns in a predecessor-successor situation.

Common Paymaster.—For information on concurrent employment by related corporations with a common paymaster, see Regulations section 31.3121(s)-1.

Adjustments.—For every return on which you report an adjustment, attach a statement. It should explain why you are making the adjustment, the period covered, and any other information required by the instructions on the return. You may use **Form 941c**, Supporting Statement To Correct Information, to make adjustments for prior periods. You cannot adjust income tax withholding after the end of the calendar year.

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

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

Form 941 explains how to correct mistakes in reporting withheld income, social security, and Medicare taxes, including the use of Form 941c. Generally, you can adjust social security and Medicare taxes reported on Forms 941 for previous quarters (of current and prior years) on your current Form 941. Income tax withholding adjustments for prior quarters can also be made on your current Form 941, but only for previous quarters during the same calendar year.

Make these adjustments by adjusting your current tax liability and deposits. The net adjustments shown on Form 941 may include any number of corrections for one or more

previous quarters, including both overpayments and underpayments.

Make these adjustments on Form 941 for the quarter in which you discover the errors. To make adjustments, you must submit Form 941 with a Form 941c or a statement providing all the required background information about the adjustments (see Form 941 instructions for the information required). **Do not file Form 941c separately.** If adjustments are made in accordance with the above rules, they qualify as interest-free adjustments.

Alternatively, if you discover an error on a prior quarter return resulting in a tax overpayment, you may file **Form 843**, Claim for Refund and Request for Abatement, for a refund of the amount overpaid. This form also can be used to request an abatement of an overassessment of employment taxes, interest, and/or penalties. You must attach Form 941c, or a statement providing all the required background information, to Form 843. See the separate **Instructions for Form 843**.

When adjustments are made to correct social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also may need to file **Form W-2c**, Statement of Corrected Income and Tax Amounts, and **Form W-3c**, Transmittal of Corrected Income and Tax Statements.

Household Employees.—File **Form 942**, Employer's Quarterly Tax Return for Household Employees, for services performed in or about a private home. Do not file Form 942 for the following: (1) If you are a sole proprietor and file Form 941 for business employees, you may include taxes for household employees on your Form 941. (2) For household employees in a private home on a farm operated for profit, file Form 943. They are considered farmworkers. (3) For domestic service in a college club, fraternity, or sorority, file Form 941. These services are not considered to have been performed in a private home.

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

You can withhold income tax from wages of your household employees if you and your employees agree to this arrangement.

You are liable for social security and Medicare taxes if you pay a household employee cash wages of \$50 or more in a calendar quarter. It doesn't matter when the wages were earned. The \$50 test applies to each household employee. Checks, money orders, etc., are the same as cash. The value of food, lodging, clothing, bus or subway tokens, and other noncash items you give to the employee is not subject to social security and Medicare taxes.

You do not have to pay social security and Medicare taxes on cash wages for any household service done in your home by your mother or father unless both **1** and **2** below apply.

Social Security and Medicare Tax Rates (for 3 prior years)

Calendar Year	Wage Base (each employee)	Tax Rate on Taxable Wages and Tips
1992-Social Security	\$55,500	12.4%
1992-Medicare	130,200	2.9
1991-Social Security	53,400	12.4
1991-Medicare	125,000	2.9
1990	51,300	15.3

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

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

16. Filing Forms W-2, 1099-R, and Other Information Returns

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

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

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

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

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

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

Filing on Magnetic Media.—In general, if you are required to file 250 or more information returns (Forms W-2, 1042-S, 1099, 1098, 5498, or W-2G), you must use magnetic media to file. If you file on magnetic media, do not file the same returns on paper. The due dates for filing on magnetic media are the same as for paper documents.

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

If you are filing 1099, 1098, 5498, or W-2G data on magnetic media for the first time, you must obtain IRS approval of the data format you plan to use. Form W-2 filers should see SSA's TIB-4 publication.

For additional information on filing information returns on magnetic media, you may write to the addresses below. Filers with access to a personal computer and modem may also obtain information on magnetic media filing from the electronic Bulletin Board System (BBS) through either the SSA-

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

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

The due dates for filing Form 942 are the same as for filing Form 941. See **When To File** on page 12.

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

See Form 942 for instructions for preparing Form W-2.

Modifying Forms 941 and 942 for Prior Years.—If you are filing an original return for a quarter in a prior year and you are using the current year form, you will have to modify Forms 941 and 942.

Caution: *The instructions on the form may be inappropriate for the year for which you are reporting taxes because of changes in the law, regulations, or procedures. Contact the IRS if you have any questions. The revision date (found under the form number at the top of the form) will tell you the year for which the form was developed.*

Note: *A form for a particular year can generally be used without modification for any quarter within that year. For example, a form with any 1992 revision date (for example, January or October 1992) can generally be used without modification for any quarter of 1992.*

In all cases, however, be sure to correctly fill out the "Date quarter ended" section at the top of the form. If you are modifying a form with a label, change the date on the label (the date is shown with the month and year the quarter ends; for example, JUN92 would be for the quarter ending June 30, 1992). Cross out any inapplicable tax rate(s) shown on the form and write in the rate from the chart above. You can get tax rates and wage bases for years not shown in the table from the IRS.

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

The Federal Unemployment Tax Act (FUTA), together with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a Federal and state unemployment tax. Only the employer pays this tax; it is not deducted from the employee's wages. Use **Form 940 or 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return, to report Federal unemployment tax.

The IRS will mail a preaddressed Form 940 or 940-EZ to employers who filed returns the year before. If you do not receive Form 940 or 940-EZ, you can get one from the IRS.

By January 31, file Form 940 or 940-EZ and deposit or pay the balance of tax. If you deposit all FUTA tax when due, you may file Form 940 or 940-EZ on or before February 10.

You may be able to use Form 940-EZ if: (1) you paid unemployment taxes ("contributions") to only one state; (2) you paid these taxes by the due date of Form 940 or 940-EZ; (3) you paid wages that are not subject to the state unemployment laws of a credit reduction state; and (4) all wages that were taxable for FUTA tax purposes were also taxable for your state's unemployment tax. Otherwise, use Form 940. For example, if you paid wages to corporate officers (these wages are subject to FUTA tax) in a state that exempts these wages from its unemployment taxes, you cannot use Form 940-EZ.

For 1992 and 1993, the FUTA tax is 6.2% of wages paid during the year. The tax applies to the first \$7,000 you pay each employee as wages during the calendar year. The \$7,000 amount is the Federal wage base. Your state wage base may be different. Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. This credit cannot be more than 5.4% of taxable wages. The FUTA tax rate after the credit is .8%.

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

BBS or the IRP-BBS (IRS). By using your computer and modem, you can access the SSA-BBS by dialing 410-965-1133 or the IRP-BBS by dialing 304-263-2749. (These lines are not toll free or for voice use.)

Magnetic Media Addresses

For Form W-2—

Social Security Administration
Attn: Resubmittal Group
3-E-10 NB, Metro West Building
P.O. Box 2317
Baltimore, MD 21235

Note: You may also get this information from the Magnetic Media Coordinator for your area.

For Forms 1042-S, 1099, 1098, 5498, or W-2G—

Internal Revenue Service
Martinsburg Computing Center
P.O. Box 1359
Martinsburg, WV 25401-1359
(or phone 304-263-8700)

17. Reporting to Employees on Form W-2

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

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

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

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

What To Include on the 1992 Form W-2 (also see the 1992 Instructions for Form W-2).—Use Form W-2 to report all wages, tips, and other compensation you pay an employee. "Other compensation" means amounts includible in gross income but not subject to income tax withholding. It applies to both cash and noncash payments. Add the cash value of other compensation to the wages paid and tips reported. Show the total (excluding elective deferrals except those under section 501(c)(18)(D)) in box 10 on Form W-2. If you have a payroll system that makes it difficult to combine other compensation with wages and tips, you may file two Forms W-2. One can show wages and tips; the other can show the other compensation. Also include items such as:

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

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

1b. Certain reimbursements for employee business expenses. Generally, payments made under an accountable plan are **excluded** from the employee's gross income and are not reported on Form W-2. However, if your employees receive per diem or mileage allowance payments in excess of the standard mileage rate, or the per diem or high-low substantiation methods (i.e., government specified rates), you must include as income any amount in excess of the government specified rates. The excess amounts are subject to income tax withholding, social security, Medicare, and Federal unemployment taxes. Use code "L" in box 17 to report the amount that is equal to the government specified rates.

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

For more information on accountable plans, nonaccountable plans, the standard mileage rate, the per diem substantiation method, and the high-low substantiation method, see Regulations section 1.62-2, Rev. Procs. 91-67, 1991-2 C.B. 887, and 92-17, 1992-1 C.B. 679, **Pub. 463**, *Travel, Entertainment, and Gift Expenses*, and **Pub. 1542**, *Per Diem Rates*.

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

Note: A former employee must pay the employee part of social security and Medicare taxes on premiums for group-term life insurance over \$50,000 on Form 1040. You are not required to collect those taxes. However, you must report the uncollected taxes on Form W-2. See codes C, M, and N under box 17 in the 1992 Instructions for Form W-2.

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

4. Employer contributions to a section 403(b) annuity contract that are more than the limitation for the tax year. See **Pub. 571**, *Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations*.

5. Amounts paid to or on behalf of an employee for educational assistance that are not job related. Generally, amounts paid for educational assistance that are job related are not included as income. (The exclusion

from income for educational assistance programs expired June 30, 1992, unless extended by law.) However, see **Pub. 508**, *Educational Expenses*, for more information.

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

Dependent Care Benefits.—Report the total amount paid (or incurred) to your employee (or to a third party for your employee) for dependent care benefits under Code section 129 in box 22 of Form W-2. Include the fair market value of employer-provided or employer-sponsored day care facilities and amounts paid or incurred in a section 125 plan. Employers who provide dependent care services or pay a dependent care provider should assist employees in obtaining a completed **Form W-10**, *Dependent Care Provider's Identification and Certification*. For more information on the amount to report, see Notice 89-111, 1989-2 C.B. 449.

Employees Covered by a Pension Plan.—If an employee was an active participant (for any part of the year) in a retirement plan you maintained (including a simplified employee pension (SEP) plan) or if your employee participates in a collectively bargained plan (i.e., union pension plan), check the "Pension plan" box in box 6 of Form W-2. See Pub. 1602 for the definition of an active participant. If you made contributions to a section 401(k), 403(b), 408(k)(6) salary reduction SEP, or 501(c)(18)(D) plan, check the "Deferred compensation" box in box 6 (in addition to checking the "Pension plan" box), and enter these elective deferrals in box 17.

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

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

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

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

Fringe Benefits.—Include all taxable fringe benefits in box 10 of the employee's Form W-2, as wages, tips, and other compensa-

tion and, if applicable, in boxes 12 and 14 as social security and Medicare wages. Show the total value of the fringe benefits in box 23 on Form W-2 (or you may issue a separate Form W-2 showing just the value of the fringe benefits in boxes 10, 12, and 14 and a note in box 23). The amounts reported in boxes 17 and/or 22 of the Form W-2 should not be included in the amount reported in box 23. If you gave the employee a vehicle and included 100% of the value of the use in the employee's income, you must separately report this value to the employee in box 23 or on a separate statement. The employee can then figure the value of any business use of the vehicle and report it on **Form 2106**, Employee Business Expenses.

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

Scholarships and Fellowship Grants.—Only give a Form W-2 to each recipient of a scholarship or fellowship grant if you are reporting amounts includible in income under Code section 117(c) (relating to payments for teaching, research, or other services required as a condition for receiving the qualified scholarship). (See **Pub. 937**, Employment Taxes and Information Returns, for further information.) Such amounts are subject to income tax withholding. However, their taxability for social security, Medicare, and FUTA taxes depends on the nature of the employment and the status of the organization (see **Students** on page 22).

Golden Parachute Payments.—Include the amount of the payments in boxes 10, 12, and 14 of Form W-2. Withhold income, social security, and Medicare taxes as usual and report them in boxes 9, 11, and 15, respectively, of Form W-2. Excess payments are also subject to a 20% excise tax. If the excess payments are considered wages, withhold the 20% excise tax and include it in box 9 as income tax withholding. Also report it separately in box 17.

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

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

Correcting Form W-2.—Use **Form W-2c**, Statement of Corrected Income and Tax Amounts, to correct errors on previously filed Forms W-2 and W-2P. Send Forms W-2c with **Form W-3c**, Transmittal of Corrected Income and Tax Statements. File Form W-3c to correct a previously filed Form W-3.

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

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

How To Get Forms.—You can get Form W-2 from the IRS (see page 63). Private printers also produce them. You can use these substitute forms for filing returns with the SSA and for giving statements to employees if they comply with the requirements in Pub. 1141. The paper forms you file with the SSA must be in scannable format.

Pub. 1141 explains the format that must be used on substitute paper Forms W-2 and W-3.

Penalties.—For penalty provisions for Form W-2, see **Information Return Penalties** on page 2.

18. Advance Payment of the Earned Income Credit

The earned income credit (EIC) is a tax credit for certain workers who have a qualifying child who lives with them in the United States. The EIC is made up of the basic credit, extra credit for child born in 1993, and health insurance credit. Eligible employees can choose to claim all the credit on their tax returns or get up to \$1,434 of the basic EIC with their pay during the year.

Advance Payment of the EIC

Payment of advance EIC is limited to the amount of the basic EIC an employee would receive if he or she has only one qualifying child. For 1993, this amount can be as much as \$1,434.

Eligible employees (defined later) who want to get EIC payments during the year with their pay must give you a completed **Form W-5**, Earned Income Credit Advance Payment Certificate. You are required to make advance EIC payments to employees who give you Form W-5.

Eligible Employees.—Only employees who expect to be eligible for the EIC in 1993 may receive advance EIC payments. Eligibility requirements are shown on Form W-5 and are summarized below:

1. The employee's expected 1993 earned income and adjusted gross income must each be less than \$23,050.

2. If married, the employee must not file as married filing separately. The employee must file a joint return or qualify to file as head of household.

3. The employee must not claim the foreign earned income or housing expense exclusion, or the foreign housing expense deduction.

4. The employee cannot be a qualifying child of another person.

5. The employee must have a qualifying child as defined in **Notice 797**, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).

6. A married child generally must be claimed as a dependent by the employee. However, there are special rules that may apply if the child is the child of divorced or separated parents.

Form W-5.—On Form W-5, an employee states that he or she expects to be eligible for the EIC and shows whether he or she has a certificate in effect with any current employer. The employee also shows whether he or she is married, and, if married, whether his or her spouse has a certificate in effect with an employer.

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

Length of effective period.—Form W-5 remains in effect until the end of the calendar year unless the employee revokes the certificate or files another one. Eligible employees must file a new certificate each year.

Change of status.—If an employee gives you a signed Form W-5 and later becomes ineligible for the EIC, he or she must revoke the certificate within 10 days after learning about the change of circumstances. The employee must give you a new Form W-5 stating that he or she is no longer eligible for or no longer wants advance EIC payments.

If the employee's situation changes because his or her spouse files a Form W-5, the employee must file a new Form W-5 showing that his or her spouse has a certificate in effect with an employer. This will reduce the maximum amount of advance payments you can make to that employee.

If the employee's spouse has filed a Form W-5 that is no longer in effect, the employee may file a new Form W-5 with you, but is not required to do so. A new form will certify that the spouse does not have a certificate in effect and will increase the maximum amount of advance payments you can make to that employee.

Invalid certificate.—The Form W-5 is invalid if it is incomplete, unsigned, or has an alteration or unauthorized addition. The form has been altered if any of the language has been deleted. Any writing added to the form other than the requested entries is an unauthorized addition. You should consider a certificate invalid if an employee has made an oral or written statement that clearly shows the Form W-5 to be false.

If you receive an invalid certificate from an employee, tell the employee that the certificate is invalid as of the date the employee made the oral or written statement. For advance EIC payment purposes, the invalid certificate is considered void.

The employer is not required to determine if a completed and signed Form W-5 is correct. However, you should contact the IRS district director if you have reason to believe the certificate has any incorrect statement.

How To Figure the Advance EIC Payment.—You must include advance EIC payments with wages you pay to eligible employees who give you a signed and completed Form W-5. Make the initial certificate effective for the first payroll period ending (or the first wage payment made without regard

to a payroll period) on or after the date the employee gives you the form.

For purposes of the advance EIC payment, wages means amounts subject to income tax withholding. For employees who claim exemption from income tax withholding on Form W-4, wages means amounts that would have been subject to income tax withholding. For household employees, wages means amounts subject to social security and Medicare taxes.

To figure the amount of the advance EIC payment to include with the employee's pay, you must consider:

1. Wages, including reported tips, for the pay period.
2. Whether the employee is married or single.
3. Whether a married employee's spouse has a Form W-5 in effect with an employer.

Note: *If during the year you have paid an employee total wages of at least \$23,050, you must stop making advance EIC payments to that employee for the rest of the year.*

Figure the amount of advance EIC to include in the employee's pay by using the tables that begin on page 52. There are separate tables for employees whose spouses have a certificate in effect. If an employee shows on Form W-5 that his or her spouse has filed a Form W-5 with an employer, use either the wage bracket or percentage method tables titled "MARRIED With Both Spouses Filing Certificate." Otherwise, use either the wage bracket or percentage method tables titled "SINGLE or MARRIED Without Spouse Filing Certificate." Be sure to use the correct table for your pay period (i.e., weekly, biweekly, monthly, daily, etc.).

Example 1: You pay Wanda Carter \$140 a week. She has given you a Form W-5 that shows she is married and her husband has given his employer a Form W-5. You have decided to use the wage bracket method to figure your advance EIC payments. You turn to the wage bracket tables for a weekly payroll period, and look at the table "MARRIED With Both Spouses Filing Certificate." According to this table, you will include a \$10 advance EIC payment with Wanda Carter's (net) pay for the week.

Paying the Advance EIC to Employees.—An advance EIC payment is not wages and is not subject to withholding of income, social security, or Medicare taxes. An advance EIC payment does not change the amount of income, social security, or Medicare taxes you withhold from the employee's wages. You add the EIC payment to the employee's net pay for the pay period. At the end of the year, you show the total advance EIC payments in box 8 (box 9 for 1993) for "Advance EIC payment" of the Form W-2. Do not include this amount in the "Wages..." box.

Employer's returns.—Show the total payments you made to employees on the advance EIC lines of your Form 941, 941E, 942, or 943, whichever applies. Subtract this amount from your total taxes (see the specific instructions for each form).

Generally, employers will make the advance EIC payment from withheld income

tax and employee and employer social security and Medicare taxes. These taxes are normally required to be paid over to the IRS either through Federal tax deposits or with employment tax returns. For purposes of deposit due dates, advance EIC payments are considered deposited on the day you pay wages (including the advance EIC payment) to your employees. The advance EIC payment reduces, in this order, the amount of income tax withholding, withheld employee social security and Medicare taxes, and the employer's share of social security and Medicare taxes.

Example 2: You have 10 employees, each entitled to an advance EIC payment of \$10. The total advance payments you make for the payroll period is \$100. The total income tax withholding for the payroll period is \$90. The total employee and employer social security and Medicare taxes for the payroll period is \$122.60 (\$61.30 each).

You are considered to have made a deposit of \$100 advance EIC payment on the day you paid wages, and you subtract this amount from your employment taxes for the payroll period. The \$100 is treated as if you paid the IRS the \$90 total income tax withholding and \$10 of the employee social security and Medicare taxes. You remain liable only for \$112.60 of the social security and Medicare taxes (\$51.30 + \$61.30 = \$112.60).

Advance EIC Payments More Than Taxes Due.—If for any payroll period the total advance EIC payments are more than the total payroll taxes (withheld income tax and both employee and employer shares of social security and Medicare taxes), you may choose either of the following options:

Option 1.—Reduce each employee's advance payment by an amount figured by multiplying the employee's advance payment by a fraction. The numerator is the excess advance amount, and the denominator is the total advance EIC payments for the pay period. See **Example 3** below.

Option 2.—Elect to make full payment of the advance EIC and treat the excess as an advance payment of employment taxes. The excess payment is applied first to income tax withholding, next to employee social security and Medicare taxes, and then to employer social security and Medicare taxes due for the reporting period in which the excess amount was paid.

Example 3: You have 10 employees who are each entitled to an advance EIC payment of \$10. They are all student nurses whose wages are exempt from social security and Medicare taxes. The total amount of advance EIC payments for the payroll period is \$100; the total income tax withholding is \$90. The advance EIC amount is \$10 more than the total income tax withholding.

Under Option 1, reduce the advance payment to each employee by \$1.00, or $\frac{1}{10}$ of the excess payment, figured as follows:

$$\frac{\$10 \text{ (excess advance amount)}}{\$100 \text{ (total advance payments)}} = \frac{1}{10} \times \$10 = \$1.00$$

Under Option 2, you choose to pay each employee the full advance EIC amount (\$10 total) and treat the excess advance pay-

ments (\$10) as an advance payment of employment taxes. Show the full \$100 as advance EIC on your employment tax return for the reporting period in which you made the payment.

If you elect to make full payment, you must include with your employment tax return a statement of the amount of the excess advance EIC payments and the payroll period to which the excess applies. You may make separate elections for separate pay periods. If the amount of employment taxes you owe on the return remains less than the amount of excess payment, you may claim a refund of the difference or have the credit applied to your next return.

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

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

Required Notice to Employees

You are required to notify employees who have no income tax withheld that they may be eligible for a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on **Form W-4**, Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees who may be eligible for the credit. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe. For example, an employee who has no tax withheld in 1993 and owes no tax, but is eligible for a \$330 EIC, can file a 1993 tax return to get a \$330 refund.

You can notify your employees by giving them one of the following:

1. The IRS Form W-2, which has the required statement about the EIC on the back of Copy C,
2. A substitute Form W-2, with the same statement on the back of the employee copy that is on Copy C of the IRS Form W-2,
3. Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC), or
4. Your written statement with the exact wording as Notice 797.

If you use a substitute Form W-2 without the required statement, you must give your employees Notice 797 or your own written statement. If you are required to give Form W-2 and do so on time, you must give the notice at the same time or within 1 week of the date you give your employees Form W-2. If Form W-2 is required and you do not give it on time, you must notify your employees by the date you were required to give Form W-2. If you are not required to give Form W-2, you must notify your employees on or before February 8, 1993.

For more information about notification requirements, see **Pub. 1325**, Employers—Required Notice to Certain Employees of a

Possible Federal Tax Refund Due to the Earned Income Credit (EIC).

19. Sick Pay Reporting

Employer Payments of Sick Pay.—If you make your own sick pay payments, treat the payments as you treat other social security or Medicare wages or RRTA compensation. Withhold income tax from the payments on the basis of the employee's Form W-4. Include payments subject to social security taxes on line 6a of Form 941. Also include payments subject to Medicare taxes on line 7 of Form 941. Report payments subject to RRTA taxes on **Form CT-1**, Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return. Pay FUTA tax as you normally would for any other type of taxable wages. Include the amount of sick pay payments on line 1, Part I of Form 940 or 940-EZ.

New Pub. 952.—New **Pub. 952**, Sick Pay Reporting, explains the employment tax rules that apply to sick pay, disability benefits, and similar payments to employees. Either an employer or a third party, such as an insurance company or an employees' trust, may make the payments.

The publication is for employers and third-party payers subject to social security, Medicare, Federal unemployment (FUTA), and RRTA taxes, who must file Forms 940, 941, CT-1, and W-2. For detailed information on sick pay reporting, see Pub. 952.

20. Reconciling Forms W-2, W-3, and 941

When there are discrepancies between Forms 941 filed with the IRS and Forms W-2 and W-3 filed with the SSA, we must contact you to resolve the discrepancies. This costs time and money, both for the Government and for you the employer.

To help reduce errors that can cause discrepancies—

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 941.

2. Report both social security and Medicare wages and taxes separately on Forms W-2, W-3, and 941.

3. Report social security taxes on Form W-2 in the box for social security tax withheld, not as social security wages.

4. Report Medicare taxes on Form W-2 in the box for Medicare tax withheld, not as Medicare wages.

5. Make sure social security and Medicare wage amounts for each employee do not exceed the annual social security and Medicare wage bases.

6. Do not report noncash wages that are not subject to social security or Medicare taxes as social security or Medicare wages.

7. If you used an EIN on any of the four quarterly Forms 941 for the year that is different from the EIN reported on Form W-3, enter the other EIN on Form W-3 in the box for "Other EIN used this year."

To reduce the discrepancies between amounts reported on Forms W-2, W-3, and 941—

1. Be sure the amounts on Form W-3 are the total amounts from Forms W-2.

2. Reconcile Form W-3 with your four quarterly Forms 941 by comparing amounts reported for—

• Social security wages, social security tips, and Medicare wages and tips. The amounts may not match if, for example, you made adjustments for the current year on Form 941c. In this case, the amounts reported in boxes 23 and 24 of Form W-3 should include Form 941c adjustments only for the current year (i.e., if the Form 941c adjustments include amounts for a prior year, do not report those adjustments on the current-year Form W-3).

• Social security and Medicare taxes. The amounts shown on the four quarterly Forms 941 including current-year adjustments should be approximately twice the amounts shown on Form W-3.

• Income tax withheld. These amounts may not agree if, for example, income tax withheld was reported on Forms 1099-R or W-2G.

• Advance earned income credit.

As noted, amounts reported on Forms W-2, W-3, and 941 may not match for valid reasons. If they do not match, you should determine that the reasons are valid. Keep your reconciliation so you will have a record of why amounts did not match in case there are inquiries from the IRS or the SSA.

21. Recordkeeping

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

- Your employer identification number.
- Amounts and dates of all wage, annuity, and pension payments.
- Amounts of tips reported.
- The fair market value of in-kind wages paid.
- Names, addresses, social security numbers, and occupations of employees and recipients.
- Dates of employees' and recipients' employment.
- Periods for which employees and recipients were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees' and recipients' income tax withholding allowance certificates.
- Dates and amounts of tax deposits you made.
- Copies of returns filed.
- Records of allocated tips.
- Records of fringe benefits provided, including substantiation required under Code section 274 and related regulations.

Attention Employers

New Retirement Plan Rules

A new law applies to distributions from qualified retirement or pension plans. Most distributions from your qualified retirement plan after 1992 are subject to this law.

1. You **MUST** give the employee a choice between having a distribution paid to the employee or paid directly to an IRA or another plan (called a direct rollover). Most distributions are now eligible for rollover; exceptions include life annuities, payments over at least 10 years, and payments of minimum required distributions after age 70½.

2. If the employee chooses to have the distribution paid to him or her, rather than paid directly to an IRA or another plan, YOU **MUST WITHHOLD 20% OF THE DISTRIBUTION** and report it on Form 941 (or 941E) as income tax withholding. The 20% withholding is mandatory even if the employee says the distribution will be rolled over to an IRA.

3. You **MUST** give the employee a written explanation of this choice and explain the 20% withholding provision. Notice 92-48, 1992-45 I.R.B. 25, contains a model notice that you can use to satisfy this requirement.

4. You **MUST** give the written explanation to the employee during a reasonable period before the distribution is made.

5. Similar rules apply to distributions from tax-sheltered annuities.

The IRS has issued temporary regulations on these new requirements under sections 401(a)(31), 402, 403(b), and 3405 (Treasury Decision 8443).

Special Rules for Various Types of Services and Products

(Section references are to the Internal Revenue Code unless otherwise noted.)

Special classes of employment and special types of payments	Treatment under employment taxes		
	Income tax withholding	Social security and Medicare	Federal unemployment
Accident and health insurance premiums under a plan or system for employees and their dependents generally or for a class or classes of employees and their dependents.	Exempt (except 2% shareholder-employees of S corporations)	Exempt	Exempt
Agricultural labor	See Circular A	See Circular A	See Circular A
Aliens: (Aliens not qualifying as resident aliens under the statutory definition contained in section 7701(b) are defined as nonresident aliens. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations , and Pub. 519, U.S. Tax Guide for Aliens , for more information.)			
a. Resident			
1. Service performed in U.S.	Same as U.S. citizen	Same as U.S. citizen; service as crew member of foreign vessel or aircraft exempt if any part is performed outside U.S.	Same as U.S. citizen
2. Service performed outside U.S.	Same as U.S. citizen	Taxable if (1) working for an American employer, or (2) an American employer by agreement covers U.S. citizens and residents employed by its foreign affiliates	Exempt unless on or in connection with an American vessel or aircraft and either performed under contract made in U.S., or alien is employed on such vessel or aircraft when it touches U.S. port
b. Nonresident working in U.S.			
1. Canadians and Mexicans entering U.S. frequently in transportation service across boundary, or in construction or operation of waterway, bridge, etc., at boundary.	Exempt under the conditions stated in the regulations	Exempt if railroad service	Exempt if railroad service
2. Other Canadians and Mexicans entering U.S. frequently to work.	Same as U.S. citizen	Same as U.S. citizen	Same as U.S. citizen
3. Workers from any foreign country or its possession lawfully admitted on a temporary basis to perform agricultural labor (H-2(A) visas only).	Exempt	Exempt	Exempt until 1995, but counted to see if either test in section 14 of Circular A is met
4. Student, scholar, trainee, teacher, etc., as nonimmigrant alien under section 101(a)(15)(F), (J), or (M) of Immigration and Nationality Act (i.e., aliens holding F-1, J-1, or M-1 visas).	Taxable unless excepted by regulations	Exempt if service is performed for purpose specified in section 101(a)(15) (F), (J), or (M) of Immigration and Nationality Act	
5. All other nonresidents working in U.S.	Taxable unless excepted by regulations	Same as U.S. citizen; service as crew member of foreign vessel or aircraft exempt if any part performed outside U.S. and employer is not "American employer"	Same as U.S. citizen
c. Nonresident working on American vessel or aircraft outside U.S.	Exempt	Taxable if under contract made in U.S., or worker is employed on vessel or aircraft when it touches U.S. port	
Cafeteria plans under section 125.	If the employee chooses cash, subject to all employment taxes. If the employee chooses another benefit, the treatment is the same as if the benefit were provided outside the plan.		
Deceased worker's wages paid to beneficiary or estate in same calendar year of worker's death.	Exempt	Taxable	Taxable
Deceased worker's wages paid to beneficiary or estate after the year of worker's death.	Exempt	Exempt	Exempt
Dependent care assistance programs (limited to \$5,000; \$2,500 if married filing separately).	Exempt to the extent it is reasonable to believe that amounts will be excludable from gross income under section 129		

Special classes of employment and special types of payments	Treatment under employment taxes		
	Income tax withholding	Social security and Medicare	Federal unemployment
Disabled worker's wages paid after year in which worker became entitled to disability insurance benefits under the Social Security Act.	Taxable	Exempt, if worker did not perform any service for employer during period for which payment is made	Taxable
Dismissal or severance pay.	Taxable	Taxable	Taxable
Domestic service in college clubs, fraternities, and sororities.	Exempt (Taxable if both employer and employee voluntarily agree)	Exempt if paid to regular student; also if employee is paid less than \$100 in a year by an income tax-exempt employer	Taxable if employer paid cash wages of \$1,000 or more in any calendar quarter in the current or preceding year
Educational assistance programs.	Exempt to the extent it is reasonable to believe the amounts will be excludable from gross income under section 127. Caution: <i>This provision expired June 30, 1992, unless extended by law.</i>		
Employee achievement awards.	Exempt to the extent it is reasonable to believe the amounts will be excludable from gross income under section 74(c)		
Employers whose taxability depends on number of employees.	Taxable if one or more employees	Taxable if one or more employees	Taxable if during current or preceding calendar year you (1) paid wages of \$1,500 or more in any calendar quarter, or (2) had one or more employees at any time in each of 20 calendar weeks
Family employees:			
a. Son or daughter employed by parent (or by partnership consisting only of parents).	Taxable	Exempt until age 18	Exempt until age 21
b. Son or daughter employed by parent-owned S corporation.	Taxable	Taxable	Taxable
c. Son or daughter employed by parent for domestic work.	Exempt (Taxable if both employer and employee voluntarily agree)	Exempt until age 21	Exempt until age 21
d. Parent employed by a son or daughter.	Taxable	Taxable if in course of the son's or daughter's business. For household work in private home of son or daughter, see Household Employees on page 12.	Exempt
e. Spouse employed by spouse.	Taxable	Taxable if in course of spouse's business	Exempt
Federal employees:			
a. Members of uniformed services; Young Adult Conservation Corps, Job Corps, or National Volunteer Antipoverty Program; Peace Corps volunteers.	Taxable	Taxable	Exempt
b. All others.	Taxable	Taxable if employee is covered by FERS or has a break in service of more than 1 year (unless the break in service was for employment with an international organization or for temporary military or reserve duty). Others generally subject to Medicare tax	Exempt unless worker is a seaman performing services on or in connection with American vessel owned by or chartered to the United States and operated by general agent of Secretary of Commerce
Fishing and related activities, employment in connection with:			
a. Salmon or halibut.	Taxable unless c. applies	Taxable unless c. applies	Taxable unless c. applies
b. Other fish, sponges, etc.	Taxable unless c. applies	Taxable unless c. applies	Exempt unless on vessel of more than 10 net tons (and c. does not apply)
c. An arrangement with the owner or operator of a boat by which the individual is not paid cash remuneration but receives a share of the boat's catch (or proceeds from the sale of the catch), the share depending on the boat's catch, and the operating crew of the boat is normally fewer than 10 individuals.*	Exempt	Exempt	Exempt
Foreign governments and international organizations.	Exempt	Exempt	Exempt

*Income derived by Indians exercising fishing rights is generally exempt from employment taxes.

Special classes of employment and special types of payments	Treatment under employment taxes		
	Income tax withholding	Social security and Medicare	Federal unemployment
Foreign service by U.S. citizens: a. As U.S. Government employee. b. For foreign affiliates of American employers and other private employers.	Taxable Exempt if at time of payment (1) it is reasonable to believe employee is entitled to exclusion from income under section 911, or (2) the employer is required by law of the foreign country to withhold income tax on such payment	Same as within U.S. Exempt unless (1) an American employer by agreement covers U.S. citizens employed by its foreign affiliates, or (2) U.S. citizen works for American employer	Exempt (See also Federal employees above) Exempt unless (1) on American vessel or aircraft and work is performed under contract made in U.S., or worker is employed on vessel when it touches U.S. port, or (2) U.S. citizen works for American employer (except in a contiguous country with which the U.S. has an agreement for unemployment compensation) or in the Virgin Islands
Fringe benefits. (See pages 5 and 14.)	Taxable on excess of fair market value of the benefit over the sum of any amount paid for it by the employee and any amount excludable by law. However, optional special valuation rules may apply.*		
Group legal services plans, qualified.	Exempt to the extent payments are excludable from gross income under section 120. Caution: <i>This provision expired June 30, 1992, unless extended by law.</i>		
Group-term life insurance costs.	Exempt	Generally, only the cost of group-term life insurance that is includible in gross income is taxable (Special rules apply for former employees.)	Exempt
Homeworkers (industrial): a. Common law employees. b. Statutory employees. (See page 4.)	Taxable Exempt	Taxable Taxable if paid \$100 or more in cash in a year.	Taxable Exempt
Household workers (domestic service in private homes; farmers, see Circular A). (Also see Domestic service in college clubs above.)	Exempt (Taxable if both employer and employee voluntarily agree)	Taxable if paid \$50 or more in cash in quarter	Taxable if employer paid cash wages of \$1,000 or more in any calendar quarter in the current or preceding year
Insurance agents or solicitors: a. Full-time life insurance salesperson. b. Other salesperson of life, casualty, etc., insurance.	Taxable only if employee under common law Taxable only if employee under common law	Generally taxable, regardless of common law Taxable only if employee under common law	Exempt if not common law employee or if paid solely by commissions Exempt if not common law employee or if paid solely by commissions
Interns working in hospitals.	Taxable	Taxable	Exempt
Leave-sharing plans: Amounts paid to an employee pursuant to a leave-sharing plan. (See Rev. Rul. 90-29, 1990-1 C.B. 11.)	Taxable	Taxable	Taxable
Loans with below-market interest rates (for foregone interest and deemed original issue discount). (See section 7872 and related regulations for details.)	Exempt (but deemed payments of compensation-related loans must be shown on Form W-2)	Exempt, unless loans are compensation-related	Exempt, unless loans are compensation-related
Meals and lodging including those furnished at a bargain charge to the employee. (For household employees, agricultural labor, and service not in the course of the employer's trade or business, see Noncash payments below.)	(a) Meals—taxable unless furnished for employer's convenience and on the employer's premises. For information on the de minimis fringe exclusion, see section 132(e)(2) (b) Lodging—taxable unless furnished on employer's premises, for the employer's convenience, and as condition of employment		
Ministers of churches performing duties as such.	Exempt (Taxable if both employer and employee voluntarily agree)	Exempt	Exempt
Members of religious orders who have taken a vow of poverty and who are instructed by the order to perform services: a. For the order, agency of the supervising church, or associated institution.	Exempt	Exempt, unless the religious order or autonomous subdivision thereof irrevocably elects coverage for entire active membership	Exempt

* **Note:** Benefits provided under cafeteria plans may qualify for exclusion from wages for social security, Medicare, and Federal unemployment taxes. Employer-provided outplacement services may also qualify for exclusion. See Rev. Rul. 92-69, 1992-36 I.R.B. 5.

Special classes of employment and special types of payments	Treatment under employment taxes		
	Income tax withholding	Social security and Medicare	Federal unemployment
Members of religious orders who have taken a vow of poverty, etc. <i>(continued)</i> b. For any organization other than those described in a. above. (See Rev. Rul. 76-323, 1976-2 C.B. 18, as clarified by Rev. Rul. 77-290, 1977-2 C.B. 26, and amplified by Rev. Rul. 80-332, 1980-2 C.B. 34.)	Taxable	Taxable	Taxable
Members of religious orders who have not taken a vow of poverty and who are instructed by the order to perform services: a. For the order, agency of the supervising church, or associated institution. b. For any organization other than those described in a. above. (See Rev. Ruls. 76-323, 77-290, and 80-332.)	Exempt Taxable	Exempt Taxable	Exempt Taxable
Moving expenses, reimbursement for.	Exempt, if you reasonably believe expenses are deductible by the employee; otherwise taxable. But report all moving expense reimbursement on Form W-2. See page 4.		
Newspaper carrier under age 18 delivering to customers.	Exempt (Taxable if both employer and employee voluntarily agree)	Exempt	Exempt
Newspaper and magazine vendors buying at fixed prices and retaining excess from sales to customers.	Exempt (Taxable if both employer and employee voluntarily agree)	Exempt	Exempt
Noncash payments: a. For household work, agricultural labor, and service not in the course of the employer's trade or business. b. To certain retail commission salespersons ordinarily paid solely on a cash commission basis.	Exempt (Taxable if both employer and employee voluntarily agree) Optional with employer	Exempt Taxable	Exempt Taxable
Nonprofit organizations: a. Religious, educational, charitable, etc., organizations described in section 501(c)(3) exempt from income tax under section 501(a). b. Corporations organized under Act of Congress described in section 501(c)(1). c. Other organizations exempt under section 501(a) (other than a pension, profit-sharing, or stock bonus plan described in section 401(a)) or under section 521.	Taxable Taxable Taxable	Taxable if paid \$100 or more in a year. (See Form 8274 , Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security and Medicare Taxes, to elect exemption for certain churches and church-controlled organizations) Taxable if employee is paid \$100 or more in a year unless services excepted by section 3121(b)(5) or (6) Taxable if employee is paid \$100 or more in a year	Exempt Taxable if employee earns \$50 or more in a quarter unless services excepted by section 3306(c)(6) Taxable if employee earns \$50 or more in a quarter
Patients employed by hospitals.	Taxable	Taxable (Exempt for state or local government hospitals)	Exempt
Railroads, etc.—Payments subject to Railroad Retirement Tax Act and Railroad Unemployment Insurance Act.	Taxable	Exempt	Exempt
Retirement and pension plans: a. Employer contributions to a qualified plan. b. Elective contributions and deferrals to a plan containing a qualified cash or deferred compensation arrangement (e.g., 401(k)).	Exempt Generally exempt, but see section 402(g) for limitation	Exempt Taxable	Exempt Taxable

Special classes of employment and special types of payments	Treatment under employment taxes		
	Income tax withholding	Social security and Medicare	Federal unemployment
Retirement and pension plans: (continued)			
c. Employer contributions to certain nonqualified deferred compensation arrangements.	Taxable*	Taxable**	Taxable**
d. Employer contributions to individual retirement accounts under a simplified employee pension plan (SEP).	Generally, exempt but see section 402(g) for salary reduction SEP limitation	Exempt, except for amounts contributed under a salary reduction SEP agreement	Exempt, except for amounts contributed under a salary reduction SEP agreement
e. Employer contributions to section 403(b) annuity contracts.	Generally exempt, but see section 402(g) for limitation	Taxable if paid through a salary reduction agreement (written or otherwise)	Taxable if paid through a salary reduction agreement (written or otherwise)
f. Distributions from qualified retirement and pension plans and section 403(b) annuities***	Taxable, but recipient may elect exemption on Form W-4P in certain cases; 20% withholding applies to an eligible rollover distribution that is not a direct rollover; exempt for direct rollover	Exempt	Exempt
Salespersons:			
a. Common law employees.	Taxable	Taxable	Taxable
b. Statutory employees (see page 4).	Exempt	Taxable	Taxable
c. Qualified real estate agents and direct sellers.	Exempt. Treated as if self-employed individuals if substantially all payments directly related to sales or other output and services performed as nonemployee specified in written contract. Direct sellers must be in the business of selling consumer products other than in a permanent retail place of business.		
Scholarships and fellowship grants (includible in income under section 117(c)).	Taxable	Taxability depends on the nature of the employment and the status of the organization. See Students below.	
Severance pay.	Taxable	Taxable	Taxable
Service not in the course of the employer's trade or business, other than on a farm operated for profit or for household employment in private homes.	Taxable only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter	Taxable if employee receives \$100 or more in cash in a year	Taxable only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter
Sickness or injury payments under:			
a. Workmen's compensation law.	Exempt	Exempt	Exempt
b. Certain employer plans.	Taxable. See pages 6 and 17.	Exempt after end of 6 calendar months after calendar month employee last worked for employer	
c. No employer plan.	Taxable. See pages 6 and 17.		
State governments and political subdivisions, employees of:			
a. Fees of public officials.	Exempt	Taxable if certain transportation services or if covered by a section 218 agreement	Exempt
b. Salaries and wages.	Taxable	Taxable (for medicare tax only) for employees, not otherwise covered by a section 218 agreement, hired after 3/31/86 Taxable for services performed after 7/1/91 by employees who are not members of retirement systems of employers. See section 3121(b)(7)(F)	Exempt
Students:			
a. Student working for private school, college, or university, if enrolled and regularly attending classes.	Taxable	Exempt	Exempt
b. Student performing services for auxiliary nonprofit organization described in section 509(a)(3) which is organized and operated exclusively for the benefit of, and supervised or controlled by, a school, college, or university at which the student is enrolled and regularly attending classes.	Taxable	Exempt unless the school, college, or university is an institution of a state or political subdivision thereof and services performed in its employ by a student are covered under an agreement between the state and Secretary of Health and Human Services.	Exempt

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

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

*** A special effective date may apply to section 403(b) annuities.

Special classes of employment and special types of payments	Treatment under employment taxes		
	Income tax withholding	Social security and Medicare	Federal unemployment
Students: (continued)			
c. Student working for public school, college, or university, if enrolled and regularly attending classes, and student nurse working for public hospital.	Taxable	Taxable only if covered by a section 218 agreement. Otherwise, the wages are not taxable.	Exempt
d. Spouse of student, if that spouse is advised at the time service begins that (1) the employment is provided under a program to provide financial assistance to the student by the school, college, or university, and (2) the employment will not be covered by any program of unemployment insurance.	Taxable	See Nonprofit organizations and State governments and political subdivisions, employees of , above.	Exempt
e. Student enrolled in a full-time program at a nonprofit or public educational institution. Institution must normally maintain a regular faculty and curriculum and normally have a regularly organized body of students where its educational activities are carried on. Student's service must be taken for credit at the institution. It must combine academic instruction with work experience. It must be an integral part of the program, and the institution must have so certified to the employer.	Taxable	Taxable	Exempt unless program was established for or on behalf of an employer or group of employers
f. Student nurse performing services for hospital as incidental part of student nurse's training, where employment is substantially less than full-time, and total earnings are nominal.	Taxable	Exempt	Exempt
g. Students employed by organized camps.	Taxable	Taxable	Exempt (section 3306(c)(20))
Supplemental unemployment compensation plan benefits.	Taxable	Exempt	Exempt
Tips, if \$20 or more in a month.	Taxable	Taxable	Taxable, for all tips reported in writing to employer
Tips, if less than \$20 in a month.	Exempt from withholding but taxable to employee	Exempt	Exempt
Wage limit:			
a. Maximum of taxable wages paid each employee by same employer in same calendar year.	Unlimited	Maximum social security wage base is \$55,500 for 1992 and \$57,600 for 1993; maximum Medicare wage base is \$130,200 for 1992 and \$135,000 for 1993. (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.)	\$7,000
b. Individuals concurrently employed by two or more related corporations and paid through a common paymaster that is one of the corporations. See Regulations sections 31.3121(s)-1 and 31.3306(p)-1 for details.	Taxable	The related corporations are considered to be a single employer for purposes of paying wages subject to social security, Medicare, and FUTA taxes. (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.)	
Workmen's compensation.	Exempt	Exempt	Exempt

Income Tax Withholding and Advance Earned Income Credit (EIC) Payment Methods

Percentage Method

If you do not want to use the wage bracket tables on pages 28-47 to figure how much income tax to withhold, you can use a percentage computation based on the table below and the appropriate rate table. This method works for any number of withholding allowances the employee claims.

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

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine amount to withhold from appropriate table on pages 26 and 27.

Percentage Method—Amount for One Withholding Allowance

Payroll Period	One withholding allowance
Weekly	\$45.19
Biweekly	90.38
Semimonthly	97.92
Monthly	195.83
Quarterly	587.50
Semiannually	1,175.00
Annually	2,350.00
Daily or miscellaneous (each day of the payroll period)	9.04

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

1. Total wage payment . . . \$450.00
2. One allowance . . . \$45.19
3. Allowances claimed on Form W-4 . . . 2
4. Multiply line 2 by line 3. . . 90.38
5. Amount subject to withholding (subtract line 4 from line 1) \$359.62
6. Tax to be withheld on \$359.62 from Table 1—single person, page 26 \$ 46.59

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

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

Example: A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$9,400 (the value of four withholding allowances) for a balance of \$42,600. Using the table for the annual payroll period, \$5,700.50 is withheld. Divide the annual tax by 52. The weekly tax is \$109.63.

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 28 through 47) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

Note: *If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described above. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 26 and 27.*

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

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

The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself. Usually, it is worthwhile for employees to claim all the withholding allowances to which they are entitled.

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

1. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the **Percentage Method—Amount for One Withholding Allowance** above.)
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method above. You can also use any other methods described below.

Alternative Methods of Income Tax Withholding

Rather than the Percentage or Wage Bracket Methods described above, you can use an alternative method to withhold income tax.

Pub. 493, *Alternative Tax Withholding Methods and Tables*, describes these alternative methods and contains:

1. Formula tables for percentage method withholding (for automated payroll systems).
2. Wage bracket percentage method tables (for automated payroll systems).
3. Combined income, social security, and Medicare tax withholding tables.

Some of the alternative methods explained in Pub. 493 are: annualized wages, average estimated wages, cumulative wages, and part-year employment. For more information on alternative methods, also see Regulations sections 31.3402(h)(1)-1-(h)(4)-1.

Advance Payment Methods for the Earned Income Credit

To figure the advance EIC payment, you may use either the Percentage Method or the Wage Bracket Method explained below. You may use other methods for figuring advance EIC payments if the amount of the payment is about the same as it would be using tables in this booklet. See the tolerances allowed in the chart under Other Methods in Pub. 493. See section 18 in this booklet for an explanation of the advance payment of EIC.

Percentage Method

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

Find the employee's gross wages before any deductions in the appropriate table on pages 52 and 53. There are different tables for (a) single or married employees without spouse filing a certificate, and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Wage Bracket Method

If you use the wage bracket tables on pages 54 through 57, figure the advance EIC payment as follows.

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

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

Whole Dollar Withholding and Paying Advance EIC

The income tax withholding amounts in the wage bracket tables (pages 28 through 47) have been rounded to whole dollar amounts.

When employers use the percentage method (pages 26 and 27) or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

The wage bracket tables for advance EIC payments (pages 54 through 57) have also been rounded to whole dollar amounts. If you use the percentage method for advance EIC payments (pages 52 and 53), the payments may be rounded to the nearest dollar.

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

Tables for Percentage Method of Withholding
(For Wages Paid in 1993)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$49		\$0		Not over \$119		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$49	—\$451	15%	—\$49	\$119	—\$784	15%	—\$119
\$451	—\$942	\$60.30 plus 28%	—\$451	\$784	—\$1,563	\$99.75 plus 28%	—\$784
\$942	. . . . .	\$197.78 plus 31%	—\$942	\$1,563	. . . . .	\$317.87 plus 31%	—\$1,563

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$97		\$0		Not over \$238		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$97	—\$902	15%	—\$97	\$238	—\$1,567	15%	—\$238
\$902	—\$1,884	\$120.75 plus 28%	—\$902	\$1,567	—\$3,125	\$199.35 plus 28%	—\$1,567
\$1,884	. . . . .	\$395.71 plus 31%	—\$1,884	\$3,125	. . . . .	\$635.59 plus 31%	—\$3,125

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$105		\$0		Not over \$258		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$105	—\$977	15%	—\$105	\$258	—\$1,698	15%	—\$258
\$977	—\$2,041	\$130.80 plus 28%	—\$977	\$1,698	—\$3,385	\$216.00 plus 28%	—\$1,698
\$2,041	. . . . .	\$428.72 plus 31%	—\$2,041	\$3,385	. . . . .	\$688.36 plus 31%	—\$3,385

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$210		\$0		Not over \$517		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$210	—\$1,954	15%	—\$210	\$517	—\$3,396	15%	—\$517
\$1,954	—\$4,081	\$261.60 plus 28%	—\$1,954	\$3,396	—\$6,771	\$431.85 plus 28%	—\$3,396
\$4,081	. . . . .	\$857.16 plus 31%	—\$4,081	\$6,771	. . . . .	\$1,376.85 plus 31%	—\$6,771

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 1993)

TABLE 5—QUARTERLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$631		\$0	
Over—	But not over—		of excess over—
\$631	—\$5,863	15%	—\$631
\$5,863	—\$12,244	\$784.80 plus 28%	—\$5,863
\$12,244	. . . . .	\$2,571.48 plus 31%	—\$12,244

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,550		\$0	
Over—	But not over—		of excess over—
\$1,550	—\$10,188	15%	—\$1,550
\$10,188	—\$20,313	\$1,295.70 plus 28%	—\$10,188
\$20,313	. . . . .	\$4,130.70 plus 31%	—\$20,313

TABLE 6—SEMIANNUAL Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,263		\$0	
Over—	But not over—		of excess over—
\$1,263	—\$11,725	15%	—\$1,263
\$11,725	—\$24,488	\$1,569.30 plus 28%	—\$11,725
\$24,488	. . . . .	\$5,142.94 plus 31%	—\$24,488

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$3,100		\$0	
Over—	But not over—		of excess over—
\$3,100	—\$20,375	15%	—\$3,100
\$20,375	—\$40,625	\$2,591.25 plus 28%	—\$20,375
\$40,625	. . . . .	\$8,261.25 plus 31%	—\$40,625

TABLE 7—ANNUAL Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,525		\$0	
Over—	But not over—		of excess over—
\$2,525	—\$23,450	15%	—\$2,525
\$23,450	—\$48,975	\$3,138.75 plus 28%	—\$23,450
\$48,975	. . . . .	\$10,285.75 plus 31%	—\$48,975

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$6,200		\$0	
Over—	But not over—		of excess over—
\$6,200	—\$40,750	15%	—\$6,200
\$40,750	—\$81,250	\$5,182.50 plus 28%	—\$40,750
\$81,250	. . . . .	\$16,522.50 plus 31%	—\$81,250

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

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

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$9.70		\$0	
Over—	But not over—		of excess over—
\$9.70	—\$90.20	15%	—\$9.70
\$90.20	—\$188.40	\$12.08 plus 28%	—\$90.20
\$188.40	. . . . .	\$39.58 plus 31%	—\$188.40

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$23.80		\$0	
Over—	But not over—		of excess over—
\$23.80	—\$156.70	15%	—\$23.80
\$156.70	—\$312.50	\$19.94 plus 28%	—\$156.70
\$312.50	. . . . .	\$63.56 plus 31%	—\$312.50

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	55	1	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	4	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	6	0	0	0	0	0	0	0	0	0	0
90	95	7	0	0	0	0	0	0	0	0	0	0
95	100	7	1	0	0	0	0	0	0	0	0	0
100	105	8	1	0	0	0	0	0	0	0	0	0
105	110	9	2	0	0	0	0	0	0	0	0	0
110	115	10	3	0	0	0	0	0	0	0	0	0
115	120	10	4	0	0	0	0	0	0	0	0	0
120	125	11	4	0	0	0	0	0	0	0	0	0
125	130	12	5	0	0	0	0	0	0	0	0	0
130	135	13	6	0	0	0	0	0	0	0	0	0
135	140	13	7	0	0	0	0	0	0	0	0	0
140	145	14	7	1	0	0	0	0	0	0	0	0
145	150	15	8	1	0	0	0	0	0	0	0	0
150	155	16	9	2	0	0	0	0	0	0	0	0
155	160	16	10	3	0	0	0	0	0	0	0	0
160	165	17	10	4	0	0	0	0	0	0	0	0
165	170	18	11	4	0	0	0	0	0	0	0	0
170	175	19	12	5	0	0	0	0	0	0	0	0
175	180	19	13	6	0	0	0	0	0	0	0	0
180	185	20	13	7	0	0	0	0	0	0	0	0
185	190	21	14	7	1	0	0	0	0	0	0	0
190	195	22	15	8	1	0	0	0	0	0	0	0
195	200	22	16	9	2	0	0	0	0	0	0	0
200	210	23	17	10	3	0	0	0	0	0	0	0
210	220	25	18	11	5	0	0	0	0	0	0	0
220	230	26	20	13	6	0	0	0	0	0	0	0
230	240	28	21	14	8	1	0	0	0	0	0	0
240	250	29	23	16	9	2	0	0	0	0	0	0
250	260	31	24	17	11	4	0	0	0	0	0	0
260	270	32	26	19	12	5	0	0	0	0	0	0
270	280	34	27	20	14	7	0	0	0	0	0	0
280	290	35	29	22	15	8	2	0	0	0	0	0
290	300	37	30	23	17	10	3	0	0	0	0	0
300	310	38	32	25	18	11	5	0	0	0	0	0
310	320	40	33	26	20	13	6	0	0	0	0	0
320	330	41	35	28	21	14	8	1	0	0	0	0
330	340	43	36	29	23	16	9	2	0	0	0	0
340	350	44	38	31	24	17	11	4	0	0	0	0
350	360	46	39	32	26	19	12	5	0	0	0	0
360	370	47	41	34	27	20	14	7	0	0	0	0
370	380	49	42	35	29	22	15	8	2	0	0	0
380	390	50	44	37	30	23	17	10	3	0	0	0
390	400	52	45	38	32	25	18	11	5	0	0	0
400	410	53	47	40	33	26	20	13	6	0	0	0
410	420	55	48	41	35	28	21	14	8	1	0	0
420	430	56	50	43	36	29	23	16	9	2	0	0
430	440	58	51	44	38	31	24	17	11	4	0	0
440	450	59	53	46	39	32	26	19	12	5	0	0
450	460	61	54	47	41	34	27	20	14	7	0	0
460	470	64	56	49	42	35	29	22	15	8	1	0
470	480	67	57	50	44	37	30	23	17	10	3	0
480	490	70	59	52	45	38	32	25	18	11	4	0
490	500	73	60	53	47	40	33	26	20	13	6	0
500	510	75	63	55	48	41	35	28	21	14	7	1
510	520	78	66	56	50	43	36	29	23	16	9	2
520	530	81	68	58	51	44	38	31	24	17	10	4
530	540	84	71	59	53	46	39	32	26	19	12	5
540	550	87	74	61	54	47	41	34	27	20	13	7
550	560	89	77	64	56	49	42	35	29	22	15	8
560	570	92	80	67	57	50	44	37	30	23	16	10
570	580	95	82	70	59	52	45	38	32	25	18	11
580	590	98	85	73	60	53	47	40	33	26	19	13

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$590	\$600	\$101	\$88	\$75	\$63	\$55	\$48	\$41	\$35	\$28	\$21	\$14
600	610	103	91	78	66	56	50	43	36	29	22	16
610	620	106	94	81	68	58	51	44	38	31	24	17
620	630	109	96	84	71	59	53	46	39	32	25	19
630	640	112	99	87	74	61	54	47	41	34	27	20
640	650	115	102	89	77	64	56	49	42	35	28	22
650	660	117	105	92	80	67	57	50	44	37	30	23
660	670	120	108	95	82	70	59	52	45	38	31	25
670	680	123	110	98	85	72	60	53	47	40	33	26
680	690	126	113	101	88	75	63	55	48	41	34	28
690	700	129	116	103	91	78	65	56	50	43	36	29
700	710	131	119	106	94	81	68	58	51	44	37	31
710	720	134	122	109	96	84	71	59	53	46	39	32
720	730	137	124	112	99	86	74	61	54	47	40	34
730	740	140	127	115	102	89	77	64	56	49	42	35
740	750	143	130	117	105	92	79	67	57	50	43	37
750	760	145	133	120	108	95	82	70	59	52	45	38
760	770	148	136	123	110	98	85	72	60	53	46	40
770	780	151	138	126	113	100	88	75	63	55	48	41
780	790	154	141	129	116	103	91	78	65	56	49	43
790	800	157	144	131	119	106	93	81	68	58	51	44
800	810	159	147	134	122	109	96	84	71	59	52	46
810	820	162	150	137	124	112	99	86	74	61	54	47
820	830	165	152	140	127	114	102	89	77	64	55	49
830	840	168	155	143	130	117	105	92	79	67	57	50
840	850	171	158	145	133	120	107	95	82	69	58	52
850	860	173	161	148	136	123	110	98	85	72	60	53
860	870	176	164	151	138	126	113	100	88	75	62	55
870	880	179	166	154	141	128	116	103	91	78	65	56
880	890	182	169	157	144	131	119	106	93	81	68	58
890	900	185	172	159	147	134	121	109	96	83	71	59
900	910	187	175	162	150	137	124	112	99	86	74	61
910	920	190	178	165	152	140	127	114	102	89	76	64
920	930	193	180	168	155	142	130	117	105	92	79	67
930	940	196	183	171	158	145	133	120	107	95	82	69
940	950	199	186	173	161	148	135	123	110	97	85	72
950	960	202	189	176	164	151	138	126	113	100	88	75
960	970	205	192	179	166	154	141	128	116	103	90	78
970	980	208	194	182	169	156	144	131	119	106	93	81
980	990	211	197	185	172	159	147	134	121	109	96	83
990	1,000	214	200	187	175	162	149	137	124	111	99	86
1,000	1,010	217	203	190	178	165	152	140	127	114	102	89
1,010	1,020	220	206	193	180	168	155	142	130	117	104	92
1,020	1,030	224	210	196	183	170	158	145	133	120	107	95
1,030	1,040	227	213	199	186	173	161	148	135	123	110	97
1,040	1,050	230	216	202	189	176	163	151	138	125	113	100
1,050	1,060	233	219	205	192	179	166	154	141	128	116	103
1,060	1,070	236	222	208	194	182	169	156	144	131	118	106
1,070	1,080	239	225	211	197	184	172	159	147	134	121	109
1,080	1,090	242	228	214	200	187	175	162	149	137	124	111
1,090	1,100	245	231	217	203	190	177	165	152	139	127	114
1,100	1,110	248	234	220	206	193	180	168	155	142	130	117
1,110	1,120	251	237	223	209	196	183	170	158	145	132	120
1,120	1,130	255	241	227	213	199	186	173	161	148	135	123
1,130	1,140	258	244	230	216	202	189	176	163	151	138	125
1,140	1,150	261	247	233	219	205	191	179	166	153	141	128
1,150	1,160	264	250	236	222	208	194	182	169	156	144	131
1,160	1,170	267	253	239	225	211	197	184	172	159	146	134
1,170	1,180	270	256	242	228	214	200	187	175	162	149	137
1,180	1,190	273	259	245	231	217	203	190	177	165	152	139
1,190	1,200	276	262	248	234	220	206	193	180	167	155	142
1,200	1,210	279	265	251	237	223	209	196	183	170	158	145
1,210	1,220	282	268	254	240	226	212	198	186	173	160	148
1,220	1,230	286	272	258	244	230	216	202	189	176	163	151
1,230	1,240	289	275	261	247	233	219	205	191	179	166	153
1,240	1,250	292	278	264	250	236	222	208	194	181	169	156

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 26. Also see the instructions on page 24.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	8	1	0	0	0	0	0	0	0	0	0
175	180	9	2	0	0	0	0	0	0	0	0	0
180	185	9	3	0	0	0	0	0	0	0	0	0
185	190	10	3	0	0	0	0	0	0	0	0	0
190	195	11	4	0	0	0	0	0	0	0	0	0
195	200	12	5	0	0	0	0	0	0	0	0	0
200	210	13	6	0	0	0	0	0	0	0	0	0
210	220	14	8	1	0	0	0	0	0	0	0	0
220	230	16	9	2	0	0	0	0	0	0	0	0
230	240	17	11	4	0	0	0	0	0	0	0	0
240	250	19	12	5	0	0	0	0	0	0	0	0
250	260	20	14	7	0	0	0	0	0	0	0	0
260	270	22	15	8	2	0	0	0	0	0	0	0
270	280	23	17	10	3	0	0	0	0	0	0	0
280	290	25	18	11	5	0	0	0	0	0	0	0
290	300	26	20	13	6	0	0	0	0	0	0	0
300	310	28	21	14	8	1	0	0	0	0	0	0
310	320	29	23	16	9	2	0	0	0	0	0	0
320	330	31	24	17	11	4	0	0	0	0	0	0
330	340	32	26	19	12	5	0	0	0	0	0	0
340	350	34	27	20	14	7	0	0	0	0	0	0
350	360	35	29	22	15	8	1	0	0	0	0	0
360	370	37	30	23	17	10	3	0	0	0	0	0
370	380	38	32	25	18	11	4	0	0	0	0	0
380	390	40	33	26	20	13	6	0	0	0	0	0
390	400	41	35	28	21	14	7	1	0	0	0	0
400	410	43	36	29	23	16	9	2	0	0	0	0
410	420	44	38	31	24	17	10	4	0	0	0	0
420	430	46	39	32	26	19	12	5	0	0	0	0
430	440	47	41	34	27	20	13	7	0	0	0	0
440	450	49	42	35	29	22	15	8	1	0	0	0
450	460	50	44	37	30	23	16	10	3	0	0	0
460	470	52	45	38	32	25	18	11	4	0	0	0
470	480	53	47	40	33	26	19	13	6	0	0	0
480	490	55	48	41	35	28	21	14	7	1	0	0
490	500	56	50	43	36	29	22	16	9	2	0	0
500	510	58	51	44	38	31	24	17	10	4	0	0
510	520	59	53	46	39	32	25	19	12	5	0	0
520	530	61	54	47	41	34	27	20	13	7	0	0
530	540	62	56	49	42	35	28	22	15	8	1	0
540	550	64	57	50	44	37	30	23	16	10	3	0
550	560	65	59	52	45	38	31	25	18	11	4	0
560	570	67	60	53	47	40	33	26	19	13	6	0
570	580	68	62	55	48	41	34	28	21	14	7	1
580	590	70	63	56	50	43	36	29	22	16	9	2
590	600	71	65	58	51	44	37	31	24	17	10	4
600	610	73	66	59	53	46	39	32	25	19	12	5
610	620	74	68	61	54	47	40	34	27	20	13	7
620	630	76	69	62	56	49	42	35	28	22	15	8
630	640	77	71	64	57	50	43	37	30	23	16	10
640	650	79	72	65	59	52	45	38	31	25	18	11
650	660	80	74	67	60	53	46	40	33	26	19	13
660	670	82	75	68	62	55	48	41	34	28	21	14
670	680	83	77	70	63	56	49	43	36	29	22	16
680	690	85	78	71	65	58	51	44	37	31	24	17
690	700	86	80	73	66	59	52	46	39	32	25	19
700	710	88	81	74	68	61	54	47	40	34	27	20
710	720	89	83	76	69	62	55	49	42	35	28	22
720	730	91	84	77	71	64	57	50	43	37	30	23
730	740	92	86	79	72	65	58	52	45	38	31	25

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	\$94	\$87	\$80	\$74	\$67	\$60	\$53	\$46	\$40	\$33	\$26
750	760	95	89	82	75	68	61	55	48	41	34	28
760	770	97	90	83	77	70	63	56	49	43	36	29
770	780	98	92	85	78	71	64	58	51	44	37	31
780	790	100	93	86	80	73	66	59	52	46	39	32
790	800	103	95	88	81	74	67	61	54	47	40	34
800	810	106	96	89	83	76	69	62	55	49	42	35
810	820	108	98	91	84	77	70	64	57	50	43	37
820	830	111	99	92	86	79	72	65	58	52	45	38
830	840	114	101	94	87	80	73	67	60	53	46	40
840	850	117	104	95	89	82	75	68	61	55	48	41
850	860	120	107	97	90	83	76	70	63	56	49	43
860	870	122	110	98	92	85	78	71	64	58	51	44
870	880	125	113	100	93	86	79	73	66	59	52	46
880	890	128	115	103	95	88	81	74	67	61	54	47
890	900	131	118	106	96	89	82	76	69	62	55	49
900	910	134	121	108	98	91	84	77	70	64	57	50
910	920	136	124	111	99	92	85	79	72	65	58	52
920	930	139	127	114	101	94	87	80	73	67	60	53
930	940	142	129	117	104	95	88	82	75	68	61	55
940	950	145	132	120	107	97	90	83	76	70	63	56
950	960	148	135	122	110	98	91	85	78	71	64	58
960	970	150	138	125	112	100	93	86	79	73	66	59
970	980	153	141	128	115	103	94	88	81	74	67	61
980	990	156	143	131	118	105	96	89	82	76	69	62
990	1,000	159	146	134	121	108	97	91	84	77	70	64
1,000	1,010	162	149	136	124	111	99	92	85	79	72	65
1,010	1,020	164	152	139	126	114	101	94	87	80	73	67
1,020	1,030	167	155	142	129	117	104	95	88	82	75	68
1,030	1,040	170	157	145	132	119	107	97	90	83	76	70
1,040	1,050	173	160	148	135	122	110	98	91	85	78	71
1,050	1,060	176	163	150	138	125	112	100	93	86	79	73
1,060	1,070	178	166	153	140	128	115	103	94	88	81	74
1,070	1,080	181	169	156	143	131	118	105	96	89	82	76
1,080	1,090	184	171	159	146	133	121	108	97	91	84	77
1,090	1,100	187	174	162	149	136	124	111	99	92	85	79
1,100	1,110	190	177	164	152	139	126	114	101	94	87	80
1,110	1,120	192	180	167	154	142	129	117	104	95	88	82
1,120	1,130	195	183	170	157	145	132	119	107	97	90	83
1,130	1,140	198	185	173	160	147	135	122	109	98	91	85
1,140	1,150	201	188	176	163	150	138	125	112	100	93	86
1,150	1,160	204	191	178	166	153	140	128	115	102	94	88
1,160	1,170	206	194	181	168	156	143	131	118	105	96	89
1,170	1,180	209	197	184	171	159	146	133	121	108	97	91
1,180	1,190	212	199	187	174	161	149	136	123	111	99	92
1,190	1,200	215	202	190	177	164	152	139	126	114	101	94
1,200	1,210	218	205	192	180	167	154	142	129	116	104	95
1,210	1,220	220	208	195	182	170	157	145	132	119	107	97
1,220	1,230	223	211	198	185	173	160	147	135	122	109	98
1,230	1,240	226	213	201	188	175	163	150	137	125	112	100
1,240	1,250	229	216	204	191	178	166	153	140	128	115	102
1,250	1,260	232	219	206	194	181	168	156	143	130	118	105
1,260	1,270	234	222	209	196	184	171	159	146	133	121	108
1,270	1,280	237	225	212	199	187	174	161	149	136	123	111
1,280	1,290	240	227	215	202	189	177	164	151	139	126	114
1,290	1,300	243	230	218	205	192	180	167	154	142	129	116
1,300	1,310	246	233	220	208	195	182	170	157	144	132	119
1,310	1,320	248	236	223	210	198	185	173	160	147	135	122
1,320	1,330	251	239	226	213	201	188	175	163	150	137	125
1,330	1,340	254	241	229	216	203	191	178	165	153	140	128
1,340	1,350	257	244	232	219	206	194	181	168	156	143	130
1,350	1,360	260	247	234	222	209	196	184	171	158	146	133
1,360	1,370	262	250	237	224	212	199	187	174	161	149	136
1,370	1,380	265	253	240	227	215	202	189	177	164	151	139
1,380	1,390	268	255	243	230	217	205	192	179	167	154	142
1,390	1,400	271	258	246	233	220	208	195	182	170	157	144

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 26. Also see the instructions on page 24.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	105	1	0	0	0	0	0	0	0	0	0	0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	5	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	6	0	0	0	0	0	0	0	0	0	0
140	145	7	0	0	0	0	0	0	0	0	0	0
145	150	8	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	9	0	0	0	0	0	0	0	0	0	0
160	165	10	0	0	0	0	0	0	0	0	0	0
165	170	11	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	12	0	0	0	0	0	0	0	0	0	0
180	185	13	0	0	0	0	0	0	0	0	0	0
185	190	14	0	0	0	0	0	0	0	0	0	0
190	195	14	1	0	0	0	0	0	0	0	0	0
195	200	15	2	0	0	0	0	0	0	0	0	0
200	205	16	2	0	0	0	0	0	0	0	0	0
205	210	17	3	0	0	0	0	0	0	0	0	0
210	215	17	4	0	0	0	0	0	0	0	0	0
215	220	18	5	0	0	0	0	0	0	0	0	0
220	225	19	5	0	0	0	0	0	0	0	0	0
225	230	20	6	0	0	0	0	0	0	0	0	0
230	235	20	7	0	0	0	0	0	0	0	0	0
235	240	21	8	0	0	0	0	0	0	0	0	0
240	245	22	8	0	0	0	0	0	0	0	0	0
245	250	23	9	0	0	0	0	0	0	0	0	0
250	260	24	10	0	0	0	0	0	0	0	0	0
260	270	25	12	0	0	0	0	0	0	0	0	0
270	280	27	13	0	0	0	0	0	0	0	0	0
280	290	28	15	1	0	0	0	0	0	0	0	0
290	300	30	16	3	0	0	0	0	0	0	0	0
300	310	31	18	4	0	0	0	0	0	0	0	0
310	320	33	19	6	0	0	0	0	0	0	0	0
320	330	34	21	7	0	0	0	0	0	0	0	0
330	340	36	22	9	0	0	0	0	0	0	0	0
340	350	37	24	10	0	0	0	0	0	0	0	0
350	360	39	25	12	0	0	0	0	0	0	0	0
360	370	40	27	13	0	0	0	0	0	0	0	0
370	380	42	28	15	1	0	0	0	0	0	0	0
380	390	43	30	16	3	0	0	0	0	0	0	0
390	400	45	31	18	4	0	0	0	0	0	0	0
400	410	46	33	19	6	0	0	0	0	0	0	0
410	420	48	34	21	7	0	0	0	0	0	0	0
420	430	49	36	22	9	0	0	0	0	0	0	0
430	440	51	37	24	10	0	0	0	0	0	0	0
440	450	52	39	25	12	0	0	0	0	0	0	0
450	460	54	40	27	13	0	0	0	0	0	0	0
460	470	55	42	28	15	1	0	0	0	0	0	0
470	480	57	43	30	16	2	0	0	0	0	0	0
480	490	58	45	31	18	4	0	0	0	0	0	0
490	500	60	46	33	19	5	0	0	0	0	0	0
500	520	62	48	35	21	8	0	0	0	0	0	0
520	540	65	51	38	24	11	0	0	0	0	0	0
540	560	68	54	41	27	14	0	0	0	0	0	0
560	580	71	57	44	30	17	3	0	0	0	0	0
580	600	74	60	47	33	20	6	0	0	0	0	0
600	620	77	63	50	36	23	9	0	0	0	0	0
620	640	80	66	53	39	26	12	0	0	0	0	0
640	660	83	69	56	42	29	15	2	0	0	0	0
660	680	86	72	59	45	32	18	5	0	0	0	0
680	700	89	75	62	48	35	21	8	0	0	0	0
700	720	92	78	65	51	38	24	11	0	0	0	0
720	740	95	81	68	54	41	27	14	0	0	0	0
740	760	98	84	71	57	44	30	17	3	0	0	0
760	780	101	87	74	60	47	33	20	6	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$780	\$800	\$104	\$90	\$77	\$63	\$50	\$36	\$23	\$9	\$0	\$0	\$0
800	820	107	93	80	66	53	39	26	12	0	0	0
820	840	110	96	83	69	56	42	29	15	1	0	0
840	860	113	99	86	72	59	45	32	18	4	0	0
860	880	116	102	89	75	62	48	35	21	7	0	0
880	900	119	105	92	78	65	51	38	24	10	0	0
900	920	123	108	95	81	68	54	41	27	13	0	0
920	940	129	111	98	84	71	57	44	30	16	3	0
940	960	134	114	101	87	74	60	47	33	19	6	0
960	980	140	117	104	90	77	63	50	36	22	9	0
980	1,000	145	120	107	93	80	66	53	39	25	12	0
1,000	1,020	151	126	110	96	83	69	56	42	28	15	1
1,020	1,040	157	131	113	99	86	72	59	45	31	18	4
1,040	1,060	162	137	116	102	89	75	62	48	34	21	7
1,060	1,080	168	142	119	105	92	78	65	51	37	24	10
1,080	1,100	173	148	123	108	95	81	68	54	40	27	13
1,100	1,120	179	154	128	111	98	84	71	57	43	30	16
1,120	1,140	185	159	134	114	101	87	74	60	46	33	19
1,140	1,160	190	165	140	117	104	90	77	63	49	36	22
1,160	1,180	196	170	145	120	107	93	80	66	52	39	25
1,180	1,200	201	176	151	125	110	96	83	69	55	42	28
1,200	1,220	207	182	156	131	113	99	86	72	58	45	31
1,220	1,240	213	187	162	137	116	102	89	75	61	48	34
1,240	1,260	218	193	168	142	119	105	92	78	64	51	37
1,260	1,280	224	198	173	148	123	108	95	81	67	54	40
1,280	1,300	229	204	179	153	128	111	98	84	70	57	43
1,300	1,320	235	210	184	159	134	114	101	87	73	60	46
1,320	1,340	241	215	190	165	139	117	104	90	76	63	49
1,340	1,360	246	221	196	170	145	120	107	93	79	66	52
1,360	1,380	252	226	201	176	151	125	110	96	82	69	55
1,380	1,400	257	232	207	181	156	131	113	99	85	72	58
1,400	1,420	263	238	212	187	162	136	116	102	88	75	61
1,420	1,440	269	243	218	193	167	142	119	105	91	78	64
1,440	1,460	274	249	224	198	173	148	122	108	94	81	67
1,460	1,480	280	254	229	204	179	153	128	111	97	84	70
1,480	1,500	285	260	235	209	184	159	134	114	100	87	73
1,500	1,520	291	266	240	215	190	164	139	117	103	90	76
1,520	1,540	297	271	246	221	195	170	145	120	106	93	79
1,540	1,560	302	277	252	226	201	176	150	125	109	96	82
1,560	1,580	308	282	257	232	207	181	156	131	112	99	85
1,580	1,600	313	288	263	237	212	187	162	136	115	102	88
1,600	1,620	319	294	268	243	218	192	167	142	118	105	91
1,620	1,640	325	299	274	249	223	198	173	147	122	108	94
1,640	1,660	330	305	280	254	229	204	178	153	128	111	97
1,660	1,680	336	310	285	260	235	209	184	159	133	114	100
1,680	1,700	341	316	291	265	240	215	190	164	139	117	103
1,700	1,720	347	322	296	271	246	220	195	170	145	120	106
1,720	1,740	353	327	302	277	251	226	201	175	150	125	109
1,740	1,760	358	333	308	282	257	232	206	181	156	130	112
1,760	1,780	364	338	313	288	263	237	212	187	161	136	115
1,780	1,800	369	344	319	293	268	243	218	192	167	142	118
1,800	1,820	375	350	324	299	274	248	223	198	173	147	122
1,820	1,840	381	355	330	305	279	254	229	203	178	153	128
1,840	1,860	386	361	336	310	285	260	234	209	184	158	133
1,860	1,880	392	366	341	316	291	265	240	215	189	164	139
1,880	1,900	398	372	347	321	296	271	246	220	195	170	144
1,900	1,920	404	378	352	327	302	276	251	226	201	175	150
1,920	1,940	410	383	358	333	307	282	257	231	206	181	156
1,940	1,960	416	389	364	338	313	288	262	237	212	186	161
1,960	1,980	422	394	369	344	319	293	268	243	217	192	167
1,980	2,000	429	401	375	349	324	299	274	248	223	198	172
2,000	2,020	435	407	380	355	330	304	279	254	229	203	178
2,020	2,040	441	413	386	361	335	310	285	259	234	209	184
2,040	2,060	447	419	392	366	341	316	290	265	240	214	189
2,060	2,080	453	425	397	372	347	321	296	271	245	220	195

\$2,080 and over

Use Table 2(a) for a **SINGLE person** on page 26. Also see the instructions on page 24.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	245	1	0	0	0	0	0	0	0	0	0	0
245	250	1	0	0	0	0	0	0	0	0	0	0
250	260	2	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	7	0	0	0	0	0	0	0	0	0	0
290	300	8	0	0	0	0	0	0	0	0	0	0
300	310	10	0	0	0	0	0	0	0	0	0	0
310	320	11	0	0	0	0	0	0	0	0	0	0
320	330	13	0	0	0	0	0	0	0	0	0	0
330	340	14	1	0	0	0	0	0	0	0	0	0
340	350	16	2	0	0	0	0	0	0	0	0	0
350	360	17	4	0	0	0	0	0	0	0	0	0
360	370	19	5	0	0	0	0	0	0	0	0	0
370	380	20	7	0	0	0	0	0	0	0	0	0
380	390	22	8	0	0	0	0	0	0	0	0	0
390	400	23	10	0	0	0	0	0	0	0	0	0
400	410	25	11	0	0	0	0	0	0	0	0	0
410	420	26	13	0	0	0	0	0	0	0	0	0
420	430	28	14	1	0	0	0	0	0	0	0	0
430	440	29	16	2	0	0	0	0	0	0	0	0
440	450	31	17	4	0	0	0	0	0	0	0	0
450	460	32	19	5	0	0	0	0	0	0	0	0
460	470	34	20	7	0	0	0	0	0	0	0	0
470	480	35	22	8	0	0	0	0	0	0	0	0
480	490	37	23	10	0	0	0	0	0	0	0	0
490	500	38	25	11	0	0	0	0	0	0	0	0
500	520	41	27	14	0	0	0	0	0	0	0	0
520	540	44	30	17	3	0	0	0	0	0	0	0
540	560	47	33	20	6	0	0	0	0	0	0	0
560	580	50	36	23	9	0	0	0	0	0	0	0
580	600	53	39	26	12	0	0	0	0	0	0	0
600	620	56	42	29	15	2	0	0	0	0	0	0
620	640	59	45	32	18	5	0	0	0	0	0	0
640	660	62	48	35	21	8	0	0	0	0	0	0
660	680	65	51	38	24	11	0	0	0	0	0	0
680	700	68	54	41	27	14	0	0	0	0	0	0
700	720	71	57	44	30	17	3	0	0	0	0	0
720	740	74	60	47	33	20	6	0	0	0	0	0
740	760	77	63	50	36	23	9	0	0	0	0	0
760	780	80	66	53	39	26	12	0	0	0	0	0
780	800	83	69	56	42	29	15	1	0	0	0	0
800	820	86	72	59	45	32	18	4	0	0	0	0
820	840	89	75	62	48	35	21	7	0	0	0	0
840	860	92	78	65	51	38	24	10	0	0	0	0
860	880	95	81	68	54	41	27	13	0	0	0	0
880	900	98	84	71	57	44	30	16	3	0	0	0
900	920	101	87	74	60	47	33	19	6	0	0	0
920	940	104	90	77	63	50	36	22	9	0	0	0
940	960	107	93	80	66	53	39	25	12	0	0	0
960	980	110	96	83	69	56	42	28	15	1	0	0
980	1,000	113	99	86	72	59	45	31	18	4	0	0
1,000	1,020	116	102	89	75	62	48	34	21	7	0	0
1,020	1,040	119	105	92	78	65	51	37	24	10	0	0
1,040	1,060	122	108	95	81	68	54	40	27	13	0	0
1,060	1,080	125	111	98	84	71	57	43	30	16	3	0
1,080	1,100	128	114	101	87	74	60	46	33	19	6	0
1,100	1,120	131	117	104	90	77	63	49	36	22	9	0
1,120	1,140	134	120	107	93	80	66	52	39	25	12	0
1,140	1,160	137	123	110	96	83	69	55	42	28	15	1
1,160	1,180	140	126	113	99	86	72	58	45	31	18	4
1,180	1,200	143	129	116	102	89	75	61	48	34	21	7
1,200	1,220	146	132	119	105	92	78	64	51	37	24	10
1,220	1,240	149	135	122	108	95	81	67	54	40	27	13
1,240	1,260	152	138	125	111	98	84	70	57	43	30	16
1,260	1,280	155	141	128	114	101	87	73	60	46	33	19
1,280	1,300	158	144	131	117	104	90	76	63	49	36	22
1,300	1,320	161	147	134	120	107	93	79	66	52	39	25
1,320	1,340	164	150	137	123	110	96	82	69	55	42	28

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,340	\$1,360	\$167	\$153	\$140	\$126	\$113	\$99	\$85	\$72	\$58	\$45	\$31
1,360	1,380	170	156	143	129	116	102	88	75	61	48	34
1,380	1,400	173	159	146	132	119	105	91	78	64	51	37
1,400	1,420	176	162	149	135	122	108	94	81	67	54	40
1,420	1,440	179	165	152	138	125	111	97	84	70	57	43
1,440	1,460	182	168	155	141	128	114	100	87	73	60	46
1,460	1,480	185	171	158	144	131	117	103	90	76	63	49
1,480	1,500	188	174	161	147	134	120	106	93	79	66	52
1,500	1,520	191	177	164	150	137	123	109	96	82	69	55
1,520	1,540	194	180	167	153	140	126	112	99	85	72	58
1,540	1,560	197	183	170	156	143	129	115	102	88	75	61
1,560	1,580	200	186	173	159	146	132	118	105	91	78	64
1,580	1,600	206	189	176	162	149	135	121	108	94	81	67
1,600	1,620	211	192	179	165	152	138	124	111	97	84	70
1,620	1,640	217	195	182	168	155	141	127	114	100	87	73
1,640	1,660	222	198	185	171	158	144	130	117	103	90	76
1,660	1,680	228	203	188	174	161	147	133	120	106	93	79
1,680	1,700	234	208	191	177	164	150	136	123	109	96	82
1,700	1,720	239	214	194	180	167	153	139	126	112	99	85
1,720	1,740	245	220	197	183	170	156	142	129	115	102	88
1,740	1,760	250	225	200	186	173	159	145	132	118	105	91
1,760	1,780	256	231	205	189	176	162	148	135	121	108	94
1,780	1,800	262	236	211	192	179	165	151	138	124	111	97
1,800	1,820	267	242	217	195	182	168	154	141	127	114	100
1,820	1,840	273	248	222	198	185	171	157	144	130	117	103
1,840	1,860	278	253	228	203	188	174	160	147	133	120	106
1,860	1,880	284	259	233	208	191	177	163	150	136	123	109
1,880	1,900	290	264	239	214	194	180	166	153	139	126	112
1,900	1,920	295	270	245	219	197	183	169	156	142	129	115
1,920	1,940	301	276	250	225	200	186	172	159	145	132	118
1,940	1,960	306	281	256	231	205	189	175	162	148	135	121
1,960	1,980	312	287	261	236	211	192	178	165	151	138	124
1,980	2,000	318	292	267	242	216	195	181	168	154	141	127
2,000	2,020	323	298	273	247	222	198	184	171	157	144	130
2,020	2,040	329	304	278	253	228	202	187	174	160	147	133
2,040	2,060	334	309	284	259	233	208	190	177	163	150	136
2,060	2,080	340	315	289	264	239	214	193	180	166	153	139
2,080	2,100	346	320	295	270	244	219	196	183	169	156	142
2,100	2,120	351	326	301	275	250	225	199	186	172	159	145
2,120	2,140	357	332	306	281	256	230	205	189	175	162	148
2,140	2,160	362	337	312	287	261	236	211	192	178	165	151
2,160	2,180	368	343	317	292	267	242	216	195	181	168	154
2,180	2,200	374	348	323	298	272	247	222	198	184	171	157
2,200	2,220	379	354	329	303	278	253	227	202	187	174	160
2,220	2,240	385	360	334	309	284	258	233	208	190	177	163
2,240	2,260	390	365	340	315	289	264	239	213	193	180	166
2,260	2,280	396	371	345	320	295	270	244	219	196	183	169
2,280	2,300	402	376	351	326	300	275	250	225	199	186	172
2,300	2,320	407	382	357	331	306	281	255	230	205	189	175
2,320	2,340	413	388	362	337	312	286	261	236	210	192	178
2,340	2,360	418	393	368	343	317	292	267	241	216	195	181
2,360	2,380	424	399	373	348	323	298	272	247	222	198	184
2,380	2,400	430	404	379	354	328	303	278	253	227	202	187
2,400	2,420	435	410	385	359	334	309	283	258	233	208	190
2,420	2,440	441	416	390	365	340	314	289	264	238	213	193
2,440	2,460	446	421	396	371	345	320	295	269	244	219	196
2,460	2,480	452	427	401	376	351	326	300	275	250	224	199
2,480	2,500	458	432	407	382	356	331	306	281	255	230	205
2,500	2,520	463	438	413	387	362	337	311	286	261	236	210
2,520	2,540	469	444	418	393	368	342	317	292	266	241	216
2,540	2,560	474	449	424	399	373	348	323	297	272	247	221
2,560	2,580	480	455	429	404	379	354	328	303	278	252	227
2,580	2,600	486	460	435	410	384	359	334	309	283	258	233
2,600	2,620	491	466	441	415	390	365	339	314	289	264	238
2,620	2,640	497	472	446	421	396	370	345	320	294	269	244

\$2,640 and over

Use Table 2(b) for a MARRIED person on page 26. Also see the instructions on page 24.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	10	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	13	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	0	0	0	0	0	0	0	0	0	0
205	210	15	1	0	0	0	0	0	0	0	0	0
210	215	16	1	0	0	0	0	0	0	0	0	0
215	220	17	2	0	0	0	0	0	0	0	0	0
220	225	18	3	0	0	0	0	0	0	0	0	0
225	230	18	4	0	0	0	0	0	0	0	0	0
230	235	19	4	0	0	0	0	0	0	0	0	0
235	240	20	5	0	0	0	0	0	0	0	0	0
240	245	21	6	0	0	0	0	0	0	0	0	0
245	250	21	7	0	0	0	0	0	0	0	0	0
250	260	22	8	0	0	0	0	0	0	0	0	0
260	270	24	9	0	0	0	0	0	0	0	0	0
270	280	25	11	0	0	0	0	0	0	0	0	0
280	290	27	12	0	0	0	0	0	0	0	0	0
290	300	28	14	0	0	0	0	0	0	0	0	0
300	310	30	15	1	0	0	0	0	0	0	0	0
310	320	31	17	2	0	0	0	0	0	0	0	0
320	330	33	18	4	0	0	0	0	0	0	0	0
330	340	34	20	5	0	0	0	0	0	0	0	0
340	350	36	21	7	0	0	0	0	0	0	0	0
350	360	37	23	8	0	0	0	0	0	0	0	0
360	370	39	24	10	0	0	0	0	0	0	0	0
370	380	40	26	11	0	0	0	0	0	0	0	0
380	390	42	27	13	0	0	0	0	0	0	0	0
390	400	43	29	14	0	0	0	0	0	0	0	0
400	410	45	30	16	1	0	0	0	0	0	0	0
410	420	46	32	17	2	0	0	0	0	0	0	0
420	430	48	33	19	4	0	0	0	0	0	0	0
430	440	49	35	20	5	0	0	0	0	0	0	0
440	450	51	36	22	7	0	0	0	0	0	0	0
450	460	52	38	23	8	0	0	0	0	0	0	0
460	470	54	39	25	10	0	0	0	0	0	0	0
470	480	55	41	26	11	0	0	0	0	0	0	0
480	490	57	42	28	13	0	0	0	0	0	0	0
490	500	58	44	29	14	0	0	0	0	0	0	0
500	520	61	46	31	17	2	0	0	0	0	0	0
520	540	64	49	34	20	5	0	0	0	0	0	0
540	560	67	52	37	23	8	0	0	0	0	0	0
560	580	70	55	40	26	11	0	0	0	0	0	0
580	600	73	58	43	29	14	0	0	0	0	0	0
600	620	76	61	46	32	17	2	0	0	0	0	0
620	640	79	64	49	35	20	5	0	0	0	0	0
640	660	82	67	52	38	23	8	0	0	0	0	0
660	680	85	70	55	41	26	11	0	0	0	0	0
680	700	88	73	58	44	29	14	0	0	0	0	0
700	720	91	76	61	47	32	17	3	0	0	0	0
720	740	94	79	64	50	35	20	6	0	0	0	0
740	760	97	82	67	53	38	23	9	0	0	0	0
760	780	100	85	70	56	41	26	12	0	0	0	0
780	800	103	88	73	59	44	29	15	0	0	0	0
800	820	106	91	76	62	47	32	18	3	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$820	\$840	\$109	\$94	\$79	\$65	\$50	\$35	\$21	\$6	\$0	\$0	\$0
840	860	112	97	82	68	53	38	24	9	0	0	0
860	880	115	100	85	71	56	41	27	12	0	0	0
880	900	118	103	88	74	59	44	30	15	0	0	0
900	920	121	106	91	77	62	47	33	18	3	0	0
920	940	124	109	94	80	65	50	36	21	6	0	0
940	960	127	112	97	83	68	53	39	24	9	0	0
960	980	130	115	100	86	71	56	42	27	12	0	0
980	1,000	134	118	103	89	74	59	45	30	15	1	0
1,000	1,020	140	121	106	92	77	62	48	33	18	4	0
1,020	1,040	146	124	109	95	80	65	51	36	21	7	0
1,040	1,060	151	127	112	98	83	68	54	39	24	10	0
1,060	1,080	157	130	115	101	86	71	57	42	27	13	0
1,080	1,100	162	135	118	104	89	74	60	45	30	16	1
1,100	1,120	168	141	121	107	92	77	63	48	33	19	4
1,120	1,140	174	146	124	110	95	80	66	51	36	22	7
1,140	1,160	179	152	127	113	98	83	69	54	39	25	10
1,160	1,180	185	157	130	116	101	86	72	57	42	28	13
1,180	1,200	190	163	136	119	104	89	75	60	45	31	16
1,200	1,220	196	169	141	122	107	92	78	63	48	34	19
1,220	1,240	202	174	147	125	110	95	81	66	51	37	22
1,240	1,260	207	180	152	128	113	98	84	69	54	40	25
1,260	1,280	213	185	158	131	116	101	87	72	57	43	28
1,280	1,300	218	191	164	136	119	104	90	75	60	46	31
1,300	1,320	224	197	169	142	122	107	93	78	63	49	34
1,320	1,340	230	202	175	147	125	110	96	81	66	52	37
1,340	1,360	235	208	180	153	128	113	99	84	69	55	40
1,360	1,380	241	213	186	159	131	116	102	87	72	58	43
1,380	1,400	246	219	192	164	137	119	105	90	75	61	46
1,400	1,420	252	225	197	170	142	122	108	93	78	64	49
1,420	1,440	258	230	203	175	148	125	111	96	81	67	52
1,440	1,460	263	236	208	181	154	128	114	99	84	70	55
1,460	1,480	269	241	214	187	159	132	117	102	87	73	58
1,480	1,500	274	247	220	192	165	137	120	105	90	76	61
1,500	1,520	280	253	225	198	170	143	123	108	93	79	64
1,520	1,540	286	258	231	203	176	149	126	111	96	82	67
1,540	1,560	291	264	236	209	182	154	129	114	99	85	70
1,560	1,580	297	269	242	215	187	160	132	117	102	88	73
1,580	1,600	302	275	248	220	193	165	138	120	105	91	76
1,600	1,620	308	281	253	226	198	171	143	123	108	94	79
1,620	1,640	314	286	259	231	204	177	149	126	111	97	82
1,640	1,660	319	292	264	237	210	182	155	129	114	100	85
1,660	1,680	325	297	270	243	215	188	160	133	117	103	88
1,680	1,700	330	303	276	248	221	193	166	138	120	106	91
1,700	1,720	336	309	281	254	226	199	171	144	123	109	94
1,720	1,740	342	314	287	259	232	205	177	150	126	112	97
1,740	1,760	347	320	292	265	238	210	183	155	129	115	100
1,760	1,780	353	325	298	271	243	216	188	161	133	118	103
1,780	1,800	358	331	304	276	249	221	194	166	139	121	106
1,800	1,820	364	337	309	282	254	227	199	172	145	124	109
1,820	1,840	370	342	315	287	260	233	205	178	150	127	112
1,840	1,860	375	348	320	293	266	238	211	183	156	130	115
1,860	1,880	381	353	326	299	271	244	216	189	161	134	118
1,880	1,900	386	359	332	304	277	249	222	194	167	140	121
1,900	1,920	392	365	337	310	282	255	227	200	173	145	124
1,920	1,940	398	370	343	315	288	261	233	206	178	151	127
1,940	1,960	403	376	348	321	294	266	239	211	184	156	130
1,960	1,980	409	381	354	327	299	272	244	217	189	162	135
1,980	2,000	414	387	360	332	305	277	250	222	195	168	140
2,000	2,020	420	393	365	338	310	283	255	228	201	173	146
2,020	2,040	426	398	371	343	316	289	261	234	206	179	151
2,040	2,060	431	404	376	349	322	294	267	239	212	184	157
2,060	2,080	438	409	382	355	327	300	272	245	217	190	163
2,080	2,100	444	415	388	360	333	305	278	250	223	196	168
2,100	2,120	450	421	393	366	338	311	283	256	229	201	174

\$2,120 and over

Use Table 3(a) for a **SINGLE** person on page 26. Also see the instructions on page 24.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	270	1	0	0	0	0	0	0	0	0	0	0
270	280	3	0	0	0	0	0	0	0	0	0	0
280	290	4	0	0	0	0	0	0	0	0	0	0
290	300	6	0	0	0	0	0	0	0	0	0	0
300	310	7	0	0	0	0	0	0	0	0	0	0
310	320	9	0	0	0	0	0	0	0	0	0	0
320	330	10	0	0	0	0	0	0	0	0	0	0
330	340	12	0	0	0	0	0	0	0	0	0	0
340	350	13	0	0	0	0	0	0	0	0	0	0
350	360	15	0	0	0	0	0	0	0	0	0	0
360	370	16	1	0	0	0	0	0	0	0	0	0
370	380	18	3	0	0	0	0	0	0	0	0	0
380	390	19	4	0	0	0	0	0	0	0	0	0
390	400	21	6	0	0	0	0	0	0	0	0	0
400	410	22	7	0	0	0	0	0	0	0	0	0
410	420	24	9	0	0	0	0	0	0	0	0	0
420	430	25	10	0	0	0	0	0	0	0	0	0
430	440	27	12	0	0	0	0	0	0	0	0	0
440	450	28	13	0	0	0	0	0	0	0	0	0
450	460	30	15	0	0	0	0	0	0	0	0	0
460	470	31	16	2	0	0	0	0	0	0	0	0
470	480	33	18	3	0	0	0	0	0	0	0	0
480	490	34	19	5	0	0	0	0	0	0	0	0
490	500	36	21	6	0	0	0	0	0	0	0	0
500	520	38	23	8	0	0	0	0	0	0	0	0
520	540	41	26	11	0	0	0	0	0	0	0	0
540	560	44	29	14	0	0	0	0	0	0	0	0
560	580	47	32	17	3	0	0	0	0	0	0	0
580	600	50	35	20	6	0	0	0	0	0	0	0
600	620	53	38	23	9	0	0	0	0	0	0	0
620	640	56	41	26	12	0	0	0	0	0	0	0
640	660	59	44	29	15	0	0	0	0	0	0	0
660	680	62	47	32	18	3	0	0	0	0	0	0
680	700	65	50	35	21	6	0	0	0	0	0	0
700	720	68	53	38	24	9	0	0	0	0	0	0
720	740	71	56	41	27	12	0	0	0	0	0	0
740	760	74	59	44	30	15	0	0	0	0	0	0
760	780	77	62	47	33	18	3	0	0	0	0	0
780	800	80	65	50	36	21	6	0	0	0	0	0
800	820	83	68	53	39	24	9	0	0	0	0	0
820	840	86	71	56	42	27	12	0	0	0	0	0
840	860	89	74	59	45	30	15	1	0	0	0	0
860	880	92	77	62	48	33	18	4	0	0	0	0
880	900	95	80	65	51	36	21	7	0	0	0	0
900	920	98	83	68	54	39	24	10	0	0	0	0
920	940	101	86	71	57	42	27	13	0	0	0	0
940	960	104	89	74	60	45	30	16	1	0	0	0
960	980	107	92	77	63	48	33	19	4	0	0	0
980	1,000	110	95	80	66	51	36	22	7	0	0	0
1,000	1,020	113	98	83	69	54	39	25	10	0	0	0
1,020	1,040	116	101	86	72	57	42	28	13	0	0	0
1,040	1,060	119	104	89	75	60	45	31	16	1	0	0
1,060	1,080	122	107	92	78	63	48	34	19	4	0	0
1,080	1,100	125	110	95	81	66	51	37	22	7	0	0
1,100	1,120	128	113	98	84	69	54	40	25	10	0	0
1,120	1,140	131	116	101	87	72	57	43	28	13	0	0
1,140	1,160	134	119	104	90	75	60	46	31	16	2	0
1,160	1,180	137	122	107	93	78	63	49	34	19	5	0
1,180	1,200	140	125	110	96	81	66	52	37	22	8	0
1,200	1,220	143	128	113	99	84	69	55	40	25	11	0
1,220	1,240	146	131	116	102	87	72	58	43	28	14	0
1,240	1,260	149	134	119	105	90	75	61	46	31	17	2
1,260	1,280	152	137	122	108	93	78	64	49	34	20	5
1,280	1,300	155	140	125	111	96	81	67	52	37	23	8
1,300	1,320	158	143	128	114	99	84	70	55	40	26	11
1,320	1,340	161	146	131	117	102	87	73	58	43	29	14
1,340	1,360	164	149	134	120	105	90	76	61	46	32	17
1,360	1,380	167	152	137	123	108	93	79	64	49	35	20
1,380	1,400	170	155	140	126	111	96	82	67	52	38	23

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,400	\$1,420	\$173	\$158	\$143	\$129	\$114	\$99	\$85	\$70	\$55	\$41	\$26
1,420	1,440	176	161	146	132	117	102	88	73	58	44	29
1,440	1,460	179	164	149	135	120	105	91	76	61	47	32
1,460	1,480	182	167	152	138	123	108	94	79	64	50	35
1,480	1,500	185	170	155	141	126	111	97	82	67	53	38
1,500	1,520	188	173	158	144	129	114	100	85	70	56	41
1,520	1,540	191	176	161	147	132	117	103	88	73	59	44
1,540	1,560	194	179	164	150	135	120	106	91	76	62	47
1,560	1,580	197	182	167	153	138	123	109	94	79	65	50
1,580	1,600	200	185	170	156	141	126	112	97	82	68	53
1,600	1,620	203	188	173	159	144	129	115	100	85	71	56
1,620	1,640	206	191	176	162	147	132	118	103	88	74	59
1,640	1,660	209	194	179	165	150	135	121	106	91	77	62
1,660	1,680	212	197	182	168	153	138	124	109	94	80	65
1,680	1,700	215	200	185	171	156	141	127	112	97	83	68
1,700	1,720	219	203	188	174	159	144	130	115	100	86	71
1,720	1,740	225	206	191	177	162	147	133	118	103	89	74
1,740	1,760	231	209	194	180	165	150	136	121	106	92	77
1,760	1,780	236	212	197	183	168	153	139	124	109	95	80
1,780	1,800	242	215	200	186	171	156	142	127	112	98	83
1,800	1,820	247	220	203	189	174	159	145	130	115	101	86
1,820	1,840	253	226	206	192	177	162	148	133	118	104	89
1,840	1,860	259	231	209	195	180	165	151	136	121	107	92
1,860	1,880	264	237	212	198	183	168	154	139	124	110	95
1,880	1,900	270	242	215	201	186	171	157	142	127	113	98
1,900	1,920	275	248	220	204	189	174	160	145	130	116	101
1,920	1,940	281	254	226	207	192	177	163	148	133	119	104
1,940	1,960	287	259	232	210	195	180	166	151	136	122	107
1,960	1,980	292	265	237	213	198	183	169	154	139	125	110
1,980	2,000	298	270	243	216	201	186	172	157	142	128	113
2,000	2,020	303	276	248	221	204	189	175	160	145	131	116
2,020	2,040	309	282	254	227	207	192	178	163	148	134	119
2,040	2,060	315	287	260	232	210	195	181	166	151	137	122
2,060	2,080	320	293	265	238	213	198	184	169	154	140	125
2,080	2,100	326	298	271	243	216	201	187	172	157	143	128
2,100	2,120	331	304	276	249	222	204	190	175	160	146	131
2,120	2,140	337	310	282	255	227	207	193	178	163	149	134
2,140	2,160	343	315	288	260	233	210	196	181	166	152	137
2,160	2,180	348	321	293	266	238	213	199	184	169	155	140
2,180	2,200	354	326	299	271	244	217	202	187	172	158	143
2,200	2,220	359	332	304	277	250	222	205	190	175	161	146
2,220	2,240	365	338	310	283	255	228	208	193	178	164	149
2,240	2,260	371	343	316	288	261	233	211	196	181	167	152
2,260	2,280	376	349	321	294	266	239	214	199	184	170	155
2,280	2,300	382	354	327	299	272	245	217	202	187	173	158
2,300	2,320	387	360	332	305	278	250	223	205	190	176	161
2,320	2,340	393	366	338	311	283	256	228	208	193	179	164
2,340	2,360	399	371	344	316	289	261	234	211	196	182	167
2,360	2,380	404	377	349	322	294	267	240	214	199	185	170
2,380	2,400	410	382	355	327	300	273	245	218	202	188	173
2,400	2,420	415	388	360	333	306	278	251	223	205	191	176
2,420	2,440	421	394	366	339	311	284	256	229	208	194	179
2,440	2,460	427	399	372	344	317	289	262	235	211	197	182
2,460	2,480	432	405	377	350	322	295	268	240	214	200	185
2,480	2,500	438	410	383	355	328	301	273	246	218	203	188
2,500	2,520	443	416	388	361	334	306	279	251	224	206	191
2,520	2,540	449	422	394	367	339	312	284	257	230	209	194
2,540	2,560	455	427	400	372	345	317	290	263	235	212	197
2,560	2,580	460	433	405	378	350	323	296	268	241	215	200
2,580	2,600	466	438	411	383	356	329	301	274	246	219	203
2,600	2,620	471	444	416	389	362	334	307	279	252	225	206
2,620	2,640	477	450	422	395	367	340	312	285	258	230	209
2,640	2,660	483	455	428	400	373	345	318	291	263	236	212
2,660	2,680	488	461	433	406	378	351	324	296	269	241	215
2,680	2,700	494	466	439	411	384	357	329	302	274	247	220

\$2,700 and over

Use Table 3(b) for a **MARRIED** person on page 26. Also see the instructions on page 24.

SINGLE Persons—MONTHLY Payroll Period (For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	220	1	0	0	0	0	0	0	0	0	0	0
220	230	2	0	0	0	0	0	0	0	0	0	0
230	240	4	0	0	0	0	0	0	0	0	0	0
240	250	5	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	10	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	13	0	0	0	0	0	0	0	0	0	0
300	320	15	0	0	0	0	0	0	0	0	0	0
320	340	18	0	0	0	0	0	0	0	0	0	0
340	360	21	0	0	0	0	0	0	0	0	0	0
360	380	24	0	0	0	0	0	0	0	0	0	0
380	400	27	0	0	0	0	0	0	0	0	0	0
400	420	30	1	0	0	0	0	0	0	0	0	0
420	440	33	4	0	0	0	0	0	0	0	0	0
440	460	36	7	0	0	0	0	0	0	0	0	0
460	480	39	10	0	0	0	0	0	0	0	0	0
480	500	42	13	0	0	0	0	0	0	0	0	0
500	520	45	16	0	0	0	0	0	0	0	0	0
520	540	48	19	0	0	0	0	0	0	0	0	0
540	560	51	22	0	0	0	0	0	0	0	0	0
560	580	54	25	0	0	0	0	0	0	0	0	0
580	600	57	28	0	0	0	0	0	0	0	0	0
600	640	61	32	3	0	0	0	0	0	0	0	0
640	680	67	38	9	0	0	0	0	0	0	0	0
680	720	73	44	15	0	0	0	0	0	0	0	0
720	760	79	50	21	0	0	0	0	0	0	0	0
760	800	85	56	27	0	0	0	0	0	0	0	0
800	840	91	62	33	3	0	0	0	0	0	0	0
840	880	97	68	39	9	0	0	0	0	0	0	0
880	920	103	74	45	15	0	0	0	0	0	0	0
920	960	109	80	51	21	0	0	0	0	0	0	0
960	1,000	115	86	57	27	0	0	0	0	0	0	0
1,000	1,040	121	92	63	33	4	0	0	0	0	0	0
1,040	1,080	127	98	69	39	10	0	0	0	0	0	0
1,080	1,120	133	104	75	45	16	0	0	0	0	0	0
1,120	1,160	139	110	81	51	22	0	0	0	0	0	0
1,160	1,200	145	116	87	57	28	0	0	0	0	0	0
1,200	1,240	151	122	93	63	34	5	0	0	0	0	0
1,240	1,280	157	128	99	69	40	11	0	0	0	0	0
1,280	1,320	163	134	105	75	46	17	0	0	0	0	0
1,320	1,360	169	140	111	81	52	23	0	0	0	0	0
1,360	1,400	175	146	117	87	58	29	0	0	0	0	0
1,400	1,440	181	152	123	93	64	35	5	0	0	0	0
1,440	1,480	187	158	129	99	70	41	11	0	0	0	0
1,480	1,520	193	164	135	105	76	47	17	0	0	0	0
1,520	1,560	199	170	141	111	82	53	23	0	0	0	0
1,560	1,600	205	176	147	117	88	59	29	0	0	0	0
1,600	1,640	211	182	153	123	94	65	35	6	0	0	0
1,640	1,680	217	188	159	129	100	71	41	12	0	0	0
1,680	1,720	223	194	165	135	106	77	47	18	0	0	0
1,720	1,760	229	200	171	141	112	83	53	24	0	0	0
1,760	1,800	235	206	177	147	118	89	59	30	0	0	0
1,800	1,840	241	212	183	153	124	95	65	36	6	0	0
1,840	1,880	247	218	189	159	130	101	71	42	12	0	0
1,880	1,920	253	224	195	165	136	107	77	48	18	0	0
1,920	1,960	259	230	201	171	142	113	83	54	24	0	0
1,960	2,000	269	236	207	177	148	119	89	60	30	1	0
2,000	2,040	280	242	213	183	154	125	95	66	36	7	0
2,040	2,080	291	248	219	189	160	131	101	72	42	13	0
2,080	2,120	302	254	225	195	166	137	107	78	48	19	0
2,120	2,160	314	260	231	201	172	143	113	84	54	25	0
2,160	2,200	325	270	237	207	178	149	119	90	60	31	2
2,200	2,240	336	281	243	213	184	155	125	96	66	37	8
2,240	2,280	347	292	249	219	190	161	131	102	72	43	14
2,280	2,320	358	304	255	225	196	167	137	108	78	49	20
2,320	2,360	370	315	261	231	202	173	143	114	84	55	26
2,360	2,400	381	326	271	237	208	179	149	120	90	61	32

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,400	\$2,440	\$392	\$337	\$282	\$243	\$214	\$185	\$155	\$126	\$96	\$67	\$38
2,440	2,480	403	348	294	249	220	191	161	132	102	73	44
2,480	2,520	414	360	305	255	226	197	167	138	108	79	50
2,520	2,560	426	371	316	261	232	203	173	144	114	85	56
2,560	2,600	437	382	327	272	238	209	179	150	120	91	62
2,600	2,640	448	393	338	283	244	215	185	156	126	97	68
2,640	2,680	459	404	350	295	250	221	191	162	132	103	74
2,680	2,720	470	416	361	306	256	227	197	168	138	109	80
2,720	2,760	482	427	372	317	262	233	203	174	144	115	86
2,760	2,800	493	438	383	328	273	239	209	180	150	121	92
2,800	2,840	504	449	394	339	285	245	215	186	156	127	98
2,840	2,880	515	460	406	351	296	251	221	192	162	133	104
2,880	2,920	526	472	417	362	307	257	227	198	168	139	110
2,920	2,960	538	483	428	373	318	263	233	204	174	145	116
2,960	3,000	549	494	439	384	329	275	239	210	180	151	122
3,000	3,040	560	505	450	395	341	286	245	216	186	157	128
3,040	3,080	571	516	462	407	352	297	251	222	192	163	134
3,080	3,120	582	528	473	418	363	308	257	228	198	169	140
3,120	3,160	594	539	484	429	374	319	265	234	204	175	146
3,160	3,200	605	550	495	440	385	331	276	240	210	181	152
3,200	3,240	616	561	506	451	397	342	287	246	216	187	158
3,240	3,280	627	572	518	463	408	353	298	252	222	193	164
3,280	3,320	638	584	529	474	419	364	309	258	228	199	170
3,320	3,360	650	595	540	485	430	375	321	266	234	205	176
3,360	3,400	661	606	551	496	441	387	332	277	240	211	182
3,400	3,440	672	617	562	507	453	398	343	288	246	217	188
3,440	3,480	683	628	574	519	464	409	354	299	252	223	194
3,480	3,520	694	640	585	530	475	420	365	311	258	229	200
3,520	3,560	706	651	596	541	486	431	377	322	267	235	206
3,560	3,600	717	662	607	552	497	443	388	333	278	241	212
3,600	3,640	728	673	618	563	509	454	399	344	289	247	218
3,640	3,680	739	684	630	575	520	465	410	355	301	253	224
3,680	3,720	750	696	641	586	531	476	421	367	312	259	230
3,720	3,760	762	707	652	597	542	487	433	378	323	268	236
3,760	3,800	773	718	663	608	553	499	444	389	334	279	242
3,800	3,840	784	729	674	619	565	510	455	400	345	290	248
3,840	3,880	795	740	686	631	576	521	466	411	357	302	254
3,880	3,920	806	752	697	642	587	532	477	423	368	313	260
3,920	3,960	818	763	708	653	598	543	489	434	379	324	269
3,960	4,000	829	774	719	664	609	555	500	445	390	335	280
4,000	4,040	840	785	730	675	621	566	511	456	401	346	292
4,040	4,080	851	796	742	687	632	577	522	467	413	358	303
4,080	4,120	863	808	753	698	643	588	533	479	424	369	314
4,120	4,160	875	819	764	709	654	599	545	490	435	380	325
4,160	4,200	888	830	775	720	665	611	556	501	446	391	336
4,200	4,240	900	841	786	731	677	622	567	512	457	402	348
4,240	4,280	913	852	798	743	688	633	578	523	469	414	359
4,280	4,320	925	864	809	754	699	644	589	535	480	425	370
4,320	4,360	937	877	820	765	710	655	601	546	491	436	381
4,360	4,400	950	889	831	776	721	667	612	557	502	447	392
4,400	4,440	962	901	842	787	733	678	623	568	513	458	404
4,440	4,480	975	914	854	799	744	689	634	579	525	470	415
4,480	4,520	987	926	866	810	755	700	645	591	536	481	426
4,520	4,560	999	939	878	821	766	711	657	602	547	492	437
4,560	4,600	1,012	951	890	832	777	723	668	613	558	503	448
4,600	4,640	1,024	963	903	843	789	734	679	624	569	514	460
4,640	4,680	1,037	976	915	855	800	745	690	635	581	526	471
4,680	4,720	1,049	988	928	867	811	756	701	647	592	537	482
4,720	4,760	1,061	1,001	940	879	822	767	713	658	603	548	493
4,760	4,800	1,074	1,013	952	892	833	779	724	669	614	559	504
4,800	4,840	1,086	1,025	965	904	845	790	735	680	625	570	516
4,840	4,880	1,099	1,038	977	916	856	801	746	691	637	582	527
4,880	4,920	1,111	1,050	990	929	868	812	757	703	648	593	538
4,920	4,960	1,123	1,063	1,002	941	881	823	769	714	659	604	549
4,960	5,000	1,136	1,075	1,014	954	893	835	780	725	670	615	560

\$5,000 and over

Use Table 4(a) for a **SINGLE** person on page 26. Also see the instructions on page 24.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
520	540	2	0	0	0	0	0	0	0	0	0	0
540	560	5	0	0	0	0	0	0	0	0	0	0
560	580	8	0	0	0	0	0	0	0	0	0	0
580	600	11	0	0	0	0	0	0	0	0	0	0
600	640	16	0	0	0	0	0	0	0	0	0	0
640	680	22	0	0	0	0	0	0	0	0	0	0
680	720	28	0	0	0	0	0	0	0	0	0	0
720	760	34	4	0	0	0	0	0	0	0	0	0
760	800	40	10	0	0	0	0	0	0	0	0	0
800	840	46	16	0	0	0	0	0	0	0	0	0
840	880	52	22	0	0	0	0	0	0	0	0	0
880	920	58	28	0	0	0	0	0	0	0	0	0
920	960	64	34	5	0	0	0	0	0	0	0	0
960	1,000	70	40	11	0	0	0	0	0	0	0	0
1,000	1,040	76	46	17	0	0	0	0	0	0	0	0
1,040	1,080	82	52	23	0	0	0	0	0	0	0	0
1,080	1,120	88	58	29	0	0	0	0	0	0	0	0
1,120	1,160	94	64	35	5	0	0	0	0	0	0	0
1,160	1,200	100	70	41	11	0	0	0	0	0	0	0
1,200	1,240	106	76	47	17	0	0	0	0	0	0	0
1,240	1,280	112	82	53	23	0	0	0	0	0	0	0
1,280	1,320	118	88	59	29	0	0	0	0	0	0	0
1,320	1,360	124	94	65	35	6	0	0	0	0	0	0
1,360	1,400	130	100	71	41	12	0	0	0	0	0	0
1,400	1,440	136	106	77	47	18	0	0	0	0	0	0
1,440	1,480	142	112	83	53	24	0	0	0	0	0	0
1,480	1,520	148	118	89	59	30	1	0	0	0	0	0
1,520	1,560	154	124	95	65	36	7	0	0	0	0	0
1,560	1,600	160	130	101	71	42	13	0	0	0	0	0
1,600	1,640	166	136	107	77	48	19	0	0	0	0	0
1,640	1,680	172	142	113	83	54	25	0	0	0	0	0
1,680	1,720	178	148	119	89	60	31	1	0	0	0	0
1,720	1,760	184	154	125	95	66	37	7	0	0	0	0
1,760	1,800	190	160	131	101	72	43	13	0	0	0	0
1,800	1,840	196	166	137	107	78	49	19	0	0	0	0
1,840	1,880	202	172	143	113	84	55	25	0	0	0	0
1,880	1,920	208	178	149	119	90	61	31	2	0	0	0
1,920	1,960	214	184	155	125	96	67	37	8	0	0	0
1,960	2,000	220	190	161	131	102	73	43	14	0	0	0
2,000	2,040	226	196	167	137	108	79	49	20	0	0	0
2,040	2,080	232	202	173	143	114	85	55	26	0	0	0
2,080	2,120	238	208	179	149	120	91	61	32	3	0	0
2,120	2,160	244	214	185	155	126	97	67	38	9	0	0
2,160	2,200	250	220	191	161	132	103	73	44	15	0	0
2,200	2,240	256	226	197	167	138	109	79	50	21	0	0
2,240	2,280	262	232	203	173	144	115	85	56	27	0	0
2,280	2,320	268	238	209	179	150	121	91	62	33	3	0
2,320	2,360	274	244	215	185	156	127	97	68	39	9	0
2,360	2,400	280	250	221	191	162	133	103	74	45	15	0
2,400	2,440	286	256	227	197	168	139	109	80	51	21	0
2,440	2,480	292	262	233	203	174	145	115	86	57	27	0
2,480	2,520	298	268	239	209	180	151	121	92	63	33	4
2,520	2,560	304	274	245	215	186	157	127	98	69	39	10
2,560	2,600	310	280	251	221	192	163	133	104	75	45	16
2,600	2,640	316	286	257	227	198	169	139	110	81	51	22
2,640	2,680	322	292	263	233	204	175	145	116	87	57	28
2,680	2,720	328	298	269	239	210	181	151	122	93	63	34
2,720	2,760	334	304	275	245	216	187	157	128	99	69	40
2,760	2,800	340	310	281	251	222	193	163	134	105	75	46
2,800	2,840	346	316	287	257	228	199	169	140	111	81	52
2,840	2,880	352	322	293	263	234	205	175	146	117	87	58
2,880	2,920	358	328	299	269	240	211	181	152	123	93	64
2,920	2,960	364	334	305	275	246	217	187	158	129	99	70
2,960	3,000	370	340	311	281	252	223	193	164	135	105	76
3,000	3,040	376	346	317	287	258	229	199	170	141	111	82
3,040	3,080	382	352	323	293	264	235	205	176	147	117	88
3,080	3,120	388	358	329	299	270	241	211	182	153	123	94
3,120	3,160	394	364	335	305	276	247	217	188	159	129	100
3,160	3,200	400	370	341	311	282	253	223	194	165	135	106

MARRIED Persons—MONTHLY Payroll Period (For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,200	\$3,240	\$406	\$376	\$347	\$317	\$288	\$259	\$229	\$200	\$171	\$141	\$112
3,240	3,280	412	382	353	323	294	265	235	206	177	147	118
3,280	3,320	418	388	359	329	300	271	241	212	183	153	124
3,320	3,360	424	394	365	335	306	277	247	218	189	159	130
3,360	3,400	430	400	371	341	312	283	253	224	195	165	136
3,400	3,440	439	406	377	347	318	289	259	230	201	171	142
3,440	3,480	450	412	383	353	324	295	265	236	207	177	148
3,480	3,520	461	418	389	359	330	301	271	242	213	183	154
3,520	3,560	472	424	395	365	336	307	277	248	219	189	160
3,560	3,600	483	430	401	371	342	313	283	254	225	195	166
3,600	3,640	495	440	407	377	348	319	289	260	231	201	172
3,640	3,680	506	451	413	383	354	325	295	266	237	207	178
3,680	3,720	517	462	419	389	360	331	301	272	243	213	184
3,720	3,760	528	473	425	395	366	337	307	278	249	219	190
3,760	3,800	539	485	431	401	372	343	313	284	255	225	196
3,800	3,840	551	496	441	407	378	349	319	290	261	231	202
3,840	3,880	562	507	452	413	384	355	325	296	267	237	208
3,880	3,920	573	518	463	419	390	361	331	302	273	243	214
3,920	3,960	584	529	475	425	396	367	337	308	279	249	220
3,960	4,000	595	541	486	431	402	373	343	314	285	255	226
4,000	4,040	607	552	497	442	408	379	349	320	291	261	232
4,040	4,080	618	563	508	453	414	385	355	326	297	267	238
4,080	4,120	629	574	519	465	420	391	361	332	303	273	244
4,120	4,160	640	585	531	476	426	397	367	338	309	279	250
4,160	4,200	651	597	542	487	432	403	373	344	315	285	256
4,200	4,240	663	608	553	498	443	409	379	350	321	291	262
4,240	4,280	674	619	564	509	455	415	385	356	327	297	268
4,280	4,320	685	630	575	521	466	421	391	362	333	303	274
4,320	4,360	696	641	587	532	477	427	397	368	339	309	280
4,360	4,400	707	653	598	543	488	433	403	374	345	315	286
4,400	4,440	719	664	609	554	499	444	409	380	351	321	292
4,440	4,480	730	675	620	565	511	456	415	386	357	327	298
4,480	4,520	741	686	631	577	522	467	421	392	363	333	304
4,520	4,560	752	697	643	588	533	478	427	398	369	339	310
4,560	4,600	763	709	654	599	544	489	434	404	375	345	316
4,600	4,640	775	720	665	610	555	500	446	410	381	351	322
4,640	4,680	786	731	676	621	567	512	457	416	387	357	328
4,680	4,720	797	742	687	633	578	523	468	422	393	363	334
4,720	4,760	808	753	699	644	589	534	479	428	399	369	340
4,760	4,800	819	765	710	655	600	545	490	436	405	375	346
4,800	4,840	831	776	721	666	611	556	502	447	411	381	352
4,840	4,880	842	787	732	677	623	568	513	458	417	387	358
4,880	4,920	853	798	743	689	634	579	524	469	423	393	364
4,920	4,960	864	809	755	700	645	590	535	480	429	399	370
4,960	5,000	875	821	766	711	656	601	546	492	437	405	376
5,000	5,040	887	832	777	722	667	612	558	503	448	411	382
5,040	5,080	898	843	788	733	679	624	569	514	459	417	388
5,080	5,120	909	854	799	745	690	635	580	525	470	423	394
5,120	5,160	920	865	811	756	701	646	591	536	482	429	400
5,160	5,200	931	877	822	767	712	657	602	548	493	438	406
5,200	5,240	943	888	833	778	723	668	614	559	504	449	412
5,240	5,280	954	899	844	789	735	680	625	570	515	460	418
5,280	5,320	965	910	855	801	746	691	636	581	526	472	424
5,320	5,360	976	921	867	812	757	702	647	592	538	483	430
5,360	5,400	987	933	878	823	768	713	658	604	549	494	439
5,400	5,440	999	944	889	834	779	724	670	615	560	505	450
5,440	5,480	1,010	955	900	845	791	736	681	626	571	516	462
5,480	5,520	1,021	966	911	857	802	747	692	637	582	528	473
5,520	5,560	1,032	977	923	868	813	758	703	648	594	539	484
5,560	5,600	1,043	989	934	879	824	769	714	660	605	550	495
5,600	5,640	1,055	1,000	945	890	835	780	726	671	616	561	506
5,640	5,680	1,066	1,011	956	901	847	792	737	682	627	572	518
5,680	5,720	1,077	1,022	967	913	858	803	748	693	638	584	529
5,720	5,760	1,088	1,033	979	924	869	814	759	704	650	595	540
5,760	5,800	1,099	1,045	990	935	880	825	770	716	661	606	551

\$5,800 and over

Use Table 4(b) for a MARRIED person on page 26. Also see the instructions on page 24.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	2	1	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	1	0	0	0	0	0	0	0	0
33	36	4	2	1	0	0	0	0	0	0	0	0
36	39	4	3	1	0	0	0	0	0	0	0	0
39	42	5	3	2	1	0	0	0	0	0	0	0
42	45	5	4	2	1	0	0	0	0	0	0	0
45	48	6	4	3	1	0	0	0	0	0	0	0
48	51	6	5	3	2	1	0	0	0	0	0	0
51	54	6	5	4	2	1	0	0	0	0	0	0
54	57	7	6	4	3	1	0	0	0	0	0	0
57	60	7	6	5	3	2	1	0	0	0	0	0
60	63	8	6	5	4	2	1	0	0	0	0	0
63	66	8	7	6	4	3	1	0	0	0	0	0
66	69	9	7	6	5	3	2	1	0	0	0	0
69	72	9	8	6	5	4	2	1	0	0	0	0
72	75	10	8	7	6	4	3	1	0	0	0	0
75	78	10	9	7	6	5	3	2	1	0	0	0
78	81	10	9	8	6	5	4	2	1	0	0	0
81	84	11	10	8	7	5	4	3	1	0	0	0
84	87	11	10	9	7	6	5	3	2	1	0	0
87	90	12	10	9	8	6	5	4	2	1	0	0
90	93	12	11	10	8	7	5	4	3	1	0	0
93	96	13	11	10	9	7	6	5	3	2	1	0
96	99	14	12	10	9	8	6	5	4	2	1	0
99	102	15	12	11	10	8	7	5	4	3	1	0
102	105	16	13	11	10	9	7	6	5	3	2	1
105	108	17	14	12	10	9	8	6	5	4	2	1
108	111	17	15	12	11	10	8	7	5	4	3	1
111	114	18	16	13	11	10	9	7	6	5	3	2
114	117	19	17	14	12	10	9	8	6	5	4	2
117	120	20	17	15	12	11	10	8	7	5	4	3
120	123	21	18	16	13	11	10	9	7	6	5	3
123	126	22	19	17	14	12	10	9	8	6	5	4
126	129	23	20	17	15	12	11	10	8	7	5	4
129	132	23	21	18	16	13	11	10	9	7	6	5
132	135	24	22	19	17	14	12	10	9	8	6	5
135	138	25	23	20	17	15	12	11	10	8	7	5
138	141	26	23	21	18	16	13	11	10	9	7	6
141	144	27	24	22	19	17	14	12	10	9	8	6
144	147	28	25	22	20	17	15	12	11	10	8	7
147	150	28	26	23	21	18	16	13	11	10	9	7
150	153	29	27	24	22	19	17	14	12	10	9	8
153	156	30	28	25	22	20	17	15	12	11	10	8
156	159	31	28	26	23	21	18	16	13	11	10	9
159	162	32	29	27	24	22	19	17	14	12	10	9
162	165	33	30	28	25	22	20	17	15	12	11	10
165	168	33	31	28	26	23	21	18	16	13	11	10
168	171	34	32	29	27	24	22	19	17	14	12	10
171	174	35	33	30	28	25	22	20	17	15	12	11
174	177	36	33	31	28	26	23	21	18	16	13	11
177	180	37	34	32	29	27	24	22	19	17	14	12
180	183	38	35	33	30	28	25	22	20	17	15	12
183	186	38	36	33	31	28	26	23	21	18	16	13
186	189	39	37	34	32	29	27	24	22	19	17	14
189	192	40	38	35	33	30	28	25	22	20	17	15
192	195	41	38	36	33	31	28	26	23	21	18	16
195	198	42	39	37	34	32	29	27	24	22	19	17
198	201	43	40	38	35	33	30	27	25	22	20	17
201	204	44	41	38	36	33	31	28	26	23	21	18
204	207	45	42	39	37	34	32	29	27	24	22	19
207	210	46	43	40	38	35	33	30	27	25	22	20
210	213	47	44	41	38	36	33	31	28	26	23	21
213	216	48	45	42	39	37	34	32	29	27	24	22
216	219	49	46	43	40	38	35	33	30	27	25	22

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$219	\$222	\$50	\$47	\$44	\$41	\$38	\$36	\$33	\$31	\$28	\$26	\$23
222	225	50	48	45	42	39	37	34	32	29	27	24
225	228	51	49	46	43	40	38	35	33	30	27	25
228	231	52	50	47	44	41	38	36	33	31	28	26
231	234	53	50	48	45	42	39	37	34	32	29	27
234	237	54	51	49	46	43	40	38	35	33	30	27
237	240	55	52	49	47	44	41	38	36	33	31	28
240	243	56	53	50	48	45	42	39	37	34	32	29
243	246	57	54	51	49	46	43	40	38	35	33	30
246	249	58	55	52	49	47	44	41	38	36	33	31
249	252	59	56	53	50	48	45	42	39	37	34	32
252	255	60	57	54	51	49	46	43	40	38	35	32
255	258	61	58	55	52	49	47	44	41	38	36	33
258	261	62	59	56	53	50	48	45	42	39	37	34
261	264	63	60	57	54	51	49	46	43	40	38	35
264	267	63	61	58	55	52	49	47	44	41	38	36
267	270	64	62	59	56	53	50	48	45	42	39	37
270	273	65	63	60	57	54	51	49	46	43	40	38
273	276	66	63	61	58	55	52	49	47	44	41	38
276	279	67	64	62	59	56	53	50	48	45	42	39
279	282	68	65	63	60	57	54	51	49	46	43	40
282	285	69	66	63	61	58	55	52	49	47	44	41
285	288	70	67	64	62	59	56	53	50	48	45	42
288	291	71	68	65	63	60	57	54	51	48	46	43
291	294	72	69	66	63	61	58	55	52	49	47	44
294	297	73	70	67	64	62	59	56	53	50	48	45
297	300	74	71	68	65	62	60	57	54	51	48	46
300	303	75	72	69	66	63	61	58	55	52	49	47
303	306	76	73	70	67	64	62	59	56	53	50	48
306	309	76	74	71	68	65	62	60	57	54	51	48
309	312	77	75	72	69	66	63	61	58	55	52	49
312	315	78	76	73	70	67	64	62	59	56	53	50
315	318	79	76	74	71	68	65	62	60	57	54	51
318	321	80	77	75	72	69	66	63	61	58	55	52
321	324	81	78	76	73	70	67	64	62	59	56	53
324	327	82	79	76	74	71	68	65	62	60	57	54
327	330	83	80	77	75	72	69	66	63	61	58	55
330	333	84	81	78	76	73	70	67	64	62	59	56
333	336	85	82	79	76	74	71	68	65	62	60	57
336	339	86	83	80	77	75	72	69	66	63	61	58
339	341	87	84	81	78	75	73	70	67	64	61	59
341	343	87	84	82	79	76	73	70	68	65	62	59
343	345	88	85	82	79	77	74	71	68	65	63	60
345	347	88	86	83	80	77	74	72	69	66	63	60
347	349	89	86	83	81	78	75	72	69	67	64	61
349	351	90	87	84	81	78	76	73	70	67	64	62
351	353	90	87	85	82	79	76	73	71	68	65	62
353	355	91	88	85	83	80	77	74	71	68	66	63
355	357	92	89	86	83	80	78	75	72	69	66	64
357	359	92	89	87	84	81	78	75	73	70	67	64
359	361	93	90	87	84	82	79	76	73	70	68	65
361	363	93	91	88	85	82	79	77	74	71	68	65
363	365	94	91	88	86	83	80	77	74	72	69	66
365	367	95	92	89	86	83	81	78	75	72	69	67
367	369	95	92	90	87	84	81	78	76	73	70	67
369	371	96	93	90	87	85	82	79	76	73	71	68
371	373	96	94	91	88	85	82	80	77	74	71	68
373	375	97	94	92	89	86	83	80	77	75	72	69
375	377	98	95	92	89	87	84	81	78	75	73	70
377	379	98	96	93	90	87	84	82	79	76	73	70
379	381	99	96	93	91	88	85	82	79	77	74	71
381	383	100	97	94	91	88	86	83	80	77	74	72
383	385	100	97	95	92	89	86	83	81	78	75	72
385	387	101	98	95	92	90	87	84	81	78	76	73
387	389	101	99	96	93	90	87	85	82	79	76	73
389	391	102	99	96	94	91	88	85	82	80	77	74

\$391 and over

Use Table 8(a) for a **SINGLE** person on page 27. Also see the instructions on page 24.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	2	0	0	0	0	0	0	0	0	0	0
36	39	2	1	0	0	0	0	0	0	0	0	0
39	42	2	1	0	0	0	0	0	0	0	0	0
42	45	3	2	0	0	0	0	0	0	0	0	0
45	48	3	2	1	0	0	0	0	0	0	0	0
48	51	4	2	1	0	0	0	0	0	0	0	0
51	54	4	3	2	0	0	0	0	0	0	0	0
54	57	5	3	2	1	0	0	0	0	0	0	0
57	60	5	4	2	1	0	0	0	0	0	0	0
60	63	6	4	3	2	0	0	0	0	0	0	0
63	66	6	5	3	2	1	0	0	0	0	0	0
66	69	7	5	4	2	1	0	0	0	0	0	0
69	72	7	6	4	3	2	0	0	0	0	0	0
72	75	7	6	5	3	2	1	0	0	0	0	0
75	78	8	7	5	4	2	1	0	0	0	0	0
78	81	8	7	6	4	3	2	0	0	0	0	0
81	84	9	7	6	5	3	2	1	0	0	0	0
84	87	9	8	7	5	4	2	1	0	0	0	0
87	90	10	8	7	6	4	3	2	0	0	0	0
90	93	10	9	7	6	5	3	2	1	0	0	0
93	96	11	9	8	7	5	4	2	1	0	0	0
96	99	11	10	8	7	6	4	3	2	0	0	0
99	102	11	10	9	7	6	5	3	2	1	0	0
102	105	12	11	9	8	7	5	4	2	1	0	0
105	108	12	11	10	8	7	6	4	3	2	0	0
108	111	13	11	10	9	7	6	5	3	2	1	0
111	114	13	12	11	9	8	7	5	4	2	1	0
114	117	14	12	11	10	8	7	6	4	3	2	0
117	120	14	13	11	10	9	7	6	5	3	2	1
120	123	15	13	12	11	9	8	7	5	4	2	1
123	126	15	14	12	11	10	8	7	6	4	3	2
126	129	16	14	13	11	10	9	7	6	5	3	2
129	132	16	15	13	12	11	9	8	7	5	4	2
132	135	16	15	14	12	11	10	8	7	6	4	3
135	138	17	16	14	13	11	10	9	7	6	5	3
138	141	17	16	15	13	12	11	9	8	7	5	4
141	144	18	16	15	14	12	11	10	8	7	6	4
144	147	18	17	16	14	13	11	10	9	7	6	5
147	150	19	17	16	15	13	12	11	9	8	6	5
150	153	19	18	16	15	14	12	11	10	8	7	6
153	156	20	18	17	16	14	13	11	10	9	7	6
156	159	20	19	17	16	15	13	12	11	9	8	6
159	162	21	19	18	16	15	14	12	11	10	8	7
162	165	22	20	18	17	16	14	13	11	10	9	7
165	168	23	20	19	17	16	15	13	12	11	9	8
168	171	24	21	19	18	16	15	14	12	11	10	8
171	174	24	22	20	18	17	16	14	13	11	10	9
174	177	25	23	20	19	17	16	15	13	12	11	9
177	180	26	23	21	19	18	16	15	14	12	11	10
180	183	27	24	22	20	18	17	16	14	13	11	10
183	186	28	25	23	20	19	17	16	15	13	12	11
186	189	29	26	23	21	19	18	16	15	14	12	11
189	192	29	27	24	22	20	18	17	16	14	13	11
192	195	30	28	25	23	20	19	17	16	15	13	12
195	198	31	29	26	23	21	19	18	16	15	14	12
198	201	32	29	27	24	22	20	18	17	16	14	13
201	204	33	30	28	25	23	20	19	17	16	15	13
204	207	34	31	29	26	23	21	19	18	16	15	14
207	210	34	32	29	27	24	22	20	18	17	15	14
210	213	35	33	30	28	25	23	20	19	17	16	15
213	216	36	34	31	29	26	23	21	19	18	16	15
216	219	37	34	32	29	27	24	22	20	18	17	15
219	222	38	35	33	30	28	25	23	20	19	17	16
222	225	39	36	34	31	29	26	23	21	19	18	16
225	228	39	37	34	32	29	27	24	22	20	18	17
228	231	40	38	35	33	30	28	25	23	20	19	17
231	234	41	39	36	34	31	28	26	23	21	19	18

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	\$42	\$39	\$37	\$34	\$32	\$29	\$27	\$24	\$22	\$20	\$18
237	240	43	40	38	35	33	30	28	25	23	20	19
240	243	44	41	39	36	34	31	28	26	23	21	19
243	246	45	42	39	37	34	32	29	27	24	22	20
246	249	45	43	40	38	35	33	30	28	25	23	20
249	252	46	44	41	39	36	34	31	28	26	23	21
252	255	47	44	42	39	37	34	32	29	27	24	22
255	258	48	45	43	40	38	35	33	30	28	25	23
258	261	49	46	44	41	39	36	34	31	28	26	23
261	264	50	47	44	42	39	37	34	32	29	27	24
264	267	50	48	45	43	40	38	35	33	30	28	25
267	270	51	49	46	44	41	39	36	34	31	28	26
270	273	52	50	47	44	42	39	37	34	32	29	27
273	276	53	50	48	45	43	40	38	35	33	30	28
276	279	54	51	49	46	44	41	39	36	34	31	28
279	282	55	52	50	47	44	42	39	37	34	32	29
282	285	55	53	50	48	45	43	40	38	35	33	30
285	288	56	54	51	49	46	44	41	39	36	33	31
288	291	57	55	52	50	47	44	42	39	37	34	32
291	294	58	55	53	50	48	45	43	40	38	35	33
294	297	59	56	54	51	49	46	44	41	39	36	33
297	300	60	57	55	52	50	47	44	42	39	37	34
300	303	60	58	55	53	50	48	45	43	40	38	35
303	306	61	59	56	54	51	49	46	44	41	39	36
306	309	62	60	57	55	52	49	47	44	42	39	37
309	312	63	60	58	55	53	50	48	45	43	40	38
312	315	64	61	59	56	54	51	49	46	44	41	39
315	318	65	62	60	57	55	52	49	47	44	42	39
318	321	66	63	60	58	55	53	50	48	45	43	40
321	324	67	64	61	59	56	54	51	49	46	44	41
324	327	68	65	62	60	57	55	52	49	47	44	42
327	330	69	66	63	60	58	55	53	50	48	45	43
330	333	69	67	64	61	59	56	54	51	49	46	44
333	336	70	68	65	62	60	57	55	52	49	47	44
336	339	71	68	66	63	60	58	55	53	50	48	45
339	341	72	69	66	64	61	59	56	54	51	48	46
341	343	73	70	67	64	62	59	57	54	52	49	47
343	345	73	71	68	65	62	60	57	55	52	50	47
345	347	74	71	68	66	63	60	58	55	53	50	48
347	349	75	72	69	66	63	61	58	56	53	51	48
349	351	75	72	70	67	64	61	59	56	54	51	49
351	353	76	73	70	67	65	62	59	57	54	52	49
353	355	76	74	71	68	65	63	60	57	55	52	50
355	357	77	74	71	69	66	63	61	58	55	53	50
357	359	78	75	72	69	66	64	61	59	56	54	51
359	361	78	75	73	70	67	64	62	59	57	54	52
361	363	79	76	73	70	68	65	62	60	57	55	52
363	365	80	77	74	71	68	66	63	60	58	55	53
365	367	80	77	75	72	69	66	63	61	58	56	53
367	369	81	78	75	72	70	67	64	61	59	56	54
369	371	81	79	76	73	70	67	65	62	59	57	54
371	373	82	79	76	74	71	68	65	62	60	57	55
373	375	83	80	77	74	71	69	66	63	61	58	55
375	377	83	80	78	75	72	69	66	64	61	59	56
377	379	84	81	78	75	73	70	67	64	62	59	57
379	381	84	82	79	76	73	70	68	65	62	60	57
381	383	85	82	79	77	74	71	68	65	63	60	58
383	385	86	83	80	77	75	72	69	66	63	61	58
385	387	86	84	81	78	75	72	70	67	64	61	59
387	389	87	84	81	79	76	73	70	67	65	62	59
389	391	88	85	82	79	76	74	71	68	65	62	60
391	393	88	85	83	80	77	74	71	69	66	63	61
393	395	89	86	83	80	78	75	72	69	66	64	61
395	397	89	87	84	81	78	75	73	70	67	64	62
397	399	90	87	84	82	79	76	73	70	68	65	62

\$399 and over

Use Table 8(b) for a **MARRIED person** on page 27. Also see the instructions on page 24.

6.2% Social Security Employee Tax Table for 1993

Note: Wages subject to social security are generally also subject to the Medicare tax. See page 51.

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

6.2% Social Security Employee Tax Table for 1993

Note: Wages subject to social security are generally also subject to the Medicare tax. See page 51.

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
\$54.12	\$54.28	\$3.36	\$66.54	\$66.70	\$4.13	\$78.96	\$79.12	\$4.90	\$91.38	\$91.54	\$5.67
54.28	54.44	3.37	66.70	66.86	4.14	79.12	79.28	4.91	91.54	91.70	5.68
54.44	54.60	3.38	66.86	67.02	4.15	79.28	79.44	4.92	91.70	91.86	5.69
54.60	54.76	3.39	67.02	67.18	4.16	79.44	79.60	4.93	91.86	92.02	5.70
54.76	54.92	3.40	67.18	67.34	4.17	79.60	79.76	4.94	92.02	92.18	5.71
54.92	55.09	3.41	67.34	67.50	4.18	79.76	79.92	4.95	92.18	92.34	5.72
55.09	55.25	3.42	67.50	67.67	4.19	79.92	80.09	4.96	92.34	92.50	5.73
55.25	55.41	3.43	67.67	67.83	4.20	80.09	80.25	4.97	92.50	92.67	5.74
55.41	55.57	3.44	67.83	67.99	4.21	80.25	80.41	4.98	92.67	92.83	5.75
55.57	55.73	3.45	67.99	68.15	4.22	80.41	80.57	4.99	92.83	92.99	5.76
55.73	55.89	3.46	68.15	68.31	4.23	80.57	80.73	5.00	92.99	93.15	5.77
55.89	56.05	3.47	68.31	68.47	4.24	80.73	80.89	5.01	93.15	93.31	5.78
56.05	56.21	3.48	68.47	68.63	4.25	80.89	81.05	5.02	93.31	93.47	5.79
56.21	56.38	3.49	68.63	68.80	4.26	81.05	81.21	5.03	93.47	93.63	5.80
56.38	56.54	3.50	68.80	68.96	4.27	81.21	81.38	5.04	93.63	93.80	5.81
56.54	56.70	3.51	68.96	69.12	4.28	81.38	81.54	5.05	93.80	93.96	5.82
56.70	56.86	3.52	69.12	69.28	4.29	81.54	81.70	5.06	93.96	94.12	5.83
56.86	57.02	3.53	69.28	69.44	4.30	81.70	81.86	5.07	94.12	94.28	5.84
57.02	57.18	3.54	69.44	69.60	4.31	81.86	82.02	5.08	94.28	94.44	5.85
57.18	57.34	3.55	69.60	69.76	4.32	82.02	82.18	5.09	94.44	94.60	5.86
57.34	57.50	3.56	69.76	69.92	4.33	82.18	82.34	5.10	94.60	94.76	5.87
57.50	57.67	3.57	69.92	70.09	4.34	82.34	82.50	5.11	94.76	94.92	5.88
57.67	57.83	3.58	70.09	70.25	4.35	82.50	82.67	5.12	94.92	95.09	5.89
57.83	57.99	3.59	70.25	70.41	4.36	82.67	82.83	5.13	95.09	95.25	5.90
57.99	58.15	3.60	70.41	70.57	4.37	82.83	82.99	5.14	95.25	95.41	5.91
58.15	58.31	3.61	70.57	70.73	4.38	82.99	83.15	5.15	95.41	95.57	5.92
58.31	58.47	3.62	70.73	70.89	4.39	83.15	83.31	5.16	95.57	95.73	5.93
58.47	58.63	3.63	70.89	71.05	4.40	83.31	83.47	5.17	95.73	95.89	5.94
58.63	58.80	3.64	71.05	71.21	4.41	83.47	83.63	5.18	95.89	96.05	5.95
58.80	58.96	3.65	71.21	71.38	4.42	83.63	83.80	5.19	96.05	96.21	5.96
58.96	59.12	3.66	71.38	71.54	4.43	83.80	83.96	5.20	96.21	96.38	5.97
59.12	59.28	3.67	71.54	71.70	4.44	83.96	84.12	5.21	96.38	96.54	5.98
59.28	59.44	3.68	71.70	71.86	4.45	84.12	84.28	5.22	96.54	96.70	5.99
59.44	59.60	3.69	71.86	72.02	4.46	84.28	84.44	5.23	96.70	96.86	6.00
59.60	59.76	3.70	72.02	72.18	4.47	84.44	84.60	5.24	96.86	97.02	6.01
59.76	59.92	3.71	72.18	72.34	4.48	84.60	84.76	5.25	97.02	97.18	6.02
59.92	60.09	3.72	72.34	72.50	4.49	84.76	84.92	5.26	97.18	97.34	6.03
60.09	60.25	3.73	72.50	72.67	4.50	84.92	85.09	5.27	97.34	97.50	6.04
60.25	60.41	3.74	72.67	72.83	4.51	85.09	85.25	5.28	97.50	97.67	6.05
60.41	60.57	3.75	72.83	72.99	4.52	85.25	85.41	5.29	97.67	97.83	6.06
60.57	60.73	3.76	72.99	73.15	4.53	85.41	85.57	5.30	97.83	97.99	6.07
60.73	60.89	3.77	73.15	73.31	4.54	85.57	85.73	5.31	97.99	98.15	6.08
60.89	61.05	3.78	73.31	73.47	4.55	85.73	85.89	5.32	98.15	98.31	6.09
61.05	61.21	3.79	73.47	73.63	4.56	85.89	86.05	5.33	98.31	98.47	6.10
61.21	61.38	3.80	73.63	73.80	4.57	86.05	86.21	5.34	98.47	98.63	6.11
61.38	61.54	3.81	73.80	73.96	4.58	86.21	86.38	5.35	98.63	98.80	6.12
61.54	61.70	3.82	73.96	74.12	4.59	86.38	86.54	5.36	98.80	98.96	6.13
61.70	61.86	3.83	74.12	74.28	4.60	86.54	86.70	5.37	98.96	99.12	6.14
61.86	62.02	3.84	74.28	74.44	4.61	86.70	86.86	5.38	99.12	99.28	6.15
62.02	62.18	3.85	74.44	74.60	4.62	86.86	87.02	5.39	99.28	99.44	6.16
62.18	62.34	3.86	74.60	74.76	4.63	87.02	87.18	5.40	99.44	99.60	6.17
62.34	62.50	3.87	74.76	74.92	4.64	87.18	87.34	5.41	99.60	99.76	6.18
62.50	62.67	3.88	74.92	75.09	4.65	87.34	87.50	5.42	99.76	99.92	6.19
62.67	62.83	3.89	75.09	75.25	4.66	87.50	87.67	5.43	99.92	100.00	6.20
62.83	62.99	3.90	75.25	75.41	4.67	87.67	87.83	5.44			
62.99	63.15	3.91	75.41	75.57	4.68	87.83	87.99	5.45			
63.15	63.31	3.92	75.57	75.73	4.69	87.99	88.15	5.46			
63.31	63.47	3.93	75.73	75.89	4.70	88.15	88.31	5.47			
63.47	63.63	3.94	75.89	76.05	4.71	88.31	88.47	5.48			
63.63	63.80	3.95	76.05	76.21	4.72	88.47	88.63	5.49			
63.80	63.96	3.96	76.21	76.38	4.73	88.63	88.80	5.50			
63.96	64.12	3.97	76.38	76.54	4.74	88.80	88.96	5.51			
64.12	64.28	3.98	76.54	76.70	4.75	88.96	89.12	5.52			
64.28	64.44	3.99	76.70	76.86	4.76	89.12	89.28	5.53			
64.44	64.60	4.00	76.86	77.02	4.77	89.28	89.44	5.54			
64.60	64.76	4.01	77.02	77.18	4.78	89.44	89.60	5.55			
64.76	64.92	4.02	77.18	77.34	4.79	89.60	89.76	5.56			
64.92	65.09	4.03	77.34	77.50	4.80	89.76	89.92	5.57			
65.09	65.25	4.04	77.50	77.67	4.81	89.92	90.09	5.58			
65.25	65.41	4.05	77.67	77.83	4.82	90.09	90.25	5.59			
65.41	65.57	4.06	77.83	77.99	4.83	90.25	90.41	5.60			
65.57	65.73	4.07	77.99	78.15	4.84	90.41	90.57	5.61			
65.73	65.89	4.08	78.15	78.31	4.85	90.57	90.73	5.62			
65.89	66.05	4.09	78.31	78.47	4.86	90.73	90.89	5.63			
66.05	66.21	4.10	78.47	78.63	4.87	90.89	91.05	5.64			
66.21	66.38	4.11	78.63	78.80	4.88	91.05	91.21	5.65			
66.38	66.54	4.12	78.80	78.96	4.89	91.21	91.38	5.66			

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

1.45% Medicare Employee Tax Table for 1993

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
\$0.00	\$0.35	\$0.00	\$28.63	\$29.32	\$.42	\$57.59	\$58.28	\$.84	\$86.56	\$87.25	\$1.26
.35	1.04	.01	29.32	30.00	.43	58.28	58.97	.85	87.25	87.94	1.27
1.04	1.73	.02	30.00	30.69	.44	58.97	59.66	.86	87.94	88.63	1.28
1.73	2.42	.03	30.69	31.38	.45	59.66	60.35	.87	88.63	89.32	1.29
2.42	3.11	.04	31.38	32.07	.46	60.35	61.04	.88	89.32	90.00	1.30
3.11	3.80	.05	32.07	32.76	.47	61.04	61.73	.89	90.00	90.69	1.31
3.80	4.49	.06	32.76	33.45	.48	61.73	62.42	.90	90.69	91.38	1.32
4.49	5.18	.07	33.45	34.14	.49	62.42	63.11	.91	91.38	92.07	1.33
5.18	5.87	.08	34.14	34.83	.50	63.11	63.80	.92	92.07	92.76	1.34
5.87	6.56	.09	34.83	35.52	.51	63.80	64.49	.93	92.76	93.45	1.35
6.56	7.25	.10	35.52	36.21	.52	64.49	65.18	.94	93.45	94.14	1.36
7.25	7.94	.11	36.21	36.90	.53	65.18	65.87	.95	94.14	94.83	1.37
7.94	8.63	.12	36.90	37.59	.54	65.87	66.56	.96	94.83	95.52	1.38
8.63	9.32	.13	37.59	38.28	.55	66.56	67.25	.97	95.52	96.21	1.39
9.32	10.00	.14	38.28	38.97	.56	67.25	67.94	.98	96.21	96.90	1.40
10.00	10.69	.15	38.97	39.66	.57	67.94	68.63	.99	96.90	97.59	1.41
10.69	11.38	.16	39.66	40.35	.58	68.63	69.32	1.00	97.59	98.28	1.42
11.38	12.07	.17	40.35	41.04	.59	69.32	70.00	1.01	98.28	98.97	1.43
12.07	12.76	.18	41.04	41.73	.60	70.00	70.69	1.02	98.97	99.66	1.44
12.76	13.45	.19	41.73	42.42	.61	70.69	71.38	1.03	99.66	100.00	1.45
13.45	14.14	.20	42.42	43.11	.62	71.38	72.07	1.04			
14.14	14.83	.21	43.11	43.80	.63	72.07	72.76	1.05			
14.83	15.52	.22	43.80	44.49	.64	72.76	73.45	1.06			
15.52	16.21	.23	44.49	45.18	.65	73.45	74.14	1.07			
16.21	16.90	.24	45.18	45.87	.66	74.14	74.83	1.08			
16.90	17.59	.25	45.87	46.56	.67	74.83	75.52	1.09			
17.59	18.28	.26	46.56	47.25	.68	75.52	76.21	1.10			
18.28	18.97	.27	47.25	47.94	.69	76.21	76.90	1.11			
18.97	19.66	.28	47.94	48.63	.70	76.90	77.59	1.12			
19.66	20.35	.29	48.63	49.32	.71	77.59	78.28	1.13			
20.35	21.04	.30	49.32	50.00	.72	78.28	78.97	1.14			
21.04	21.73	.31	50.00	50.69	.73	78.97	79.66	1.15			
21.73	22.42	.32	50.69	51.38	.74	79.66	80.35	1.16			
22.42	23.11	.33	51.38	52.07	.75	80.35	81.04	1.17			
23.11	23.80	.34	52.07	52.76	.76	81.04	81.73	1.18			
23.80	24.49	.35	52.76	53.45	.77	81.73	82.42	1.19			
24.49	25.18	.36	53.45	54.14	.78	82.42	83.11	1.20			
25.18	25.87	.37	54.14	54.83	.79	83.11	83.80	1.21			
25.87	26.56	.38	54.83	55.52	.80	83.80	84.49	1.22			
26.56	27.25	.39	55.52	56.21	.81	84.49	85.18	1.23			
27.25	27.94	.40	56.21	56.90	.82	85.18	85.87	1.24			
27.94	28.63	.41	56.90	57.59	.83	85.87	86.56	1.25			
									Wages	Taxes	
									\$100	\$1.45	
									200	2.90	
									300	4.35	
									400	5.80	
									500	7.25	
									600	8.70	
									700	10.15	
									800	11.60	
									900	13.05	
									1,000	14.50	

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 1993)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$145 . .	18.5% of wages	\$0	\$70 . . .	18.5% of wages
\$145	\$238 . .	\$27	\$70	\$123 . .	\$13
\$238	. . . .	\$27 less 13.21% of wages in excess of \$238	\$123	. . . .	\$13 less 13.21% of wages in excess of \$123

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$297 . .	18.5% of wages	\$0	\$145 . .	18.5% of wages
\$297	\$470 . .	\$55	\$145	\$238 . .	\$27
\$470	. . . .	\$55 less 13.21% of wages in excess of \$470	\$238	. . . .	\$27 less 13.21% of wages in excess of \$238

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$318 . .	18.5% of wages	\$0	\$156 . .	18.5% of wages
\$318	\$513 . .	\$59	\$156	\$260 . .	\$29
\$513	. . . .	\$59 less 13.21% of wages in excess of \$513	\$260	. . . .	\$29 less 13.21% of wages in excess of \$260

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$643 . .	18.5% of wages	\$0	\$318 . .	18.5% of wages
\$643	\$1,020 . .	\$119	\$318	\$513 . .	\$59
\$1,020	. . . .	\$119 less 13.21% of wages in excess of \$1,020	\$513	. . . .	\$59 less 13.21% of wages in excess of \$513

Tables for Percentage Method of Advance EIC Payments (Continued)

(For Wages Paid in 1993)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$1,935 . .	18.5% of wages	\$0	\$967 . .	18.5% of wages
\$1,935	\$3,053 . .	\$358	\$967	\$1,526 . .	\$179
\$3,053	. . . .	\$358 less 13.21% of wages in excess of \$3,053	\$1,526	. . . .	\$179 less 13.21% of wages in excess of \$1,526

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$3,870 . .	18.5% of wages	\$0	\$1,935 . .	18.5% of wages
\$3,870	\$6,106 . .	\$716	\$1,935	\$3,053 . .	\$358
\$6,106	. . . .	\$716 less 13.21% of wages in excess of \$6,106	\$3,053	. . . .	\$358 less 13.21% of wages in excess of \$3,053

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$7,750 . .	18.5% of wages	\$0	\$3,875 . .	18.5% of wages
\$7,750	\$12,200 . .	\$1,434	\$3,875	\$6,100 . .	\$717
\$12,200	. . . .	\$1,434 less 13.21% of wages in excess of \$12,200	\$6,100	. . . .	\$717 less 13.21% of wages in excess of \$6,100

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—	
\$0	\$27 . . .	18.5% of wages	\$0	\$10 . . .	18.5% of wages
\$27	\$50 . . .	\$5	\$10	\$29 . . .	\$2
\$50	. . . .	\$5 less 13.21% of wages in excess of \$50	\$29	. . . .	\$2 less 13.21% of wages in excess of \$29

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 1993)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$76	\$82	\$14	\$238	\$246	\$26	\$344	\$352	\$12
6	11	1	82	87	15	246	254	25	352	360	11
11	17	2	87	92	16	254	261	24	360	367	10
17	22	3	92	98	17	261	269	23	367	375	9
22	28	4	98	103	18	269	276	22	375	382	8
28	33	5	103	109	19	276	284	21	382	390	7
33	38	6	109	114	20	284	291	20	390	397	6
38	44	7	114	119	21	291	299	19	397	405	5
44	49	8	119	125	22	299	307	18	405	413	4
49	55	9	125	130	23	307	314	17	413	420	3
55	60	10	130	136	24	314	322	16	420	428	2
60	65	11	136	141	25	322	329	15	428	435	1
65	71	12	141	145	26	329	337	14	435	- - -	0
71	76	13	145	238	27	337	344	13			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$38	\$44	\$7	\$123	\$130	\$12	\$176	\$183	\$5
6	11	1	44	49	8	130	138	11	183	191	4
11	17	2	49	55	9	138	145	10	191	198	3
17	22	3	55	60	10	145	153	9	198	206	2
22	28	4	60	65	11	153	161	8	206	214	1
28	33	5	65	70	12	161	168	7	214	- - -	0
33	38	6	70	123	13	168	176	6			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$152	\$157	\$28	\$470	\$477	\$54	\$682	\$689	\$26
6	11	1	157	163	29	477	485	53	689	697	25
11	17	2	163	168	30	485	493	52	697	704	24
17	22	3	168	173	31	493	500	51	704	712	23
22	28	4	173	179	32	500	508	50	712	720	22
28	33	5	179	184	33	508	515	49	720	727	21
33	38	6	184	190	34	515	523	48	727	735	20
38	44	7	190	195	35	523	530	47	735	742	19
44	49	8	195	200	36	530	538	46	742	750	18
49	55	9	200	206	37	538	545	45	750	757	17
55	60	10	206	211	38	545	553	44	757	765	16
60	65	11	211	217	39	553	561	43	765	773	15
65	71	12	217	222	40	561	568	42	773	780	14
71	76	13	222	228	41	568	576	41	780	788	13
76	82	14	228	233	42	576	583	40	788	795	12
82	87	15	233	238	43	583	591	39	795	803	11
87	92	16	238	244	44	591	598	38	803	810	10
92	98	17	244	249	45	598	606	37	810	818	9
98	103	18	249	255	46	606	614	36	818	826	8
103	109	19	255	260	47	614	621	35	826	833	7
109	114	20	260	265	48	621	629	34	833	841	6
114	119	21	265	271	49	629	636	33	841	848	5
119	125	22	271	276	50	636	644	32	848	856	4
125	130	23	276	282	51	644	651	31	856	863	3
130	136	24	282	287	52	651	659	30	863	871	2
136	141	25	287	292	53	659	667	29	871	879	1
141	146	26	292	297	54	667	674	28	879	- - -	0
146	152	27	297	470	55	674	682	27			

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$76	\$82	\$14	\$238	\$246	\$26	\$344	\$352	\$12
6	11	1	82	87	15	246	254	25	352	360	11
11	17	2	87	92	16	254	261	24	360	367	10
17	22	3	92	98	17	261	269	23	367	375	9
22	28	4	98	103	18	269	276	22	375	382	8
28	33	5	103	109	19	276	284	21	382	390	7
33	38	6	109	114	20	284	291	20	390	397	6
38	44	7	114	119	21	291	299	19	397	405	5
44	49	8	119	125	22	299	307	18	405	413	4
49	55	9	125	130	23	307	314	17	413	420	3
55	60	10	130	136	24	314	322	16	420	428	2
60	65	11	136	141	25	322	329	15	428	435	1
65	71	12	141	145	26	329	337	14	435	- - -	0
71	76	13	145	238	27	337	344	13			

SEMIMONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$163	\$168	\$30	\$513	\$521	\$58	\$741	\$748	\$28
6	11	1	168	173	31	521	529	57	748	756	27
11	17	2	173	179	32	529	536	56	756	763	26
17	22	3	179	184	33	536	544	55	763	771	25
22	28	4	184	190	34	544	551	54	771	778	24
28	33	5	190	195	35	551	559	53	778	786	23
33	38	6	195	200	36	559	566	52	786	794	22
38	44	7	200	206	37	566	574	51	794	801	21
44	49	8	206	211	38	574	582	50	801	809	20
49	55	9	211	217	39	582	589	49	809	816	19
55	60	10	217	222	40	589	597	48	816	824	18
60	65	11	222	228	41	597	604	47	824	831	17
65	71	12	228	233	42	604	612	46	831	839	16
71	76	13	233	238	43	612	619	45	839	846	15
76	82	14	238	244	44	619	627	44	846	854	14
82	87	15	244	249	45	627	635	43	854	862	13
87	92	16	249	255	46	635	642	42	862	869	12
92	98	17	255	260	47	642	650	41	869	877	11
98	103	18	260	265	48	650	657	40	877	884	10
103	109	19	265	271	49	657	665	39	884	892	9
109	114	20	271	276	50	665	672	38	892	899	8
114	119	21	276	282	51	672	680	37	899	907	7
119	125	22	282	287	52	680	688	36	907	915	6
125	130	23	287	292	53	688	695	35	915	922	5
130	136	24	292	298	54	695	703	34	922	930	4
136	141	25	298	303	55	703	710	33	930	937	3
141	146	26	303	309	56	710	718	32	937	945	2
146	152	27	309	314	57	718	725	31	945	952	1
152	157	28	314	318	58	725	733	30	952	- - -	0
157	163	29	318	513	59	733	741	29			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$55	\$60	\$10	\$109	\$114	\$20	\$260	\$268	\$28
6	11	1	60	65	11	114	119	21	268	275	27
11	17	2	65	71	12	119	125	22	275	283	26
17	22	3	71	76	13	125	130	23	283	291	25
22	28	4	76	82	14	130	136	24	291	298	24
28	33	5	82	87	15	136	141	25	298	306	23
33	38	6	87	92	16	141	146	26	306	313	22
38	44	7	92	98	17	146	152	27	313	321	21
44	49	8	98	103	18	152	156	28	321	328	20
49	55	9	103	109	19	156	260	29	328	336	19

(continued on next page)

SEMIMONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$336	\$344	\$18	\$374	\$381	\$13	\$412	\$419	\$8	\$450	\$457	\$3
344	351	17	381	389	12	419	427	7	457	465	2
351	359	16	389	397	11	427	434	6	465	472	1
359	366	15	397	404	10	434	442	5	472	- - -	0
366	374	14	404	412	9	442	450	4			

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$298	\$303	\$55	\$595	\$600	\$110	\$1,360	\$1,368	\$73
6	11	1	303	309	56	600	606	111	1,368	1,376	72
11	17	2	309	314	57	606	611	112	1,376	1,383	71
17	22	3	314	319	58	611	617	113	1,383	1,391	70
22	28	4	319	325	59	617	622	114	1,391	1,398	69
28	33	5	325	330	60	622	628	115	1,398	1,406	68
33	38	6	330	336	61	628	633	116	1,406	1,413	67
38	44	7	336	341	62	633	638	117	1,413	1,421	66
44	49	8	341	346	63	638	643	118	1,421	1,429	65
49	55	9	346	352	64	643	1,020	119	1,429	1,436	64
55	60	10	352	357	65	1,020	1,027	118	1,436	1,444	63
60	65	11	357	363	66	1,027	1,035	117	1,444	1,451	62
65	71	12	363	368	67	1,035	1,042	116	1,451	1,459	61
71	76	13	368	373	68	1,042	1,050	115	1,459	1,466	60
76	82	14	373	379	69	1,050	1,058	114	1,466	1,474	59
82	87	15	379	384	70	1,058	1,065	113	1,474	1,482	58
87	92	16	384	390	71	1,065	1,073	112	1,482	1,489	57
92	98	17	390	395	72	1,073	1,080	111	1,489	1,497	56
98	103	18	395	400	73	1,080	1,088	110	1,497	1,504	55
103	109	19	400	406	74	1,088	1,095	109	1,504	1,512	54
109	114	20	406	411	75	1,095	1,103	108	1,512	1,519	53
114	119	21	411	417	76	1,103	1,111	107	1,519	1,527	52
119	125	22	417	422	77	1,111	1,118	106	1,527	1,535	51
125	130	23	422	428	78	1,118	1,126	105	1,535	1,542	50
130	136	24	428	433	79	1,126	1,133	104	1,542	1,550	49
136	141	25	433	438	80	1,133	1,141	103	1,550	1,557	48
141	146	26	438	444	81	1,141	1,148	102	1,557	1,565	47
146	152	27	444	449	82	1,148	1,156	101	1,565	1,572	46
152	157	28	449	455	83	1,156	1,164	100	1,572	1,580	45
157	163	29	455	460	84	1,164	1,171	99	1,580	1,587	44
163	168	30	460	465	85	1,171	1,179	98	1,587	1,595	43
168	173	31	465	471	86	1,179	1,186	97	1,595	1,603	42
173	179	32	471	476	87	1,186	1,194	96	1,603	1,610	41
179	184	33	476	482	88	1,194	1,201	95	1,610	1,618	40
184	190	34	482	487	89	1,201	1,209	94	1,618	1,625	39
190	195	35	487	492	90	1,209	1,217	93	1,625	1,633	38
195	200	36	492	498	91	1,217	1,224	92	1,633	1,640	37
200	206	37	498	503	92	1,224	1,232	91	1,640	1,648	36
206	211	38	503	509	93	1,232	1,239	90	1,648	1,656	35
211	217	39	509	514	94	1,239	1,247	89	1,656	1,663	34
217	222	40	514	519	95	1,247	1,254	88	1,663	1,671	33
222	228	41	519	525	96	1,254	1,262	87	1,671	1,678	32
228	233	42	525	530	97	1,262	1,270	86	1,678	1,686	31
233	238	43	530	536	98	1,270	1,277	85	1,686	1,693	30
238	244	44	536	541	99	1,277	1,285	84	1,693	1,701	29
244	249	45	541	546	100	1,285	1,292	83	1,701	1,709	28
249	255	46	546	552	101	1,292	1,300	82	1,709	1,716	27
255	260	47	552	557	102	1,300	1,307	81	1,716	1,724	26
260	265	48	557	563	103	1,307	1,315	80	1,724	1,731	25
265	271	49	563	568	104	1,315	1,323	79	1,731	1,739	24
271	276	50	568	573	105	1,323	1,330	78	1,739	1,746	23
276	282	51	573	579	106	1,330	1,338	77	1,746	1,754	22
282	287	52	579	584	107	1,338	1,345	76	1,754	1,762	21
287	292	53	584	590	108	1,345	1,353	75	1,762	1,769	20
292	298	54	590	595	109	1,353	1,360	74	1,769	1,777	19

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$1,777	\$1,784	\$18	\$1,815	\$1,822	\$13	\$1,852	\$1,860	\$8	\$1,890	\$1,898	\$3
1,784	1,792	17	1,822	1,830	12	1,860	1,868	7	1,898	1,905	2
1,792	1,799	16	1,830	1,837	11	1,868	1,875	6	1,905	1,913	1
1,799	1,807	15	1,837	1,845	10	1,875	1,883	5	1,913	- - -	0
1,807	1,815	14	1,845	1,852	9	1,883	1,890	4			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$163	\$168	\$30	\$513	\$521	\$58	\$741	\$748	\$28
6	11	1	168	173	31	521	529	57	748	756	27
11	17	2	173	179	32	529	536	56	756	763	26
17	22	3	179	184	33	536	544	55	763	771	25
22	28	4	184	190	34	544	551	54	771	778	24
28	33	5	190	195	35	551	559	53	778	786	23
33	38	6	195	200	36	559	566	52	786	794	22
38	44	7	200	206	37	566	574	51	794	801	21
44	49	8	206	211	38	574	582	50	801	809	20
49	55	9	211	217	39	582	589	49	809	816	19
55	60	10	217	222	40	589	597	48	816	824	18
60	65	11	222	228	41	597	604	47	824	831	17
65	71	12	228	233	42	604	612	46	831	839	16
71	76	13	233	238	43	612	619	45	839	846	15
76	82	14	238	244	44	619	627	44	846	854	14
82	87	15	244	249	45	627	635	43	854	862	13
87	92	16	249	255	46	635	642	42	862	869	12
92	98	17	255	260	47	642	650	41	869	877	11
98	103	18	260	265	48	650	657	40	877	884	10
103	109	19	265	271	49	657	665	39	884	892	9
109	114	20	271	276	50	665	672	38	892	899	8
114	119	21	276	282	51	672	680	37	899	907	7
119	125	22	282	287	52	680	688	36	907	915	6
125	130	23	287	292	53	688	695	35	915	922	5
130	136	24	292	298	54	695	703	34	922	930	4
136	141	25	298	303	55	703	710	33	930	937	3
141	146	26	303	309	56	710	718	32	937	945	2
146	152	27	309	314	57	718	725	31	945	952	1
152	157	28	314	318	58	725	733	30	952	- - -	0
157	163	29	318	513	59	733	741	29			

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$17	\$22	\$3	\$50	\$57	\$4	\$72	\$80	\$1
6	11	1	22	27	4	57	65	3	80	- - -	0
11	17	2	27	50	5	65	72	2			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$10	\$29	\$2	\$29	\$37	\$1	\$37	- - -	\$0
6	10	1									

1992 Guide to Information Returns

(If any date shown falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	Payments subject to withholding under Chapter 3 of the Code, including interest, dividends, royalties, pensions and annuities, gambling winnings, and compensation for personal services.	All amounts	March 15	March 15
1098	Mortgage Interest Statement	Mortgage interest (including certain points) you received in the course of your trade or business from individuals.	\$600 or more	February 28	(To Payer/Borrower) January 31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	February 28	(To Borrower) January 31
1099-B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.	All amounts	February 28	January 31
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock, and distributions in liquidation.	\$10 or more, except \$600 or more for liquidations	February 28	January 31
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, taxable grants, and discharge of indebtedness owed to the Federal Government.	\$10 or more for unemployment and tax refunds; \$600 or more for all others	February 28	January 31
1099-INT	Interest Income	Interest payments not including interest on an IRA.	\$10 or more (\$600 or more in some cases)	February 28	January 31
1099-MISC	Miscellaneous Income (Also, use this form to report the occurrence of direct sales of \$5,000 or more of consumer goods for resale.)	Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows. Payments to crew members by owners or operators of fishing boats. Report payments of proceeds from sale of catch. Payments to a physician, physicians' corporation, or other supplier of health and medical services. Issued mainly by medical assistance programs or health and accident insurance plans. Payments for services performed for a trade or business by people not treated as its employees. Examples: fees to subcontractors or directors, expenses incurred for use of an entertainment facility treated as compensation to a nonemployee, and golden parachute payments. Substitute dividend and tax-exempt interest payments reportable by brokers. Crop insurance proceeds.	\$600 or more, except \$10 or more for royalties All payments \$600 or more \$600 or more \$10 or more \$600 or more	February 28	January 31
1099-OID	Original Issue Discount	Original issue discount.	\$10 or more	February 28	January 31
1099-PATR	Taxable Distributions Received From Cooperatives	Distributions from cooperatives to their patrons.	\$10 or more	February 28	January 31
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, IRAs, SEPs, or insurance contracts.	All amounts	February 28	January 31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate.	All amounts	February 28	January 31
4789	Currency Transaction Report	Each deposit, withdrawal, exchange of currency, or other payment or transfer by, through, or to financial institutions (other than casinos) that involves a transaction in currency of more than \$10,000.	Over \$10,000	Within 15 days after the date of the transaction	Not required

1992 Guide to Information Returns (Continued)

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

Federal Tax Deposit (FTD) Checklist

(Use a soft lead pencil when completing Form 8109 or 8109-B)

Mark the "X" in this box only if there is a change to Employer Identification Number (EIN) or Name.

See Instructions on page 1.

2 AMOUNT OF DEPOSIT (Do NOT type; please print.)

DOLLARS		CENTS

3 Darken only one TYPE OF TAX

<input type="checkbox"/> 941	<input type="checkbox"/> Sch. A
<input type="checkbox"/> 990C	<input type="checkbox"/> 1120
<input type="checkbox"/> 943	<input type="checkbox"/> 990T
<input type="checkbox"/> 720	<input type="checkbox"/> 990PF
<input type="checkbox"/> CT-1	<input type="checkbox"/> 1042
<input type="checkbox"/> 940	

4 Darken only one TAX PERIOD

<input type="checkbox"/> 1st Quarter
<input type="checkbox"/> 2nd Quarter
<input type="checkbox"/> 3rd Quarter
<input type="checkbox"/> 4th Quarter

1 BANK NAME/ DATE STAMP

1 LILIAN SMITH & PAUL JONES
L & P GRAPHICS
2025 MAIN STREET
ANYTOWN, MD 99999

EIN 12-3456789 111111

IRS USE ONLY

Telephone number () **5** FOR BANK USE IN MICR ENCODING

Federal Tax Deposit Coupon
Form 8109 (Rev. 07-91)

Blue Cover Coupon Book Only

FTD REORDER FORM

Mark this "X" in this box when changing your name, address, or EIN. **Note:** An address change here changes your address on the FTD coupons only.

1 Employer Identification Number (EIN) 12-3456789 111111

OMB No. 1545-0257

Number of books of 23 coupons each **3**

New Name _____

New Address **2** _____

City _____

State _____ Zip _____

Do not write beyond this line

LILIAN SMITH & PAUL JONES
L & P GRAPHICS
2025 MAIN STREET
ANYTOWN, MD 99999

INTERNAL REVENUE SERVICE CENTER
CITY ST 00000

Telephone number () **4**

Form 8109A (Rev. 7-91)

Send correspondence and reorders to the IRS address above.

1 TAX YEAR MONTH

2 AMOUNT OF DEPOSIT (Do NOT type; please print.)

DOLLARS		CENTS

3 EMPLOYER IDENTIFICATION NUMBER

4 Darken only one TYPE OF TAX

<input type="checkbox"/> 941	<input type="checkbox"/> Sch. A
<input type="checkbox"/> 990C	<input type="checkbox"/> 1120
<input type="checkbox"/> 943	<input type="checkbox"/> 990T
<input type="checkbox"/> 720	<input type="checkbox"/> 990PF
<input type="checkbox"/> CT-1	<input type="checkbox"/> 1042
<input type="checkbox"/> 940	

5 Darken only one TAX PERIOD

<input type="checkbox"/> 1st Quarter
<input type="checkbox"/> 2nd Quarter
<input type="checkbox"/> 3rd Quarter
<input type="checkbox"/> 4th Quarter

3 BANK NAME/ DATE STAMP

3 Name LILIAN SMITH & PAUL JONES
L & P GRAPHICS
Address 2025 MAIN STREET
City ANYTOWN
State MD Zip 99999

IRS USE ONLY

Telephone number () **6** FOR BANK USE IN MICR ENCODING

Federal Tax Deposit Coupon
Form 8109-B (Rev. 07-92)

Federal Tax Deposit Coupon

Form 8109

1. Verify your name and employer identification number (EIN) on the preprinted FTD coupon. This will ensure that your deposit is applied to the proper account. To indicate a change, place an "X" in the box and enter the correct name and EIN. **DO NOT MAKE ADDRESS CHANGES.** Instead, see the instructions under **FTD Reorder Form** and **AUTOGEN**.

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

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

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

1st quarter - Jan. 1 through Mar. 31 3rd quarter - July 1 through Sept. 30

2nd quarter - Apr. 1 through June 30 4th quarter - Oct. 1 through Dec. 31

For business income tax deposits (this includes the excise tax on net investment income for Form 990-PF filers), darken the 1st Quarter box for deposits made before the end of your tax year. Darken the 4th Quarter box for deposits made after the end of the year. Deposits for different types of taxes and for different quarters cannot be combined. Each needs its own FTD coupon.

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

FTD Reorder Form

Form 8109A

(The Blue Cover Coupon Book Only)

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

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

3. FTD coupon books contain 23 coupons. Request coupon books early enough to make your deposits on time, since it takes 5 to 6 weeks to receive your new coupon books. Be sure to mail your reorder to the Internal Revenue Service Center address shown on the reorder form.

Do not make any additional entries on this form; they can delay receipt.

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

AUTOGEN

(THE AUTOMATED GENERATION OF FTD COUPONS)

(The Yellow Cover Coupon Book Only)

Under the new IRS FTD AUTOGEN program, taxpayers do not have to reorder coupon books on Form 8109A. The IRS will track taxpayer use of the coupons and when needed, send additional coupon books automatically. The new coupon books have a yellow cover. If you have the standard blue cover coupon books, continue to use them. When you use Form 8109A to reorder coupons, you will be sent the new yellow cover coupon book.

To change the address where you want the FTD coupons mailed under the AUTOGEN program, use Form 8109C in the coupon book.

Federal Tax Deposit Coupon

Form 8109-B

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

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

3. To ensure proper credit to your account, use the name and address preprinted on the current business tax forms mailed to you by the IRS, such as Form 940 or 941. This is your correct IRS account identification.

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

5. Darken the box to the left of the quarter that corresponds to the quarter that the deposit is for—not the quarter in which you

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

1st quarter - Jan. 1 through Mar. 31 3rd quarter - July 1 through Sept. 30

2nd quarter - Apr. 1 through June 30 4th quarter - Oct. 1 through Dec. 31

For business income tax deposits (this includes the excise tax on net investment income for Form 990-PF filers), darken the 1st Quarter box for deposits made before the end of your tax year. Darken the 4th Quarter box for deposits made after the end of the year.

If you need coupon books and don't have a Reorder Form 8109A, nor are you being resupplied automatically, call the IRS or write your Internal Revenue Service Center and provide the following information: business name, address where you want the coupon books sent, number of coupon books, and EIN. Also include the month in which your tax year ends if you have a Form 1120, 990-C, 990-PF (with net investment income), 990-T, or 2438 filing requirement.

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

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