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Employer's Supplemental Tax Guide

(Supplement to Circular E, Employer's Tax Guide, Publication 15)

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Important Change for 1996

Electronic deposit of taxes.— Generally, if your total deposits of social security, Medicare, and withheld income taxes during calendar year 1993 or 1994 exceeded $47 million, you are required to deposit ***all*** Federal taxes through an electronic funds transfer (EFT) system, called TAXLINK, beginning in 1996. If you are required to make deposits by EFT and fail to do so, you may be subject to a penalty. Use TAXLINK to deposit taxes reported on any of the following tax forms:

- **Form 720,** Quarterly Federal Excise Tax Return
- **Form 940** or **940–EZ,** Employer's Annual Federal Unemployment Tax Return
- **Form 941,** Employer's Quarterly Federal Tax Return
- **Form 943,** Employer's Annual Tax Return for Agricultural Employees
- **Form 945,** Annual Return of Withheld Federal Income Tax
- **Form 990–C,** Farmer's Cooperative Association Income Tax Return

- **Form 990–PF,** Return of Private Foundation or Section 4947(a)(1) Charitable Trusts Treated as a Private Foundation
- **Form 990–T,** Exempt Organization Business Income Tax Return
- **Form 1042,** Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
- **Form 1120** or **1120–A,** U.S. Corporation Income Tax Return
- **Form CT–1,** Employer's Annual Railroad Retirement Tax Return

Employers not required to make deposits by EFT may enroll in the system, which will allow tax deposits without coupons, paper checks, or visits to an authorized depositary. For more information, call 1–800–829–5469 (for TAXLINK information only) or write to:

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

Important Reminder

Nonpayroll income tax withholding.— Nonpayroll income tax withholding must be reported on **Form 945,** Annual Return of Withheld Federal Income Tax. Form 945 is an annual tax return and the return for 1995 is due January 31, 1996. Separate deposits are required for payroll (Form 941) and nonpayroll (Form 945) withholding. Nonpayroll items include the following:

- Pensions, annuities, and IRAs
- Military retirement
- Gambling winnings
- Indian gaming profits
- Backup withholding

All income tax withholding reported on Forms 1099 or W–2G must be reported on Form 945. All income tax withholding reported on Form W–2 must be reported on Form 941 or 943. For example, because distributions from nonqualified pension plans and some other deferred compensation plans are treated as wages and are reported on Form W–2, they must be reported on Form 941 or 943, not Form 945. For details on depositing and reporting nonpayroll income tax withholding, see the separate **Instructions for Form 945.**

Introduction

This publication supplements **Circular E,** Employer's Tax Guide (Pub. 15). It contains specialized and detailed employment tax information supplementing the basic information provided in Circular E. It also contains:

- Alternative methods and tables for figuring income tax withholding.
- Combined income tax, employee social security tax, and employee Medicare tax withholding tables.
- Tables for withholding on distributions of Indian gaming profits to tribal members.

Ordering publications and forms.— To order free publications and forms, call 1–800–TAX–FORM (1–800–829–3676). You may also write to the IRS Forms Distribution Center nearest you. See Circular E for the address and an order blank.

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

IRIS is accessible directly by calling 703–321–8020. On the Internet, you can telnet to fedworld.gov or, for file transfer protocol services, connect to ftp.fedworld.gov. If you are using the World-Wide Web, connect to—
http://www.ustreas.gov.

FedWorld's help desk offers technical assistance on accessing IRIS (not tax help) during regular hours at 703–487–4608. The IRIS menus offer information on available file formats and software needed to read and print files. You must print the forms to use them; the forms are not designed to be filled out on-screen.

Tax forms, instructions, and publications are also available on CD–ROM, including prior-year forms starting with the 1991 tax year. For ordering information and software requirements, contact the Government Printing Office's Superintendent of Documents (202–512–1800) or Federal Bulletin Board (202–512–1387).

Telephone help.— You can call the IRS with your tax question Monday through Friday during regular business hours. Check your telephone book for the local number or call 1–800–829–1040.

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

Useful Items

You may want to see:

Publication

☐ **15** Circular E, Employer's Tax Guide

☐ **51** Circular A, Agricultural Employer's Tax Guide

☐ **509** Tax Calendars for 1996

☐ **515** Withholding of Tax on Nonresident Aliens and Foreign Corporations

☐ **535** Business Expenses

☐ **553** Highlights of 1995 Tax Changes

☐ **583** Starting a Business and Keeping Records

☐ **1635** Understanding Your EIN

1. Who Are Employees?

Before you can know how to treat payments you make for services, you must first know the business relationship that exists between you and the person performing the services. The person performing the services may be—

1) An independent contractor.
2) A common-law employee.
3) A statutory employee.
4) A statutory nonemployee.

This discussion explains these four categories. A later discussion, **Employee or Independent Contractor?,** points out the differences between an independent contractor and an employee and gives examples from various types of occupations. If an individual who works for you is not an employee under the common-law rules (see section 2), you generally do not have to withhold Federal income tax from that individual's pay. However, in some cases you may be required to backup withhold on these payments. See Circular E for more information on backup withholding.

Independent Contractors

People such as lawyers, contractors, subcontractors, public stenographers, auctioneers, etc., who follow an independent trade, business, or profession in which they offer their services to the public, are generally not employees. However, whether such people are employees or independent contractors depends on the facts in each case. The general rule is that an individual is an independent contractor if you, the payer, have the right to control or direct only the result of the work and not the means and methods of accomplishing the result.

Common-Law Employees

Under common-law rules, every individual who performs services subject to the will and control of a payer, as to both ***what*** must be done and ***how*** it must be done, is an employee. It does not matter that the employer allows the employee discretion and freedom of action, as long as the employer has the ***legal right*** to control both the method and the result of the services. For a discussion of the factors that indicate whether sufficient control is present to establish an employer-employee relationship, see **Employee or Independent Contractor?** later.

Two usual characteristics of an employer-employee relationship are that the employer has the right to discharge the employee and the employer supplies the employee with tools and a place to work.

If you have an employer-employee relationship, it makes no difference how it is described. It does not matter if the employee is called an employee, partner, coadventurer, agent, or independent contractor. It does not matter how the payments are measured, how they are made, or what they are called. Nor does it matter whether the individual is employed full time or part time.

For employment tax purposes, no distinction is made between classes of employees. Superintendents, managers, and other supervisory personnel are all employees. An ***officer of a corporation*** is generally an employee, but a director is not. An officer who performs no services or only minor services, and neither receives nor is entitled to receive any pay, is not considered an employee.

You generally have to withhold and pay income, social security, and Medicare taxes on wages you pay to common-law employees. However, the wages of certain employees may be exempt from one or more of these taxes. See **Employees of Exempt Organizations** and **Religious Exemptions** sections later.

Leased employees.— Under certain circumstances, a corporation furnishing workers to various professional people and firms is the employer of those workers for employment tax purposes. For example, a professional service corporation may provide the services of secretaries, nurses, and other similarly trained workers to its subscribers.

The service corporation enters into contracts with the subscribers under which the subscribers specify the services to be provided and the fee to be paid to the service corporation for each individual furnished. The service corporation has the right to control and direct the worker's services for the subscriber, including the right to discharge or reassign the worker. The service corporation hires the workers, controls the payment of their wages, provides them with unemployment insurance and other benefits, and is the employer for employment tax purposes. For information on employee leasing as it relates to pension plan qualification requirements, see **Employee leasing** in **Pub. 560,** Retirement Plans for the Self-Employed.

Nonbusiness (personal) services by employees.— Noncash payments by an employer for personal services by employees, not in the course of the employer's business, are not subject to employment taxes.

Cash payments by an employer, however, for personal services by employees not in the course of the employer's business, such as making repairs on the employer's home, are subject to the following rules:

1) Payments are subject to income tax withholding and Federal unemployment taxes if the employee

earns $50 or more in cash in a calendar quarter performing personal services for the employer, and works 24 or more days in that quarter or in the preceding quarter performing services not in the course of the employer's business.

2) Payments are subject to social security and Medicare taxes if the employee receives $100 or more in cash in a calendar year from the employer for personal services.

These rules do not apply to corporate employees. They also do not apply to household employees and farmworkers.

Additional information.— For more information about the treatment of special types of employment, the treatment of special types of payments, and similar subjects, get a free copy of Circular E or Circular A (for agricultural employers) from the IRS.

Statutory Employees

Only workers in the following four categories are called statutory employees:

1) A driver who distributes beverages (other than milk), meat, vegetable, fruit, or bakery products, or who picks up and delivers laundry or dry cleaning, if the driver is your agent or is paid on commission.
2) A full-time life insurance sales agent whose principal business activity is selling life insurance or annuity contracts, or both, primarily for one life insurance company.
3) An individual who works at home on materials or goods that you supply and that must be returned to you or to a person you name, if you also furnish specifications for the work to be done.
4) A full-time traveling or city salesperson who works on your behalf and turns in orders to you from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments. The goods sold must be merchandise for resale or supplies for use in the buyer's business operation. The work performed for you must be the salesperson's principal business activity. See **Salespersons** in section 2.

Social security and Medicare taxes.— Withhold social security and Medicare taxes from statutory employees' wages if all three of the following conditions apply.

- The service contract states or implies that almost all of the services are to be performed personally by them.
- They have little or no investment in the equipment and property used to perform the services (other than an investment in transportation facilities).
- The services are performed on a continuing basis for the same payer.

Federal unemployment tax.— For Federal unemployment tax, the term ***employee*** means the same as it does for social security and Medicare taxes, except that it does not include statutory employees in categories 2 and 3 above. Thus, any individual who is an employee under category 1 or 4 is also an employee for Federal unemployment tax purposes and subject to FUTA.

Income tax.— Do not withhold income tax from the wages of statutory employees.

Reporting payments to statutory employees.— Furnish a Form W–2 to a statutory employee, and check *Statutory employee* in box 15. Show your payments to the employee as other compensation in box 1. Also, show social security wages in box 3, social security tax withheld in box 4, Medicare wages in box 5, and Medicare tax withheld in box 6. The statutory employee can deduct his or her trade or business expenses from the payments shown on Form W–2. He or she reports earnings as a statutory employee on line 1 of Schedule C (Form 1040). (A statutory employee's business expenses are not subject to the reduction by 2% of his or her adjusted gross income that applies to common-law employees.)

Statutory Nonemployees

There are two categories of statutory nonemployees: ***direct sellers*** and ***licensed real estate agents***. They are treated as self-employed for Federal income tax and employment tax purposes if:

1) Substantially all payments for their services as direct sellers or real estate agents are directly related to sales or other output, rather than to the number of hours worked, and
2) Their services are performed under a written contract providing that they will not be treated as employees for Federal tax purposes.

Direct sellers.— Direct sellers are persons engaged in selling (or soliciting the sale of) consumer products:

1) In the home or at a place of business other than in a permanent retail establishment, or
2) To any buyer on a buy-sell basis, a deposit-commission basis, or any similar basis prescribed by regulations, for resale in the home or at a place of business other than in a permanent retail establishment.

Direct selling includes activities of individuals who attempt to increase direct sales activities of their direct sellers and who earn income based on the productivity of their direct sellers. Such activities include providing motivation and encouragement; imparting skills, knowledge, or experience; and recruiting.

For more information on direct sellers, see **Pub. 911,** Tax Information for Direct Sellers.

Licensed real estate agents.— This category includes individuals engaged in appraisal activities for real estate sales if they earn income based on sales or other output.

Misclassification of Employees

Penalty for treating an employee as an independent contractor.— If you classify an employee as an independent contractor and you had no reasonable basis for doing so, you can be held liable for employment taxes for that worker (the relief provisions, discussed below, will not apply). Further, if you do not withhold income, social security, and Medicare taxes from his or her wages, you may be held personally liable for a penalty equal to taxes that should have been paid if you are the person responsible for the collection and payment of withholding taxes. See **Trust Fund Recovery Penalty** in section 11 of Circular E.

Relief provisions.— If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker. To get this relief, you must file all required Federal tax returns, including information returns, on a basis consistent with your treatment of the worker. You (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any periods beginning after 1977. For further information, see Revenue Procedure 85–18, in Internal Revenue Cumulative Bulletin 1985–1, page 518.

Technical service specialists.— This relief provision does not apply to a worker who provides services to another business (the client) as a technical specialist under an arrangement between the business providing the worker, such as a technical services firm, and the client. A technical service specialist is an engineer, designer, drafter, computer programmer, systems analyst, or other similarly skilled worker engaged in a similar line of work.

This rule does not automatically convert technical service specialists to employees for employment tax purposes. The common-law standards control whether the specialist is treated as an employee or an independent contractor. However, if you directly contract with a technical service specialist to provide services for your business rather than for another business, you may still be entitled to the relief provision. See **Employee or Independent Contractor?**

2. Employee or Independent Contractor?

An employer must generally withhold income taxes, withhold and pay social security and Medicare taxes, and pay unemployment taxes on wages paid to an employee. An employer does not generally have to withhold or pay any taxes on payments to independent contractors.

Common-law rules.— To help you determine whether an individual is an employee under the common-law rules, the IRS has identified 20 factors that are used as guidelines to determine whether sufficient control is present to establish an employer-employee relationship.

These factors should be considered guidelines. Not every factor is applicable in every situation, and the degree of importance of each factor varies depending on the type of work and individual circumstances. However, all relevant factors are considered in making a determination, and no one factor is decisive.

It does not matter that a written agreement may take a position with regard to any factors or state that certain factors do not apply, if the facts indicate otherwise. If an employer treats an employee as an independent contractor and the relief provisions discussed earlier do not apply, the person responsible for the collection and payment of withholding taxes may be held personally liable for an amount equal to the taxes that should have been withheld.

The 20 factors indicating whether an individual is an employee or an independent contractor follow.

1) ***Instructions.*** An employee must comply with instructions about when, where, and how to work. Even if no instructions are given, the control factor is present if the employer has the right to control how the work results are achieved.

2) ***Training.*** An employee may be trained to perform services in a particular manner. Independent contractors ordinarily use their own methods and receive no training from the purchasers of their services.

3) ***Integration.*** An employee's services are usually integrated into the business operations because the services are important to the success or continuation of the business. This shows that the employee is subject to direction and control.

4) ***Services rendered personally.*** An employee renders services personally. This shows that the employer is interested in the methods as well as the results.

5) ***Hiring assistants.*** An employee works for an employer who hires, supervises, and pays workers. An independent contractor can hire, supervise, and pay assistants under a contract that requires him or her to provide materials and labor and to be responsible only for the result.

6) ***Continuing relationship.*** An employee generally has a continuing relationship with an employer. A continuing relationship may exist even if work is performed at recurring although irregular intervals.

7) ***Set hours of work.*** An employee usually has set hours of work established by an employer. An independent contractor generally can set his or her own work hours.

8) ***Full-time required.*** An employee may be required to work or be available full-time. This indicates control by the employer. An independent contractor can work when and for whom he or she chooses.

9) ***Work done on premises.*** An employee usually works on the premises of an employer, or works on a route or at a location designated by an employer.

10) ***Order or sequence set.*** An employee may be required to perform services in the order or sequence set by an employer. This shows that the employee is subject to direction and control.

11) ***Reports.*** An employee may be required to submit reports to an employer. This shows that the employer maintains a degree of control.

12) ***Payments.*** An employee is generally paid by the hour, week, or month. An independent contractor is usually paid by the job or on a straight commission.

13) ***Expenses.*** An employee's business and travel expenses are generally paid by an employer. This shows that the employee is subject to regulation and control.

14) ***Tools and materials.*** An employee is normally furnished significant tools, materials, and other equipment by an employer.

15) ***Investment.*** An independent contractor has a significant investment in the facilities he or she uses in performing services for someone else.

16) ***Profit or loss.*** An independent contractor can make a profit or suffer a loss.

17) ***Works for more than one person or firm.*** An independent contractor is generally free to provide his or her services to two or more unrelated persons or firms at the same time.

18) ***Offers services to general public.*** An independent contractor makes his or her services available to the general public.

19) ***Right to fire.*** An employee can be fired by an employer. An independent contractor cannot be fired so long as he or she produces a result that meets the specifications of the contract.

20) ***Right to quit.*** An employee can quit his or her job at any time without incurring liability. An independent contractor usually agrees to complete a specific job and is responsible for its satisfactory completion, or is legally obligated to make good for failure to complete it.

IRS help.— In doubtful cases, the facts will determine whether or not there is an actual 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, with your District Director.

Industry Examples

The following examples may help you properly classify your workers.

Building and Construction Industry

Example 1. John Brown has an oral agreement with Ace Building Co. to do carpentry work on any house designated by the company. He supplies his own handtools. The Ace Building Co. supplies the material for each job. He has to do the work himself and he works on a full-time basis for the company. For some work he is paid on a piecework basis and for some on an hourly basis. He has no assistants, does not have an office, and does not advertise in newspapers or otherwise hold himself out to the public as being in the carpentry business. The Ace Building Co. can discharge him any time before he finishes a job without contractual liability. John is an employee of the Ace Building Co.

Example 2. Ron Smith, a mason, has an oral agreement with Jiffy, Inc., a contractor, to face a building with brick. Jiffy supplies all material for the job. Ron supplies only his handtools. He has to do the work himself and is paid on an hourly basis. Jiffy employs two other masons on the job, who are supervised by Ron. Detailed supervision over him is neither necessary nor warranted because of his skill in the work. He can quit the job at any time, or Jiffy can discharge him at any time. He has no investment or proprietary interest in a business that offers the general public services similar to those he does for Jiffy. Ron is an employee of Jiffy, Inc.

Example 3. Sarah Green is a painting subcontractor who has contracted to paint 264 houses. She hired 40 painters to do the work for her, although only about 15 are on the job at any one time. She supplies all the paint, brushes, and ladders. She designates the house to be painted and either pays the painters per house or by the hour. Detailed instructions about the work are not necessary because of the painters' skill in their trade. Sarah inspects the work and requires them to repaint any unsatisfactory work. The painters cannot engage helpers without her consent. She can discharge them for any reason, and they are free to resign at any time. The painters are under no legal obligation to complete the painting of the houses. They assume no business risks and have no capital investment. None of them has an established business. The painters are employees of Sarah Green.

Example 4. Jerry Jones has an agreement with Wilma White to supervise the remodeling of her house. She did not advance funds to help him carry on the work.

She makes direct payments to the suppliers for all necessary materials. She carries liability and workers' compensation insurance covering Jerry and others he engaged to assist him. She pays them an hourly rate, and exercises almost constant supervision over the work. Jerry is not free to transfer his assistants to other jobs. He may not work on other jobs while working for Wilma. He assumes no responsibility to complete the work and will incur no contractual liability if he fails to do so. He and his assistants perform personal services for hourly wages. They are employees of Wilma White.

Example 5. Milton Manning, an experienced tilesetter, orally agreed with a corporation to perform full-time services at construction sites. He uses his own tools and performs services in the order designated by the corporation and according to its specifications. The corporation supplies all materials, makes frequent inspections of his work, pays him on a piecework basis, and carries workers' compensation insurance on him. He does not have a place of business or hold himself out to perform similar services for others. Either party can end the services at any time. Milton Manning is an employee of the corporation.

Example 6. Wallace Black agreed with the Sawdust Co. to supply the construction labor for a group of houses. The company agreed to pay all construction costs. However, he supplies all the tools and equipment. He performs personal services as a carpenter and mechanic for an hourly wage. He also acts as superintendent and foreman, and engages other individuals to assist him. The company has the right to select, approve, or discharge any helper. A company representative makes frequent inspections of the construction site. When a house is finished, Wallace is paid a certain percentage of its costs. He is not responsible for faults, defects of construction, or wasteful operation. At the end of each week, he presents the company with a statement of the amount he has spent, including the payroll. The company gives him a check for that amount from which he pays the assistants, although he is not personally liable for their wages. Wallace Black and his assistants are employees of the Sawdust Co.

Example 7. A local plumbers' union and a contractors' association agreed to set up an apprenticeship program. The program is financed by the contractors and is administered by a joint apprenticeship committee. Trainees are enrolled first in a preapprenticeship program, in which they attend vocational school full time 5 days a week for 6 to 8 weeks. During this period, they are paid an hourly rate and are furnished with all materials and supplies used in school.

After completion of the preapprenticeship program, the trainees are assigned to work for local contractors as apprentice plumbers. The apprentices must attend training classes related to the trade 1 day a week for 2 years. The apprenticeship program pays them for the time spent in attending classes at the same hourly rate they earn working for their contractor-employers.

While in the preapprenticeship program, the trainees are not employees. Their payments from the program are not subject to Federal income tax withholding or social security and Medicare taxes. The contractors and the administrators of the preapprenticeship program are not liable for Federal unemployment tax. However, the apprentices assigned to contractors as apprentice plumbers are considered employees, even when attending classes under the apprenticeship program. Their payments from the program are subject to income tax withholding, social security and Medicare taxes, and Federal unemployment tax.

Example 8. Bill Plum contracted with Elm Corporation to complete the roofing on a housing complex. A signed contract established a flat amount for the services rendered by Bill Plum. Bill is a licensed roofer and carries workers' compensation and liability insurance under the business name, Plum Roofing. He hires his own roofers who are treated as employees for Federal employment tax purposes. If there is a problem with the roofing work, Plum Roofing is responsible for paying for any repairs. Bill Plum, doing business as Plum Roofing, is an independent contractor.

Example 9. Vera Elm, an electrician, submitted a job estimate to a housing complex for electrical work at $16 per hour for 400 hours. She is to receive $1,280 every 2 weeks for the next 10 weeks. This is not considered payment by the hour. Even if she works more or less than 400 hours to complete the work, Vera Elm will receive $6,400. She also performs additional electrical installations under contracts with other companies, which she obtained through advertisements. Vera is an independent contractor.

Trucking Industry

Example 1. Drivers for Rover Trucking Co. often engage laborers to unload their trucks with the express consent of the company. The drivers pay the unloaders from funds provided by the company. The unloaders are company employees. This also would be true if the drivers had only the implied consent of the company.

Example 2. A company engages Phil Blue to haul products to its customers. The company has legal ownership and control of the trucking equipment. Phil can be required, on an hour's notice, to make deliveries at times and places specified by the company. Refusal can jeopardize his relationship with the company. He has to operate and maintain the equipment and provide the necessary operators and helpers. He is not allowed to use the company's equipment to haul for others. He is paid on a tonnage basis and is not guaranteed a minimum amount of compensation. He has to pay the operators and helpers out of his tonnage receipts as well as pay for all insurance coverage required by the company. Phil and any operators or helpers engaged to assist him are employees of the company.

Example 3. Rose Trucking contracts to deliver material for Forest Inc. at $140 per ton. Rose Trucking is not

paid for any articles that are not delivered. At times, Jan Rose, who operates as Rose Trucking, may also lease another truck and engage a driver to complete the contract. All operating expenses, including insurance coverage, are paid by Jan Rose. All equipment is owned or rented by Jan and she is responsible for all maintenance. None of the drivers are provided by Forest Inc. Jan Rose, operating as Rose Trucking, is an independent contractor.

Fishing Industry

Members of a crew on a fishing boat are considered self-employed (independent contractors) if ***all*** the following conditions are met.

1) The members neither get nor are entitled to any money for their work (other than as provided in condition 2 below).
2) The members get shares of the catch or of the proceeds from the sale of the catch.
3) Each member's share depends on the size of the catch.
4) The operating crew of the boat (or each boat from which a member gets a share for a fishing operation involving more than one boat) is normally fewer than 10 persons.

If any of these four conditions are not met by a crew member, that crew member is an employee of either the captain (if he is not an agent of the vessel owner) or of the vessel owner. See **Pub. 595,** Tax Guide for Commercial Fishermen, for more information.

Example 1. Harry Rose is the captain of one of the Pan Fishing Co.'s schooners. He engages a crew of 15 to operate the schooner. He offers to pay each crew member on the ***lay*** (sharing of the profit) basis. He and the crew members (except the engineer, who is paid a straight fee) are jointly liable for any losses resulting from a voyage.

After the voyage, Captain Rose sells the catch through a fish exchange, which deducts its fees from the proceeds. After deducting certain specified expenses (such as fuel, oil, etc.), he turns one-fourth of the proceeds over to Pan Fishing Co., less 5%, which he keeps as his commission. From the remaining three-fourths, the expenses of food, bait, etc., are deducted. The remainder is then equally divided among the members of the crew, including himself.

Because the crew is normally made up of 10 or more individuals, the members of a crew engaged under these circumstances are employees of either the captain (if he is not an agent of the vessel owner) or of the vessel owner. In this example, Captain Rose is acting as an agent of Pan Fishing Co. Therefore, the company is the employer of the crew, including Captain Rose and the engineer.

Example 2. Mike Jones, an owner of a fishing boat, employs a captain and eight others to work as crew members. The proceeds from the sale of the catch offset boat operating expenses, such as fuel, bait, and ice. Of the balance, 60% is divided among the captain and the crew members, and 40% between Mike and the captain. Between voyages the crew members do not receive any additional compensation, but they must do certain work, such as repairing nets, splicing cable, and transporting the catch. However, the mate, the engineer, and the cook receive an additional payment of $100 each. This payment does not depend on the boat's catch. Since the mate, the engineer, and the cook receive payment other than a share of the catch, they are not considered self-employed. The $100 payment and their share of the proceeds from the catch are wages subject to income tax withholding and employment taxes.

The other six crew members, including the captain, are considered self-employed because they do not receive any additional pay and are members of an operating crew of fewer than 10 members. They must pay self-employment tax on their earnings.

Example 3. Assume the same facts as in Example 2, except that, in addition to receiving a share of the catch, the captain and the other crew members are entitled to receive $10 per hour for repairing nets, constructing new nets, splicing cable, and other incidental work while in port. Since the crew members are entitled to receive payment other than a share of the catch, they are not considered self-employed. The $10 per hour payment and their share of the proceeds from the catch are wages subject to income tax withholding and employment taxes.

Shrimp Processing

Example. The Capital Shrimp Processing Co. hired Shirley Gray to devein shrimp. She works on a seasonal, part-time basis on the company's premises. The company pays her on a piecework basis. She or the company may end her services at any time. The percentage of her time spent in working for the Capital Shrimp Processing Co. varies. She also deveins shrimp under similar conditions for other processing firms. Shirley Gray is an employee of the Capital Shrimp Processing Co.

Automobile Industry

Example 1. Donna Lee is a salesperson employed on a full-time basis by Bob Blue, an auto dealer. She works 6 days a week and is on duty in Bob's showroom on certain assigned days and times. She appraises trade-ins, but her appraisals are subject to the sales manager's approval. Lists of prospective customers belong to the dealer. She has to develop leads and report results to the sales manager. Because of her experience, she requires only minimal assistance in closing and financing sales and in other phases of her work. She

is paid a commission and is eligible for prizes and bonuses offered by Bob. Donna is an employee of Bob Blue.

Example 2. Sam Sparks performs auto repair services in the repair department of an auto sales company. He works regular hours and is paid on a percentage basis. He has no investment in the repair department. The sales company supplies all facilities, repair parts, and supplies; issues instructions on the amounts to be charged, parts to be used, and the time for completion of each job; and checks all estimates and repair orders. Sam is an employee of the sales company.

Example 3. An auto sales agency furnishes space for Helen Smith to perform auto repair services. She provides her own tools, equipment, and supplies. She seeks out business from insurance adjusters and other individuals and does all the body and paint work that comes to the agency. She hires and discharges her own helpers, determines her own and her helpers' working hours, quotes prices for repair work, makes all necessary adjustments, assumes all losses from uncollectible accounts, and receives, as compensation for her services, a large percentage of the gross collections from the auto repair shop. Helen is self-employed and the helpers are her employees.

Attorney

Example. Donna Yuma is an attorney who is engaged in the private practice of law. She received a $10,000 annual retainer from Wilson Corporation starting in 1994. In return for the fee, Donna must defend the corporation against any suit brought against it. In 1994, Donna represented the corporation in two suits. In 1995, she was not called upon to perform any services for the retainer she received for 1995. During 1994, Wilson Corporation provided Donna with an office on its premises in order to efficiently prosecute the suits. Donna Yuma is engaged in her own trade or business and is an independent contractor with regard to the services she performs for Wilson Corporation.

Taxicab Driver

Example. Tom Spruce rents a cab from Taft Cab Co. for $150 per day. He pays for all maintenance and gas on the cab. Tom keeps all fares. Although he has use of the two-way radio communication, dispatcher, and advertising media provided by Taft Cab Co., these items are equally important to the interests of both Taft Cab Co. and Tom Spruce. They enhance their profits by promoting more cab rental business and efficiency. Tom Spruce is an independent contractor.

Salesperson

To determine whether salespersons are employees under the usual common-law rules, you must evaluate each individual case. If a salesperson who works for you does not meet the tests for a common-law employee, discussed earlier, you do not have to withhold income tax from his or her pay (see **Statutory Employees** earlier). However, even if a salesperson is not an employee under the usual common-law rules, his or her pay may still be subject to social security and Medicare taxes and FUTA taxes. To determine whether a salesperson is an employee for social security, Medicare, and FUTA tax purposes, you must apply the statutory employee tests. A salesperson is an employee for social security, Medicare, and FUTA tax purposes if he or she:

1) Works full time for one person or company except, possibly, for sideline sales activities on behalf of some other person,
2) Sells on behalf of, and turns his or her orders over to, the person or company for which he or she works,
3) Sells to wholesalers, retailers, contractors, or operators of hotels, restaurants, or similar establishments,
4) Sells merchandise for resale, or supplies for use in the customer's business,
5) Agrees to do most of this work personally,
6) Has no substantial investment in the facilities used to do the work, other than in facilities for transportation, and
7) Maintains a continuing relationship with the person or company for which he or she works.

3. Employees of Exempt Organizations

Many ***nonprofit organizations*** are exempt from income tax. Although they do not have to pay income tax themselves, they must still withhold income tax from the pay of their employees. However, there are special social security, Medicare, and Federal unemployment tax rules that apply to the wages they pay their employees.

Section 501(c)(3) organizations.— Nonprofit organizations described in section 501(c)(3) of the Internal Revenue Code include any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals. These organizations are usually corporations and are exempt from income tax under section 501(a).

Social security and Medicare taxes.— Wages paid to employees of section 501(c)(3) organizations are subject to social security and Medicare taxes unless one of the following situations applies:

1) The organization pays an employee less than $100 in a calendar year.

2) The organization is wholly owned by a state or its political subdivision. Such an organization should contact the appropriate state official for information about reporting and getting social security and Medicare coverage for its employees.

3) The organization is a church or church-controlled organization opposed to the payment of social security and Medicare taxes for religious reasons and has filed **Form 8274,** Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security and Medicare Taxes, to elect exemption from social security and Medicare taxes. The organization must have filed for exemption before the first date on which a quarterly employment tax return would otherwise be due.

   An employee of a church or church-controlled organization that is exempt from social security and Medicare taxes must pay self-employment tax if the employee is paid $108.28 or more in a year. However, an employee who is a member of a qualified religious sect can apply for an exemption from the self-employment tax by filing **Form 4029,** Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits. See **Members of recognized religious sects opposed to insurance,** in section 4.

Federal unemployment tax.— An organization described in section 501(c)(3) of the Internal Revenue Code that is exempt from income tax is also exempt from the Federal unemployment tax. This exemption cannot be waived.

Other than section 501(c)(3) organizations.— Nonprofit organizations that are not section 501(c)(3) organizations may also be exempt from income tax under section 501(a) or section 521. These organizations are not exempt from withholding income, social security, or Medicare tax from their employees' pay, or from paying Federal unemployment tax. However, two special rules for social security, Medicare, and Federal unemployment taxes apply.

1) If an employee is paid less than $100 during a calendar year, his or her wages are not subject to social security and Medicare taxes.

2) If an employee is paid less than $50 in a calendar quarter, his or her wages are not subject to Federal unemployment tax for the quarter.

The above rules do not apply to employees who work for pension plans and other similar organizations described in section 401(a).

4. Religious Exemptions

Special rules apply to the treatment of ministers for social security purposes. An exemption from social security is available for ministers and certain other religious workers and members of certain recognized religious sects. For more information on getting an exemption, or revoking an exemption, see **Pub. 517,** Social Security and Other Information for Members of the Clergy and Religious Workers.

Ministers.— Ministers are individuals who are duly ordained, commissioned, or licensed by a religious body constituting a church or church denomination. They are given the authority to conduct religious worship, perform sacerdotal functions, and administer ordinances and sacraments according to the prescribed tenets and practices of that religious organization.

A minister who performs services for you subject to your will and control is your employee. The common-law rules discussed in section 1 should be applied to determine whether a minister is your employee or is self-employed. The earnings of a minister are not subject to social security and Medicare tax withholding. They are subject to self-employment tax. You do not withhold these taxes from wages earned by a minister. However, you may agree with the minister to voluntarily withhold tax to cover the minister's liability for self-employment tax and income tax.

Form W–2.— If your employee is an ordained minister, report all taxable compensation as wages on Form W–2. Include in this amount expense allowances or reimbursements paid under a nonaccountable plan, discussed in section 5 of Circular E. Do not include a parsonage allowance (excludable housing allowance) in this amount. You may report a parsonage allowance (housing allowance), including any allowances for utilities and the rental value of housing provided, in a separate statement or as ''Other'' in box 14 on Form W–2. Do not show on Forms W–2 or 941 any amount as social security or Medicare wages, or any withholding for social security or Medicare. If you withheld tax from the minister under a voluntary agreement, this amount should be shown as income tax withholding. For more information on ministers, see Pub. 517.

Exemptions for ministers and others.— Certain ordained ministers, Christian Science practitioners, and members of religious orders who have not taken a vow of poverty, who are subject to self-employment tax, can apply to exempt their earnings from the tax on religious grounds. The application must be based on conscientious opposition to public insurance because of personal religious considerations. The exemption applies only to qualified services performed for the religious organization.

To apply for the exemption, the employee should file **Form 4361,** Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners. See Pub. 517 for more information about Form 4361.

Members of recognized religious sects opposed to insurance.— If you belong to a recognized religious sect or a division of such sect that is opposed to insurance, you may qualify for an exemption from the self-employment tax. To qualify, you must be conscientiously opposed to accepting the benefits of any public or private insurance that makes payments because of death, disability, old age, or retirement, or makes payments toward the cost of, or provides services for, medical care (including social security and Medicare benefits). If you buy a retirement annuity from an insurance company, you will not be eligible for this exemption. Religious opposition based upon the teachings of the sect is the only legal basis for the exemption. In addition, your religious sect (or division) must have existed since December 31, 1950.

Self-employed.— If you are self-employed and a member of a recognized religious sect opposed to insurance, you can apply for exemption by filing **Form 4029,** Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits, and waive all social security benefits.

Employees.— The social security and Medicare tax exemption available to the self-employed who are members of a recognized religious sect opposed to insurance is also available to their employees who are members of such a sect. This applies to partnerships only if each partner is a member of the sect. This exemption for employees applies only if both the employee and the employer are members of such a sect, and the employer has an exemption. To get the exemption, the employee must file Form 4029.

An employee of a church or church-controlled organization that is exempt from social security and Medicare taxes can also apply for an exemption on Form 4029.

See Revenue Procedure 91–20, in Internal Revenue Cumulative Bulletin 1991-1, page 524, for guidelines to determine whether an organization is a religious order or whether an individual is a member of a religious order.

5. Wages and Other Compensation

Circular E provides a general discussion of taxable wages. The following topics supplement that discussion.

Employee Achievement Awards

Do not withhold income, social security, or Medicare taxes on the fair market value of an employee achievement award if it is excludable from your employee's gross income. To be excludable from your employee's gross income, the award must be tangible personal property (not cash or securities) given to an employee for length of service or safety achievement, awarded as part of a meaningful presentation, and awarded under circumstances that do not indicate that the payment is disguised compensation. Excludable employee achievement awards also are not subject to Federal unemployment taxes.

Limits.— The most you can exclude for the cost of all employee achievement awards to the same employee for the year is $400. A higher limit of $1,600 applies to qualified plan awards. These awards are employee achievement awards under a written plan that does not discriminate in favor of highly compensated employees. An award cannot be treated as a qualified plan award if the average cost per recipient of all awards under all your qualified plans is more than $400.

If during the year an employee receives awards not made under a qualified plan and also receives awards under a qualified plan, the exclusion for the total cost of all awards to that employee cannot be more than $1,600. The $400 and $1,600 limits cannot be added together to exclude more than $1,600 for the cost of awards to any one employee during the year.

Scholarship and Fellowship Payments

Only amounts you pay as a qualified scholarship to a candidate for a degree may be excluded from the recipient's gross income. A qualified scholarship is any amount granted as a scholarship or fellowship that is used for:

- Tuition and fees required to enroll in, or to attend, an educational institution, or
- Fees, books, supplies, and equipment that are required for courses at the educational institution.

Any amounts you pay for room and board, and any amounts you pay for teaching, research, or other services required as a condition of receiving the scholarship, are not excludable from the recipient's gross income. A qualified scholarship is not subject to social security, Medicare, and Federal unemployment taxes, or income tax withholding. For more information, see **Pub. 520,** Scholarships and Fellowships.

Outplacement Services

If you provide outplacement services to your employees to help them find new employment (such as career counseling, resume assistance, skills assessment, etc.), the value of these benefits may be income to them and subject to all withholding taxes. However, the value of these services will not be subject to any employment taxes if:

1) You derive a substantial business benefit from providing the services (such as improved employee morale or business image) separate from the benefit you would receive from the mere payment of additional compensation, and
2) The employee would be able to deduct the cost of the services as employee business expenses if he or she had paid for them.

However, if you receive no additional benefit from providing the services, or if the services are not provided on the basis of employee need, then the value of the services is treated as wages and is subject to income tax withholding and social security and Medicare tax. Similarly, if an employee receives the outplacement services in exchange for reduced severance pay (or other taxable compensation), then the amount the severance pay is reduced is treated as wages for employment tax purposes.

Dependent Care Assistance Programs

The maximum amount you can exclude from your employee's gross income for dependent care assistance is $5,000 ($2,500 for married taxpayers filing separate returns). The excluded amount is not subject to social security, Medicare, and Federal unemployment taxes, or income tax withholding. If the dependent is cared for in a facility at your place of business, the amount to exclude from the employee's income is based on his or her use of the facility and the value of the services provided. For more information, see chapter 5 in Pub. 535.

Dependent care providers.— If you were the provider of dependent care or pay the provider directly, your employee may ask you for help in getting a completed **Form W–10,** Dependent Care Provider's Identification and Certification. The dependent care credit and the exclusion for employer-provided dependent care assistance benefits cannot be claimed by your employee unless the dependent care provider is identified by name, address, and (if not an exempt organization) taxpayer identification number. The dependent care provider is required to furnish this information on Form W–10.

Withholding for Idle Time

Payments made under a voluntary guarantee to employees for ***idle time*** (any time during which an employee performs no services) are wages for the purposes of social security, Medicare, and Federal unemployment taxes, and the withholding of income tax.

Backpay

Treat backpay as wages and withhold and pay employment taxes as appropriate. If backpay was awarded by a court or government agency to enforce a Federal or State statute protecting an employee's right to employment or wages, special rules apply for reporting those wages to the Social Security Administration. These rules also apply to litigation actions, and settlement agreements or agency directives that are resolved out of court and not under a court decree or order. Examples of pertinent statutes include, but are not limited to, the National Labor Relations Act, Fair Labor Standards Act, Equal Pay Act, Civil Rights Act, and Age Discrimination in Employment Act. Get **Pub. 957,** Reporting of Backpay to the Social Security Administration, for details.

Supplemental Unemployment Benefits

If you pay, under a plan, supplemental unemployment benefits to a former employee, all or part of the payments may be taxable, depending on how the plan is funded. Amounts that represent a return to the employee of amounts previously subject to tax are not taxable and are not subject to withholding. You should withhold income tax on the taxable part of the payments made, under a plan, to an employee who is involuntarily separated because of a reduction in force, discontinuance of a plant or operation, or other similar condition. It does not matter whether the separation is temporary or permanent.

Withholding on taxable supplemental unemployment benefits must be based on the withholding certificate (Form W-4) the employee gave you. See **Pub. 525,** Taxable and Nontaxable Income, for more information about the taxability of supplemental unemployment benefits.

Excessive Termination Payments (Golden Parachutes)

A golden parachute is a contract entered into by a corporation and key personnel under which the corporation agrees to pay certain amounts to the key personnel in the event of a change in ownership or control of the corporation. Payments under golden parachute contracts, like any termination pay, are subject to social security, Medicare, and Federal unemployment taxes, and income tax withholding.

Beginning with payments under contracts entered into, significantly amended, or renewed after June 14, 1984, no deduction is allowed to the corporation for excess parachute payments. The employee is subject to a 20% nondeductible excise tax to be withheld by the corporation on all excess payments. The payment is generally considered an excess parachute payment if it equals or exceeds three times the average compensation of the recipient over the previous 5-year period. The amount over the average is the excess parachute payment.

Example. An officer of a corporation receives a golden parachute payment of $400,000. This is more than three times greater than his or her average compensation of $100,000 over the previous 5-year period.

The excess parachute payment is $300,000 ($400,000 minus $100,000). The corporation cannot deduct the $300,000, and must withhold the excise tax of $60,000 (20% of $300,000).

Exempt payments.— Most small business corporations are exempt from the golden parachute rules. See IRC section 280G for more information.

Interest-Free and Below-Market-Interest-Rate Loans

If an employer lends an employee more than $10,000 at less than the applicable Federal interest rate, the employer is considered to have paid additional compensation to the employee equal to the difference between the applicable Federal interest rate and the interest rate charged. This rule applies to any such loan, regardless of amount, if one of its principal purposes is the avoidance of Federal tax.

This additional compensation to the employee is subject to social security, Medicare, and Federal unemployment taxes, but not to income tax withholding. Include it in compensation on Form W–2 (or Form 1099–MISC for an independent contractor). For more information, see chapter 8 in Pub. 535.

Group-Term Life Insurance

Include in taxable income and wages for social security and Medicare tax purposes the cost of group-term life insurance you provided to an employee for coverage over $50,000, or for coverage that discriminated in favor of the employee. This amount is subject to withholding for social security and Medicare, but not income tax. This taxable insurance cost can be treated as paid by the pay period, by the quarter, or on any basis as long as the cost is treated as paid at least once a year.

Monthly cost.— You determine the monthly cost of group-term life insurance by multiplying the number of thousands of dollars of insurance coverage (figured to the nearest 10th) by the appropriate cost per thousand per month. You determine age on the last day of the tax year. If you provide group-term life insurance for a period of coverage of less than 1 month, you prorate the monthly cost over that period. The monthly cost of each $1,000 of group-term life insurance protection is as follows:

Age	Cost
Under 30	$ .08
30 through 34	.09
35 through 39	.11
40 through 44	.17
45 through 49	.29
50 through 54	.48
55 through 59	.75
60 through 64	1.17
65 through 69	2.10
70 and over	3.76

Plan requirements.— For you to exclude the cost of life insurance benefits from the income of your employees, your plan must meet certain eligibility and nondiscrimination requirements. For more information, see chapter 5 in Pub. 535.

Former employees.— For coverage of taxable group-term life insurance provided to former employees (including retirees), the former employees must pay the employee's share of social security and Medicare taxes with their income tax returns. The employer must separately include on the Form W–2 the portion of wages that consists of payments for group-term life insurance and the amount of social security and Medicare taxes owed by the former employee for coverage provided after separation from service.

Workers' Compensation—Public Employees

State and local government employees, such as police officers and firefighters, sometimes receive payments due to injury in the line of duty under a statute that is ***not*** the general workers' compensation law of a state. If the statute limits benefits to work-related injuries or sickness and does not base payments on the employee's age, length of service, or prior contributions, the statute is ''in the nature of'' a worker's compensation act. Payments under the statute are not subject to Federal unemployment tax or income tax withholding, but they are subject to social security and Medicare taxes to the same extent that the employee's regular wages are subject to social security and Medicare taxes.

Leave Sharing Plans

If you establish a leave sharing plan for your employees that allows them to donate leave to other employees for medical emergencies, the amounts paid to the recipients of the leave are considered wages. These amounts are includible in the gross income of the recipients and are subject to social security, Medicare, and Federal unemployment taxes, and income tax withholding. Do not include these amounts in the income of the donors.

Cafeteria Plans

Cafeteria plans, including flexible spending arrangements, are benefit plans under which all participants are employees who can choose from among cash and certain qualified benefits. If the employee elects qualified benefits, employer contributions are excluded from his or her wages if the benefits are excludable from gross income under a specific section of the Internal Revenue Code (other than scholarship and fellowship grants under section 117, and employee fringe benefits under section 132). The cost of group-term life insurance that is includible in income only because the insurance exceeds $50,000 of coverage or is on the life of the employee's spouse or children is considered a qualified benefit under a special rule.

Qualified benefits under a cafeteria plan are not subject to social security, Medicare, and Federal unemployment taxes, or income tax withholding. If an employee elects to receive cash instead of any qualified benefit, it is treated as wages subject to all employment taxes. For more information, see chapter 5 in Pub. 535.

Nonqualified Deferred Compensation Plans

Employer contributions to nonqualified deferred compensation or nonqualified pension plans are treated as social security and Medicare wages when the services are performed or the employee no longer has an substantial risk of forfeiting the right to the deferred compensation, whichever is later.

Withhold income tax on nonqualified plans as follows:

- ***Funded plan.*** Withhold when the employees' rights to amounts are not subject to substantial risk of forfeiture or are transferable free of such risk. A funded plan is one in which an employer *irrevocably* contributes the deferred compensation to a separate fund, such as an irrevocable trust.
- ***Unfunded plan.*** Generally, withhold when payments are received, either constructively or actually.

Employment taxes and withheld income tax on these plans must be reported on Forms W–2 and 941. Get the Instructions for Form W–2 for more information.

Employee Stock Options

There are two classes of stock options, statutory (covered by a specific Code provision) and nonstatutory. Generally, statutory stock options are not taxable to the employee either when the option is granted or when it is exercised (unless the stock is disposed of in a disqualifying disposition). However, nonstatutory stock options normally are taxable to the employee as wages when the option is exercised (see Regulation section 1.83-7). These wages are subject to social security and Medicare taxes, income tax withholding, and Federal unemployment (FUTA) tax.

Tax-Sheltered Annuities

Employer payments made by an educational institution or a tax-exempt organization to purchase a tax-sheltered annuity for an employee are included in the employee's social security and Medicare wages if the payments are made because of a salary reduction agreement.

Contributions to a Simplified Employee Pension (SEP) Plan

An employer's SEP contributions to an employee's individual retirement arrangement (IRA) are excluded from the employee's gross income. These excluded amounts are not subject to social security, Medicare, and Federal unemployment taxes, or income tax withholding. However, any employer SEP contributions paid under a salary reduction agreement are included in wages for purposes of social security and Medicare taxes and the Federal unemployment tax.

See **Pub. 590,** Individual Retirement Arrangements, for more information about SEP plans.

6. Employee Fringe Benefits

The following fringe benefits provided by an employer are excluded from the employee's gross income. The benefits are not subject to social security, Medicare, and Federal unemployment taxes, or income tax withholding.

1) A no-additional cost service, which is a service offered for sale to customers in the course of the employer's line of business in which the employee works. It is provided at no substantial additional cost, including lost revenue, to the employer. Examples include airline, bus, and train tickets and telephone services provided free or at reduced rates by an employer in the line of business in which the employee works.
2) A qualified employee discount that, if offered for property, is not more than the employer's gross profit percentage. If offered for services, the discount is not more than 20% of the price for services offered to customers.
3) A working condition benefit that is property or a service the employee could deduct as a business expense if he or she had paid for it. Examples include a company car for business use and subscriptions to business magazines. Under special rules, all of the use of a demonstrator car by an auto salesperson is excluded if there are substantial restrictions on personal use.
4) A de minimis benefit that is a service or an item of such small value (after taking into account how frequently similar benefits are provided to employees) as to make accounting for the benefit unreasonable

or administratively impracticable. Examples include typing of a personal letter by a company secretary, occasional personal use of a company copying machine, occasional parties or picnics for employees, occasional supper money and taxi fare for employees working overtime, holiday gifts with a low fair market value, occasional tickets for entertainment events, and coffee and doughnuts furnished to employees. Also exclude from the employee's income meals at an eating facility operated by the employer for the employees' benefit on or near the employer's business premises if the income from the facility equals or exceeds the direct operating costs of the facility.

5) A qualified transportation benefit, which includes transit passes, transportation in a commuter highway vehicle to and from work, and qualified parking at or near the place of work. The combined exclusion for the transit passes and transportation cannot exceed $60 per month for 1995. The exclusion for parking cannot exceed $160 per month for 1995. For more information, on this transportation fringe benefit, see chapter 4 in Pub. 535.
6) A qualified moving expense reimbursement, which includes any amount received, directly or indirectly, by an employee from an employer as a payment for, or reimbursement of, expenses that would be deductible as moving expenses, if paid or incurred by the employee. For more information on expenses that qualify for a deduction, see **Pub. 521,** Moving Expenses.
7) An on-premises gym or other athletic facility provided and operated by the employer if substantially all the use is by employees, their spouses, and their dependent children.
8) A qualified tuition reduction, which an educational organization provides its employees for education, generally below the graduate level. For more information on a qualified tuition reduction, see Pub. 520.

Note: *In order to be excluded from the income of highly compensated employees, all of these fringe benefits except a working condition benefit or a de minimis benefit (other than eating facilities) must be offered to employees on a nondiscriminatory basis.*

Special fringe benefit rules for airlines and their affiliates.— Employees of a qualified affiliate of an airline (a member of a group in which another member operates the airline) who are directly engaged in providing airline-related services may exclude from their income as a no-additional-cost service the fair market value of air transportation provided by the other member. Airline-related services means providing any of the following services in connection with air transportation: catering, baggage handling, ticketing and reservations, flight planning and weather analysis, service at restaurants and gift shops located at an airport, and similar services.

Any use of air transportation provided by an airline to parents of the airline's employees is also treated as use by the employees. The employees are entitled to exclude the fair market value of such transportation from their income as a no-additional-cost service.

More information.— For more detailed information on fringe benefits, see chapter 4 in Pub. 535.

Withholding on and Reporting Taxable Noncash Fringe Benefits

Use the following guidelines for reporting and withholding tax on taxable noncash fringe benefits.

Valuation of fringe benefits.— Generally, you must determine the value of noncash fringe benefits no later than January 31 of the next year. Prior to January 31, you may reasonably estimate the value of the fringe benefits for purposes of withholding and depositing on time.

Choice of period for withholding, depositing, and reporting.— For employment tax and withholding purposes, you can treat fringe benefits (including personal use of employer-provided highway motor vehicles) as paid on a pay period, quarter, semiannual, annual, or other basis. But the benefits must be treated as paid no less frequently than annually. You do not have to choose the same period for all employees. You can withhold more frequently for some employees than for others.

You can change the period as often as you like as long as you treat all the benefits provided in a calendar year as paid no later than December 31 of the calendar year.

You can also treat the value of a single fringe benefit as paid on one or more dates in the same calendar year, even if the employee receives the entire benefit at one time. For example, if your employee receives a fringe benefit valued at $1,000 in one pay period during 1996, you can treat it as made in four payments of $250, each in a different pay period of 1996. You do not have to notify the IRS of the use of the periods discussed above.

Transfer of property.— The above choice for reporting and withholding does not apply to a fringe benefit that is a transfer of tangible or intangible personal property of a kind normally held for investment, or a transfer of real property. For this kind of fringe benefit, you must use the actual date the property was transferred to the employee.

Withholding and depositing taxes.— You can add the value of fringe benefits to regular wages for a payroll period and figure income tax withholding on the total. Or you can withhold Federal income tax on the value of fringe benefits at the flat 28% rate applicable to supplemental wages.

You must withhold the applicable income, social security, and Medicare taxes on the date or dates you chose to treat the benefits as paid. Deposit the amounts withheld as discussed section 11 of Circular E.

Amount of deposit.— To estimate the amount of income and employment taxes and to deposit it on time, make a reasonable estimate of the value of the fringe benefits provided on the date or dates you chose to treat the benefits as paid. Determine the estimated deposit by figuring the amount you would have had to deposit if you had paid cash wages equal to the estimated value of the fringe benefits and withheld taxes from those cash wages. Even if you do not know which employee will receive the fringe benefit on the date the deposit is due, you should follow this procedure.

If you underestimate the value of the fringe benefits and deposit less than the amount you would have had to deposit if the applicable taxes had been withheld, you may be subject to a penalty.

If you overestimate the value of the fringe benefit and overdeposit, you can either claim a refund or have the overpayment applied to your next employment tax return.

If you deposited the required amount of taxes but withheld a lesser amount from the employee, you can recover from the employee the social security, Medicare, or income taxes you deposited on the employee's behalf, and included on the employee's Form W–2. However, you must recover the income taxes before April 1 of the following year.

Special accounting rule.— You can treat the value of benefits provided during the last 2 months of the calendar year, or any shorter period within the last 2 months, as paid in the next year. Thus, the value of benefits actually provided in the last 2 months of 1995 would be treated as provided in 1996 together with the value of benefits provided in the first 10 months of 1996. This does not mean that all benefits treated as paid during the last 2 months of a calendar year can be deferred until the next year. Only the value of benefits actually provided during the last 2 months of the calendar year can be treated as paid in the next calendar year.

Limitation.— The special accounting rule cannot be used, however, for a fringe benefit that is a transfer of tangible or intangible personal property of a kind normally held for investment, or a transfer of real property.

Conformity rules.— Use of the special accounting rule is optional. You can use the rule for some fringe benefits but not others. The period of use need not be the same for each fringe benefit. However, if you use the rule for a particular fringe benefit, you must use it for all employees who receive that benefit.

If you use the special accounting rule, your employee must use it also and for the same period as you use it. But your employee cannot use the special accounting rule unless you do.

You do not have to notify the IRS if you use the special accounting rule. You can also, for appropriate reasons, change the period for which you use the rule without notifying the IRS. But you must report the income and deposit the withheld taxes as required for the changed period.

Special rules for highway motor vehicles.— If an employee uses the employer's vehicle for personal purposes, the value of that use must be determined by the employer and included in the employee's wages. The value of the personal use must be based on fair market value or one of three special valuation rules:

- The automobile lease valuation rule.
- The vehicle cents-per-mile rule.
- The commuting valuation rule (for commuting use only).

See Pub. 535 for information on these special valuation rules.

Election not to withhold income tax.— You can choose not to withhold income tax on the value of an employee's personal use of a highway motor vehicle you provided. You do not have to make this choice for all employees. You can withhold income tax from the wages of some employees but not others. You must, however, withhold the applicable social security and Medicare taxes on such benefits.

You can choose not to withhold income tax by:

1) Notifying the employee as described below that you choose not to withhold; and
2) Including the value of the benefits in boxes 1, 3, and 5 on a timely furnished Form W–2.

The notice must be in writing and must be provided to the employee by January 31 of the election year or within 30 days after a vehicle is first provided to the employee, whichever is later. This notice must be provided in a manner reasonably expected to come to the attention of the affected employee. For example, the notice may be mailed to the employee, included with a paycheck, or posted where the employee could reasonably be expected to see it. You can also change your election not to withhold at any time by notifying the employee in the same manner.

Amount to report on Forms 941 and W–2.— The actual value of fringe benefits provided during a calendar year (or other period as explained under **Special accounting rule** earlier) must be determined by January 31 of the following year. You must report the actual value on Forms 941 and W–2. If you choose, you can use a separate Form W–2 for fringe benefits and any other benefit information.

For 1995, include the value in box 1 of Form W–2. Also include it in boxes 3 and 5 if applicable. Show the total value of the fringe benefits provided in the calendar

year or other period in box 12 of Form W–2. If you provided your employee with the use of a highway motor vehicle and included 100% of the value of the vehicle in the employee's income, you must also report it separately in box 12. If there is not enough space on the Form W–2, you must report the value to the employee on a separate schedule so that the employee can compute the value of any business use of the vehicle.

If you use the special accounting rule, you must notify the affected employees of the period in which you used it. You must give the notice at or near the date you give the Form W–2 but not earlier than with the employee's last paycheck of the calendar year.

7. Sick Pay Reporting

Sick pay generally means any amount paid under a plan because of an employee's temporary absence from work due to injury, sickness, or disability. Sick pay may also be called payments on account of sickness or accident disability. It may be paid by either the employer or a third party, such as an insurance company. Sick pay includes both short- and long-term benefits. It is often expressed as a percentage of the employee's regular wages.

Sick pay is usually subject to social security, Medicare, and FUTA taxes. For exceptions, see **Social Security, Medicare, and FUTA Taxes on Sick Pay** later. Sick pay may also be subject to either mandatory or voluntary Federal income tax withholding, depending on who pays it. See **Income Tax Withholding on Sick Pay** later.

Sick pay plan.— A sick pay plan is a plan or system established by an employer under which sick pay is available to employees generally or to a class or classes of employees. A plan or system does not exist if benefits are provided on a discretionary or occasional basis with merely a good intention to aid particular employees in time of need.

The existence of a plan or system is shown if the plan is in writing or is otherwise made known to employees, such as by a bulletin board notice or the long and established practice of the employer. Other indications of the existence of a plan or system include, but are not limited to, references to the plan or system in the contract of employment, employer contributions to a plan, and segregated accounts for the payment of benefits.

Payments That Are Not Sick Pay

Sick pay does not include the following payments.

1) **Disability retirement payments.—**
   Disability retirement payments are not sick pay and are not discussed in this section. Those payments are subject to the rules for income tax withholding from pensions and annuities. See section 9.

2) **Worker's compensation.—**
   Payments because of a work-related injury or sickness that are made under a workers' compensation law are not sick pay and are not subject to employment taxes. But see **Workers' Compensation—Public Employees** in section 5.

3) **Medical expense payments.—**
   Payments under a definite plan or system for medical and hospitalization expenses, or for insurance covering these expenses, are not sick pay and are not subject to employment taxes.

4) **Payments unrelated to absence from work.—**
   Accident or health insurance payments unrelated to absence from work are not sick pay and are not subject to employment taxes. These include payments for:
   - Permanent loss of a member or function of the body,
   - Permanent loss of the use of a member or function of the body, or
   - Permanent disfigurement of the body.

Example. Donald was injured in a car accident and lost an eye. Under a policy paid for by Donald's employer, Delta Insurance Co. paid Donald $5,000 as compensation for the loss of his eye. Because the payment was determined by the type of injury and was unrelated to Donald's absence from work, it is not sick pay and is not subject to employment taxes.

Third-Party Payers of Sick Pay

Employer's agent.— An employer's agent is a third party that bears no insurance risk and is reimbursed on a cost-plus-fee basis for payment of sick pay and similar amounts. A third party may be your agent even if the third party is responsible for determining which employees are eligible to receive payments. For example, if a third party provides administrative services only, the third party is your agent. If the third party is paid an insurance premium and is not reimbursed on a cost-plus-fee basis, the third party is not your agent. Whether an insurance company or other third party is your agent depends on the terms of the agreement with you.

A third party that makes payments of sick pay as your agent is not considered the employer and generally has no responsibility for employment taxes. This responsibility remains with you. However, under an exception to this rule, the parties may enter into an agreement that makes the third-party agent responsible for employment taxes. In this situation, the third-party agent should use its own name and EIN (rather than your name and EIN) for the responsibilities it has assumed.

Third party not employer's agent.— A third party that makes payments of sick pay ***other than as an agent of the employer*** is liable for income tax withholding and the employee part of the social security and Medicare taxes. The third party is also liable for the employer part

of the social security and Medicare taxes and the FUTA tax, unless the third party transfers this liability to the employer for whom the employee normally works. This liability is transferred if the third party takes the following steps.

1) Withholds the ***employee*** social security and Medicare taxes from the sick pay payments.

2) Makes timely deposits of the ***employee*** social security and Medicare taxes.

3) Notifies the employer for whom the employee normally works of the payments on which employee taxes were withheld and deposited. The third party must notify the employer within the time required for the third party's deposit of the employee part of the social security and Medicare taxes. For instance, if the third party is a monthly depositor, it must notify the employer by the 15th day of the month following the month in which the sick pay payment is made, because that is the day by which the deposit is required to be made. For multi-employer plans, see the special rule discussed next.

Multi-employer plan timing rule.— A special rule applies to sick pay payments made to employees by a third-party insurer under an insurance contract with a multi-employer plan established under a collectively bargained agreement. If the third-party insurer making the payments complies with steps 1 and 2 above and gives the plan (rather than the employer) the required timely notice described in step 3 above, then the plan (not the third-party insurer) must pay the employer part of the social security and Medicare taxes and the FUTA tax. Similarly, if, within 6 business days of the plan's receipt of notification, the plan gives notice to the employer for whom the employee normally works, the employer (not the plan) must pay the employer part of the social security and Medicare taxes and the FUTA tax.

Reliance on information supplied by the employer.— A third party that pays sick pay should request information from the employer to determine amounts that are not subject to employment taxes. Unless the third party has reason not to believe the information, it may rely on that information as to the following items:

1) The total wages you paid the employee during the calendar year.

2) The last month in which the employee worked for you.

3) The employee contributions to the sick-pay plan made with aftertax dollars.

The third party should not rely on statements regarding these items made by the employee.

Social Security, Medicare, and FUTA Taxes on Sick Pay

Employer.— If you pay sick pay to your employee, you must generally withhold employee social security and Medicare taxes from the sick pay. You must timely deposit employee and employer social security and Medicare taxes and Federal unemployment (FUTA) tax. There are no special deposit rules for sick pay. See section 11 of Circular E for more information on the deposit rules.

Amounts not subject to social security, Medicare, or FUTA taxes.— The following payments, whether made by you or a third party, are not subject to social security, Medicare, or FUTA taxes (different rules apply to income tax withholding):

1) **Payments after employee's death or disability retirement.—** Social security, Medicare, and FUTA taxes do not apply to amounts paid under a definite plan or system, as defined under **Sick pay plan** earlier, on or after the termination of the employment relationship because of death or disability retirement.

   However, even if there is a definite plan or system, amounts paid to a former employee are subject to social security, Medicare, and FUTA taxes if they would have been paid even if the employment relationship had not terminated because of death or disability retirement. For example, a payment to a disabled former employee for unused vacation time would have been made whether or not the employee retired on disability. The payment is therefore wages for social security, Medicare, and FUTA tax purposes.

2) **Payments after calendar year of employee's death.—** Sick pay paid to the employee's estate or survivor after the calendar year of the employee's death is not subject to social security, Medicare, or FUTA taxes. (Also see **Exception for payments after death** under **Income Tax Withholding on Sick Pay** later.)

   Example. Sandra became entitled to sick pay on November 30, 1995, and died December 29, 1995. On January 16, 1996, Sandra's sick pay for the period from December 22 through December 29, 1995, was paid to her survivor. The payment is not subject to social security, Medicare, or FUTA taxes.

3) **Payments to an employee entitled to disability insurance benefits.—** Payments to an employee when the employee is entitled to disability insurance benefits under section 223(a) of the Social Security Act are not subject to social security and Medicare tax. This rule applies only if the employee became entitled to the Social Security Act benefits before the calendar year in which the payments are made, and the employee performs no service for the employer during the period for which the payments are

made. **Note:** *These payments **are** subject to FUTA tax.*

4) **Payments that exceed the applicable wage base.—** Social security and FUTA taxes do not apply to payments of sick pay that, when combined with the regular wages and sick pay previously paid to the employee during the year, exceed the applicable wage base. Because there is no Medicare tax wage base, this exception does not apply to Medicare tax. The social security tax wage base for 1996 is $62,700. The FUTA tax wage base is $7,000.

   Example. If an employee receives $61,000 in wages from an employer in 1996, and then receives $3,000 of sick pay, only the first $1,700 of the sick pay is subject to social security tax. All of the sick pay is subject to Medicare tax. None of the sick pay is subject to FUTA tax. See **Example of Figuring and Reporting Sick Pay** later.

5) **Payments after 6 months absence from work.—** Social security, Medicare, and FUTA taxes do not apply to sick pay paid more than 6 calendar months after the last calendar month in which the employee worked.

   Example 1. Ralph's last day of work before he became entitled to receive sick pay was December 9, 1995. He was paid sick pay for 9 months before his return to work on September 11, 1996. Sick pay paid to Ralph after June 30, 1996, is not subject to social security, Medicare, or FUTA taxes.

   Example 2. The facts are the same as in Example 1, except that Ralph worked 1 day during the 9-month period, on February 21, 1996. Because the 6-month period begins again in March, only the sick pay paid to Ralph after August 31, 1996, is exempt from social security, Medicare, and FUTA taxes.

6) **Payments attributable to employee contributions.—** Social security, Medicare, and FUTA taxes do not apply to payments, or parts of payments, attributable to employee contributions to a sick-pay plan made with ***aftertax*** dollars. (Contributions to a sick-pay plan made on behalf of employees with employees' pretax dollars under a cafeteria plan are employer contributions.)

   Group policy.— If both the employer and the employee contributed to the sick-pay plan under a group insurance policy, figure the sick pay by multiplying it by the percentage of the policy's cost that was contributed by the employer for the 3 policy years before the calendar year in which the sick pay is paid. If the policy has been in effect fewer than 3 years, use the cost for the policy years in effect or, if in effect less than 1 year, a reasonable estimate of the cost for the first policy year.

   Example. Alan is employed by Edgewood Corporation. Because of an illness, he was absent from work for 3 months during 1996. Key Insurance Company paid Alan $2,000 sick pay for each month of his absence under a policy paid for by contributions from both Edgewood and its employees. All of the employees' contributions were paid with aftertax dollars. For the 3 policy years before 1996, Edgewood paid 70% of the policy's cost and its employees paid 30%. Because 70% of the sick pay paid under the policy is due to Edgewood's contributions, $1,400 ($2,000 × 70%) of each payment made to Alan is sick pay. The remaining $600 of each payment that is due to employee contributions is not sick pay and is not subject to employment taxes. Also, see **Example of Figuring and Reporting Sick Pay** later.

Income Tax Withholding on Sick Pay

The requirements for income tax withholding on sick pay and the methods for figuring it differ depending on whether the sick pay is paid by:

1) The employer,
2) An agent of the employer (defined earlier), or
3) A third party that is not the employer's agent.

Employer or employer's agent.— Sick pay paid by you or your agent is subject to mandatory income tax withholding. An employer or agent paying sick pay generally determines the income tax to be withheld based on the employee's Form W–4. The employee cannot choose how much will be withheld by giving you or your agent a Form W–4S. Sick pay paid by an agent is treated as supplemental wages. If the agent does not pay regular wages to the employee, the agent may choose to withhold income tax at a flat 28% rate, rather than at the wage withholding rate.

Third party not an agent.— Sick pay paid by a third party that is not your agent is not subject to mandatory income tax withholding. However, an employee may elect to have income tax withheld by filing Form W–4S with the third party.

If Form W–4S has been filed, the third party should withhold income tax on all payments of sick pay made 8 or more days after receiving the form. The third party may, at its option, withhold income tax before 8 days have passed.

The employee may request on Form W–4S to have a specific whole dollar amount withheld. However, if the requested withholding would reduce any net payment below $10, the third party should not withhold any income tax from that payment. The minimum amount of withholding that the employee can specify is $20 a week.

If a particular payment is less than or greater than a regular payment, the amount withheld must be in the same proportion to the particular payment as the regular withholding is to a regular payment. For example, if $25 is withheld from a regular full payment of $100, then $20 (25%) should be withheld from a partial payment of $80.

Amounts not subject to income tax withholding.— The following amounts, whether paid by you or a third party, are not wages subject to income tax withholding.

1) **Payments after the employee's death.—** Sick pay paid to the employee's estate or survivor at any time after the employee's death is not subject to income tax withholding, regardless of who pays it.
2) **Payments attributable to employee contributions.—** Payments, or parts of payments, attributable to employee contributions made to a sick-pay plan with aftertax dollars are not subject to income tax withholding. For more information, see the corresponding discussion in **Amounts not subject to social security, Medicare, or FUTA taxes.**

Depositing and Reporting

This section discusses who is liable for depositing social security, Medicare, FUTA, and withheld income taxes on sick pay. These taxes must be deposited under the same rules that apply to deposits of taxes on regular wage payments. See Circular E for information on the deposit rules.

This section also explains how sick pay should be reported on Forms W–2, W–3, 940 or 940–EZ, and 941. For additional information covering specific line numbers and box numbers on these forms, see **Reporting Sick Pay on Forms 941, W–2, and W–3** later.

Sick Pay Paid by Employer or Agent

If you or your agent (defined earlier) makes sick pay payments, you deposit taxes and file Forms W–2, W–3, 940, and 941 under the same rules that apply to regular wage payments.

However, the agreement between the parties may require your agent to carry out responsibilities that would otherwise have been borne by you. In this situation, your agent should use its own name and EIN (rather than yours) for the responsibilities it has assumed.

Reporting sick pay on Form W–2.— You may either combine the sick pay with other wages and prepare a single Form W–2 for each employee or you may prepare separate Forms W–2 for each employee, one reporting sick pay and the other reporting regular wages. A Form W–2 must be prepared even if all the sick pay is nontaxable. All Forms W–2 must be given to the employees by January 31.

The Form W–2 filed for the sick pay must include the following information:

1) Employer's name, address, and EIN.
2) Employee's name, address, and SSN.
3) Sick pay the employee must include in income (box 1).
4) Any Federal income tax withheld from the sick pay (box 2).
5) Sick pay subject to employee social security tax (box 3).
6) Employee social security tax withheld from the sick pay (box 4).
7) Sick pay subject to employee Medicare tax (box 5).
8) Employee Medicare tax withheld (box 6).
9) Any amount not subject to Federal income tax because the employee contributed to the sick-pay plan (box 13, enter Code J).

Sick Pay Paid by Third Party

The rules for a third party that is not your agent depend on whether liability has been transferred as discussed under **Third-Party Payers of Sick Pay** earlier.

To figure the due dates and amounts of its deposits of employment taxes, a third party should combine:

1) The liability for the wages paid to its own employees, and
2) The liability for payments it made to all employees of all its clients. This does not include liability transferred to the employer.

Liability not transferred.— If the third party does not satisfy the requirements for transferring liability for FUTA tax and the employer's part of the social security and Medicare taxes, the third party reports the sick pay on its own Forms 940 and 941. In this situation, you have no tax responsibilities for sick pay.

The third party must deposit social security, Medicare, FUTA, and withheld income taxes using its own name and EIN. The third party must give each employee to whom it paid sick pay a Form W–2 by January 31 of the following year. The Form W–2 must include the third party's name, address, and EIN; the employee's name, address, and social security number; and the following information:

1) Sick pay the employee must include in income (box 1).
2) Any Federal income tax withheld from the sick pay (box 2).
3) Sick pay subject to employee social security tax (box 3).
4) Employee social security tax withheld from the sick pay (box 4).
5) Sick pay subject to employee Medicare tax (box 5).
6) Employee Medicare tax withheld (box 6).
7) Any amount not subject to Federal income tax because the employee contributed to the sick-pay plan (box 13, enter Code J).

Liability transferred.— Generally, if a third party satisfies the requirements for transferring liability for the employer part of the social security and Medicare taxes and for the FUTA tax, the following rules apply.

Deposits.— The third party must make deposits of withheld employee social security and Medicare taxes and withheld income tax using its own name and EIN. You must make deposits of the employer part of the social security and Medicare taxes and the FUTA tax using your name and EIN. In applying the deposit rules, your liability for these taxes begins upon receiving the third party's notice of sick pay payments.

Form 941.— The third party and you must each file Form 941. Line 9 of each Form 941 must contain a special adjusting entry for social security and Medicare taxes. These entries are required because the total tax liability for social security and Medicare taxes (employee and employer parts) is split between you and the third party.

- ***Employer.*** You must include third-party sick pay on lines 2, 6a, and 7 of Form 941. After completing line 8, subtract on line 9 the employee social security and Medicare taxes withheld and deposited by the third party. Enter the sick pay amount on line 9 and in the space provided on the left. If line 9 includes adjustments unrelated to sick pay, show those amounts in the spaces provided, and the total is shown in the line 9 box on the right.
- ***Third party.*** The third party must include on Form 941 the employee part of the social security and Medicare taxes (and income tax, if any) it withheld. The third party does not include on line 2 any sick pay paid as a third party, but does include on line 3 any income tax withheld. On line 6a, the third party enters the total amount it paid subject to social security taxes. This amount includes both wages paid to its own employees and sick pay paid as a third party. The third party completes line 7 in a similar manner. On line 9, the third party subtracts the part of the social security and Medicare taxes you must pay. The third party enters the sick pay amount on line 9 and in the space provided to the left for sick pay. If line 9 includes adjustments unrelated to sick pay, the third party shows those amounts in the spaces provided and enters the total of all adjustments in the line 9 box.

Form 940 or 940–EZ.— You, not the third party, must prepare Form 940 or 940–EZ for sick pay.

Dummy Forms W–2 and W–3.— The third party must prepare ''dummy'' Forms W–2 and a ''dummy'' Form W–3. These forms do not reflect sick pay paid to individual employees, but instead show the combined amount of sick pay paid to all employees of all clients of the third party. The dummy forms provide a means of reconciling the wages shown on the third party's Form 941. However, see **Optional Rule for Form W–2** later.

The third party fills out the dummy Form W–2 as follows:

Box b – the third party's EIN.

Box c – the third party's name and address.

Box e – ''Third-party sick pay'' in place of the employee's name.

Box 1 – total sick pay paid.

Box 2 – any Federal income tax withheld from the sick pay.

Box 3 – the sick pay subject to employee social security tax.

Box 4 – employee social security tax withheld from sick pay.

Box 5 – the sick pay subject to employee Medicare tax.

Box 6 – the employee Medicare tax withheld from the sick pay.

The third party attaches the dummy Form W–2 to a separate Form W–3, of which only boxes b, e, f, g, 1, 2, 3, 4, 5, 6, 13, and 14 are completed. The third party makes no entry in box 15 of Form W–3. You provide information in box 15 of your Form W–3.

Optional rule for Form W–2.— You and the third party may choose to enter into a legally binding agreement designating the third party to be your agent for purposes of preparing Forms W–2 reporting sick pay. The agreement must specify what part, if any, of the payments under the sick-pay plan is excludable from the employees' gross incomes because it is attributable to their contributions to the plan. If you enter into an agreement, the third party prepares the actual Forms W–2, not dummy Forms W–2 as discussed earlier, for each employee who receives sick pay from the third party. If the optional rule is used:

1) The third party does not provide you with the sick-pay statement described earlier, and
2) You (not the third party) prepare dummy Forms W–2 and W–3. These dummy forms are needed to reconcile the sick pay shown on your Form 941.

Sick-pay statement.— The third party must furnish you with a sick-pay statement by January 15 of the year following the year in which the sick pay was paid. The statement must show the following information about each employee who was paid sick pay:

1) The employee's name.
2) The employee's SSN (if social security, Medicare, or income tax was withheld).
3) The sick pay paid to the employee.
4) Any Federal income tax withheld.
5) Any employee social security tax withheld.
6) Any employee Medicare tax withheld.

Example of Figuring and Reporting Sick Pay

Alan, an employee, was seriously injured and lost an eye in a car accident on January 1, 1995. Alan's last day of work was December 30, 1994. The accident was not job-related.

Key, an insurance company that was not an agent of the employer, paid Alan $2,000 each month for 10 months, beginning in January 1995. In March 1995, Alan received a lump-sum of $5,000 from Key as compensation for the loss of his eye. This payment was determined according to the type of injury and qualifies as a payment unrelated to absence from work, as discussed earlier. Alan filed a Form W–4S with Key, requesting $210 be withheld from each payment for Federal income tax. Alan received no payments from Edgewood, his employer, from January 1995 through October 1995. Alan returned to work in November 1995.

For the policy year in which the car accident occurred, Alan paid a part of the premiums for his coverage, and Edgewood paid the remaining part. The plan was, therefore, a ''contributory plan.''During the 3 policy years before the calendar year of the accident, Edgewood paid 70% of the total of the net premiums for its employees' insurance coverage and its employees paid 30%. No part of the premiums was paid with pretax dollars under a cafeteria plan.

Social security and Medicare taxes.— No part of the $5,000 lump-sum payment for loss of the eye is included in wages for social security and Medicare tax purposes, because the payment was determined according to the type of injury and qualifies as a payment unrelated to absence from work. For social security and Medicare tax purposes, taxable sick pay was $8,400 ($2,000 per month × 70% = $1,400 taxable portion per payment; $1,400 × 6 months = $8,400 total taxable sick pay). Only the six $2,000 checks received by Alan from January through June are included in the calculation. The check received by Alan in July (the seventh check) was received more than 6 months after the month in which Alan last worked.

Of each $2,000 payment Alan received, 30% ($600) is not subject to social security and Medicare taxes because the plan is contributory and Alan's aftertax contribution is considered to be 30% of the premiums during the 3 policy years before the calendar year of the accident.

FUTA tax.— No part of the $5,000 lump-sum payment is included in wages for FUTA tax purposes. Of the $8,400 taxable sick pay (figured the same as for social security and Medicare taxes), only $7,000 is subject to the FUTA tax because the FUTA contribution base is $7,000.

Income tax withholding.— No part of the $5,000 lump-sum payment is subject to income tax withholding. Of each $2,000 payment, $1,400 ($2,000 × 70%) is subject to voluntary income tax withholding. In accordance with Form W–4S, $210 was withheld from each payment ($2,100 for the 10 payments made during 1995).

Liability transferred.— For the first 6 months following the last month in which Alan worked, Key was liable for social security, Medicare, and FUTA taxes on any payments that constituted taxable wages. However, Key could have shifted the liability for the employer part of the social security and Medicare taxes (and for the FUTA tax) during the first 6 months by withholding Alan's part of the social security and Medicare taxes, timely depositing the taxes, and notifying Edgewood of the payments.

If Key shifted liability for the employer part of the social security and Medicare taxes to Edgewood and provided Edgewood with a sick-pay statement, Key would not prepare a Form W–2 for Alan. However, Key would prepare dummy Forms W–2 and W–3. Key and Edgewood must each prepare Form 941. Edgewood must also report the sick pay and withholding for Alan on Forms W–2, W–3, and 940.

As an alternative, the parties could have followed the optional rule described under **Optional Rule for Form W–2** earlier. Under this rule, Key would prepare Form W–2 even though liability for the employer part of the social security and Medicare taxes had been shifted to Edgewood. Also, Key would not prepare a sick-pay statement, and Edgewood, not Key, would prepare the dummy Forms W–2 and W–3 reflecting the sick pay shown on Edgewood's Form 941.

Liability not transferred.— If Key did not shift liability for the employer part of the social security and Medicare taxes to Edgewood, Key would prepare Forms W–2 and W–3 as well as Forms 941 and 940. In this situation, Edgewood would not report the sick pay.

Payments received after 6 months.— The payments received by Alan in July through October are not subject to social security, Medicare, or FUTA taxes, because they were received more than 6 months after the last month in which Alan worked (December 1994). However, Key must continue to withhold income tax from each payment because Alan furnished Key a Form W–4S. Also, Key must prepare Forms W–2 and W–3, unless it has furnished Edgewood with a sick-pay statement. If the sick-pay statement was furnished, then Edgewood must prepare Forms W–2 and W–3.

Reporting Sick Pay on Forms 941, W–2, and W–3

As explained above, the taxable portion of the $2,000 monthly payments for sick pay was $1,400 per payment. Taxable sick pay for each of the first two quarters of 1995 was $4,200 ($1,400 × 3 months).

Third party transfers liability to employer.— The optional rule for Form W–2 (discussed above) was not used. Edgewood and Key complete Forms 941, W–2, and W–3 as follows:

Employer (Edgewood).— Edgewood reports sick pay on Form 941 (for the first two quarters of 1995) as follows:

Line 2 - includes $4,200 sick pay in wages ($1,400 × 3 payments received in quarter).

Line 3 - does not include withholding from sick pay because the third party payer (Key) withheld and deposited the income tax.

Line 6a - includes $4,200 sick pay in social security wages.

Line 7 - includes $4,200 sick pay in Medicare wages.

Line 9 - reports an adjustment (reduction) to social security and Medicare taxes for sick pay because Key withheld and deposited the employee's share of these taxes ($321.30). Edgewood enters $321.30 on line 9 and in the space marked ''Sick pay'' at the left.

By January 31, 1996, Edgewood issues a Form W–2 to the employee (Alan). The sick pay is reported on Form W–2 as follows:

Box 1 - includes the $14,000 sick pay in wages ($1,400 × 10 payments).

Box 2 - includes the $2,100 income tax withheld on sick pay ($210 × 10 payments).

Box 3 - includes the $8,400 sick pay in social security wages ($1,400 × 6 payments received in 6 months).

Box 4 - includes the $520.80 social security tax withheld on sick pay ($8,400 × 6.2%).

Box 5 - includes the $8,400 sick pay in Medicare wages ($1,400 × 6 payments received in 6 months).

Box 6 - includes the $121.80 Medicare tax withheld on sick pay ($8,400 × 1.45%).

Even though these amounts were withheld by the third party (Key), Edgewood must include them on the Form W–2 issued to Alan. On Form W–3, Edgewood shows the income tax withheld by Key on Alan's sick pay in box 15, *Income tax withheld by third-party payer*.

Third party payer (Key)— On Form 941 for the first two quarters of 1995, Key does not report the sick pay paid for its clients on line 2. Key includes on line 3 income tax withheld from sick pay for its clients. Key also includes the third-party sick pay on lines 6a and 7. Because Key transferred the employer tax liability to its clients, it enters the employer's share of social security and Medicare tax on third-party sick pay on line 9 and in the space marked ''Sick pay'' at the left.

By February 29, 1996, Key files a dummy Form W–2 to report the total amount of sick pay it paid employees of its clients in 1995. Key enters its EIN, name, and address in boxes b and c of the dummy Form W-2. It writes ''Third-party sick pay'' in box e and reports the third-party sick pay and taxes withheld in boxes 1 through 6 (see **Dummy Forms W–2 and W–3** on page 21). Key prepares two Forms W–3, one for the dummy Form W–2 and one for its own employees.

Third party does not transfer liability to employer.— Edgewood reports on Form 941 only the wages it paid to its employees. Edgewood does not include on lines 2, 6a, and 7 the sick pay Key paid the employees.

Key includes on lines 2, 6a, and 7 of Form 941 the sick pay paid to insured employees. It also reports income tax withholding on the sick pay on line 3.

Edgewood and Key must each issue a Form W-2 to each employee who received wages from Edgewood and sick pay from Key. The employee's Form W–2 from Edgewood reflects only the paid wages and taxes withheld by Edgewood. The Form W–2 from Key reflects only the sick pay paid and the taxes withheld by Key.

8. Special Rules for Paying Taxes

Common Paymaster

If two or more related corporations employ the same individual ***at the same time*** and pay this individual through a common paymaster, which is one of the corporations, the corporations are considered a single employer. They have to pay, in total, no more in social security and Medicare taxes than a single employer would.

Each corporation must pay its own part of the employment taxes and may deduct only its own part of the wages. The deductions will not be allowed unless the corporation reimburses the common paymaster for the wage and tax payments. See Regulations section 31.3121(s)–1 for more information.

Reporting Agents

A reporting agent must file **Form 2678,** Employer Appointment of Agent under Section 3504 of the Internal Revenue Code, to obtain authorization to act as an agent. See Revenue Procedure 70-6, in Internal Revenue Cumulative Bulletin 1970-1, page 420, and the separate **Instructions for Form W–2** for reporting requirements.

Third Party Liability for Paying Taxes

Any lender, surety, or other third party who pays wages directly to the employees of an employer, or to the employee's agent, is responsible for any required withholding on those wages. This includes the withholding of income, social security, Medicare, and railroad retirement taxes. The third party is also liable for any interest and penalties accruing on these accounts.

If a third party supplies funds to an employer so that the employer can pay the employees' wages, and if the third party knows that the employer will not pay or deposit the taxes that are required to be withheld when due, then the third party must pay the taxes withheld from the employee's wages but not paid by the employer. However, the third party does not have to pay more than 25% of the amount that is specifically supplied for paying wages. The third party supplier must also

pay interest on the taxes if they are paid after the due date of the employer's return.

Third parties are liable only for payment of the employees' parts of payroll taxes. They are not liable for the employer's part. The employer must file an employment tax return for wages that he or she or a third party pays and must furnish statements to employees of wages paid and taxes withheld. The employer also remains liable for any withholding taxes not paid by the third party.

Liability of trustee in bankruptcy.— A trustee in bankruptcy must withhold, report, and pay income, social security, and Medicare taxes from the payment of priority claims for employee's wages earned prior to, but unpaid at the time of, an employer's bankruptcy.

How to pay withheld tax.— Third parties who pay employment taxes must file two copies of **Form 4219,** Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes. A separate set of forms must be filed for each employer and calendar quarter.

Form 4219 must be filed with the IRS Service Center where the employer for whom wages were paid, or funds were supplied, files Federal employment tax returns.

Each Form 4219 must be accompanied by a check or money order made out to the Internal Revenue Service. To avoid interest, full payment should be made on or before the due date of the employer's Federal employment tax return.

Employee's Portion of Taxes Paid by Employer

If you are not a household or agricultural employer and you pay your employee's liability for 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 Federal unemployment taxes, and income tax withholding. This increase in the employee's wage payment for your payment of the employee's social security and Medicare taxes is also subject to employee social security and Medicare taxes. This again increases the amount of the additional taxes you must pay.

To figure the employee's increased wages in this situation, you divide the ***stated pay*** (the amount you pay without taking into account your payment of employee social security and Medicare taxes) by a factor for that year. This factor is determined by subtracting from 1 the combined employee social security and Medicare tax rate for the year the wages are paid. For 1996, the factor is .9235 (1 − .0765). If the wages are more than $57,903.45 (1996 wage base $62,700 × .9235), follow the procedure described under **Stated pay of more than $57,903.45 in 1996** later.

Stated pay of $57,903.45 or less in 1996.— For an employee with stated pay of $57,903.45 or less in 1996, figure the correct wages (wages plus employer-paid employee taxes) and withholding to report by dividing the wages by .9235. This will give you the social security and Medicare wages to report in boxes 3 and 5 of Form W–2. Also include this amount in box 1.

To figure the correct social security tax to enter in box 4 and Medicare tax to enter in box 6, multiply the amounts in boxes 3 and 5 by the withholding rates for those taxes and enter the results in boxes 4 and 6.

Example. Donald Devon hires Lydia Lone for only 1 week during 1996. He pays her $200 for that week. Donald agrees to pay Lydia's part of the social security and Medicare taxes. To figure her reportable wages, he divides $200 by .9235. The result, $216.57, is the amount reported as wages in boxes 1, 3, and 5 of Form W–2. To figure the amount to report as social security tax, Donald multiplies $216.57 by the social security tax rate of 6.2% (.062). The result, $13.43, is entered in box 4 of Form W–2. To figure the amount to report as Medicare tax, Donald multiplies $216.57 by the Medicare tax rate of 1.45% (.0145). The result, $3.14, is entered in box 6 of Form W–2. Although he did not actually withhold these amounts from Lydia, he will report these amounts as taxes withheld on Form 941 and is responsible for matching these amounts with the employer share of these taxes.

For FUTA and income tax withholding, Lydia's weekly wages are $216.57.

Stated pay of more than $57,903.45 in 1996.— For an employee with stated pay of more than $57,903.45 in 1996, the correct social security wage amount is $62,700 (the first $57,903.45 of wages ÷ .9235). The stated pay in excess of $57,903.45 are not subject to social security tax because the tax only applies to the first $62,700 of wages (stated pay plus employer-paid employee taxes). Enter $62,700 in box 3 of Form W–2.

To figure the correct Medicare wages to enter in box 5 of Form W–2, subtract $57,903.45 from the stated pay. Divide this amount by .9855 (1 − .0145) and add $62,700. For example, if stated pay is $100,000, the correct Medicare wages are figured as follows:

$100,000 – $57,903.45 = $42,096.55

$42,096.55 ÷ .9855 = $42,715.93

$42,715.93 + $62,700 = $105,415.93

The Medicare wages are $105,415.93. Enter this amount in box 5. The social security tax to enter in box 4 is $3,887.40 ($62,700 × .062). The Medicare tax to enter in box 6 is $1,528.53 ($105,415.93 × .0145).

Although these employment tax amounts are not actually withheld, you report them as withheld on Form 941, and are responsible for paying equal amounts as the employer's share of the social security and Medicare taxes. If the wages for income tax purposes in the preceding example are the same as for social security and Medicare purposes, the correct wage amount for income tax withholding is $105,415.93 ($100,000 + $3,887.40 + $1,528.53), which is included in box 1 of Form W–2.

International Social Security Agreements

The United States has social security agreements with many countries to eliminate dual taxation and coverage under two social security systems. Under these agreements, you must generally pay social security taxes only to the country you live in. Employees and employers who are subject only to foreign social security taxes under these agreements are exempt from U.S. social security taxes, including the Medicare portion.

The United States has social security agreements with the following countries: Austria, Belgium, Canada, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, and the United Kingdom. Additional agreements are expected in the future. For more information, contact:

Social Security Administration
Office of International Policy
P.O. Box 17741
Baltimore, MD 21235

9. Pensions and Annuities

Generally, pension and annuity payments are subject to Federal income tax withholding unless the recipient elects not to have tax withheld. The withholding rules apply to the ***taxable*** part of payments from an employer pension, annuity, profit-sharing, stock bonus, or other ***deferred compensation plan.*** The rules also apply to payments from an individual retirement arrangement (IRA), an annuity, endowment, or life insurance contract issued by a life insurance company. There is no withholding on any part of a distribution that is not expected to be includible in the recipient's gross income.

Recipients of payments described above can choose not to have withholding apply to their pensions or annuities (however, see **Mandatory Withholding** below). The election remains in effect until the recipient revokes it. The payer must notify the recipient that this election is available.

Withholding

Periodic Payments

Generally, periodic payments are those payments for more than 1 year that are not eligible rollover distributions (see discussion below). 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. For withholding purposes, these payments are treated as if they are wages. You can figure withholding by using the income tax withholding tables and methods in Circular E or the alternative tables and methods in this booklet.

Recipients of periodic payments can give you a Form W–4P to specify the number of withholding allowances and any additional amount they want withheld. They may also claim 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 for more information.

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.

Mandatory Withholding

Payments delivered outside the United States.— The election to be exempt from income tax withholding does not apply to any periodic payment or nonperiodic distribution delivered outside the United States or its possessions to a U.S. citizen or resident alien. See Form W–4P for more information.

Nonresident aliens can elect exemption from withholding only if they certify to the payer that they are 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 must be made in a statement to the payer under penalties of perjury. However, nonresident aliens who choose such exemption will be subject to withholding under Code section 1441. See **Pub. 515,** Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Eligible rollover distributions.— 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. An eligible rollover distribution is the taxable part of any distribution from a qualified plan or tax-sheltered annuity ***(but not an IRA)*** 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.

You are not required to withhold 20% of an eligible rollover distribution that, when added to other rollover distributions made to one person during the year, is less than $200.

A recipient of an eligible rollover distribution cannot claim exemption from the 20% withholding. However, a recipient may elect to have more than 20% withheld. Additional withholding may be requested using Form W-4P.

Do not provide the recipient Form W-4P for eligible rollover distributions unless he or she wishes to request additional withholding in excess of the mandatory 20%.

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, special tax treatment for lump-sum distributions, direct rollover option, and mandatory 20% withholding rule. Notice 92-48, in Internal Revenue Cumulative Bulletin 1992-2, page 377, contains a model notice you can use to satisfy this requirement.

Similar rules apply to distributions from tax-sheltered annuities. The IRS has issued regulations on these requirements under sections 401(a)(31), 402, 403(b), and 3405 (Treasury Decision 8619).

Depositing and Reporting Withholding

Report income tax withholding from pensions and annuities on **Form 945,** Annual Return of Withheld Federal Income Tax. Do not report these liabilities on Form 941. You must furnish the recipients and the IRS with **Form 1099–R,** Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Deposit withholding from pensions and annuities combined with any other nonpayroll withholding reported on Form 945 (e.g., backup withholding) at an authorized financial institution. Be sure to mark the ''Form 945'' checkbox on **Form 8109,** Federal Tax Deposit Coupon. Do not combine the Form 945 deposits with deposits for payroll taxes. See Circular E and the Instructions for Form 945 for information on the deposit rules.

10. Alternative Methods for Figuring Income Tax Withholding

You may use various methods of figuring income tax withholding. The methods described below may be used instead of the common payroll methods provided in Circular E. Use the method that best suits your payroll system and employees.

Annualized wages.— Using your employee's annual wages, figure the withholding using the Percentage Method, TABLE 7—ANNUAL Payroll Period, in Circular E. Divide that amount by the number of payroll periods and the result will be the amount of withholding for each payroll period.

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

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

Add the wages you have paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year including the current period. Figure the withholding on this amount, and multiply the withholding by the number of payroll periods used above. Use the percentage method shown in Circular E. Subtract the total withholding calculated from the total tax withheld during the calendar year. The excess is the amount to withhold for the current payroll period. (See Revenue Procedure 78-8, in Internal Revenue Cumulative Bulletin 1978-1, page 562, for an example of the cumulative method.)

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

1) The last day of any employment during the calendar year with any prior employer.
2) A statement that the employee uses the calendar year accounting period.
3) A statement that the employee reasonably anticipates he or she will be employed for a total of no more than 245 days in all *terms of continuous employment* (defined below) during the current calendar year.

Complete the following steps to figure withholding tax by the part-year method:

1) Add the wages to be paid the employee for the current payroll period to any wages you have already paid the employee in the current term of continuous employment.
2) Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide (a) the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by (b) the number of calendar days in the current payroll period.
3) Divide the step 1 amount by the total number of payroll periods from step 2.
4) Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances.

5) Multiply the total number of payroll periods from step 2 by the step 4 amount.
6) Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

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

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

Other methods.— You may use other methods and tables for withholding taxes, as long as the amount of tax withheld is about the same as it would be under the percentage method shown in Circular E. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances contained in Regulations section 31.3402(h)(4)-1 as shown in the chart below.

If the tax required to be withheld under the annual percentage rate is—	The annual tax withheld under your method may not differ by more than—
Less than $10	$9.99
$10 or more but under $100	$10 plus 10% of the excess over $10
$100 or more but under $1,000	$19 plus 3% of the excess over $100
$1,000 or more	$46 plus 1% of the excess over $1,000

Formula Tables for Percentage Method Withholding (for Automated Payroll Systems)

Two formula tables for percentage method withholding are on pages 28 and 29. Employers with automated payroll systems may find these tables useful. The differences in the Alternative Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

MARRIED PERSON
(Weekly Payroll Period)

If wages exceeding the allowance amount are over $123 but not over $828:

Method:	Income Tax Withheld:
Percentage (Pub. 15)	15% of excess over $123
Alternative 1 (Pg. 28)	15% of such wages minus $18.45
Alternative 2 (Pg. 29)	Such wages minus $123, 15% of remainder

When employers use the percentage method in Circular E or the formula tables for percentage method withholding in this publication, the tax for the pay period 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. This rounding will be considered to meet the tolerances under section 3402(h)(4).

(For Wages Paid in 1996)

Alternative 1.—Tables for Percentage Method Withholding Computations

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is $49.04)

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Of such wage—	From product
$0	—$50	0%	$0
$50	—$489	15% less	$7.50
$489	—$1,033	28% less	$71.07
$1,033	—$2,361	31% less	$102.06
$2,361	—$5,100	36% less	$220.11
$5,100	—	39.6% less	$403.71

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Of such wage—	From product
$0	—$124	0%	$0
$124	—$851	15% less	$18.60
$851	—$1,725	28% less	$129.23
$1,725	—$2,920	31% less	$180.96
$2,920	—$5,152	36% less	$326.96
$5,152	—	39.6% less	$512.45

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is $98.08)

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Of such wage—	From product
$0	—$101	0%	$0
$101	—$979	15% less	$15.15
$979	—$2,066	28% less	$142.42
$2,066	—$4,721	31% less	$204.40
$4,721	—$10,200	36% less	$440.45
$10,200	—	39.6% less	$807.65

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Of such wage—	From product
$0	—$247	0%	$0
$247	—$1,702	15% less	$37.05
$1,702	—$3,449	28% less	$258.31
$3,449	—$5,840	31% less	$361.78
$5,840	—$10,304	36% less	$653.78
$10,304	—	39.6% less	$1,024.72

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is $106.25)

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Of such wage—	From product
$0	—$109	0%	$0
$109	—$1,060	15% less	$16.35
$1,060	—$2,239	28% less	$154.15
$2,239	—$5,115	31% less	$221.32
$5,115	—$11,050	36% less	$477.07
$11,050	—	39.6% less	$874.87

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Of such wage—	From product
$0	—$268	0%	$0
$268	—$1,844	15% less	$40.20
$1,844	—$3,736	28% less	$279.92
$3,736	—$6,327	31% less	$392.00
$6,327	—$11,163	36% less	$708.35
$11,163	—	39.6% less	$1,110.22

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is $212.50)

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Of such wage—	From product
$0	—$219	0%	$0
$219	—$2,121	15% less	$32.85
$2,121	—$4,477	28% less	$308.58
$4,477	—$10,229	31% less	$442.89
$10,229	—$22,100	36% less	$954.34
$22,100	—	39.6% less	$1,749.94

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Of such wage—	From product
$0	—$535	0%	$0
$535	—$3,688	15% less	$80.25
$3,688	—$7,473	28% less	$559.69
$7,473	—$12,654	31% less	$783.88
$12,654	—$22,325	36% less	$1,416.58
$22,325	—	39.6% less	$2,220.28

Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is $9.81)

Single Person

If the wage in excess of allowance amount divided by the number of days in the pay period is: Over—	But not over—	The income tax to be withheld multiplied by the number of days in such period is: Of such wage—	From product
$0	—$10.10	0%	$0
$10.10	—$97.90	15% less	$1.52
$97.90	—$206.60	28% less	$14.24
$206.60	—$472.10	31% less	$20.44
$472.10	—$1,020.00	36% less	$44.04
$1,020.00	—	39.6% less	$80.76

Married Person

If the wage in excess of allowance amount divided by the number of days in the pay period is: Over—	But not over—	The income tax to be withheld multiplied by the number of days in such period is: Of such wage—	From product
$0	—$24.70	0%	$0
$24.70	—$170.20	15% less	$3.71
$170.20	—$344.90	28% less	$25.83
$344.90	—$584.00	31% less	$36.17
$584.00	—$1,030.40	36% less	$65.37
$1,030.40	—	39.6% less	$102.47

Note.—The adjustment factors may be reduced by one-half cent (e.g., 7.50 to 7.495; 69.36 to 69.375) to eliminate separate half rounding operations.

The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g. $0 to $50 and $50 to $476 combined to read, Over $0, But not over $476.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

(For Wages Paid in 1996)

Alternative 2.—Tables for Percentage Method Withholding Computations

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is $49.04)

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$50	0	0
$50	—$489	minus $50.00	15%
$489	—$1,033	minus $253.82	28%
$1,033	—$2,361	minus $329.23	31%
$2,361	—$5,100	minus $611.42	36%
$5,100	—	minus $1,019.47	39.6%

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$124	0	0
$124	—$851	minus $124.00	15%
$851	—$1,725	minus $461.54	28%
$1,725	—$2,920	minus $583.81	31%
$2,920	—$5,152	minus $908.28	36%
$5,152	—	minus $1,294.07	39.6%

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is $98.08)

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$101	0	0
$101	—$979	minus $101.00	15%
$979	—$2,066	minus $508.64	28%
$2,066	—$4,721	minus $659.35	31%
$4,721	—$10,200	minus $1,223.47	36%
$10,200	—	minus $2,039.52	39.6%

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$247	0	0
$247	—$1,702	minus $247.00	15%
$1,702	—$3,449	minus $922.54	28%
$3,449	—$5,840	minus $1,167.03	31%
$5,840	—$10,304	minus $1,816.06	36%
$10,304	—	minus $2,587.69	39.6%

Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is $106.25)

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$109	0	0
$109	—$1,060	minus $109.00	15%
$1,060	—$2,239	minus $550.54	28%
$2,239	—$5,115	minus $713.94	31%
$5,115	—$11,050	minus $1,325.19	36%
$11,050	—	minus $2,209.27	39.6%

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$268	0	0
$268	—$1,844	minus $268.00	15%
$1,844	—$3,736	minus $999.71	28%
$3,736	—$6,327	minus $1,264.52	31%
$6,327	—$11,163	minus $1,967.64	36%
$11,163	—	minus $2,803.58	39.6%

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is $212.50)

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$219	0	0
$219	—$2,121	minus $219.00	15%
$2,121	—$4,477	minus $1,102.07	28%
$4,477	—$10,229	minus $1,428.68	31%
$10,229	—$22,100	minus $2,650.94	36%
$22,100	—	minus $4,419.04	39.6%

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$535	0	0
$535	—$3,688	minus $535.00	15%
$3,688	—$7,473	minus $1,998.89	28%
$7,473	—12,654	minus $2,528.65	31%
$12,654	—22,325	minus $3,934.94	36%
$22,325	—	minus $5,606.77	39.6%

Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is $9.81)

Single Person

If the wage in excess of allowance amount divided by the number of days in the pay period is: Over—	But not over—	The income tax to be withheld multiplied by the number of days in such period is: Such wage—	Times
$0	—$10.10	0	0
$10.10	—$97.90	minus $10.10	15%
$97.90	—$206.60	minus $50.86	28%
$206.60	—$472.10	minus $65.92	31%
$472.10	—$1,020.00	minus $122.32	36%
$1,020.00	—	minus $203.94	39.6%

Married Person

If the wage in excess of allowance amount divided by the number of days in the pay period is: Over—	But not over—	The income tax to be withheld multiplied by the number of days in such period is: Such wage—	Times
$0	—$24.70	0	0
$24.70	—$170.20	minus $24.70	15%
$170.20	—$344.90	minus $92.24	28%
$344.90	—$584.00	minus $116.67	31%
$584.00	—$1,030.40	minus $181.58	36%
$1,030.40	—	minus $258.76	39.6%

Note.—The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g., $0 to $50 and $50 to $476 combined to read, Over $0, But not over $476.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

Wages Bracket Percentage Method Tables (for Automated Payroll Systems)

The **Wage Bracket Percentage Method Tables** show the gross wage brackets that apply to each withholding percentage rate for employees with up to nine withholding allowances. These tables also show the computation factors for each number of withholding allowances and the applicable wage bracket. The computation factors are used to figure the amount of withholding tax by a percentage method.

Two kinds of **Wage Bracket Percentage Method Tables** are shown. Each has tables for married and single persons for weekly, biweekly, semimonthly, and monthly payroll periods. Employers with automated payroll systems may find these tables useful.

The difference between the two kinds of tables is the reduction factor subtracted from wages before multiplying by the applicable percentage withholding rate. In the tables for **Computing Income Tax Withholding From Gross Wages,** the reduction factor includes both the amount for withholding allowances claimed and a rate adjustment factor as shown in the **Alternative 2—Tables for Percentage Method Withholding Computations.** In the tables for **Computing Income Tax Withholding From Wages Exceeding Allowance Amount,** the reduction factor does not include an amount for the number of allowances claimed.

Use the kind of wage bracket table that best suits your payroll system. For example, some pay systems automatically subtract from wages the allowance amount for each employee before finding the amount of tax to withhold. The tables for **Computing Income Tax Withholding From Wages Exceeding Allowance Amount** can be used in these systems. The reduction factors in these tables do not include the allowance amount that was automatically subtracted before applying the table factors in the calculation. For other systems that do not separately subtract the allowance amount, use the tables for **Computing Income Tax Withholding From Gross Wages.**

When employers use the **Wage Bracket Percentage Method Tables,** the tax for the period 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. Such rounding will be deemed to meet the tolerances under section 3402(h)(4).

(For Wages Paid in 1996)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Weekly Payroll Period

If the number of allowances is—	Single Persons: And gross wages are— Over	But not over	from gross wages[1]	Multiply result by—	Married Persons: And gross wages are— Over	But not over	from gross wages[1]	Multiply result by—
	A	B	C	D	A	B	C	D
0	$0.00	$489.00	subtract $50.00	15%	$0.00	$851.00	subtract $124.00	15%
	$489.00	$1,033.00	subtract $253.82	28%	$851.00	$1,725.00	subtract $461.54	28%
	$1,033.00	$2,361.00	subtract $329.23	31%	$1,725.00	$2,920.00	subtract $583.81	31%
	$2,361.00	$5,100.00	subtract $611.42	36%	$2,920.00	$5,152.00	subtract $908.28	36%
	$5,100.00	--------	subtract $1,019.47	39.6%	$5,152.00	--------	subtract $1,294.07	39.6%
1	$0.00	$538.04	subtract $99.04	15%	$0.00	$900.04	subtract $173.04	15%
	$538.04	$1,082.04	subtract $302.86	28%	$900.04	$1,774.04	subtract $510.58	28%
	$1,082.04	$2,410.04	subtract $378.27	31%	$1,774.04	$2,969.04	subtract $632.85	31%
	$2,410.04	$5,149.04	subtract $660.46	36%	$2,969.04	$5,201.04	subtract $957.32	36%
	$5,149.04	--------	subtract $1,068.51	39.6%	$5,201.04	--------	subtract $1,343.11	39.6%
2	$0.00	$587.08	subtract $148.08	15%	$0.00	$949.08	subtract $222.08	15%
	$587.08	$1,131.08	subtract $351.90	28%	$949.08	$1,823.08	subtract $559.62	28%
	$1,131.08	$2,459.08	subtract $427.31	31%	$1,823.08	$3,018.08	subtract $681.89	31%
	$2,459.08	$5,198.08	subtract $709.50	36%	$3,018.08	$5,250.08	subtract $1,006.36	36%
	$5,198.08	--------	subtract $1,117.55	39.6%	$5,250.08	--------	subtract $1,392.15	39.6%
3	$0.00	$636.12	subtract $197.12	15%	$0.00	$998.12	subtract $271.12	15%
	$636.12	$1,180.12	subtract $400.94	28%	$998.12	$1,872.12	subtract $608.66	28%
	$1,180.12	$2,508.12	subtract $476.35	31%	$1,872.12	$3,067.12	subtract $730.93	31%
	$2,508.12	$5,247.12	subtract $758.54	36%	$3,067.12	$5,299.12	subtract $1,055.40	36%
	$5,247.12	--------	subtract $1,166.59	39.6%	$5,299.12	--------	subtract $1,441.19	39.6%
4	$0.00	$685.16	subtract $246.16	15%	$0.00	$1,047.16	subtract $320.16	15%
	$685.16	$1,229.16	subtract $449.98	28%	$1,047.16	$1,921.16	subtract $657.70	28%
	$1,229.16	$2,557.16	subtract $525.39	31%	$1,921.16	$3,116.16	subtract $779.97	31%
	$2,557.16	$5,296.16	subtract $807.58	36%	$3,116.16	$5,348.16	subtract $1,104.44	36%
	$5,296.16	--------	subtract $1,215.63	39.6%	$5,348.16	--------	subtract $1,490.23	39.6%
5	$0.00	$734.20	subtract $295.20	15%	$0.00	$1,096.20	subtract $369.20	15%
	$734.20	$1,278.20	subtract $499.02	28%	$1,096.20	$1,970.20	subtract $706.74	28%
	$1,278.20	$2,606.20	subtract $574.43	31%	$1,970.20	$3,165.20	subtract $829.01	31%
	$2,606.20	$5,345.20	subtract $856.62	36%	$3,165.20	$5,397.20	subtract $1,153.48	36%
	$5,345.20	--------	subtract $1,264.67	39.6%	$5,397.20	--------	subtract $1,539.27	39.6%
6	$0.00	$783.24	subtract $344.24	15%	$0.00	$1,145.24	subtract $418.24	15%
	$783.24	$1,327.24	subtract $548.06	28%	$1,145.24	$2,019.24	subtract $755.78	28%
	$1,327.24	$2,655.24	subtract $623.47	31%	$2,019.24	$3,214.24	subtract $878.05	31%
	$2,655.24	$5,394.24	subtract $905.66	36%	$3,214.24	$5,446.24	subtract $1,202.52	36%
	$5,394.24	--------	subtract $1,313.71	39.6%	$5,446.24	--------	subtract $1,588.31	39.6%
7	$0.00	$832.28	subtract $393.28	15%	$0.00	$1,194.28	subtract $467.28	15%
	$832.28	$1,376.28	subtract $597.10	28%	$1,194.28	$2,068.28	subtract $804.82	28%
	$1,376.28	$2,704.28	subtract $672.51	31%	$2,068.28	$3,263.28	subtract $927.09	31%
	$2,704.28	$5,443.28	subtract $954.70	36%	$3,263.28	$5,495.28	subtract $1,251.56	36%
	$5,443.28	--------	subtract $1,362.75	39.6%	$5,495.28	--------	subtract $1,637.35	39.6%
8	$0.00	$881.32	subtract $442.32	15%	$0.00	$1,243.32	subtract $516.32	15%
	$881.32	$1,425.32	subtract $646.14	28%	$1,243.32	$2,117.32	subtract $853.86	28%
	$1,425.32	$2,753.32	subtract $721.55	31%	$2,117.32	$3,312.32	subtract $976.13	31%
	$2,753.32	$5,492.32	subtract $1,003.74	36%	$3,312.32	$5,544.32	subtract $1,300.60	36%
	$5,492.32	--------	subtract $1,411.79	39.6%	$5,544.32	--------	subtract $1,686.39	39.6%
9[2]	$0.00	$930.36	subtract $491.36	15%	$0.00	$1,292.36	subtract $565.36	15%
	$930.36	$1,474.36	subtract $695.18	28%	$1,292.36	$2,166.36	subtract $902.90	28%
	$1,474.36	$2,802.36	subtract $770.59	31%	$2,166.36	$3,361.36	subtract $1,025.17	31%
	$2,802.36	$5,541.36	subtract $1,052.78	36%	$3,361.36	$5,593.36	subtract $1,349.64	36%
	$5,541.36	--------	subtract $1,460.83	39.6%	$5,593.36	--------	subtract $1,735.43	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's gross wages.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

[1] If the gross wages are less than the amount to be subtracted, the withholding is zero.

[2] You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by $49.04 for each additional allowance claimed.

(For Wages Paid In 1996)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Biweekly Payroll Period

If the number of allowances is—	Single Persons					Married Persons				
	And gross wages are—		from gross wages[1]		Multiply result by—	And gross wages are—		from gross wages[1]		Multiply result by—
	Over	But not over				Over	But not over			
	A	B	C		D	A	B	C		D
0	$0.00	$979.00	subtract	$101.00	15%	$0.00	$1,702.00	subtract	$247.00	15%
	$979.00	$2,066.00	subtract	$508.64	28%	$1,702.00	$3,449.00	subtract	$922.54	28%
	$2,066.00	$4,721.00	subtract	$659.35	31%	$3,449.00	$5,840.00	subtract	$1,167.03	31%
	$4,721.00	$10,200.00	subtract	$1,223.47	36%	$5,840.00	$10,304.00	subtract	$1,816.06	36%
	$10,200.00	--------	subtract	$2,039.52	39.6%	$10,304.00	--------	subtract	$2,587.69	39.6%
1	$0.00	$1,077.08	subtract	$199.08	15%	$0.00	$1,800.08	subtract	$345.08	15%
	$1,077.08	$2,164.08	subtract	$606.72	28%	$1,800.08	$3,547.08	subtract	$1,020.62	28%
	$2,164.08	$4,819.08	subtract	$757.43	31%	$3,547.08	$5,938.08	subtract	$1,265.11	31%
	$4,819.08	$10,298.08	subtract	$1,321.55	36%	$5,938.08	$10,402.08	subtract	$1,914.14	36%
	$10,298.08	--------	subtract	$2,137.60	39.6%	$10,402.08	--------	subtract	$2,685.77	39.6%
2	$0.00	$1,175.16	subtract	$297.16	15%	$0.00	$1,898.16	subtract	$443.16	15%
	$1,175.16	$2,262.16	subtract	$704.80	28%	$1,898.16	$3,645.16	subtract	$1,118.70	28%
	$2,262.16	$4,917.16	subtract	$855.51	31%	$3,645.16	$6,036.16	subtract	$1,363.19	31%
	$4,917.16	$10,396.16	subtract	$1,419.63	36%	$6,036.16	$10,500.16	subtract	$2,012.22	36%
	$10,396.16	--------	subtract	$2,235.68	39.6%	$10,500.16	--------	subtract	$2,783.85	39.6%
3	$0.00	$1,273.24	subtract	$395.24	15%	$0.00	$1,996.24	subtract	$541.24	15%
	$1,273.24	$2,360.24	subtract	$802.88	28%	$1,996.24	$3,743.24	subtract	$1,216.78	28%
	$2,360.24	$5,015.24	subtract	$953.59	31%	$3,743.24	$6,134.24	subtract	$1,461.27	31%
	$5,015.24	$10,494.24	subtract	$1,517.71	36%	$6,134.24	$10,598.24	subtract	$2,110.30	36%
	$10,494.24	--------	subtract	$2,333.76	39.6%	$10,598.24	--------	subtract	$2,881.93	39.6%
4	$0.00	$1,371.32	subtract	$493.32	15%	$0.00	$2,094.32	subtract	$639.32	15%
	$1,371.32	$2,458.32	subtract	$900.96	28%	$2,094.32	$3,841.32	subtract	$1,314.86	28%
	$2,458.32	$5,113.32	subtract	$1,051.67	31%	$3,841.32	$6,232.32	subtract	$1,559.35	31%
	$5,113.32	$10,592.32	subtract	$1,615.79	36%	$6,232.32	$10,696.32	subtract	$2,208.38	36%
	$10,592.32	--------	subtract	$2,431.84	39.6%	$10,696.32	--------	subtract	$2,980.01	39.6%
5	$0.00	$1,469.40	subtract	$591.40	15%	$0.00	$2,192.40	subtract	$737.40	15%
	$1,469.40	$2,556.40	subtract	$999.04	28%	$2,192.40	$3,939.40	subtract	$1,412.94	28%
	$2,556.40	$5,211.40	subtract	$1,149.75	31%	$3,939.40	$6,330.40	subtract	$1,657.43	31%
	$5,211.40	$10,690.40	subtract	$1,713.87	36%	$6,330.40	$10,794.40	subtract	$2,306.46	36%
	$10,690.40	--------	subtract	$2,529.92	39.6%	$10,794.40	--------	subtract	$3,078.09	39.6%
6	$0.00	$1,567.48	subtract	$689.48	15%	$0.00	$2,290.48	subtract	$835.48	15%
	$1,567.48	$2,654.48	subtract	$1,097.12	28%	$2,290.48	$4,037.48	subtract	$1,511.02	28%
	$2,654.48	$5,309.48	subtract	$1,247.83	31%	$4,037.48	$6,428.48	subtract	$1,755.51	31%
	$5,309.48	$10,788.48	subtract	$1,811.95	36%	$6,428.48	$10,892.48	subtract	$2,404.54	36%
	$10,788.48	--------	subtract	$2,628.00	39.6%	$10,892.48	--------	subtract	$3,176.17	39.6%
7	$0.00	$1,665.56	subtract	$787.56	15%	$0.00	$2,388.56	subtract	$933.56	15%
	$1,665.56	$2,752.56	subtract	$1,195.20	28%	$2,388.56	$4,135.56	subtract	$1,609.10	28%
	$2,752.56	$5,407.56	subtract	$1,345.91	31%	$4,135.56	$6,526.56	subtract	$1,853.59	31%
	$5,407.56	$10,886.56	subtract	$1,910.03	36%	$6,526.56	$10,990.56	subtract	$2,502.62	36%
	$10,886.56	--------	subtract	$2,726.08	39.6%	$10,990.56	--------	subtract	$3,274.25	39.6%
8	$0.00	$1,763.64	subtract	$885.64	15%	$0.00	$2,486.64	subtract	$1,031.64	15%
	$1,763.64	$2,850.64	subtract	$1,293.28	28%	$2,486.64	$4,233.64	subtract	$1,707.18	28%
	$2,850.64	$5,505.64	subtract	$1,443.99	31%	$4,233.64	$6,624.64	subtract	$1,951.67	31%
	$5,505.64	$10,984.64	subtract	$2,008.11	36%	$6,624.64	$11,088.64	subtract	$2,600.70	36%
	$10,984.64	--------	subtract	$2,824.16	39.6%	$11,088.64	--------	subtract	$3,372.33	39.6%
9[2]	$0.00	$1,861.72	subtract	$983.72	15%	$0.00	$2,584.72	subtract	$1,129.72	15%
	$1,861.72	$2,948.72	subtract	$1,391.36	28%	$2,584.72	$4,331.72	subtract	$1,805.26	28%
	$2,948.72	$5,603.72	subtract	$1,542.07	31%	$4,331.72	$6,722.72	subtract	$2,049.75	31%
	$5,603.72	$11,082.72	subtract	$2,106.19	36%	$6,722.72	$11,186.72	subtract	$2,698.78	36%
	$11,082.72	--------	subtract	$2,922.24	39.6%	$11,186.72	--------	subtract	$3,470.41	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's gross wages.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

[1] If the gross wages are less than the amount to be subtracted, the withholding is zero.

[2] You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by $98.08 for each additional allowance claimed.

(For Wages Paid in 1996)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Semimonthly Payroll Period

If the number of allowances is—	Single Persons: And gross wages are— Over (A)	But not over (B)	from gross wages[1] (C)	Multiply result by— (D)	Married Persons: And gross wages are— Over (A)	But not over (B)	from gross wages[1] (C)	Multiply result by— (D)
0	$0.00	$1,060.00	subtract $109.00	15%	$0.00	$1,844.00	subtract $268.00	15%
	$1,060.00	$2,239.00	subtract $550.54	28%	$1,844.00	$3,736.00	subtract $999.71	28%
	$2,239.00	$5,115.00	subtract $713.94	31%	$3,736.00	$6,327.00	subtract $1,264.52	31%
	$5,115.00	$11,050.00	subtract $1,325.19	36%	$6,327.00	$11,163.00	subtract $1,967.64	36%
	$11,050.00	--------	subtract $2,209.27	39.6%	$11,163.00	--------	subtract $2,803.58	39.6%
1	$0.00	$1,166.25	subtract $215.25	15%	$0.00	$1,950.25	subtract $374.25	15%
	$1,166.25	$2,345.25	subtract $656.79	28%	$1,950.25	$3,842.25	subtract $1,105.96	28%
	$2,345.25	$5,221.25	subtract $820.19	31%	$3,842.25	$6,433.25	subtract $1,370.77	31%
	$5,221.25	$11,156.25	subtract $1,431.44	36%	$6,433.25	$11,269.25	subtract $2,073.89	36%
	$11,156.25	--------	subtract $2,315.52	39.6%	$11,269.25	--------	subtract $2,909.83	39.6%
2	$0.00	$1,272.50	subtract $321.50	15%	$0.00	$2,056.50	subtract $480.50	15%
	$1,272.50	$2,451.50	subtract $763.04	28%	$2,056.50	$3,948.50	subtract $1,212.21	28%
	$2,451.50	$5,327.50	subtract $926.44	31%	$3,948.50	$6,539.50	subtract $1,477.02	31%
	$5,327.50	$11,262.50	subtract $1,537.69	36%	$6,539.50	$11,375.50	subtract $2,180.14	36%
	$11,262.50	--------	subtract $2,421.77	39.6%	$11,375.50	--------	subtract $3,016.08	39.6%
3	$0.00	$1,378.75	subtract $427.75	15%	$0.00	$2,162.75	subtract $586.75	15%
	$1,378.75	$2,557.75	subtract $869.29	28%	$2,162.75	$4,054.75	subtract $1,318.46	28%
	$2,557.75	$5,433.75	subtract $1,032.69	31%	$4,054.75	$6,645.75	subtract $1,583.27	31%
	$5,433.75	$11,368.75	subtract $1,643.94	36%	$6,645.75	$11,481.75	subtract $2,286.39	36%
	$11,368.75	--------	subtract $2,528.02	39.6%	$11,481.75	--------	subtract $3,122.33	39.6%
4	$0.00	$1,485.00	subtract $534.00	15%	$0.00	$2,269.00	subtract $693.00	15%
	$1,485.00	$2,664.00	subtract $975.54	28%	$2,269.00	$4,161.00	subtract $1,424.71	28%
	$2,664.00	$5,540.00	subtract $1,138.94	31%	$4,161.00	$6,752.00	subtract $1,689.52	31%
	$5,540.00	$11,475.00	subtract $1,750.19	36%	$6,752.00	$11,588.00	subtract $2,392.64	36%
	$11,475.00	--------	subtract $2,634.27	39.6%	$11,588.00	--------	subtract $3,228.58	39.6%
5	$0.00	$1,591.25	subtract $640.25	15%	$0.00	$2,375.25	subtract $799.25	15%
	$1,591.25	$2,770.25	subtract $1,081.79	28%	$2,375.25	$4,267.25	subtract $1,530.96	28%
	$2,770.25	$5,646.25	subtract $1,245.19	31%	$4,267.25	$6,858.25	subtract $1,795.77	31%
	$5,646.25	$11,581.25	subtract $1,856.44	36%	$6,858.25	$11,694.25	subtract $2,498.89	36%
	$11,581.25	--------	subtract $2,740.52	39.6%	$11,694.25	--------	subtract $3,334.83	39.6%
6	$0.00	$1,697.50	subtract $746.50	15%	$0.00	$2,481.50	subtract $905.50	15%
	$1,697.50	$2,876.50	subtract $1,188.04	28%	$2,481.50	$4,373.50	subtract $1,637.21	28%
	$2,876.50	$5,752.50	subtract $1,351.44	31%	$4,373.50	$6,964.50	subtract $1,902.02	31%
	$5,752.50	$11,687.50	subtract $1,962.69	36%	$6,964.50	$11,800.50	subtract $2,605.14	36%
	$11,687.50	--------	subtract $2,846.77	39.6%	$11,800.50	--------	subtract $3,441.08	39.6%
7	$0.00	$1,803.75	subtract $852.75	15%	$0.00	$2,587.75	subtract $1,011.75	15%
	$1,803.75	$2,982.75	subtract $1,294.29	28%	$2,587.75	$4,479.75	subtract $1,743.46	28%
	$2,982.75	$5,858.75	subtract $1,457.69	31%	$4,479.75	$7,070.75	subtract $2,008.27	31%
	$5,858.75	$11,793.75	subtract $2,068.94	36%	$7,070.75	$11,906.75	subtract $2,711.39	36%
	$11,793.75	--------	subtract $2,953.02	39.6%	$11,906.75	--------	subtract $3,547.33	39.6%
8	$0.00	$1,910.00	subtract $959.00	15%	$0.00	$2,694.00	subtract $1,118.00	15%
	$1,910.00	$3,089.00	subtract $1,400.54	28%	$2,694.00	$4,586.00	subtract $1,849.71	28%
	$3,089.00	$5,965.00	subtract $1,563.94	31%	$4,586.00	$7,177.00	subtract $2,114.52	31%
	$5,965.00	$11,900.00	subtract $2,175.19	36%	$7,177.00	$12,013.00	subtract $2,817.64	36%
	$11,900.00	--------	subtract $3,059.27	39.6%	$12,013.00	--------	subtract $3,653.58	39.6%
9[2]	$0.00	$2,016.25	subtract $1,065.25	15%	$0.00	$2,800.25	subtract $1,224.25	15%
	$2,016.25	$3,195.25	subtract $1,506.79	28%	$2,800.25	$4,892.25	subtract $1,955.96	28%
	$3,195.25	$6,071.25	subtract $1,670.19	31%	$4,892.25	$7,283.25	subtract $2,220.77	31%
	$6,071.25	$12,006.25	subtract $2,281.44	36%	$7,283.25	$12,119.25	subtract $2,923.89	36%
	$12,006.25	--------	subtract $3,165.52	39.6%	$12,119.25	--------	subtract $3,759.83	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's gross wages.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

[1] If the gross wages are less than the amount to be subtracted, the withholding is zero.

[2] You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by $106.25 for each additional allowance claimed.

(For Wages Paid in 1996)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Monthly Payroll Period

If the number of allowances is—	Single Persons					Married Persons				
	And gross wages are—		from gross wages[1]		Multiply result by—	And gross wages are—		from gross wages[1]		Multiply result by—
	Over	But not over				Over	But not over			
	A	B	C		D	A	B	C		D
0	$0.00	$2,121.00	subtract	$219.00	15%	$0.00	$3,688.00	subtract	$535.00	15%
	$2,121.00	$4,477.00	subtract	$1,102.07	28%	$3,688.00	$7,473.00	subtract	$1,998.89	28%
	$4,477.00	$10,229.00	subtract	$1,428.68	31%	$7,473.00	$12,654.00	subtract	$2,528.65	31%
	$10,229.00	$22,100.00	subtract	$2,650.94	36%	$12,654.00	$22,325.00	subtract	$3,934.94	36%
	$22,100.00	--------	subtract	$4,419.04	39.6%	$22,325.00	--------	subtract	$5,606.77	39.6%
1	$0.00	$2,333.50	subtract	$431.50	15%	$0.00	$3,900.50	subtract	$747.50	15%
	$2,333.50	$4,689.50	subtract	$1,314.57	28%	$3,900.50	$7,685.50	subtract	$2,211.39	28%
	$4,689.50	$10,441.50	subtract	$1,641.18	31%	$7,685.50	$12,866.50	subtract	$2,741.15	31%
	$10,441.50	$22,312.50	subtract	$2,863.44	36%	$12,866.50	$22,537.50	subtract	$4,147.44	36%
	$22,312.50	--------	subtract	$4,631.54	39.6%	$22,537.50	--------	subtract	$5,819.27	39.6%
2	$0.00	$2,546.00	subtract	$644.00	15%	$0.00	$4,113.00	subtract	$960.00	15%
	$2,546.00	$4,902.00	subtract	$1,527.07	28%	$4,113.00	$7,898.00	subtract	$2,423.89	28%
	$4,902.00	$10,654.00	subtract	$1,853.68	31%	$7,898.00	$13,079.00	subtract	$2,953.65	31%
	$10,654.00	$22,525.00	subtract	$3,075.94	36%	$13,079.00	$22,750.00	subtract	$4,359.94	36%
	$22,525.00	--------	subtract	$4,844.04	39.6%	$22,750.00	--------	subtract	$6,031.77	39.6%
3	$0.00	$2,758.50	subtract	$856.50	15%	$0.00	$4,325.50	subtract	$1,172.50	15%
	$2,758.50	$5,114.50	subtract	$1,739.57	28%	$4,325.50	$8,110.50	subtract	$2,636.39	28%
	$5,114.50	$10,866.50	subtract	$2,066.18	31%	$8,110.50	$13,291.50	subtract	$3,166.15	31%
	$10,866.50	$22,737.50	subtract	$3,288.44	36%	$13,291.50	$22,962.50	subtract	$4,572.44	36%
	$22,737.50	--------	subtract	$5,056.54	39.6%	$22,962.50	--------	subtract	$6,244.27	39.6%
4	$0.00	$2,971.00	subtract	$1,069.00	15%	$0.00	$4,538.00	subtract	$1,385.00	15%
	$2,971.00	$5,327.00	subtract	$1,952.07	28%	$4,538.00	$8,323.00	subtract	$2,848.89	28%
	$5,327.00	$11,079.00	subtract	$2,278.68	31%	$8,323.00	$13,504.00	subtract	$3,378.65	31%
	$11,079.00	$22,950.00	subtract	$3,500.94	36%	$13,504.00	$23,175.00	subtract	$4,784.94	36%
	$22,950.00	--------	subtract	$5,269.04	39.6%	$23,175.00	--------	subtract	$6,456.77	39.6%
5	$0.00	$3,183.50	subtract	$1,281.50	15%	$0.00	$4,750.50	subtract	$1,597.50	15%
	$3,183.50	$5,539.50	subtract	$2,164.57	28%	$4,750.50	$8,535.50	subtract	$3,061.39	28%
	$5,539.50	$11,291.50	subtract	$2,491.18	31%	$8,535.50	$13,716.50	subtract	$3,591.15	31%
	$11,291.50	$23,162.50	subtract	$3,713.44	36%	$13,716.50	$23,387.50	subtract	$4,997.44	36%
	$23,162.50	--------	subtract	$5,481.54	39.6%	$23,387.50	--------	subtract	$6,669.27	39.6%
6	$0.00	$3,396.00	subtract	$1,494.00	15%	$0.00	$4,963.00	subtract	$1,810.00	15%
	$3,396.00	$5,752.00	subtract	$2,377.07	28%	$4,963.00	$8,748.00	subtract	$3,273.89	28%
	$5,752.00	$11,504.00	subtract	$2,703.68	31%	$8,748.00	$13,929.00	subtract	$3,803.65	31%
	$11,504.00	$23,375.00	subtract	$3,925.94	36%	$13,929.00	$23,600.00	subtract	$5,209.94	36%
	$23,375.00	--------	subtract	$5,694.04	39.6%	$23,600.00	--------	subtract	$6,881.77	39.6%
7	$0.00	$3,608.50	subtract	$1,706.50	15%	$0.00	$5,175.50	subtract	$2,022.50	15%
	$3,608.50	$5,964.50	subtract	$2,589.57	28%	$5,175.50	$8,960.50	subtract	$3,486.39	28%
	$5,964.50	$11,716.50	subtract	$2,916.18	31%	$8,960.50	$14,141.50	subtract	$4,016.15	31%
	$11,716.50	$23,587.50	subtract	$4,138.44	36%	$14,141.50	$23,812.50	subtract	$5,422.44	36%
	$23,587.50	--------	subtract	$5,906.54	39.6%	$23,812.50	--------	subtract	$7,094.27	39.6%
8	$0.00	$3,821.00	subtract	$1,919.00	15%	$0.00	$5,388.00	subtract	$2,235.00	15%
	$3,821.00	$6,177.00	subtract	$2,802.07	28%	$5,388.00	$9,173.00	subtract	$3,698.89	28%
	$6,177.00	$11,929.00	subtract	$3,128.68	31%	$9,173.00	$14,354.00	subtract	$4,228.65	31%
	$11,929.00	$23,800.00	subtract	$4,350.94	36%	$14,354.00	$24,025.00	subtract	$5,634.94	36%
	$23,800.00	--------	subtract	$6,119.04	39.6%	$24,025.00	--------	subtract	$7,306.77	39.6%
9[2]	$0.00	$4,033.50	subtract	$2,131.50	15%	$0.00	$5,600.50	subtract	$2,447.50	15%
	$4,033.50	$6,389.50	subtract	$3,014.57	28%	$5,600.50	$9,385.50	subtract	$3,911.39	28%
	$6,389.50	$12,141.50	subtract	$3,341.18	31%	$9,385.50	$14,566.50	subtract	$4,441.15	31%
	$12,141.50	$24,012.50	subtract	$4,563.44	36%	$14,566.50	$24,237.50	subtract	$5,847.44	36%
	$24,012.50	--------	subtract	$6,331.54	39.6%	$24,237.50	--------	subtract	$7,519.27	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's gross wages.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

[1] If the gross wages are less than the amount to be subtracted, the withholding is zero.

[2] You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by $212.50 for each additional allowance claimed.

(For Wages Paid in 1996)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Weekly Payroll Period

If the number of allowances is—	Single Persons: And gross wages are— Over (A)	But not over (B)	from excess wages[1] (C)	Multiply result by— (D)	Married Persons: And gross wages are— Over (A)	But not over (B)	from excess wages[1] (C)	Multiply result by— (D)
0	$0.00	$489.00	subtract $50.00	15%	$0.00	$851.00	subtract $124.00	15%
	$489.00	$1,033.00	subtract $253.82	28%	$851.00	$1,725.00	subtract $461.54	28%
	$1,033.00	$2,361.00	subtract $329.23	31%	$1,725.00	$2,920.00	subtract $583.81	31%
	$2,361.00	$5,100.00	subtract $611.42	36%	$2,920.00	$5,152.00	subtract $908.28	36%
	$5,100.00	.....	subtract $1,019.47	39.6%	$5,152.00	.....	subtract $1,294.07	39.6%
1	$0.00	$538.04	subtract $50.00	15%	$0.00	$900.04	subtract $124.00	15%
	$538.04	$1,082.04	subtract $253.82	28%	$900.04	$1,774.04	subtract $461.54	28%
	$1,082.04	$2,410.04	subtract $329.23	31%	$1,774.04	$2,969.04	subtract $583.81	31%
	$2,410.04	$5,149.04	subtract $611.42	36%	$2,969.04	$5,201.04	subtract $908.28	36%
	$5,149.04	.....	subtract $1,019.47	39.6%	$5,201.04	.....	subtract $1,294.07	39.6%
2	$0.00	$587.08	subtract $50.00	15%	$0.00	$949.08	subtract $124.00	15%
	$587.08	$1,131.08	subtract $253.82	28%	$949.08	$1,823.08	subtract $461.54	28%
	$1,131.08	$2,459.08	subtract $329.23	31%	$1,823.08	$3,018.08	subtract $583.81	31%
	$2,459.08	$5,198.08	subtract $611.42	36%	$3,018.08	$5,250.08	subtract $908.28	36%
	$5,198.08	.....	subtract $1,019.47	39.6%	$5,250.08	.....	subtract $1,294.07	39.6%
3	$0.00	$636.12	subtract $50.00	15%	$0.00	$998.12	subtract $124.00	15%
	$636.12	$1,180.12	subtract $253.82	28%	$998.12	$1,872.12	subtract $461.54	28%
	$1,180.12	$2,508.12	subtract $329.23	31%	$1,872.12	$3,067.12	subtract $583.81	31%
	$2,508.12	$5,247.12	subtract $611.42	36%	$3,067.12	$5,299.12	subtract $908.28	36%
	$5,247.12	.....	subtract $1,019.47	39.6%	$5,299.12	.....	subtract $1,294.07	39.6%
4	$0.00	$685.16	subtract $50.00	15%	$0.00	$1,047.16	subtract $124.00	15%
	$685.16	$1,229.16	subtract $253.82	28%	$1,047.16	$1,921.16	subtract $461.54	28%
	$1,229.16	$2,557.16	subtract $329.23	31%	$1,921.16	$3,116.16	subtract $583.81	31%
	$2,557.16	$5,296.16	subtract $611.42	36%	$3,116.16	$5,348.16	subtract $908.28	36%
	$5,296.16	.....	subtract $1,019.47	39.6%	$5,348.16	.....	subtract $1,294.07	39.6%
5	$0.00	$734.20	subtract $50.00	15%	$0.00	$1,096.20	subtract $124.00	15%
	$734.20	$1,278.20	subtract $253.82	28%	$1,096.20	$1,970.20	subtract $461.54	28%
	$1,278.20	$2,606.20	subtract $329.23	31%	$1,970.20	$3,165.20	subtract $583.81	31%
	$2,606.20	$5,345.20	subtract $611.42	36%	$3,165.20	$5,397.20	subtract $908.28	36%
	$5,345.20	.....	subtract $1,019.47	39.6%	$5,397.20	.....	subtract $1,294.07	39.6%
6	$0.00	$783.24	subtract $50.00	15%	$0.00	$1,145.24	subtract $124.00	15%
	$783.24	$1,327.24	subtract $253.82	28%	$1,145.24	$2,019.24	subtract $461.54	28%
	$1,327.24	$2,655.24	subtract $329.23	31%	$2,019.24	$3,214.24	subtract $583.81	31%
	$2,655.24	$5,394.24	subtract $611.42	36%	$3,214.24	$5,446.24	subtract $908.28	36%
	$5,394.24	.....	subtract $1,019.47	39.6%	$5,446.24	.....	subtract $1,294.07	39.6%
7	$0.00	$832.28	subtract $50.00	15%	$0.00	$1,194.28	subtract $124.00	15%
	$832.28	$1,376.28	subtract $253.82	28%	$1,194.28	$2,068.28	subtract $461.54	28%
	$1,376.28	$2,704.28	subtract $329.23	31%	$2,068.28	$3,263.28	subtract $583.81	31%
	$2,704.28	$5,443.28	subtract $611.42	36%	$3,263.28	$5,495.28	subtract $908.28	36%
	$5,443.28	.....	subtract $1,019.47	39.6%	$5,495.28	.....	subtract $1,294.07	39.6%
8	$0.00	$881.32	subtract $50.00	15%	$0.00	$1,243.32	subtract $124.00	15%
	$881.32	$1,425.32	subtract $253.82	28%	$1,243.32	$2,117.32	subtract $461.54	28%
	$1,425.32	$2,753.32	subtract $329.23	31%	$2,117.32	$3,312.32	subtract $583.81	31%
	$2,753.32	$5,492.32	subtract $611.42	36%	$3,312.32	$5,544.32	subtract $908.28	36%
	$5,492.32	.....	subtract $1,019.47	39.6%	$5,544.32	.....	subtract $1,294.07	39.6%
9[2]	$0.00	$930.36	subtract $50.00	15%	$0.00	$1,292.36	subtract $124.00	15%
	$930.36	$1,474.36	subtract $253.82	28%	$1,292.36	$2,166.36	subtract $461.54	28%
	$1,474.36	$2,802.36	subtract $329.23	31%	$2,166.36	$3,361.36	subtract $583.81	31%
	$2,802.36	$5,541.36	subtract $611.42	36%	$3,361.36	$5,593.36	subtract $908.28	36%
	$5,541.36	.....	subtract $1,019.47	39.6%	$5,593.36	.....	subtract $1,294.07	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

[1] If the excess wages are less than the amount to be subtracted, the withholding is zero.

[2] You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by $49.04 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Wages Exceeding Allowance Amount

Biweekly Payroll Period

If the number of allowances is—	Single Persons: And gross wages are— Over (A)	But not over (B)	from excess wages[1] (C)	Multiply result by— (D)	Married Persons: And gross wages are— Over (A)	But not over (B)	from excess wages[1] (C)	Multiply result by— (D)
0	$0.00	$979.00	subtract $101.00	15%	$0.00	$1,702.00	subtract $247.00	15%
	$979.00	$2,066.00	subtract $508.64	28%	$1,702.00	$3,449.00	subtract $922.54	28%
	$2,066.00	$4,721.00	subtract $659.35	31%	$3,449.00	$5,840.00	subtract $1,167.03	31%
	$4,721.00	$10,200.00	subtract $1,223.47	36%	$5,840.00	$10,304.00	subtract $1,816.06	36%
	$10,200.00	.....	subtract $2,039.52	39.6%	$10,304.00	.....	subtract $2,587.69	39.6%
1	$0.00	$1,077.08	subtract $101.00	15%	$0.00	$1,800.08	subtract $247.00	15%
	$1,077.08	$2,164.08	subtract $508.64	28%	$1,800.08	$3,547.08	subtract $922.54	28%
	$2,164.08	$4,819.08	subtract $659.35	31%	$3,547.08	$5,938.08	subtract $1,167.03	31%
	$4,819.08	$10,298.08	subtract $1,223.47	36%	$5,938.08	$10,402.08	subtract $1,816.06	36%
	$10,298.08	.....	subtract $2,039.52	39.6%	$10,402.08	.....	subtract $2,587.69	39.6%
2	$0.00	$1,175.16	subtract $101.00	15%	$0.00	$1,898.16	subtract $247.00	15%
	$1,175.16	$2,262.16	subtract $508.64	28%	$1,898.16	$3,645.16	subtract $922.54	28%
	$2,262.16	$4,917.16	subtract $659.35	31%	$3,645.16	$6,036.16	subtract $1,167.03	31%
	$4,917.16	$10,396.16	subtract $1,223.47	36%	$6,036.16	$10,500.16	subtract $1,816.06	36%
	$10,396.16	.....	subtract $2,039.52	39.6%	$10,500.16	.....	subtract $2,587.69	39.6%
3	$0.00	$1,273.24	subtract $101.00	15%	$0.00	$1,996.24	subtract $247.00	15%
	$1,273.24	$2,360.24	subtract $508.64	28%	$1,996.24	$3,743.24	subtract $922.54	28%
	$2,360.24	$5,015.24	subtract $659.35	31%	$3,743.24	$6,134.24	subtract $1,167.03	31%
	$5,015.24	$10,494.24	subtract $1,223.47	36%	$6,134.24	$10,598.24	subtract $1,816.06	36%
	$10,494.24	.....	subtract $2,039.52	39.6%	$10,598.24	.....	subtract $2,587.69	39.6%
4	$0.00	$1,371.32	subtract $101.00	15%	$0.00	$2,094.32	subtract $247.00	15%
	$1,371.32	$2,458.32	subtract $508.64	28%	$2,094.32	$3,841.32	subtract $922.54	28%
	$2,458.32	$5,113.32	subtract $659.35	31%	$3,841.32	$6,232.32	subtract $1,167.03	31%
	$5,113.32	$10,592.32	subtract $1,223.47	36%	$6,232.32	$10,696.32	subtract $1,816.06	36%
	$10,592.32	.....	subtract $2,039.52	39.6%	$10,696.32	.....	subtract $2,587.69	39.6%
5	$0.00	$1,469.40	subtract $101.00	15%	$0.00	$2,192.40	subtract $247.00	15%
	$1,469.40	$2,556.40	subtract $508.64	28%	$2,192.40	$3,939.40	subtract $922.54	28%
	$2,556.40	$5,211.40	subtract $659.35	31%	$3,939.40	$6,330.40	subtract $1,167.03	31%
	$5,211.40	$10,690.40	subtract $1,223.47	36%	$6,330.40	$10,794.40	subtract $1,816.06	36%
	$10,690.40	.....	subtract $2,039.52	39.6%	$10,794.40	.....	subtract $2,587.69	39.6%
6	$0.00	$1,567.48	subtract $101.00	15%	$0.00	$2,290.48	subtract $247.00	15%
	$1,567.48	$2,654.48	subtract $508.64	28%	$2,290.48	$4,037.48	subtract $922.54	28%
	$2,654.48	$5,309.48	subtract $659.35	31%	$4,037.48	$6,428.48	subtract $1,167.03	31%
	$5,309.48	$10,788.48	subtract $1,223.47	36%	$6,428.48	$10,892.48	subtract $1,816.06	36%
	$10,788.48	.....	subtract $2,039.52	39.6%	$10,892.48	.....	subtract $2,587.69	39.6%
7	$0.00	$1,665.56	subtract $101.00	15%	$0.00	$2,388.56	subtract $247.00	15%
	$1,665.56	$2,752.56	subtract $508.64	28%	$2,388.56	$4,135.56	subtract $922.54	28%
	$2,752.56	$5,407.56	subtract $659.35	31%	$4,135.56	$6,526.56	subtract $1,167.03	31%
	$5,407.56	$10,886.56	subtract $1,223.47	36%	$6,526.56	$10,990.56	subtract $1,816.06	36%
	$10,886.56	.....	subtract $2,039.52	39.6%	$10,990.56	.....	subtract $2,587.69	39.6%
8	$0.00	$1,763.64	subtract $101.00	15%	$0.00	$2,486.64	subtract $247.00	15%
	$1,763.64	$2,850.64	subtract $508.64	28%	$2,486.64	$4,233.64	subtract $922.54	28%
	$2,850.64	$5,505.64	subtract $659.35	31%	$4,233.64	$6,624.64	subtract $1,167.03	31%
	$5,505.64	$10,984.64	subtract $1,223.47	36%	$6,624.64	$11,088.64	subtract $1,816.06	36%
	$10,984.64	.....	subtract $2,039.52	39.6%	$11,088.64	.....	subtract $2,587.69	39.6%
9[2]	$0.00	$1,861.72	subtract $101.00	15%	$0.00	$2,584.72	subtract $247.00	15%
	$1,861.72	$2,948.72	subtract $508.64	28%	$2,584.72	$4,331.72	subtract $922.54	28%
	$2,948.72	$5,603.72	subtract $659.35	31%	$4,331.72	$6,722.72	subtract $1,167.03	31%
	$5,603.72	$11,082.72	subtract $1,223.47	36%	$6,722.72	$11,186.72	subtract $1,816.06	36%
	$11,082.72	.....	subtract $2,039.52	39.6%	$11,186.72	.....	subtract $2,587.69	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

[1] If the excess wages are less than the amount to be subtracted, the withholding is zero.

[2] You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by $98.08 for each additional allowance claimed.

(For Wages Paid In 1996)

Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Wages Exceeding Allowance Amount

Semimonthly Payroll Period

If the number of allowances is—	Single Persons: And gross wages are— Over (A)	But not over (B)	from excess wages[1] (C)	Multiply result by— (D)	Married Persons: And gross wages are— Over (A)	But not over (B)	from excess wages[1] (C)	Multiply result by— (D)
0	$0.00	$1,060.00	subtract $109.00	15%	$0.00	$1,844.00	subtract $268.00	15%
	$1,060.00	$2,239.00	subtract $550.54	28%	$1,844.00	$3,736.00	subtract $999.71	28%
	$2,239.00	$5,115.00	subtract $713.94	31%	$3,736.00	$6,327.00	subtract $1,264.52	31%
	$5,115.00	$11,050.00	subtract $1,325.19	36%	$6,327.00	$11,163.00	subtract $1,967.64	36%
	$11,050.00	--------	subtract $2,209.27	39.6%	$11,163.00	--------	subtract $2,803.58	39.6%
1	$0.00	$1,166.25	subtract $109.00	15%	$0.00	$1,950.25	subtract $268.00	15%
	$1,166.25	$2,345.25	subtract $550.54	28%	$1,950.25	$3,842.25	subtract $999.71	28%
	$2,345.25	$5,221.25	subtract $713.94	31%	$3,842.25	$6,433.25	subtract $1,264.52	31%
	$5,221.25	$11,156.25	subtract $1,325.19	36%	$6,433.25	$11,269.25	subtract $1,967.64	36%
	$11,156.25	--------	subtract $2,209.27	39.6%	$11,269.25	--------	subtract $2,803.58	39.6%
2	$0.00	$1,272.50	subtract $109.00	15%	$0.00	$2,056.50	subtract $268.00	15%
	$1,272.50	$2,451.50	subtract $550.54	28%	$2,056.50	$3,948.50	subtract $999.71	28%
	$2,451.50	$5,327.50	subtract $713.94	31%	$3,948.50	$6,539.50	subtract $1,264.52	31%
	$5,327.50	$11,262.50	subtract $1,325.19	36%	$6,539.50	$11,375.50	subtract $1,967.64	36%
	$11,262.50	--------	subtract $2,209.27	39.6%	$11,375.50	--------	subtract $2,803.58	39.6%
3	$0.00	$1,378.75	subtract $109.00	15%	$0.00	$2,162.75	subtract $268.00	15%
	$1,378.75	$2,557.75	subtract $550.54	28%	$2,162.75	$4,054.75	subtract $999.71	28%
	$2,557.75	$5,433.75	subtract $713.94	31%	$4,054.75	$6,645.75	subtract $1,264.52	31%
	$5,433.75	$11,368.75	subtract $1,325.19	36%	$6,645.75	$11,481.75	subtract $1,967.64	36%
	$11,368.75	--------	subtract $2,209.27	39.6%	$11,481.75	--------	subtract $2,803.58	39.6%
4	$0.00	$1,485.00	subtract $109.00	15%	$0.00	$2,269.00	subtract $268.00	15%
	$1,485.00	$2,664.00	subtract $550.54	28%	$2,269.00	$4,161.00	subtract $999.71	28%
	$2,664.00	$5,540.00	subtract $713.94	31%	$4,161.00	$6,752.00	subtract $1,264.52	31%
	$5,540.00	$11,475.00	subtract $1,325.19	36%	$6,752.00	$11,588.00	subtract $1,967.64	36%
	$11,475.00	--------	subtract $2,209.27	39.6%	$11,588.00	--------	subtract $2,803.58	39.6%
5	$0.00	$1,591.25	subtract $109.00	15%	$0.00	$2,375.25	subtract $268.00	15%
	$1,591.25	$2,770.25	subtract $550.54	28%	$2,375.25	$4,267.25	subtract $999.71	28%
	$2,770.25	$5,646.25	subtract $713.94	31%	$4,267.25	$6,858.25	subtract $1,264.52	31%
	$5,646.25	$11,581.25	subtract $1,325.19	36%	$6,858.25	$11,694.25	subtract $1,967.64	36%
	$11,581.25	--------	subtract $2,209.27	39.6%	$11,694.25	--------	subtract $2,803.58	39.6%
6	$0.00	$1,697.50	subtract $109.00	15%	$0.00	$2,481.50	subtract $268.00	15%
	$1,697.50	$2,876.50	subtract $550.54	28%	$2,481.50	$4,373.50	subtract $999.71	28%
	$2,876.50	$5,752.50	subtract $713.94	31%	$4,373.50	$6,964.50	subtract $1,264.52	31%
	$5,752.50	$11,687.50	subtract $1,325.19	36%	$6,964.50	$11,800.50	subtract $1,967.64	36%
	$11,687.50	--------	subtract $2,209.27	39.6%	$11,800.50	--------	subtract $2,803.58	39.6%
7	$0.00	$1,803.75	subtract $109.00	15%	$0.00	$2,587.75	subtract $268.00	15%
	$1,803.75	$2,982.75	subtract $550.54	28%	$2,587.75	$4,479.75	subtract $999.71	28%
	$2,982.75	$5,858.75	subtract $713.94	31%	$4,479.75	$7,070.75	subtract $1,264.52	31%
	$5,858.75	$11,793.75	subtract $1,325.19	36%	$7,070.75	$11,906.75	subtract $1,967.64	36%
	$11,793.75	--------	subtract $2,209.27	39.6%	$11,906.75	--------	subtract $2,803.58	39.6%
8	$0.00	$1,910.00	subtract $109.00	15%	$0.00	$2,694.00	subtract $268.00	15%
	$1,910.00	$3,089.00	subtract $550.54	28%	$2,694.00	$4,586.00	subtract $999.71	28%
	$3,089.00	$5,965.00	subtract $713.94	31%	$4,586.00	$7,177.00	subtract $1,264.52	31%
	$5,965.00	$11,900.00	subtract $1,325.19	36%	$7,177.00	$12,013.00	subtract $1,967.64	36%
	$11,900.00	--------	subtract $2,209.27	39.6%	$12,013.00	--------	subtract $2,803.58	39.6%
9[2]	$0.00	$2,016.25	subtract $109.00	15%	$0.00	$2,800.25	subtract $268.00	15%
	$2,016.25	$3,195.25	subtract $550.54	28%	$2,800.25	$4,692.25	subtract $999.71	28%
	$3,195.25	$6,071.25	subtract $713.94	31%	$4,692.25	$7,283.25	subtract $1,264.52	31%
	$6,071.25	$12,006.25	subtract $1,325.19	36%	$7,283.25	$12,119.25	subtract $1,967.64	36%
	$12,006.25	--------	subtract $2,209.27	39.6%	$12,119.25	--------	subtract $2,803.58	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.— The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

[1] If the excess wages are less than the amount to be subtracted, the withholding is zero.

[2] You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by $106.25 for each additional allowance claimed.

(For Wages Paid in 1996)

Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Wages Exceeding Allowance Amount

Monthly Payroll Period

If the number of allowances is—	Single Persons: And gross wages are— Over (A)	But not over (B)	from excess wages[1] (C)	Multiply result by— (D)	Married Persons: And gross wages are— Over (A)	But not over (B)	from excess wages[1] (C)	Multiply result by— (D)
0	$0.00	$2,121.00	subtract $219.00	15%	$0.00	$3,688.00	subtract $535.00	15%
	$2,121.00	$4,477.00	subtract $1,102.07	28%	$3,688.00	$7,473.00	subtract $1,998.89	28%
	$4,477.00	$10,229.00	subtract $1,428.68	31%	$7,473.00	$12,654.00	subtract $2,528.65	31%
	$10,229.00	$22,100.00	subtract $2,650.94	36%	$12,654.00	$22,325.00	subtract $3,934.94	36%
	$22,100.00	.....	subtract $4,419.04	39.6%	$22,325.00	.....	subtract $5,606.77	39.6%
1	$0.00	$2,333.50	subtract $219.00	15%	$0.00	$3,900.50	subtract $535.00	15%
	$2,333.50	$4,689.50	subtract $1,102.07	28%	$3,900.50	$7,685.50	subtract $1,998.89	28%
	$4,689.50	$10,441.50	subtract $1,428.68	31%	$7,685.50	$12,866.50	subtract $2,528.65	31%
	$10,441.50	$22,312.50	subtract $2,650.94	36%	$12,866.50	$22,537.50	subtract $3,934.94	36%
	$22,312.50	.....	subtract $4,419.04	39.6%	$22,537.50	.....	subtract $5,606.77	39.6%
2	$0.00	$2,546.00	subtract $219.00	15%	$0.00	$4,113.00	subtract $535.00	15%
	$2,546.00	$4,902.00	subtract $1,102.07	28%	$4,113.00	$7,898.00	subtract $1,998.89	28%
	$4,902.00	$10,654.00	subtract $1,428.68	31%	$7,898.00	$13,079.00	subtract $2,528.65	31%
	$10,654.00	$22,525.00	subtract $2,650.94	36%	$13,079.00	$22,750.00	subtract $3,934.94	36%
	$22,525.00	.....	subtract $4,419.04	39.6%	$22,750.00	.....	subtract $5,606.77	39.6%
3	$0.00	$2,758.50	subtract $219.00	15%	$0.00	$4,325.50	subtract $535.00	15%
	$2,758.50	$5,114.50	subtract $1,102.07	28%	$4,325.50	$8,110.50	subtract $1,998.89	28%
	$5,114.50	$10,866.50	subtract $1,428.68	31%	$8,110.50	$13,291.50	subtract $2,528.65	31%
	$10,866.50	$22,737.50	subtract $2,650.94	36%	$13,291.50	$22,962.50	subtract $3,934.94	36%
	$22,737.50	.....	subtract $4,419.04	39.6%	$22,962.50	.....	subtract $5,606.77	39.6%
4	$0.00	$2,971.00	subtract $219.00	15%	$0.00	$4,538.00	subtract $535.00	15%
	$2,971.00	$5,327.00	subtract $1,102.07	28%	$4,538.00	$8,323.00	subtract $1,998.89	28%
	$5,327.00	$11,079.00	subtract $1,428.68	31%	$8,323.00	$13,504.00	subtract $2,528.65	31%
	$11,079.00	$22,950.00	subtract $2,650.94	36%	$13,504.00	$23,175.00	subtract $3,934.94	36%
	$22,950.00	.....	subtract $4,419.04	39.6%	$23,175.00	.....	subtract $5,606.77	39.6%
5	$0.00	$3,183.50	subtract $219.00	15%	$0.00	$4,750.50	subtract $535.00	15%
	$3,183.50	$5,539.50	subtract $1,102.07	28%	$4,750.50	$8,535.50	subtract $1,998.89	28%
	$5,539.50	$11,291.50	subtract $1,428.68	31%	$8,535.50	$13,716.50	subtract $2,528.65	31%
	$11,291.50	$23,162.50	subtract $2,650.94	36%	$13,716.50	$23,387.50	subtract $3,934.94	36%
	$23,162.50	.....	subtract $4,419.04	39.6%	$23,387.50	.....	subtract $5,606.77	39.6%
6	$0.00	$3,396.00	subtract $219.00	15%	$0.00	$4,963.00	subtract $535.00	15%
	$3,396.00	$5,752.00	subtract $1,102.07	28%	$4,963.00	$8,748.00	subtract $1,998.89	28%
	$5,752.00	$11,504.00	subtract $1,428.68	31%	$8,748.00	$13,929.00	subtract $2,528.65	31%
	$11,504.00	$23,375.00	subtract $2,650.94	36%	$13,929.00	$23,600.00	subtract $3,934.94	36%
	$23,375.00	.....	subtract $4,419.04	39.6%	$23,600.00	.....	subtract $5,606.77	39.6%
7	$0.00	$3,608.50	subtract $219.00	15%	$0.00	$5,175.50	subtract $535.00	15%
	$3,608.50	$5,964.50	subtract $1,102.07	28%	$5,175.50	$8,960.50	subtract $1,998.89	28%
	$5,964.50	$11,716.50	subtract $1,428.68	31%	$8,960.50	$14,141.50	subtract $2,528.65	31%
	$11,716.50	$23,587.50	subtract $2,650.94	36%	$14,141.50	$23,812.50	subtract $3,934.94	36%
	$23,587.50	.....	subtract $4,419.04	39.6%	$23,812.50	.....	subtract $5,606.77	39.6%
8	$0.00	$3,821.00	subtract $219.00	15%	$0.00	$5,388.00	subtract $535.00	15%
	$3,821.00	$6,177.00	subtract $1,102.07	28%	$5,388.00	$9,173.00	subtract $1,998.89	28%
	$6,177.00	$11,929.00	subtract $1,428.68	31%	$9,173.00	$14,354.00	subtract $2,528.65	31%
	$11,929.00	$23,800.00	subtract $2,650.94	36%	$14,354.00	$24,025.00	subtract $3,934.94	36%
	$23,800.00	.....	subtract $4,419.04	39.6%	$24,025.00	.....	subtract $5,606.77	39.6%
9[2]	$0.00	$4,033.50	subtract $219.00	15%	$0.00	$5,600.50	subtract $535.00	15%
	$4,033.50	$6,389.50	subtract $1,102.07	28%	$5,600.50	$9,385.50	subtract $1,998.89	28%
	$6,389.50	$12,141.50	subtract $1,428.68	31%	$9,385.50	$14,566.50	subtract $2,528.65	31%
	$12,141.50	$24,012.50	subtract $2,650.94	36%	$14,566.50	$24,237.50	subtract $3,934.94	36%
	$24,012.50	.....	subtract $4,419.04	39.6%	$24,237.50	.....	subtract $5,606.77	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

[1] If the excess wages are less than the amount to be subtracted, the withholding is zero.

[2] You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by $212.50 for each additional allowance claimed.

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables

If you want to combine amounts to be withheld as income tax, employee social security tax, and employee Medicare tax, the combined tables may be convenient.

Combined withholding tables for single and married taxpayers are shown for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods. The payroll period and marital status of the employee determine the table to be used.

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication or in Circular E. For wages that do not exceed $62,700, the combined social security tax rate and Medicare tax rate is 7.65% each for both the employee and the employer for wages paid in 1996. You can figure the employee social security tax by multiplying the wages by 6.2%, and you can figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for income tax withholding, social security, and Medicare are the same. When you have paid more than the maximum amount of wages subject to social security tax ($62,700 in 1996) in a calendar year, you may no longer use the combined tables. Also, do not use the combined tables in other cases when the wages are not the same.

If you use the combined withholding tables, use the following steps to find the amounts to report on your **Form 941,** Employer's Quarterly Federal Tax Return.

1) Employee social security tax withheld. Multiply the wages by 6.2%.
2) Employee Medicare tax withheld. Multiply the wages by 1.45%.
3) Income tax withheld. Subtract the amounts from steps 1 and 2 from the total tax withheld.

You can figure the amounts to be shown on **Form W–2,** Wage and Tax Statement, in the same way.

SINGLE Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$55	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
55	60	$5.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40
60	65	6.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	70	8.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	75	8.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	80	9.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	85	11.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	90	12.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	95	13.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	100	14.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	105	15.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	17.22	9.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	17.61	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	18.99	11.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	20.37	12.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	21.75	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	22.14	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	23.52	16.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	24.90	16.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	26.28	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	26.67	19.67	12.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	28.05	21.05	13.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	29.43	21.43	14.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	30.81	22.81	15.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	31.20	24.20	17.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	32.58	25.58	17.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	33.96	25.96	18.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	35.34	27.34	20.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	35.73	28.73	21.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	37.11	30.11	22.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	38.68	31.68	23.68	16.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	41.45	33.45	26.45	19.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	43.21	36.21	28.21	21.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	45.98	37.98	30.98	23.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	47.74	40.74	32.74	25.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	50.51	42.51	35.51	28.51	20.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	52.27	45.27	37.27	30.27	23.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	55.04	47.04	40.04	33.04	25.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	56.80	49.80	41.80	34.80	27.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	59.57	51.57	44.57	37.57	29.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	61.33	54.33	46.33	39.33	32.33	24.33	23.33	23.33	23.33	23.33	23.33
310	320	64.10	56.10	49.10	42.10	34.10	27.10	24.10	24.10	24.10	24.10	24.10
320	330	65.86	58.86	50.86	43.86	36.86	28.86	24.86	24.86	24.86	24.86	24.86
330	340	68.63	60.63	53.63	46.63	38.63	31.63	25.63	25.63	25.63	25.63	25.63
340	350	70.39	63.39	55.39	48.39	41.39	33.39	26.39	26.39	26.39	26.39	26.39
350	360	73.16	65.16	58.16	51.16	43.16	36.16	29.16	27.16	27.16	27.16	27.16
360	370	74.92	67.92	59.92	52.92	45.92	37.92	30.92	27.92	27.92	27.92	27.92
370	380	77.69	69.69	62.69	55.69	47.69	40.69	33.69	28.69	28.69	28.69	28.69
380	390	79.45	72.45	64.45	57.45	50.45	42.45	35.45	29.45	29.45	29.45	29.45
390	400	82.22	74.22	67.22	60.22	52.22	45.22	38.22	30.22	30.22	30.22	30.22
400	410	83.98	76.98	68.98	61.98	54.98	46.98	39.98	32.98	30.98	30.98	30.98
410	420	86.75	78.75	71.75	64.75	56.75	49.75	42.75	34.75	31.75	31.75	31.75
420	430	88.51	81.51	73.51	66.51	59.51	51.51	44.51	37.51	32.51	32.51	32.51
430	440	91.28	83.28	76.28	69.28	61.28	54.28	47.28	39.28	33.28	33.28	33.28
440	450	93.04	86.04	78.04	71.04	64.04	56.04	49.04	42.04	34.04	34.04	34.04
450	460	95.81	87.81	80.81	73.81	65.81	58.81	51.81	43.81	36.81	34.81	34.81
460	470	97.57	90.57	82.57	75.57	68.57	60.57	53.57	46.57	38.57	35.57	35.57
470	480	100.34	92.34	85.34	78.34	70.34	63.34	56.34	48.34	41.34	36.34	36.34
480	490	102.10	95.10	87.10	80.10	73.10	65.10	58.10	51.10	43.10	37.10	37.10
490	500	104.87	96.87	89.87	82.87	74.87	67.87	60.87	52.87	45.87	37.87	37.87
500	510	108.63	99.63	91.63	84.63	77.63	69.63	62.63	55.63	47.63	40.63	38.63
510	520	112.40	101.40	94.40	87.40	79.40	72.40	65.40	57.40	50.40	42.40	39.40
520	530	116.16	104.16	96.16	89.16	82.16	74.16	67.16	60.16	52.16	45.16	40.16
530	540	119.93	105.93	98.93	91.93	83.93	76.93	69.93	61.93	54.93	46.93	40.93
540	550	122.69	109.69	100.69	93.69	86.69	78.69	71.69	64.69	56.69	49.69	42.69
550	560	126.46	112.46	103.46	96.46	88.46	81.46	74.46	66.46	59.46	51.46	44.46
560	570	130.22	116.22	105.22	98.22	91.22	83.22	76.22	69.22	61.22	54.22	47.22
570	580	133.99	119.99	107.99	100.99	92.99	85.99	78.99	70.99	63.99	55.99	48.99
580	590	137.75	123.75	109.75	102.75	95.75	87.75	80.75	73.75	65.75	58.75	51.75
590	600	140.52	127.52	113.52	105.52	97.52	90.52	83.52	75.52	68.52	60.52	53.52

(Continued on next page)

SINGLE Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$600	$610	$144.28	$130.28	$117.28	$107.28	$100.28	$92.28	$85.28	$78.28	$70.28	$63.28	$56.28
610	620	148.05	134.05	121.05	110.05	102.05	95.05	88.05	80.05	73.05	65.05	58.05
620	630	151.81	137.81	123.81	111.81	104.81	96.81	89.81	82.81	74.81	67.81	60.81
630	640	155.58	141.58	127.58	114.58	106.58	99.58	92.58	84.58	77.58	69.58	62.58
640	650	158.34	145.34	131.34	117.34	109.34	101.34	94.34	87.34	79.34	72.34	65.34
650	660	162.11	148.11	135.11	121.11	111.11	104.11	97.11	89.11	82.11	74.11	67.11
660	670	165.87	151.87	138.87	124.87	113.87	105.87	98.87	91.87	83.87	76.87	69.87
670	680	169.64	155.64	141.64	128.64	115.64	108.64	101.64	93.64	86.64	78.64	71.64
680	690	173.40	159.40	145.40	131.40	118.40	110.40	103.40	96.40	88.40	81.40	74.40
690	700	176.17	163.17	149.17	135.17	121.17	113.17	106.17	98.17	91.17	83.17	76.17
700	710	179.93	165.93	152.93	138.93	124.93	114.93	107.93	100.93	92.93	85.93	78.93
710	720	183.70	169.70	156.70	142.70	128.70	117.70	110.70	102.70	95.70	87.70	80.70
720	730	187.46	173.46	159.46	146.46	132.46	119.46	112.46	105.46	97.46	90.46	83.46
730	740	191.23	177.23	163.23	149.23	136.23	122.23	115.23	107.23	100.23	92.23	85.23
740	750	193.99	180.99	166.99	152.99	138.99	125.99	116.99	109.99	101.99	94.99	87.99
750	760	197.76	183.76	170.76	156.76	142.76	129.76	119.76	111.76	104.76	96.76	89.76
760	770	201.52	187.52	174.52	160.52	146.52	132.52	121.52	114.52	106.52	99.52	92.52
770	780	205.29	191.29	177.29	164.29	150.29	136.29	124.29	116.29	109.29	101.29	94.29
780	790	209.05	195.05	181.05	167.05	154.05	140.05	126.05	119.05	111.05	104.05	97.05
790	800	211.82	198.82	184.82	170.82	156.82	143.82	129.82	120.82	113.82	105.82	98.82
800	810	215.58	201.58	188.58	174.58	160.58	147.58	133.58	123.58	115.58	108.58	101.58
810	820	219.35	205.35	192.35	178.35	164.35	150.35	137.35	125.35	118.35	110.35	103.35
820	830	223.11	209.11	195.11	182.11	168.11	154.11	140.11	128.11	120.11	113.11	106.11
830	840	226.88	212.88	198.88	184.88	171.88	157.88	143.88	129.88	122.88	114.88	107.88
840	850	229.64	216.64	202.64	188.64	174.64	161.64	147.64	133.64	124.64	117.64	110.64
850	860	233.41	219.41	206.41	192.41	178.41	165.41	151.41	137.41	127.41	119.41	112.41
860	870	237.17	223.17	210.17	196.17	182.17	168.17	155.17	141.17	129.17	122.17	115.17
870	880	240.94	226.94	212.94	199.94	185.94	171.94	157.94	144.94	131.94	123.94	116.94
880	890	244.70	230.70	216.70	202.70	189.70	175.70	161.70	147.70	134.70	126.70	119.70
890	900	247.47	234.47	220.47	206.47	192.47	179.47	165.47	151.47	138.47	128.47	121.47
900	910	251.23	237.23	224.23	210.23	196.23	183.23	169.23	155.23	141.23	131.23	124.23
910	920	255.00	241.00	228.00	214.00	200.00	186.00	173.00	159.00	145.00	133.00	126.00
920	930	258.76	244.76	230.76	217.76	203.76	189.76	175.76	162.76	148.76	135.76	128.76
930	940	262.53	248.53	234.53	220.53	207.53	193.53	179.53	165.53	152.53	138.53	130.53
940	950	265.29	252.29	238.29	224.29	210.29	197.29	183.29	169.29	156.29	142.29	133.29
950	960	269.06	255.06	242.06	228.06	214.06	201.06	187.06	173.06	159.06	146.06	135.06
960	970	272.82	258.82	245.82	231.82	217.82	203.82	190.82	176.82	162.82	148.82	137.82
970	980	276.59	262.59	248.59	235.59	221.59	207.59	193.59	180.59	166.59	152.59	139.59
980	990	280.35	266.35	252.35	238.35	225.35	211.35	197.35	183.35	170.35	156.35	142.35
990	1,000	283.12	270.12	256.12	242.12	228.12	215.12	201.12	187.12	174.12	160.12	146.12
1,000	1,010	286.88	272.88	259.88	245.88	231.88	218.88	204.88	190.88	176.88	163.88	149.88
1,010	1,020	290.65	276.65	263.65	249.65	235.65	221.65	208.65	194.65	180.65	166.65	153.65
1,020	1,030	294.41	280.41	266.41	253.41	239.41	225.41	211.41	198.41	184.41	170.41	156.41
1,030	1,040	298.18	284.18	270.18	256.18	243.18	229.18	215.18	201.18	188.18	174.18	160.18
1,040	1,050	301.94	287.94	273.94	259.94	245.94	232.94	218.94	204.94	191.94	177.94	163.94
1,050	1,060	305.71	290.71	277.71	263.71	249.71	236.71	222.71	208.71	194.71	181.71	167.71
1,060	1,070	309.47	294.47	281.47	267.47	253.47	239.47	226.47	212.47	198.47	184.47	171.47
1,070	1,080	313.24	298.24	284.24	271.24	257.24	243.24	229.24	216.24	202.24	188.24	174.24
1,080	1,090	317.00	302.00	288.00	274.00	261.00	247.00	233.00	219.00	206.00	192.00	178.00
1,090	1,100	320.77	305.77	291.77	277.77	263.77	250.77	236.77	222.77	209.77	195.77	181.77
1,100	1,110	324.53	309.53	295.53	281.53	267.53	254.53	240.53	226.53	212.53	199.53	185.53
1,110	1,120	328.30	313.30	299.30	285.30	271.30	257.30	244.30	230.30	216.30	202.30	189.30
1,120	1,130	333.06	317.06	302.06	289.06	275.06	261.06	247.06	234.06	220.06	206.06	192.06
1,130	1,140	336.83	320.83	305.83	291.83	278.83	264.83	250.83	236.83	223.83	209.83	195.83
1,140	1,150	340.59	325.59	309.59	295.59	281.59	268.59	254.59	240.59	227.59	213.59	199.59
1,150	1,160	344.36	329.36	313.36	299.36	285.36	272.36	258.36	244.36	230.36	217.36	203.36
1,160	1,170	348.12	333.12	318.12	303.12	289.12	275.12	262.12	248.12	234.12	220.12	207.12
1,170	1,180	351.89	336.89	321.89	306.89	292.89	278.89	264.89	251.89	237.89	223.89	209.89
1,180	1,190	355.65	340.65	325.65	310.65	296.65	282.65	268.65	254.65	241.65	227.65	213.65
1,190	1,200	359.42	344.42	329.42	314.42	299.42	286.42	272.42	258.42	245.42	231.42	217.42
1,200	1,210	363.18	348.18	333.18	318.18	303.18	290.18	276.18	262.18	248.18	235.18	221.18
1,210	1,220	366.95	351.95	336.95	321.95	306.95	292.95	279.95	265.95	251.95	237.95	224.95
1,220	1,230	371.71	355.71	340.71	325.71	310.71	296.71	282.71	269.71	255.71	241.71	227.71
1,230	1,240	375.48	359.48	344.48	329.48	314.48	300.48	286.48	272.48	259.48	245.48	231.48
1,240	1,250	379.24	364.24	348.24	333.24	318.24	304.24	290.24	276.24	263.24	249.24	235.24

$1,250 and over — Do not use this table. See page 39 for instructions.

MARRIED Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	$10.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75
130	135	11.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	12.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	20.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	21.58	14.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	22.96	14.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	24.34	16.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	24.73	17.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	26.11	19.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	27.68	20.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	30.45	22.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	32.21	25.21	18.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	34.98	26.98	19.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	36.74	29.74	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	39.51	31.51	24.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	41.27	34.27	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	44.04	36.04	29.04	22.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	45.80	38.80	31.80	23.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	48.57	40.57	33.57	26.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	50.33	43.33	36.33	28.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	53.10	45.10	38.10	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	54.86	47.86	40.86	32.86	25.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	57.63	49.63	42.63	35.63	27.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	59.39	52.39	45.39	37.39	30.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	62.16	54.16	47.16	40.16	32.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	63.92	56.92	49.92	41.92	34.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	66.69	58.69	51.69	44.69	36.69	29.69	28.69	28.69	28.69	28.69	28.69
380	390	68.45	61.45	54.45	46.45	39.45	31.45	29.45	29.45	29.45	29.45	29.45
390	400	71.22	63.22	56.22	49.22	41.22	34.22	30.22	30.22	30.22	30.22	30.22
400	410	72.98	65.98	58.98	50.98	43.98	35.98	30.98	30.98	30.98	30.98	30.98
410	420	75.75	67.75	60.75	53.75	45.75	38.75	31.75	31.75	31.75	31.75	31.75
420	430	77.51	70.51	63.51	55.51	48.51	40.51	33.51	32.51	32.51	32.51	32.51
430	440	80.28	72.28	65.28	58.28	50.28	43.28	36.28	33.28	33.28	33.28	33.28
440	450	82.04	75.04	68.04	60.04	53.04	45.04	38.04	34.04	34.04	34.04	34.04
450	460	84.81	76.81	69.81	62.81	54.81	47.81	40.81	34.81	34.81	34.81	34.81
460	470	86.57	79.57	72.57	64.57	57.57	49.57	42.57	35.57	35.57	35.57	35.57
470	480	89.34	81.34	74.34	67.34	59.34	52.34	45.34	37.34	36.34	36.34	36.34
480	490	91.10	84.10	77.10	69.10	62.10	54.10	47.10	40.10	37.10	37.10	37.10
490	500	93.87	85.87	78.87	71.87	63.87	56.87	49.87	41.87	37.87	37.87	37.87
500	510	95.63	88.63	81.63	73.63	66.63	58.63	51.63	44.63	38.63	38.63	38.63
510	520	98.40	90.40	83.40	76.40	68.40	61.40	54.40	46.40	39.40	39.40	39.40
520	530	100.16	93.16	86.16	78.16	71.16	63.16	56.16	49.16	41.16	40.16	40.16
530	540	102.93	94.93	87.93	80.93	72.93	65.93	58.93	50.93	43.93	40.93	40.93
540	550	104.69	97.69	90.69	82.69	75.69	67.69	60.69	53.69	45.69	41.69	41.69
550	560	107.46	99.46	92.46	85.46	77.46	70.46	63.46	55.46	48.46	42.46	42.46
560	570	109.22	102.22	95.22	87.22	80.22	72.22	65.22	58.22	50.22	43.22	43.22
570	580	111.99	103.99	96.99	89.99	81.99	74.99	67.99	59.99	52.99	45.99	43.99
580	590	113.75	106.75	99.75	91.75	84.75	76.75	69.75	62.75	54.75	47.75	44.75
590	600	116.52	108.52	101.52	94.52	86.52	79.52	72.52	64.52	57.52	50.52	45.52
600	610	118.28	111.28	104.28	96.28	89.28	81.28	74.28	67.28	59.28	52.28	46.28
610	620	121.05	113.05	106.05	99.05	91.05	84.05	77.05	69.05	62.05	55.05	47.05
620	630	122.81	115.81	108.81	100.81	93.81	85.81	78.81	71.81	63.81	56.81	49.81
630	640	125.58	117.58	110.58	103.58	95.58	88.58	81.58	73.58	66.58	59.58	51.58
640	650	127.34	120.34	113.34	105.34	98.34	90.34	83.34	76.34	68.34	61.34	54.34
650	660	130.11	122.11	115.11	108.11	100.11	93.11	86.11	78.11	71.11	64.11	56.11
660	670	131.87	124.87	117.87	109.87	102.87	94.87	87.87	80.87	72.87	65.87	58.87
670	680	134.64	126.64	119.64	112.64	104.64	97.64	90.64	82.64	75.64	68.64	60.64
680	690	136.40	129.40	122.40	114.40	107.40	99.40	92.40	85.40	77.40	70.40	63.40
690	700	139.17	131.17	124.17	117.17	109.17	102.17	95.17	87.17	80.17	73.17	65.17
700	710	140.93	133.93	126.93	118.93	111.93	103.93	96.93	89.93	81.93	74.93	67.93
710	720	143.70	135.70	128.70	121.70	113.70	106.70	99.70	91.70	84.70	77.70	69.70
720	730	145.46	138.46	131.46	123.46	116.46	108.46	101.46	94.46	86.46	79.46	72.46
730	740	148.23	140.23	133.23	126.23	118.23	111.23	104.23	96.23	89.23	82.23	74.23

(Continued on next page)

MARRIED Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$740	$750	$149.99	$142.99	$135.99	$127.99	$120.99	$112.99	$105.99	$98.99	$90.99	$83.99	$76.99
750	760	152.76	144.76	137.76	130.76	122.76	115.76	108.76	100.76	93.76	86.76	78.76
760	770	154.52	147.52	140.52	132.52	125.52	117.52	110.52	103.52	95.52	88.52	81.52
770	780	157.29	149.29	142.29	135.29	127.29	120.29	113.29	105.29	98.29	91.29	83.29
780	790	159.05	152.05	145.05	137.05	130.05	122.05	115.05	108.05	100.05	93.05	86.05
790	800	161.82	153.82	146.82	139.82	131.82	124.82	117.82	109.82	102.82	95.82	87.82
800	810	163.58	156.58	149.58	141.58	134.58	126.58	119.58	112.58	104.58	97.58	90.58
810	820	166.35	158.35	151.35	144.35	136.35	129.35	122.35	114.35	107.35	100.35	92.35
820	830	168.11	161.11	154.11	146.11	139.11	131.11	124.11	117.11	109.11	102.11	95.11
830	840	170.88	162.88	155.88	148.88	140.88	133.88	126.88	118.88	111.88	104.88	96.88
840	850	172.64	165.64	158.64	150.64	143.64	135.64	128.64	121.64	113.64	106.64	99.64
850	860	175.41	167.41	160.41	153.41	145.41	138.41	131.41	123.41	116.41	109.41	101.41
860	870	179.17	170.17	163.17	155.17	148.17	140.17	133.17	126.17	118.17	111.17	104.17
870	880	182.94	171.94	164.94	157.94	149.94	142.94	135.94	127.94	120.94	113.94	105.94
880	890	186.70	174.70	167.70	159.70	152.70	144.70	137.70	130.70	122.70	115.70	108.70
890	900	189.47	176.47	169.47	162.47	154.47	147.47	140.47	132.47	125.47	118.47	110.47
900	910	193.23	180.23	172.23	164.23	157.23	149.23	142.23	135.23	127.23	120.23	113.23
910	920	197.00	183.00	174.00	167.00	159.00	152.00	145.00	137.00	130.00	123.00	115.00
920	930	200.76	186.76	176.76	168.76	161.76	153.76	146.76	139.76	131.76	124.76	117.76
930	940	204.53	190.53	178.53	171.53	163.53	156.53	149.53	141.53	134.53	127.53	119.53
940	950	207.29	194.29	181.29	173.29	166.29	158.29	151.29	144.29	136.29	129.29	122.29
950	960	211.06	198.06	184.06	176.06	168.06	161.06	154.06	146.06	139.06	132.06	124.06
960	970	214.82	200.82	187.82	177.82	170.82	162.82	155.82	148.82	140.82	133.82	126.82
970	980	218.59	204.59	190.59	180.59	172.59	165.59	158.59	150.59	143.59	136.59	128.59
980	990	222.35	208.35	194.35	182.35	175.35	167.35	160.35	153.35	145.35	138.35	131.35
990	1,000	225.12	212.12	198.12	185.12	177.12	170.12	163.12	155.12	148.12	141.12	133.12
1,000	1,010	228.88	215.88	201.88	187.88	179.88	171.88	164.88	157.88	149.88	142.88	135.88
1,010	1,020	232.65	218.65	205.65	191.65	181.65	174.65	167.65	159.65	152.65	145.65	137.65
1,020	1,030	236.41	222.41	208.41	195.41	184.41	176.41	169.41	162.41	154.41	147.41	140.41
1,030	1,040	240.18	226.18	212.18	198.18	186.18	179.18	172.18	164.18	157.18	150.18	142.18
1,040	1,050	242.94	229.94	215.94	201.94	188.94	180.94	173.94	166.94	158.94	151.94	144.94
1,050	1,060	246.71	233.71	219.71	205.71	191.71	183.71	176.71	168.71	161.71	154.71	146.71
1,060	1,070	250.47	236.47	223.47	209.47	195.47	185.47	178.47	171.47	163.47	156.47	149.47
1,070	1,080	254.24	240.24	226.24	213.24	199.24	188.24	181.24	173.24	166.24	159.24	151.24
1,080	1,090	258.00	244.00	230.00	216.00	203.00	190.00	183.00	176.00	168.00	161.00	154.00
1,090	1,100	260.77	247.77	233.77	219.77	206.77	192.77	185.77	177.77	170.77	163.77	155.77
1,100	1,110	264.53	251.53	237.53	223.53	209.53	196.53	187.53	180.53	172.53	165.53	158.53
1,110	1,120	268.30	254.30	241.30	227.30	213.30	199.30	190.30	182.30	175.30	168.30	160.30
1,120	1,130	272.06	258.06	244.06	231.06	217.06	203.06	192.06	185.06	177.06	170.06	163.06
1,130	1,140	275.83	261.83	247.83	233.83	220.83	206.83	194.83	186.83	179.83	172.83	164.83
1,140	1,150	278.59	265.59	251.59	237.59	224.59	210.59	196.59	189.59	181.59	174.59	167.59
1,150	1,160	282.36	269.36	255.36	241.36	227.36	214.36	200.36	191.36	184.36	177.36	169.36
1,160	1,170	286.12	272.12	259.12	245.12	231.12	217.12	204.12	194.12	186.12	179.12	172.12
1,170	1,180	289.89	275.89	261.89	248.89	234.89	220.89	206.89	195.89	188.89	181.89	173.89
1,180	1,190	293.65	279.65	265.65	251.65	238.65	224.65	210.65	198.65	190.65	183.65	176.65
1,190	1,200	296.42	283.42	269.42	255.42	242.42	228.42	214.42	200.42	193.42	186.42	178.42
1,200	1,210	300.18	287.18	273.18	259.18	245.18	232.18	218.18	204.18	195.18	188.18	181.18
1,210	1,220	303.95	289.95	276.95	262.95	248.95	234.95	221.95	207.95	197.95	190.95	182.95
1,220	1,230	307.71	293.71	279.71	266.71	252.71	238.71	224.71	211.71	199.71	192.71	185.71
1,230	1,240	311.48	297.48	283.48	269.48	256.48	242.48	228.48	215.48	202.48	195.48	187.48
1,240	1,250	314.24	301.24	287.24	273.24	260.24	246.24	232.24	218.24	205.24	197.24	190.24
1,250	1,260	318.01	305.01	291.01	277.01	263.01	250.01	236.01	222.01	208.01	200.01	192.01
1,260	1,270	321.77	307.77	294.77	280.77	266.77	252.77	239.77	225.77	211.77	201.77	194.77
1,270	1,280	325.54	311.54	297.54	284.54	270.54	256.54	242.54	229.54	215.54	204.54	196.54
1,280	1,290	329.30	315.30	301.30	287.30	274.30	260.30	246.30	233.30	219.30	206.30	199.30
1,290	1,300	332.07	319.07	305.07	291.07	278.07	264.07	250.07	236.07	223.07	209.07	201.07
1,300	1,310	335.83	322.83	308.83	294.83	280.83	267.83	253.83	239.83	225.83	212.83	203.83
1,310	1,320	339.60	325.60	312.60	298.60	284.60	270.60	257.60	243.60	229.60	215.60	205.60
1,320	1,330	343.36	329.36	315.36	302.36	288.36	274.36	260.36	247.36	233.36	219.36	208.36
1,330	1,340	347.13	333.13	319.13	305.13	292.13	278.13	264.13	251.13	237.13	223.13	210.13
1,340	1,350	349.89	336.89	322.89	308.89	295.89	281.89	267.89	253.89	240.89	226.89	212.89
1,350	1,360	353.66	340.66	326.66	312.66	298.66	285.66	271.66	257.66	243.66	230.66	216.66
1,360	1,370	357.42	343.42	330.42	316.42	302.42	288.42	275.42	261.42	247.42	233.42	220.42
1,370	1,380	361.19	347.19	333.19	320.19	306.19	292.19	278.19	265.19	251.19	237.19	224.19
1,380	1,390	364.95	350.95	336.95	322.95	309.95	295.95	281.95	268.95	254.95	240.95	226.95

$1,390 and over — Do not use this table. See page 39 for instructions.

SINGLE Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$105	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
105	110	$9.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22
110	115	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	12.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	15.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	16.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	19.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	20.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	21.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	22.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	24.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	24.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	25.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	27.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	28.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	29.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	30.49	16.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	31.87	16.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	33.26	18.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	33.64	19.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	35.02	21.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	36.40	21.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	37.79	22.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	38.17	24.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	39.55	25.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	40.93	25.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	42.51	27.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	45.27	30.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	47.04	32.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	49.80	34.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	51.57	36.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	54.33	39.33	24.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	56.10	41.10	27.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	58.86	43.86	28.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	60.63	45.63	31.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	63.39	48.39	33.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	65.16	50.16	36.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	67.92	52.92	37.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	69.69	54.69	40.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	72.45	57.45	42.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	74.22	59.22	45.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	76.98	61.98	46.98	31.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	78.75	63.75	49.75	34.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	81.51	66.51	51.51	36.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	83.28	68.28	54.28	39.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	86.04	71.04	56.04	41.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	87.81	72.81	58.81	43.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	90.57	75.57	60.57	45.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	92.34	77.34	63.34	48.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	95.10	80.10	65.10	50.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	96.87	81.87	67.87	52.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	100.02	86.02	71.02	56.02	42.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	104.55	90.55	75.55	60.55	46.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	109.08	95.08	80.08	65.08	51.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	113.61	99.61	84.61	69.61	55.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	118.14	104.14	89.14	74.14	60.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	122.67	108.67	93.67	78.67	64.67	49.67	46.67	46.67	46.67	46.67	46.67
620	640	127.20	113.20	98.20	83.20	69.20	54.20	48.20	48.20	48.20	48.20	48.20
640	660	131.73	117.73	102.73	87.73	73.73	58.73	49.73	49.73	49.73	49.73	49.73
660	680	136.26	122.26	107.26	92.26	78.26	63.26	51.26	51.26	51.26	51.26	51.26
680	700	140.79	126.79	111.79	96.79	82.79	67.79	52.79	52.79	52.79	52.79	52.79
700	720	145.32	131.32	116.32	101.32	87.32	72.32	57.32	54.32	54.32	54.32	54.32
720	740	149.85	135.85	120.85	105.85	91.85	76.85	61.85	55.85	55.85	55.85	55.85
740	760	154.38	140.38	125.38	110.38	96.38	81.38	66.38	57.38	57.38	57.38	57.38
760	780	158.91	144.91	129.91	114.91	100.91	85.91	70.91	58.91	58.91	58.91	58.91
780	800	163.44	149.44	134.44	119.44	105.44	90.44	75.44	60.44	60.44	60.44	60.44

(Continued on next page)

SINGLE Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1998)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$800	$820	$167.97	$153.97	$138.97	$123.97	$109.97	$94.97	$79.97	$64.97	$61.97	$61.97	$61.97
820	840	172.50	158.50	143.50	128.50	114.50	99.50	84.50	69.50	63.50	63.50	63.50
840	860	177.03	163.03	148.03	133.03	119.03	104.03	89.03	74.03	65.03	65.03	65.03
860	880	181.56	167.56	152.56	137.56	123.56	108.56	93.56	78.56	66.56	66.56	66.56
880	900	186.09	172.09	157.09	142.09	128.09	113.09	98.09	83.09	69.09	68.09	68.09
900	920	190.62	176.62	161.62	146.62	132.62	117.62	102.62	87.62	73.62	69.62	69.62
920	940	195.15	181.15	166.15	151.15	137.15	122.15	107.15	92.15	78.15	71.15	71.15
940	960	199.68	185.68	170.68	155.68	141.68	126.68	111.68	96.68	82.68	72.68	72.68
960	980	204.21	190.21	175.21	160.21	146.21	131.21	116.21	101.21	87.21	74.21	74.21
980	1,000	210.74	194.74	179.74	164.74	150.74	135.74	120.74	105.74	91.74	76.74	75.74
1,000	1,020	217.27	199.27	184.27	169.27	155.27	140.27	125.27	110.27	96.27	81.27	77.27
1,020	1,040	224.80	203.80	188.80	173.80	159.80	144.80	129.80	114.80	100.80	85.80	78.80
1,040	1,060	232.33	208.33	193.33	178.33	164.33	149.33	134.33	119.33	105.33	90.33	80.33
1,060	1,080	238.86	212.86	197.86	182.86	168.86	153.86	138.86	123.86	109.86	94.86	81.86
1,080	1,100	246.39	218.39	202.39	187.39	173.39	158.39	143.39	128.39	114.39	99.39	84.39
1,100	1,120	252.92	225.92	206.92	191.92	177.92	162.92	147.92	132.92	118.92	103.92	88.92
1,120	1,140	260.45	233.45	211.45	196.45	182.45	167.45	152.45	137.45	123.45	108.45	93.45
1,140	1,160	267.98	239.98	215.98	200.98	186.98	171.98	156.98	141.98	127.98	112.98	97.98
1,160	1,180	274.51	247.51	220.51	205.51	191.51	176.51	161.51	146.51	132.51	117.51	102.51
1,180	1,200	282.04	254.04	227.04	210.04	196.04	181.04	166.04	151.04	137.04	122.04	107.04
1,200	1,220	288.57	261.57	233.57	214.57	200.57	185.57	170.57	155.57	141.57	126.57	111.57
1,220	1,240	296.10	269.10	241.10	219.10	205.10	190.10	175.10	160.10	146.10	131.10	116.10
1,240	1,260	303.63	275.63	248.63	223.63	209.63	194.63	179.63	164.63	150.63	135.63	120.63
1,260	1,280	310.16	283.16	255.16	228.16	214.16	199.16	184.16	169.16	155.16	140.16	125.16
1,280	1,300	317.69	289.69	262.69	234.69	218.69	203.69	188.69	173.69	159.69	144.69	129.69
1,300	1,320	324.22	297.22	269.22	242.22	223.22	208.22	193.22	178.22	164.22	149.22	134.22
1,320	1,340	331.75	304.75	276.75	249.75	227.75	212.75	197.75	182.75	168.75	153.75	138.75
1,340	1,360	339.28	311.28	284.28	256.28	232.28	217.28	202.28	187.28	173.28	158.28	143.28
1,360	1,380	345.81	318.81	290.81	263.81	236.81	221.81	206.81	191.81	177.81	162.81	147.81
1,380	1,400	353.34	325.34	298.34	270.34	243.34	226.34	211.34	196.34	182.34	167.34	152.34
1,400	1,420	359.87	332.87	304.87	277.87	250.87	230.87	215.87	200.87	186.87	171.87	156.87
1,420	1,440	367.40	340.40	312.40	285.40	257.40	235.40	220.40	205.40	191.40	176.40	161.40
1,440	1,460	374.93	346.93	319.93	291.93	264.93	239.93	224.93	209.93	195.93	180.93	165.93
1,460	1,480	381.46	354.46	326.46	299.46	271.46	244.46	229.46	214.46	200.46	185.46	170.46
1,480	1,500	388.99	360.99	333.99	305.99	278.99	250.99	233.99	218.99	204.99	189.99	174.99
1,500	1,520	395.52	368.52	340.52	313.52	286.52	258.52	238.52	223.52	209.52	194.52	179.52
1,520	1,540	403.05	376.05	348.05	321.05	293.05	266.05	243.05	228.05	214.05	199.05	184.05
1,540	1,560	410.58	382.58	355.58	327.58	300.58	272.58	247.58	232.58	218.58	203.58	188.58
1,560	1,580	417.11	390.11	362.11	335.11	307.11	280.11	252.11	237.11	223.11	208.11	193.11
1,580	1,600	424.64	396.64	369.64	341.64	314.64	286.64	259.64	241.64	227.64	212.64	197.64
1,600	1,620	431.17	404.17	376.17	349.17	322.17	294.17	267.17	246.17	232.17	217.17	202.17
1,620	1,640	438.70	411.70	383.70	356.70	328.70	301.70	273.70	250.70	236.70	221.70	206.70
1,640	1,660	446.23	418.23	391.23	363.23	336.23	308.23	281.23	255.23	241.23	226.23	211.23
1,660	1,680	452.76	425.76	397.76	370.76	342.76	315.76	287.76	260.76	245.76	230.76	215.76
1,680	1,700	460.29	432.29	405.29	377.29	350.29	322.29	295.29	268.29	250.29	235.29	220.29
1,700	1,720	466.82	439.82	411.82	384.82	357.82	329.82	302.82	274.82	254.82	239.82	224.82
1,720	1,740	474.35	447.35	419.35	392.35	364.35	337.35	309.35	282.35	259.35	244.35	229.35
1,740	1,760	481.88	453.88	426.88	398.88	371.88	343.88	316.88	288.88	263.88	248.88	233.88
1,760	1,780	488.41	461.41	433.41	406.41	378.41	351.41	323.41	296.41	269.41	253.41	238.41
1,780	1,800	495.94	467.94	440.94	412.94	385.94	357.94	330.94	303.94	275.94	257.94	242.94
1,800	1,820	502.47	475.47	447.47	420.47	393.47	365.47	338.47	310.47	283.47	262.47	247.47
1,820	1,840	510.00	483.00	455.00	428.00	400.00	373.00	345.00	318.00	290.00	267.00	252.00
1,840	1,860	517.53	489.53	462.53	434.53	407.53	379.53	352.53	324.53	297.53	271.53	256.53
1,860	1,880	524.06	497.06	469.06	442.06	414.06	387.06	359.06	332.06	305.06	277.06	261.06
1,880	1,900	531.59	503.59	476.59	448.59	421.59	393.59	366.59	339.59	311.59	284.59	265.59
1,900	1,920	538.12	511.12	483.12	456.12	429.12	401.12	374.12	346.12	319.12	291.12	270.12
1,920	1,940	545.65	518.65	490.65	463.65	435.65	408.65	380.65	353.65	325.65	298.65	274.65
1,940	1,960	553.18	525.18	498.18	470.18	443.18	415.18	388.18	360.18	333.18	305.18	279.18
1,960	1,980	559.71	532.71	504.71	477.71	449.71	422.71	394.71	367.71	340.71	312.71	285.71
1,980	2,000	567.24	539.24	512.24	484.24	457.24	429.24	402.24	375.24	347.24	320.24	292.24
2,000	2,020	573.77	546.77	518.77	491.77	464.77	436.77	409.77	381.77	354.77	326.77	299.77
2,020	2,040	581.30	554.30	526.30	499.30	471.30	444.30	416.30	389.30	361.30	334.30	306.30
2,040	2,060	588.83	560.83	533.83	505.83	478.83	450.83	423.83	395.83	368.83	340.83	313.83
2,060	2,080	595.36	568.36	540.36	513.36	485.36	458.36	430.36	403.36	376.36	348.36	321.36
2,080	2,100	603.89	574.89	547.89	519.89	492.89	464.89	437.89	410.89	382.89	355.89	327.89

$2,100 and over — Do not use this table. See page 39 for instructions.

MARRIED Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$250	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	260	$20.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51
260	270	23.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	25.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	32.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	34.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	36.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	38.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	41.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	43.16	28.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	45.92	30.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	47.69	32.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	50.45	35.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	52.22	37.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	54.98	39.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	56.75	41.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	59.51	44.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	61.28	46.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	64.04	49.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	65.81	50.81	36.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	68.57	53.57	38.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	70.34	55.34	41.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	73.10	58.10	43.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	74.87	59.87	45.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	78.02	64.02	49.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	82.55	68.55	53.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	87.08	73.08	58.08	43.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	91.61	77.61	62.61	47.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	96.14	82.14	67.14	52.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	100.67	86.67	71.67	56.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	105.20	91.20	76.20	61.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	109.73	95.73	80.73	65.73	51.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	114.26	100.26	85.26	70.26	56.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	118.79	104.79	89.79	74.79	60.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	123.32	109.32	94.32	79.32	65.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	127.85	113.85	98.85	83.85	69.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	132.38	118.38	103.38	88.38	74.38	59.38	57.38	57.38	57.38	57.38	57.38
760	780	136.91	122.91	107.91	92.91	78.91	63.91	58.91	58.91	58.91	58.91	58.91
780	800	141.44	127.44	112.44	97.44	83.44	68.44	60.44	60.44	60.44	60.44	60.44
800	820	145.97	131.97	116.97	101.97	87.97	72.97	61.97	61.97	61.97	61.97	61.97
820	840	150.50	136.50	121.50	106.50	92.50	77.50	63.50	63.50	63.50	63.50	63.50
840	860	155.03	141.03	126.03	111.03	97.03	82.03	67.03	65.03	65.03	65.03	65.03
860	880	159.56	145.56	130.56	115.56	101.56	86.56	71.56	66.56	66.56	66.56	66.56
880	900	164.09	150.09	135.09	120.09	106.09	91.09	76.09	68.09	68.09	68.09	68.09
900	920	168.62	154.62	139.62	124.62	110.62	95.62	80.62	69.62	69.62	69.62	69.62
920	940	173.15	159.15	144.15	129.15	115.15	100.15	85.15	71.15	71.15	71.15	71.15
940	960	177.68	163.68	148.68	133.68	119.68	104.68	89.68	74.68	72.68	72.68	72.68
960	980	182.21	168.21	153.21	138.21	124.21	109.21	94.21	79.21	74.21	74.21	74.21
980	1,000	186.74	172.74	157.74	142.74	128.74	113.74	98.74	83.74	75.74	75.74	75.74
1,000	1,020	191.27	177.27	162.27	147.27	133.27	118.27	103.27	88.27	77.27	77.27	77.27
1,020	1,040	195.80	181.80	166.80	151.80	137.80	122.80	107.80	92.80	78.80	78.80	78.80
1,040	1,060	200.33	186.33	171.33	156.33	142.33	127.33	112.33	97.33	83.33	80.33	80.33
1,060	1,080	204.86	190.86	175.86	160.86	146.86	131.86	116.86	101.86	87.86	81.86	81.86
1,080	1,100	209.39	195.39	180.39	165.39	151.39	136.39	121.39	106.39	92.39	83.39	83.39
1,100	1,120	213.92	199.92	184.92	169.92	155.92	140.92	125.92	110.92	96.92	84.92	84.92
1,120	1,140	218.45	204.45	189.45	174.45	160.45	145.45	130.45	115.45	101.45	86.45	86.45
1,140	1,160	222.98	208.98	193.98	178.98	164.98	149.98	134.98	119.98	105.98	90.98	87.98
1,160	1,180	227.51	213.51	198.51	183.51	169.51	154.51	139.51	124.51	110.51	95.51	89.51
1,180	1,200	232.04	218.04	203.04	188.04	174.04	159.04	144.04	129.04	115.04	100.04	91.04
1,200	1,220	236.57	222.57	207.57	192.57	178.57	163.57	148.57	133.57	119.57	104.57	92.57
1,220	1,240	241.10	227.10	212.10	197.10	183.10	168.10	153.10	138.10	124.10	109.10	94.10
1,240	1,260	245.63	231.63	216.63	201.63	187.63	172.63	157.63	142.63	128.63	113.63	98.63
1,260	1,280	250.16	236.16	221.16	206.16	192.16	177.16	162.16	147.16	133.16	118.16	103.16
1,280	1,300	254.69	240.69	225.69	210.69	196.69	181.69	166.69	151.69	137.69	122.69	107.69
1,300	1,320	259.22	245.22	230.22	215.22	201.22	186.22	171.22	156.22	142.22	127.22	112.22
1,320	1,340	263.75	249.75	234.75	219.75	205.75	190.75	175.75	160.75	146.75	131.75	116.75
1,340	1,360	268.28	254.28	239.28	224.28	210.28	195.28	180.28	165.28	151.28	136.28	121.28
1,360	1,380	272.81	258.81	243.81	228.81	214.81	199.81	184.81	169.81	155.81	140.81	125.81

(Continued on next page)

MARRIED Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$1,380	$1,400	$277.34	$263.34	$248.34	$233.34	$219.34	$204.34	$189.34	$174.34	$160.34	$145.34	$130.34
1,400	1,420	281.87	267.87	252.87	237.87	223.87	208.87	193.87	178.87	164.87	149.87	134.87
1,420	1,440	286.40	272.40	257.40	242.40	228.40	213.40	198.40	183.40	169.40	154.40	139.40
1,440	1,460	290.93	276.93	261.93	246.93	232.93	217.93	202.93	187.93	173.93	158.93	143.93
1,460	1,480	295.46	281.46	266.46	251.46	237.46	222.46	207.46	192.46	178.46	163.46	148.46
1,480	1,500	299.99	285.99	270.99	255.99	241.99	226.99	211.99	196.99	182.99	167.99	152.99
1,500	1,520	304.52	290.52	275.52	260.52	246.52	231.52	216.52	201.52	187.52	172.52	157.52
1,520	1,540	309.05	295.05	280.05	265.05	251.05	236.05	221.05	206.05	192.05	177.05	162.05
1,540	1,560	313.58	299.58	284.58	269.58	255.58	240.58	225.58	210.58	196.58	181.58	166.58
1,560	1,580	318.11	304.11	289.11	274.11	260.11	245.11	230.11	215.11	201.11	186.11	171.11
1,580	1,600	322.64	308.64	293.64	278.64	264.64	249.64	234.64	219.64	205.64	190.64	175.64
1,600	1,620	327.17	313.17	298.17	283.17	269.17	254.17	239.17	224.17	210.17	195.17	180.17
1,620	1,640	331.70	317.70	302.70	287.70	273.70	258.70	243.70	228.70	214.70	199.70	184.70
1,640	1,660	336.23	322.23	307.23	292.23	278.23	263.23	248.23	233.23	219.23	204.23	189.23
1,660	1,680	340.76	326.76	311.76	296.76	282.76	267.76	252.76	237.76	223.76	208.76	193.76
1,680	1,700	345.29	331.29	316.29	301.29	287.29	272.29	257.29	242.29	228.29	213.29	198.29
1,700	1,720	350.82	335.82	320.82	305.82	291.82	276.82	261.82	246.82	232.82	217.82	202.82
1,720	1,740	358.35	340.35	325.35	310.35	296.35	281.35	266.35	251.35	237.35	222.35	207.35
1,740	1,760	365.88	344.88	329.88	314.88	300.88	285.88	270.88	255.88	241.88	226.88	211.88
1,760	1,780	372.41	349.41	334.41	319.41	305.41	290.41	275.41	260.41	246.41	231.41	216.41
1,780	1,800	379.94	353.94	338.94	323.94	309.94	294.94	279.94	264.94	250.94	235.94	220.94
1,800	1,820	386.47	359.47	343.47	328.47	314.47	299.47	284.47	269.47	255.47	240.47	225.47
1,820	1,840	394.00	367.00	348.00	333.00	319.00	304.00	289.00	274.00	260.00	245.00	230.00
1,840	1,860	401.53	373.53	352.53	337.53	323.53	308.53	293.53	278.53	264.53	249.53	234.53
1,860	1,880	408.06	381.06	357.06	342.06	328.06	313.06	298.06	283.06	269.06	254.06	239.06
1,880	1,900	415.59	387.59	361.59	346.59	332.59	317.59	302.59	287.59	273.59	258.59	243.59
1,900	1,920	422.12	395.12	368.12	351.12	337.12	322.12	307.12	292.12	278.12	263.12	248.12
1,920	1,940	429.65	402.65	374.65	355.65	341.65	326.65	311.65	296.65	282.65	267.65	252.65
1,940	1,960	437.18	409.18	382.18	360.18	346.18	331.18	316.18	301.18	287.18	272.18	257.18
1,960	1,980	443.71	416.71	388.71	364.71	350.71	335.71	320.71	305.71	291.71	276.71	261.71
1,980	2,000	451.24	423.24	396.24	369.24	355.24	340.24	325.24	310.24	296.24	281.24	266.24
2,000	2,020	457.77	430.77	403.77	375.77	359.77	344.77	329.77	314.77	300.77	285.77	270.77
2,020	2,040	465.30	438.30	410.30	383.30	364.30	349.30	334.30	319.30	305.30	290.30	275.30
2,040	2,060	472.83	444.83	417.83	389.83	368.83	353.83	338.83	323.83	309.83	294.83	279.83
2,060	2,080	479.36	452.36	424.36	397.36	373.36	358.36	343.36	328.36	314.36	299.36	284.36
2,080	2,100	486.89	458.89	431.89	403.89	377.89	362.89	347.89	332.89	318.89	303.89	288.89
2,100	2,120	493.42	466.42	439.42	411.42	384.42	367.42	352.42	337.42	323.42	308.42	293.42
2,120	2,140	500.95	473.95	445.95	418.95	390.95	371.95	356.95	341.95	327.95	312.95	297.95
2,140	2,160	508.48	480.48	453.48	425.48	398.48	376.48	361.48	346.48	332.48	317.48	302.48
2,160	2,180	515.01	488.01	460.01	433.01	405.01	381.01	366.01	351.01	337.01	322.01	307.01
2,180	2,200	522.54	494.54	467.54	439.54	412.54	385.54	370.54	355.54	341.54	326.54	311.54
2,200	2,220	529.07	502.07	475.07	447.07	420.07	392.07	375.07	360.07	346.07	331.07	316.07
2,220	2,240	536.60	509.60	481.60	454.60	426.60	399.60	379.60	364.60	350.60	335.60	320.60
2,240	2,260	544.13	516.13	489.13	461.13	434.13	406.13	384.13	369.13	355.13	340.13	325.13
2,260	2,280	550.66	523.66	495.66	468.66	440.66	413.66	388.66	373.66	359.66	344.66	329.66
2,280	2,300	558.19	530.19	503.19	475.19	448.19	421.19	393.19	378.19	364.19	349.19	334.19
2,300	2,320	564.72	537.72	510.72	482.72	455.72	427.72	400.72	382.72	368.72	353.72	338.72
2,320	2,340	572.25	545.25	517.25	490.25	462.25	435.25	407.25	387.25	373.25	358.25	343.25
2,340	2,360	579.78	551.78	524.78	496.78	469.78	441.78	414.78	391.78	377.78	362.78	347.78
2,360	2,380	586.31	559.31	531.31	504.31	476.31	449.31	422.31	396.31	382.31	367.31	352.31
2,380	2,400	593.84	565.84	538.84	510.84	483.84	456.84	428.84	401.84	386.84	371.84	356.84
2,400	2,420	600.37	573.37	546.37	518.37	491.37	463.37	436.37	408.37	391.37	376.37	361.37
2,420	2,440	607.90	580.90	552.90	525.90	497.90	470.90	442.90	415.90	395.90	380.90	365.90
2,440	2,460	615.43	587.43	560.43	532.43	505.43	477.43	450.43	422.43	400.43	385.43	370.43
2,460	2,480	621.96	594.96	566.96	539.96	511.96	484.96	457.96	429.96	404.96	389.96	374.96
2,480	2,500	629.49	601.49	574.49	546.49	519.49	492.49	464.49	437.49	409.49	394.49	379.49
2,500	2,520	636.02	609.02	582.02	554.02	527.02	499.02	472.02	444.02	417.02	399.02	384.02
2,520	2,540	643.55	616.55	588.55	561.55	533.55	506.55	478.55	451.55	423.55	403.55	388.55
2,540	2,560	651.08	623.08	596.08	568.08	541.08	513.08	486.08	458.08	431.08	408.08	393.08
2,560	2,580	657.61	630.61	602.61	575.61	547.61	520.61	493.61	465.61	438.61	412.61	397.61
2,580	2,600	665.14	637.14	610.14	582.14	555.14	528.14	500.14	473.14	445.14	418.14	402.14
2,600	2,620	671.67	644.67	617.67	589.67	562.67	534.67	507.67	479.67	452.67	424.67	406.67
2,620	2,640	679.20	652.20	624.20	597.20	569.20	542.20	514.20	487.20	459.20	432.20	411.20
2,640	2,660	686.73	658.73	631.73	603.73	576.73	548.73	521.73	493.73	466.73	439.73	415.73
2,660	2,680	693.26	666.26	638.26	611.26	583.26	556.26	529.26	501.26	474.26	446.26	420.26

$2,680 and over — Do not use this table. See page 39 for instructions.

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1996)

And the wages are-		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$115	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
115	120	$9.99	$8.99	$8.99	$8.99	$8.99	$8.99	$8.99	$8.99	$8.99	$8.99	$8.99
120	125	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	13.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	14.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	15.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	17.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	17.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	19.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	20.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	21.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	22.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	23.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	24.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	26.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	26.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	28.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	29.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	30.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	31.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	32.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	34.02	18.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	35.40	19.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	35.79	20.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	37.17	21.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	38.55	22.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	39.93	23.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	41.51	25.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	43.27	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	46.04	30.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	47.80	31.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	50.57	34.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	52.33	36.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	55.10	39.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	56.86	40.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	59.63	43.63	27.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	61.39	45.39	29.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	64.16	48.16	32.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	65.92	49.92	33.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	68.69	52.69	36.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	70.45	54.45	38.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	73.22	57.22	41.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	74.98	58.98	42.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	77.75	61.75	45.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	79.51	63.51	47.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	82.28	66.28	50.28	34.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	84.04	68.04	52.04	37.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	86.81	70.81	54.81	38.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	88.57	72.57	56.57	41.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	91.34	75.34	59.34	43.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	93.10	77.10	61.10	46.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	95.87	79.87	63.87	47.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	99.02	83.02	67.02	51.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	103.55	87.55	71.55	55.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	108.08	92.08	76.08	60.08	44.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	112.61	96.61	80.61	64.61	48.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	117.14	101.14	85.14	69.14	53.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	121.67	105.67	89.67	73.67	57.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	126.20	110.20	94.20	78.20	62.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	130.73	114.73	98.73	82.73	66.73	50.73	49.73	49.73	49.73	49.73	49.73
660	680	135.26	119.26	103.26	87.26	71.26	55.26	51.26	51.26	51.26	51.26	51.26
680	700	139.79	123.79	107.79	91.79	75.79	59.79	52.79	52.79	52.79	52.79	52.79
700	720	144.32	128.32	112.32	96.32	80.32	64.32	54.32	54.32	54.32	54.32	54.32
720	740	148.85	132.85	116.85	100.85	84.85	68.85	55.85	55.85	55.85	55.85	55.85
740	760	153.38	137.38	121.38	105.38	89.38	73.38	57.38	57.38	57.38	57.38	57.38
760	780	157.91	141.91	125.91	109.91	93.91	77.91	61.91	58.91	58.91	58.91	58.91
780	800	162.44	146.44	130.44	114.44	98.44	82.44	66.44	60.44	60.44	60.44	60.44
800	820	166.97	150.97	134.97	118.97	102.97	86.97	70.97	61.97	61.97	61.97	61.97
820	840	171.50	155.50	139.50	123.50	107.50	91.50	75.50	63.50	63.50	63.50	63.50

(Continued on next page)

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$840	$860	$176.03	$160.03	$144.03	$128.03	$112.03	$96.03	$80.03	$65.03	$65.03	$65.03	$65.03
860	880	180.56	164.56	148.56	132.56	116.56	100.56	84.56	69.56	66.56	66.56	66.56
880	900	185.09	169.09	153.09	137.09	121.09	105.09	89.09	74.09	68.09	68.09	68.09
900	920	189.62	173.62	157.62	141.62	125.62	109.62	93.62	78.62	69.62	69.62	69.62
920	940	194.15	178.15	162.15	146.15	130.15	114.15	98.15	83.15	71.15	71.15	71.15
940	960	198.68	182.68	166.68	150.68	134.68	118.68	102.68	87.68	72.68	72.68	72.68
960	980	203.21	187.21	171.21	155.21	139.21	123.21	107.21	92.21	76.21	74.21	74.21
980	1,000	207.74	191.74	175.74	159.74	143.74	127.74	111.74	96.74	80.74	75.74	75.74
1,000	1,020	212.27	196.27	180.27	164.27	148.27	132.27	116.27	101.27	85.27	77.27	77.27
1,020	1,040	216.80	200.80	184.80	168.80	152.80	136.80	120.80	105.80	89.80	78.80	78.80
1,040	1,060	221.33	205.33	189.33	173.33	157.33	141.33	125.33	110.33	94.33	80.33	80.33
1,060	1,080	226.86	209.86	193.86	177.86	161.86	145.86	129.86	114.86	98.86	82.86	81.86
1,080	1,100	234.39	214.39	198.39	182.39	166.39	150.39	134.39	119.39	103.39	87.39	83.39
1,100	1,120	241.92	218.92	202.92	186.92	170.92	154.92	138.92	123.92	107.92	91.92	84.92
1,120	1,140	248.45	223.45	207.45	191.45	175.45	159.45	143.45	128.45	112.45	96.45	86.45
1,140	1,160	255.98	227.98	211.98	195.98	179.98	163.98	147.98	132.98	116.98	100.98	87.98
1,160	1,180	262.51	233.51	216.51	200.51	184.51	168.51	152.51	137.51	121.51	105.51	89.51
1,180	1,200	270.04	240.04	221.04	205.04	189.04	173.04	157.04	142.04	126.04	110.04	94.04
1,200	1,220	277.57	247.57	225.57	209.57	193.57	177.57	161.57	146.57	130.57	114.57	98.57
1,220	1,240	284.10	254.10	230.10	214.10	198.10	182.10	166.10	151.10	135.10	119.10	103.10
1,240	1,260	291.63	261.63	234.63	218.63	202.63	186.63	170.63	155.63	139.63	123.63	107.63
1,260	1,280	298.16	269.16	239.16	223.16	207.16	191.16	175.16	160.16	144.16	128.16	112.16
1,280	1,300	305.69	275.69	245.69	227.69	211.69	195.69	179.69	164.69	148.69	132.69	116.69
1,300	1,320	313.22	283.22	253.22	232.22	216.22	200.22	184.22	169.22	153.22	137.22	121.22
1,320	1,340	319.75	289.75	260.75	236.75	220.75	204.75	188.75	173.75	157.75	141.75	125.75
1,340	1,360	327.28	297.28	267.28	241.28	225.28	209.28	193.28	178.28	162.28	146.28	130.28
1,360	1,380	333.81	304.81	274.81	245.81	229.81	213.81	197.81	182.81	166.81	150.81	134.81
1,380	1,400	341.34	311.34	281.34	252.34	234.34	218.34	202.34	187.34	171.34	155.34	139.34
1,400	1,420	348.87	318.87	288.87	258.87	238.87	222.87	206.87	191.87	175.87	159.87	143.87
1,420	1,440	355.40	325.40	296.40	266.40	243.40	227.40	211.40	196.40	180.40	164.40	148.40
1,440	1,460	362.93	332.93	302.93	272.93	247.93	231.93	215.93	200.93	184.93	168.93	152.93
1,460	1,480	369.46	340.46	310.46	280.46	252.46	236.46	220.46	205.46	189.46	173.46	157.46
1,480	1,500	376.99	346.99	316.99	287.99	257.99	240.99	224.99	209.99	193.99	177.99	161.99
1,500	1,520	384.52	354.52	324.52	294.52	265.52	245.52	229.52	214.52	198.52	182.52	166.52
1,520	1,540	391.05	361.05	332.05	302.05	272.05	250.05	234.05	219.05	203.05	187.05	171.05
1,540	1,560	398.58	368.58	338.58	308.58	279.58	254.58	238.58	223.58	207.58	191.58	175.58
1,560	1,580	405.11	376.11	346.11	316.11	286.11	259.11	243.11	228.11	212.11	196.11	180.11
1,580	1,600	412.64	382.64	352.64	323.64	293.64	263.64	247.64	232.64	216.64	200.64	184.64
1,600	1,620	420.17	390.17	360.17	330.17	301.17	271.17	252.17	237.17	221.17	205.17	189.17
1,620	1,640	426.70	396.70	367.70	337.70	307.70	277.70	256.70	241.70	225.70	209.70	193.70
1,640	1,660	434.23	404.23	374.23	344.23	315.23	285.23	261.23	246.23	230.23	214.23	198.23
1,660	1,680	440.76	411.76	381.76	351.76	321.76	292.76	265.76	250.76	234.76	218.76	202.76
1,680	1,700	448.29	418.29	388.29	359.29	329.29	299.29	270.29	255.29	239.29	223.29	207.29
1,700	1,720	455.82	425.82	395.82	365.82	336.82	306.82	276.82	259.82	243.82	227.82	211.82
1,720	1,740	462.35	432.35	403.35	373.35	343.35	313.35	284.35	264.35	248.35	232.35	216.35
1,740	1,760	469.88	439.88	409.88	379.88	350.88	320.88	290.88	268.88	252.88	236.88	220.88
1,760	1,780	476.41	447.41	417.41	387.41	357.41	328.41	298.41	273.41	257.41	241.41	225.41
1,780	1,800	483.94	453.94	423.94	394.94	364.94	334.94	304.94	277.94	261.94	245.94	229.94
1,800	1,820	491.47	461.47	431.47	401.47	372.47	342.47	312.47	282.47	266.47	250.47	234.47
1,820	1,840	498.00	468.00	439.00	409.00	379.00	349.00	320.00	290.00	271.00	255.00	239.00
1,840	1,860	505.53	475.53	445.53	415.53	386.53	356.53	326.53	296.53	275.53	259.53	243.53
1,860	1,880	512.06	483.06	453.06	423.06	393.06	364.06	334.06	304.06	280.06	264.06	248.06
1,880	1,900	519.59	489.59	459.59	430.59	400.59	370.59	340.59	311.59	284.59	268.59	252.59
1,900	1,920	527.12	497.12	467.12	437.12	408.12	378.12	348.12	318.12	289.12	273.12	257.12
1,920	1,940	533.65	503.65	474.65	444.65	414.65	384.65	355.65	325.65	295.65	277.65	261.65
1,940	1,960	541.18	511.18	481.18	451.18	422.18	392.18	362.18	332.18	303.18	282.18	266.18
1,960	1,980	547.71	518.71	488.71	458.71	428.71	399.71	369.71	339.71	309.71	286.71	270.71
1,980	2,000	555.24	525.24	495.24	466.24	436.24	406.24	376.24	347.24	317.24	291.24	275.24
2,000	2,020	562.77	532.77	502.77	472.77	443.77	413.77	383.77	353.77	324.77	295.77	279.77
2,020	2,040	569.30	539.30	510.30	480.30	450.30	420.30	391.30	361.30	331.30	301.30	284.30
2,040	2,060	576.83	546.83	516.83	486.83	457.83	427.83	397.83	367.83	338.83	308.83	288.83
2,060	2,080	583.36	554.36	524.36	494.36	464.36	435.36	405.36	375.36	345.36	316.36	293.36
2,080	2,100	590.89	560.89	530.89	501.89	471.89	441.89	411.89	382.89	352.89	322.89	297.89
2,100	2,120	598.42	568.42	538.42	508.42	479.42	449.42	419.42	389.42	360.42	330.42	302.42
2,120	2,140	604.95	574.95	545.95	515.95	485.95	455.95	426.95	396.95	366.95	336.95	307.95

$2,140 and over — Do not use this table. See page 39 for instructions.

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$270	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	280	$22.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04
280	290	24.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	26.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	29.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	33.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	35.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	38.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	40.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	42.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	44.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	47.45	31.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	49.22	33.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	51.98	35.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	53.75	37.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	56.51	40.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	58.28	42.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	61.04	45.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	62.81	46.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	65.57	49.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	67.34	51.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	70.10	54.10	38.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	71.87	55.87	39.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	75.02	59.02	43.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	79.55	63.55	47.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	84.08	68.08	52.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	88.61	72.61	56.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	93.14	77.14	61.14	46.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	97.67	81.67	65.67	50.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	102.20	86.20	70.20	55.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	106.73	90.73	74.73	59.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	111.26	95.26	79.26	64.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	115.79	99.79	83.79	68.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	120.32	104.32	88.32	73.32	57.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	124.85	108.85	92.85	77.85	61.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	129.38	113.38	97.38	82.38	66.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	133.91	117.91	101.91	86.91	70.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	138.44	122.44	106.44	91.44	75.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	142.97	126.97	110.97	95.97	79.97	63.97	61.97	61.97	61.97	61.97	61.97
820	840	147.50	131.50	115.50	100.50	84.50	68.50	63.50	63.50	63.50	63.50	63.50
840	860	152.03	136.03	120.03	105.03	89.03	73.03	65.03	65.03	65.03	65.03	65.03
860	880	156.56	140.56	124.56	109.56	93.56	77.56	66.56	66.56	66.56	66.56	66.56
880	900	161.09	145.09	129.09	114.09	98.09	82.09	68.09	68.09	68.09	68.09	68.09
900	920	165.62	149.62	133.62	118.62	102.62	86.62	70.62	69.62	69.62	69.62	69.62
920	940	170.15	154.15	138.15	123.15	107.15	91.15	75.15	71.15	71.15	71.15	71.15
940	960	174.68	158.68	142.68	127.68	111.68	95.68	79.68	72.68	72.68	72.68	72.68
960	980	179.21	163.21	147.21	132.21	116.21	100.21	84.21	74.21	74.21	74.21	74.21
980	1,000	183.74	167.74	151.74	136.74	120.74	104.74	88.74	75.74	75.74	75.74	75.74
1,000	1,020	188.27	172.27	156.27	141.27	125.27	109.27	93.27	77.27	77.27	77.27	77.27
1,020	1,040	192.80	176.80	160.80	145.80	129.80	113.80	97.80	81.80	78.80	78.80	78.80
1,040	1,060	197.33	181.33	165.33	150.33	134.33	118.33	102.33	86.33	80.33	80.33	80.33
1,060	1,080	201.86	185.86	169.86	154.86	138.86	122.86	106.86	90.86	81.86	81.86	81.86
1,080	1,100	206.39	190.39	174.39	159.39	143.39	127.39	111.39	95.39	83.39	83.39	83.39
1,100	1,120	210.92	194.92	178.92	163.92	147.92	131.92	115.92	99.92	84.92	84.92	84.92
1,120	1,140	215.45	199.45	183.45	168.45	152.45	136.45	120.45	104.45	88.45	86.45	86.45
1,140	1,160	219.98	203.98	187.98	172.98	156.98	140.98	124.98	108.98	92.98	87.98	87.98
1,160	1,180	224.51	208.51	192.51	177.51	161.51	145.51	129.51	113.51	97.51	89.51	89.51
1,180	1,200	229.04	213.04	197.04	182.04	166.04	150.04	134.04	118.04	102.04	91.04	91.04
1,200	1,220	233.57	217.57	201.57	186.57	170.57	154.57	138.57	122.57	106.57	92.57	92.57
1,220	1,240	238.10	222.10	206.10	191.10	175.10	159.10	143.10	127.10	111.10	95.10	94.10
1,240	1,260	242.63	226.63	210.63	195.63	179.63	163.63	147.63	131.63	115.63	99.63	95.63
1,260	1,280	247.16	231.16	215.16	200.16	184.16	168.16	152.16	136.16	120.16	104.16	97.16
1,280	1,300	251.69	235.69	219.69	204.69	188.69	172.69	156.69	140.69	124.69	108.69	98.69
1,300	1,320	256.22	240.22	224.22	209.22	193.22	177.22	161.22	145.22	129.22	113.22	100.22
1,320	1,340	260.75	244.75	228.75	213.75	197.75	181.75	165.75	149.75	133.75	117.75	101.75
1,340	1,360	265.28	249.28	233.28	218.28	202.28	186.28	170.28	154.28	138.28	122.28	106.28
1,360	1,380	269.81	253.81	237.81	222.81	206.81	190.81	174.81	158.81	142.81	126.81	110.81
1,380	1,400	274.34	258.34	242.34	227.34	211.34	195.34	179.34	163.34	147.34	131.34	115.34
1,400	1,420	278.87	262.87	246.87	231.87	215.87	199.87	183.87	167.87	151.87	135.87	119.87

(Continued on next page)

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$1,420	$1,440	$283.40	$267.40	$251.40	$236.40	$220.40	$204.40	$188.40	$172.40	$156.40	$140.40	$124.40
1,440	1,460	287.93	271.93	255.93	240.93	224.93	208.93	192.93	176.93	160.93	144.93	128.93
1,460	1,480	292.46	276.46	260.46	245.46	229.46	213.46	197.46	181.46	165.46	149.46	133.46
1,480	1,500	296.99	280.99	264.99	249.99	233.99	217.99	201.99	185.99	169.99	153.99	137.99
1,500	1,520	301.52	285.52	269.52	254.52	238.52	222.52	206.52	190.52	174.52	158.52	142.52
1,520	1,540	306.05	290.05	274.05	259.05	243.05	227.05	211.05	195.05	179.05	163.05	147.05
1,540	1,560	310.58	294.58	278.58	263.58	247.58	231.58	215.58	199.58	183.58	167.58	151.58
1,560	1,580	315.11	299.11	283.11	268.11	252.11	236.11	220.11	204.11	188.11	172.11	156.11
1,580	1,600	319.64	303.64	287.64	272.64	256.64	240.64	224.64	208.64	192.64	176.64	160.64
1,600	1,620	324.17	308.17	292.17	277.17	261.17	245.17	229.17	213.17	197.17	181.17	165.17
1,620	1,640	328.70	312.70	296.70	281.70	265.70	249.70	233.70	217.70	201.70	185.70	169.70
1,640	1,660	333.23	317.23	301.23	286.23	270.23	254.23	238.23	222.23	206.23	190.23	174.23
1,660	1,680	337.76	321.76	305.76	290.76	274.76	258.76	242.76	226.76	210.76	194.76	178.76
1,680	1,700	342.29	326.29	310.29	295.29	279.29	263.29	247.29	231.29	215.29	199.29	183.29
1,700	1,720	346.82	330.82	314.82	299.82	283.82	267.82	251.82	235.82	219.82	203.82	187.82
1,720	1,740	351.35	335.35	319.35	304.35	288.35	272.35	256.35	240.35	224.35	208.35	192.35
1,740	1,760	355.88	339.88	323.88	308.88	292.88	276.88	260.88	244.88	228.88	212.88	196.88
1,760	1,780	360.41	344.41	328.41	313.41	297.41	281.41	265.41	249.41	233.41	217.41	201.41
1,780	1,800	364.94	348.94	332.94	317.94	301.94	285.94	269.94	253.94	237.94	221.94	205.94
1,800	1,820	369.47	353.47	337.47	322.47	306.47	290.47	274.47	258.47	242.47	226.47	210.47
1,820	1,840	374.00	358.00	342.00	327.00	311.00	295.00	279.00	263.00	247.00	231.00	215.00
1,840	1,860	379.53	362.53	346.53	331.53	315.53	299.53	283.53	267.53	251.53	235.53	219.53
1,860	1,880	387.06	367.06	351.06	336.06	320.06	304.06	288.06	272.06	256.06	240.06	224.06
1,880	1,900	393.59	371.59	355.59	340.59	324.59	308.59	292.59	276.59	260.59	244.59	228.59
1,900	1,920	401.12	376.12	360.12	345.12	329.12	313.12	297.12	281.12	265.12	249.12	233.12
1,920	1,940	408.65	380.65	364.65	349.65	333.65	317.65	301.65	285.65	269.65	253.65	237.65
1,940	1,960	415.18	385.18	369.18	354.18	338.18	322.18	306.18	290.18	274.18	258.18	242.18
1,960	1,980	422.71	392.71	373.71	358.71	342.71	326.71	310.71	294.71	278.71	262.71	246.71
1,980	2,000	429.24	400.24	378.24	363.24	347.24	331.24	315.24	299.24	283.24	267.24	251.24
2,000	2,020	436.77	406.77	382.77	367.77	351.77	335.77	319.77	303.77	287.77	271.77	255.77
2,020	2,040	444.30	414.30	387.30	372.30	356.30	340.30	324.30	308.30	292.30	276.30	260.30
2,040	2,060	450.83	420.83	391.83	376.83	360.83	344.83	328.83	312.83	296.83	280.83	264.83
2,060	2,080	458.36	428.36	398.36	381.36	365.36	349.36	333.36	317.36	301.36	285.36	269.36
2,080	2,100	464.89	435.89	405.89	385.89	369.89	353.89	337.89	321.89	305.89	289.89	273.89
2,100	2,120	472.42	442.42	412.42	390.42	374.42	358.42	342.42	326.42	310.42	294.42	278.42
2,120	2,140	479.95	449.95	419.95	394.95	378.95	362.95	346.95	330.95	314.95	298.95	282.95
2,140	2,160	486.48	456.48	427.48	399.48	383.48	367.48	351.48	335.48	319.48	303.48	287.48
2,160	2,180	494.01	464.01	434.01	405.01	388.01	372.01	356.01	340.01	324.01	308.01	292.01
2,180	2,200	500.54	471.54	441.54	411.54	392.54	376.54	360.54	344.54	328.54	312.54	296.54
2,200	2,220	508.07	478.07	448.07	419.07	397.07	381.07	365.07	349.07	333.07	317.07	301.07
2,220	2,240	515.60	485.60	455.60	425.60	401.60	385.60	369.60	353.60	337.60	321.60	305.60
2,240	2,260	522.13	492.13	463.13	433.13	406.13	390.13	374.13	358.13	342.13	326.13	310.13
2,260	2,280	529.66	499.66	469.66	440.66	410.66	394.66	378.66	362.66	346.66	330.66	314.66
2,280	2,300	536.19	507.19	477.19	447.19	417.19	399.19	383.19	367.19	351.19	335.19	319.19
2,300	2,320	543.72	513.72	483.72	454.72	424.72	403.72	387.72	371.72	355.72	339.72	323.72
2,320	2,340	551.25	521.25	491.25	461.25	432.25	408.25	392.25	376.25	360.25	344.25	328.25
2,340	2,360	557.78	527.78	498.78	468.78	438.78	412.78	396.78	380.78	364.78	348.78	332.78
2,360	2,380	565.31	535.31	505.31	476.31	446.31	417.31	401.31	385.31	369.31	353.31	337.31
2,380	2,400	571.84	542.84	512.84	482.84	452.84	423.84	405.84	389.84	373.84	357.84	341.84
2,400	2,420	579.37	549.37	519.37	490.37	460.37	430.37	410.37	394.37	378.37	362.37	346.37
2,420	2,440	586.90	556.90	526.90	496.90	467.90	437.90	414.90	398.90	382.90	366.90	350.90
2,440	2,460	593.43	563.43	534.43	504.43	474.43	444.43	419.43	403.43	387.43	371.43	355.43
2,460	2,480	600.96	570.96	540.96	511.96	481.96	451.96	423.96	407.96	391.96	375.96	359.96
2,480	2,500	607.49	578.49	548.49	518.49	488.49	459.49	429.49	412.49	396.49	380.49	364.49
2,500	2,520	615.02	585.02	555.02	526.02	496.02	466.02	436.02	417.02	401.02	385.02	369.02
2,520	2,540	622.55	592.55	562.55	532.55	503.55	473.55	443.55	421.55	405.55	389.55	373.55
2,540	2,560	629.08	599.08	570.08	540.08	510.08	480.08	451.08	426.08	410.08	394.08	378.08
2,560	2,580	636.61	606.61	576.61	547.61	517.61	487.61	457.61	430.61	414.61	398.61	382.61
2,580	2,600	643.14	614.14	584.14	554.14	524.14	495.14	465.14	435.14	419.14	403.14	387.14
2,600	2,620	650.67	620.67	590.67	561.67	531.67	501.67	471.67	442.67	423.67	407.67	391.67
2,620	2,640	658.20	628.20	598.20	568.20	539.20	509.20	479.20	449.20	428.20	412.20	396.20
2,640	2,660	664.73	634.73	605.73	575.73	545.73	515.73	486.73	456.73	432.73	416.73	400.73
2,660	2,680	672.26	642.26	612.26	583.26	553.26	523.26	493.26	464.26	437.26	421.26	405.26
2,680	2,700	678.79	649.79	619.79	589.79	559.79	530.79	500.79	470.79	441.79	425.79	409.79
2,700	2,720	686.32	656.32	626.32	597.32	567.32	537.32	507.32	478.32	448.32	430.32	414.32

$2,720 and over — Do not use this table. See page 39 for instructions.

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$220	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	230	$18.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21
230	240	19.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	24.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	29.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	31.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	33.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	37.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	42.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	46.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	51.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	55.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	60.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	64.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	69.43	37.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	73.96	41.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	78.49	46.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	83.02	51.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	87.55	55.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	92.08	60.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	96.61	64.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	101.14	69.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	107.43	75.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	116.49	84.49	52.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	125.55	93.55	61.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	134.61	102.61	70.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	143.67	111.67	79.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	152.73	120.73	88.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	161.79	129.79	97.79	66.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	170.85	138.85	106.85	75.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	179.91	147.91	115.91	84.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	188.97	156.97	124.97	93.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	198.03	166.03	134.03	103.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	207.09	175.09	143.09	112.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	216.15	184.15	152.15	121.15	89.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	225.21	193.21	161.21	130.21	98.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	234.27	202.27	170.27	139.27	107.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	243.33	211.33	179.33	148.33	116.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	252.39	220.39	188.39	157.39	125.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	261.45	229.45	197.45	166.45	134.45	102.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	270.51	238.51	206.51	175.51	143.51	111.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	279.57	247.57	215.57	184.57	152.57	120.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	288.63	256.63	224.63	193.63	161.63	129.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	297.69	265.69	233.69	202.69	170.69	138.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	306.75	274.75	242.75	211.75	179.75	147.75	115.75	114.75	114.75	114.75	114.75
1,520	1,560	315.81	283.81	251.81	220.81	188.81	156.81	124.81	117.81	117.81	117.81	117.81
1,560	1,600	324.87	292.87	260.87	229.87	197.87	165.87	133.87	120.87	120.87	120.87	120.87
1,600	1,640	333.93	301.93	269.93	238.93	206.93	174.93	142.93	123.93	123.93	123.93	123.93
1,640	1,680	342.99	310.99	278.99	247.99	215.99	183.99	151.99	126.99	126.99	126.99	126.99
1,680	1,720	352.05	320.05	288.05	257.05	225.05	193.05	161.05	130.05	130.05	130.05	130.05
1,720	1,760	361.11	329.11	297.11	266.11	234.11	202.11	170.11	138.11	133.11	133.11	133.11
1,760	1,800	370.17	338.17	306.17	275.17	243.17	211.17	179.17	147.17	136.17	136.17	136.17
1,800	1,840	379.23	347.23	315.23	284.23	252.23	220.23	188.23	156.23	139.23	139.23	139.23
1,840	1,880	388.29	356.29	324.29	293.29	261.29	229.29	197.29	165.29	142.29	142.29	142.29
1,880	1,920	397.35	365.35	333.35	302.35	270.35	238.35	206.35	174.35	145.35	145.35	145.35
1,920	1,960	406.41	374.41	342.41	311.41	279.41	247.41	215.41	183.41	151.41	148.41	148.41
1,960	2,000	415.47	383.47	351.47	320.47	288.47	256.47	224.47	192.47	160.47	151.47	151.47
2,000	2,040	424.53	392.53	360.53	329.53	297.53	265.53	233.53	201.53	169.53	154.53	154.53
2,040	2,080	433.59	401.59	369.59	338.59	306.59	274.59	242.59	210.59	178.59	157.59	157.59
2,080	2,120	442.65	410.65	378.65	347.65	315.65	283.65	251.65	219.65	187.65	160.65	160.65
2,120	2,160	454.71	419.71	387.71	356.71	324.71	292.71	260.71	228.71	196.71	164.71	163.71
2,160	2,200	468.77	428.77	396.77	365.77	333.77	301.77	269.77	237.77	205.77	173.77	166.77
2,200	2,240	482.83	437.83	405.83	374.83	342.83	310.83	278.83	246.83	214.83	182.83	169.83
2,240	2,280	496.89	446.89	414.89	383.89	351.89	319.89	287.89	255.89	223.89	191.89	172.89
2,280	2,320	510.95	455.95	423.95	392.95	360.95	328.95	296.95	264.95	232.95	200.95	175.95
2,320	2,360	526.01	466.01	433.01	402.01	370.01	338.01	306.01	274.01	242.01	210.01	179.01
2,360	2,400	540.07	480.07	442.07	411.07	379.07	347.07	315.07	283.07	251.07	219.07	187.07
2,400	2,440	554.13	495.13	451.13	420.13	388.13	356.13	324.13	292.13	260.13	228.13	196.13

(Continued on next page)

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$2,440	$2,480	$568.19	$509.19	$460.19	$429.19	$397.19	$365.19	$333.19	$301.19	$269.19	$237.19	$205.19
2,480	2,520	582.25	523.25	469.25	438.25	406.25	374.25	342.25	310.25	278.25	246.25	214.25
2,520	2,560	597.31	537.31	478.31	447.31	415.31	383.31	351.31	319.31	287.31	255.31	223.31
2,560	2,600	611.37	551.37	492.37	456.37	424.37	392.37	360.37	328.37	296.37	264.37	232.37
2,600	2,640	625.43	566.43	506.43	465.43	433.43	401.43	369.43	337.43	305.43	273.43	241.43
2,640	2,680	639.49	580.49	520.49	474.49	442.49	410.49	378.49	346.49	314.49	282.49	250.49
2,680	2,720	653.55	594.55	534.55	483.55	451.55	419.55	387.55	355.55	323.55	291.55	259.55
2,720	2,760	668.61	608.61	549.61	492.61	460.61	428.61	396.61	364.61	332.61	300.61	268.61
2,760	2,800	682.67	622.67	563.67	503.67	469.67	437.67	405.67	373.67	341.67	309.67	277.67
2,800	2,840	696.73	637.73	577.73	518.73	478.73	446.73	414.73	382.73	350.73	318.73	286.73
2,840	2,880	710.79	651.79	591.79	532.79	487.79	455.79	423.79	391.79	359.79	327.79	295.79
2,880	2,920	724.85	665.85	605.85	546.85	496.85	464.85	432.85	400.85	368.85	336.85	304.85
2,920	2,960	739.91	679.91	620.91	560.91	505.91	473.91	441.91	409.91	377.91	345.91	313.91
2,960	3,000	753.97	693.97	634.97	574.97	515.97	482.97	450.97	418.97	386.97	354.97	322.97
3,000	3,040	768.03	709.03	649.03	590.03	530.03	492.03	460.03	428.03	396.03	364.03	332.03
3,040	3,080	782.09	723.09	663.09	604.09	544.09	501.09	469.09	437.09	405.09	373.09	341.09
3,080	3,120	796.15	737.15	677.15	618.15	558.15	510.15	478.15	446.15	414.15	382.15	350.15
3,120	3,160	811.21	751.21	692.21	632.21	573.21	519.21	487.21	455.21	423.21	391.21	359.21
3,160	3,200	825.27	765.27	706.27	646.27	587.27	528.27	496.27	464.27	432.27	400.27	368.27
3,200	3,240	839.33	780.33	720.33	661.33	601.33	542.33	505.33	473.33	441.33	409.33	377.33
3,240	3,280	853.39	794.39	734.39	675.39	615.39	556.39	514.39	482.39	450.39	418.39	386.39
3,280	3,320	867.45	808.45	748.45	689.45	629.45	570.45	523.45	491.45	459.45	427.45	395.45
3,320	3,360	882.51	822.51	763.51	703.51	644.51	584.51	532.51	500.51	468.51	436.51	404.51
3,360	3,400	896.57	836.57	777.57	717.57	658.57	598.57	541.57	509.57	477.57	445.57	413.57
3,400	3,440	910.63	851.63	791.63	732.63	672.63	613.63	553.63	518.63	486.63	454.63	422.63
3,440	3,480	924.69	865.69	805.69	746.69	686.69	627.69	567.69	527.69	495.69	463.69	431.69
3,480	3,520	938.75	879.75	819.75	760.75	700.75	641.75	581.75	536.75	504.75	472.75	440.75
3,520	3,560	953.81	893.81	834.81	774.81	715.81	655.81	596.81	545.81	513.81	481.81	449.81
3,560	3,600	967.87	907.87	848.87	788.87	729.87	669.87	610.87	554.87	522.87	490.87	458.87
3,600	3,640	981.93	922.93	862.93	803.93	743.93	684.93	624.93	565.93	531.93	499.93	467.93
3,640	3,680	995.99	936.99	876.99	817.99	757.99	698.99	638.99	579.99	540.99	508.99	476.99
3,680	3,720	1,010.05	951.05	891.05	832.05	772.05	713.05	653.05	594.05	550.05	518.05	486.05
3,720	3,760	1,025.11	965.11	906.11	846.11	787.11	727.11	668.11	608.11	559.11	527.11	495.11
3,760	3,800	1,039.17	979.17	920.17	860.17	801.17	741.17	682.17	622.17	568.17	536.17	504.17
3,800	3,840	1,053.23	994.23	934.23	875.23	815.23	756.23	696.23	637.23	577.23	545.23	513.23
3,840	3,880	1,067.29	1,008.29	948.29	889.29	829.29	770.29	710.29	651.29	591.29	554.29	522.29
3,880	3,920	1,081.35	1,022.35	962.35	903.35	843.35	784.35	724.35	665.35	605.35	563.35	531.35
3,920	3,960	1,096.41	1,036.41	977.41	917.41	858.41	798.41	739.41	679.41	620.41	572.41	540.41
3,960	4,000	1,110.47	1,050.47	991.47	931.47	872.47	812.47	753.47	693.47	634.47	581.47	549.47
4,000	4,040	1,124.53	1,065.53	1,005.53	946.53	886.53	827.53	767.53	708.53	648.53	590.53	558.53
4,040	4,080	1,138.59	1,079.59	1,019.59	960.59	900.59	841.59	781.59	722.59	662.59	603.59	567.59
4,080	4,120	1,152.65	1,093.65	1,033.65	974.65	914.65	855.65	795.65	736.65	676.65	617.65	576.65
4,120	4,160	1,167.71	1,107.71	1,048.71	988.71	929.71	869.71	810.71	750.71	691.71	631.71	585.71
4,160	4,200	1,181.77	1,121.77	1,062.77	1,002.77	943.77	883.77	824.77	764.77	705.77	645.77	594.77
4,200	4,240	1,195.83	1,136.83	1,076.83	1,017.83	957.83	898.83	838.83	779.83	719.83	660.83	603.83
4,240	4,280	1,209.89	1,150.89	1,090.89	1,031.89	971.89	912.89	852.89	793.89	733.89	674.89	614.89
4,280	4,320	1,223.95	1,164.95	1,104.95	1,045.95	985.95	926.95	866.95	807.95	747.95	688.95	628.95
4,320	4,360	1,239.01	1,179.01	1,120.01	1,060.01	1,001.01	941.01	882.01	822.01	763.01	703.01	644.01
4,360	4,400	1,253.07	1,193.07	1,134.07	1,074.07	1,015.07	955.07	896.07	836.07	777.07	717.07	658.07
4,400	4,440	1,267.13	1,208.13	1,148.13	1,089.13	1,029.13	970.13	910.13	851.13	791.13	732.13	672.13
4,440	4,480	1,281.19	1,222.19	1,162.19	1,103.19	1,043.19	984.19	924.19	865.19	805.19	746.19	686.19
4,480	4,520	1,296.25	1,236.25	1,176.25	1,117.25	1,057.25	998.25	938.25	879.25	819.25	760.25	700.25
4,520	4,560	1,312.31	1,250.31	1,191.31	1,131.31	1,072.31	1,012.31	953.31	893.31	834.31	774.31	715.31
4,560	4,600	1,327.37	1,264.37	1,205.37	1,145.37	1,086.37	1,026.37	967.37	907.37	848.37	788.37	729.37
4,600	4,640	1,342.43	1,279.43	1,219.43	1,160.43	1,100.43	1,041.43	981.43	922.43	862.43	803.43	743.43
4,640	4,680	1,358.49	1,293.49	1,233.49	1,174.49	1,114.49	1,055.49	995.49	936.49	876.49	817.49	757.49
4,680	4,720	1,373.55	1,307.55	1,247.55	1,188.55	1,128.55	1,069.55	1,009.55	950.55	890.55	831.55	771.55
4,720	4,760	1,389.61	1,323.61	1,262.61	1,202.61	1,143.61	1,083.61	1,024.61	964.61	905.61	845.61	786.61
4,760	4,800	1,404.67	1,338.67	1,276.67	1,216.67	1,157.67	1,097.67	1,038.67	978.67	919.67	859.67	800.67
4,800	4,840	1,419.73	1,353.73	1,290.73	1,231.73	1,171.73	1,112.73	1,052.73	993.73	933.73	874.73	814.73
4,840	4,880	1,435.79	1,369.79	1,304.79	1,245.79	1,185.79	1,126.79	1,066.79	1,007.79	947.79	888.79	828.79
4,880	4,920	1,450.85	1,384.85	1,318.85	1,259.85	1,199.85	1,140.85	1,080.85	1,021.85	961.85	902.85	842.85
4,920	4,960	1,466.91	1,400.91	1,334.91	1,273.91	1,214.91	1,154.91	1,095.91	1,035.91	976.91	916.91	857.91
4,960	5,000	1,481.97	1,415.97	1,349.97	1,287.97	1,228.97	1,168.97	1,109.97	1,049.97	990.97	930.97	871.97
5,000	5,040	1,497.03	1,431.03	1,366.03	1,303.03	1,243.03	1,184.03	1,124.03	1,065.03	1,005.03	946.03	886.03

$5,040 and over — Do not use this table. See page 39 for instructions.

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$540	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
540	560	$44.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08
560	580	48.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	53.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	60.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	69.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	78.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	87.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	96.67	64.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	105.73	73.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	114.79	82.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	123.85	91.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	132.91	100.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	141.97	109.97	77.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	151.03	119.03	87.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	160.09	128.09	96.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	169.15	137.15	105.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	178.21	146.21	114.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	187.27	155.27	123.27	91.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	196.33	164.33	132.33	100.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	205.39	173.39	141.39	109.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	214.45	182.45	150.45	118.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	223.51	191.51	159.51	127.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	232.57	200.57	168.57	136.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	241.63	209.63	177.63	145.63	113.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	250.69	218.69	186.69	154.69	122.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	259.75	227.75	195.75	163.75	131.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	268.81	236.81	204.81	172.81	140.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	277.87	245.87	213.87	181.87	149.87	120.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	286.93	254.93	222.93	190.93	158.93	126.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	295.99	263.99	231.99	199.99	167.99	135.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	305.05	273.05	241.05	209.05	177.05	145.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	314.11	282.11	250.11	218.11	186.11	154.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	323.17	291.17	259.17	227.17	195.17	163.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	332.23	300.23	268.23	236.23	204.23	172.23	140.23	139.23	139.23	139.23	139.23
1,840	1,880	341.29	309.29	277.29	245.29	213.29	181.29	149.29	142.29	142.29	142.29	142.29
1,880	1,920	350.35	318.35	286.35	254.35	222.35	190.35	158.35	145.35	145.35	145.35	145.35
1,920	1,960	359.41	327.41	295.41	263.41	231.41	199.41	167.41	148.41	148.41	148.41	148.41
1,960	2,000	368.47	336.47	304.47	272.47	240.47	208.47	176.47	151.47	151.47	151.47	151.47
2,000	2,040	377.53	345.53	313.53	281.53	249.53	217.53	185.53	154.53	154.53	154.53	154.53
2,040	2,080	386.59	354.59	322.59	290.59	258.59	226.59	194.59	163.59	157.59	157.59	157.59
2,080	2,120	395.65	363.65	331.65	299.65	267.65	235.65	203.65	172.65	160.65	160.65	160.65
2,120	2,160	404.71	372.71	340.71	308.71	276.71	244.71	212.71	181.71	163.71	163.71	163.71
2,160	2,200	413.77	381.77	349.77	317.77	285.77	253.77	221.77	190.77	166.77	166.77	166.77
2,200	2,240	422.83	390.83	358.83	326.83	294.83	262.83	230.83	199.83	169.83	169.83	169.83
2,240	2,280	431.89	399.89	367.89	335.89	303.89	271.89	239.89	208.89	176.89	172.89	172.89
2,280	2,320	440.95	408.95	376.95	344.95	312.95	280.95	248.95	217.95	185.95	175.95	175.95
2,320	2,360	450.01	418.01	386.01	354.01	322.01	290.01	258.01	227.01	195.01	179.01	179.01
2,360	2,400	459.07	427.07	395.07	363.07	331.07	299.07	267.07	236.07	204.07	182.07	182.07
2,400	2,440	468.13	436.13	404.13	372.13	340.13	308.13	276.13	245.13	213.13	185.13	185.13
2,440	2,480	477.19	445.19	413.19	381.19	349.19	317.19	285.19	254.19	222.19	190.19	188.19
2,480	2,520	486.25	454.25	422.25	390.25	358.25	326.25	294.25	263.25	231.25	199.25	191.25
2,520	2,560	495.31	463.31	431.31	399.31	367.31	335.31	303.31	272.31	240.31	208.31	194.31
2,560	2,600	504.37	472.37	440.37	408.37	376.37	344.37	312.37	281.37	249.37	217.37	197.37
2,600	2,640	513.43	481.43	449.43	417.43	385.43	353.43	321.43	290.43	258.43	226.43	200.43
2,640	2,680	522.49	490.49	458.49	426.49	394.49	362.49	330.49	299.49	267.49	235.49	203.49
2,680	2,720	531.55	499.55	467.55	435.55	403.55	371.55	339.55	308.55	276.55	244.55	212.55
2,720	2,760	540.61	508.61	476.61	444.61	412.61	380.61	348.61	317.61	285.61	253.61	221.61
2,760	2,800	549.67	517.67	485.67	453.67	421.67	389.67	357.67	326.67	294.67	262.67	230.67
2,800	2,840	558.73	526.73	494.73	462.73	430.73	398.73	366.73	335.73	303.73	271.73	239.73
2,840	2,880	567.79	535.79	503.79	471.79	439.79	407.79	375.79	344.79	312.79	280.79	248.79
2,880	2,920	576.85	544.85	512.85	480.85	448.85	416.85	384.85	353.85	321.85	289.85	257.85
2,920	2,960	585.91	553.91	521.91	489.91	457.91	425.91	393.91	362.91	330.91	298.91	266.91
2,960	3,000	594.97	562.97	530.97	498.97	466.97	434.97	402.97	371.97	339.97	307.97	275.97
3,000	3,040	604.03	572.03	540.03	508.03	476.03	444.03	412.03	381.03	349.03	317.03	285.03
3,040	3,080	613.09	581.09	549.09	517.09	485.09	453.09	421.09	390.09	358.09	326.09	294.09
3,080	3,120	622.15	590.15	558.15	526.15	494.15	462.15	430.15	399.15	367.15	335.15	303.15
3,120	3,160	631.21	599.21	567.21	535.21	503.21	471.21	439.21	408.21	376.21	344.21	312.21
3,160	3,200	640.27	608.27	576.27	544.27	512.27	480.27	448.27	417.27	385.27	353.27	321.27
3,200	3,240	649.33	617.33	585.33	553.33	521.33	489.33	457.33	426.33	394.33	362.33	330.33

(Continued on next page)

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$3,240	$3,280	$658.39	$626.39	$594.39	$562.39	$530.39	$498.39	$466.39	$435.39	$403.39	$371.39	$339.39
3,280	3,320	667.45	635.45	603.45	571.45	539.45	507.45	475.45	444.45	412.45	380.45	348.45
3,320	3,360	676.51	644.51	612.51	580.51	548.51	516.51	484.51	453.51	421.51	389.51	357.51
3,360	3,400	685.57	653.57	621.57	589.57	557.57	525.57	493.57	462.57	430.57	398.57	366.57
3,400	3,440	694.63	662.63	630.63	598.63	566.63	534.63	502.63	471.63	439.63	407.63	375.63
3,440	3,480	703.69	671.69	639.69	607.69	575.69	543.69	511.69	480.69	448.69	416.69	384.69
3,480	3,520	712.75	680.75	648.75	616.75	584.75	552.75	520.75	489.75	457.75	425.75	393.75
3,520	3,560	721.81	689.81	657.81	625.81	593.81	561.81	529.81	498.81	466.81	434.81	402.81
3,560	3,600	730.87	698.87	666.87	634.87	602.87	570.87	538.87	507.87	475.87	443.87	411.87
3,600	3,640	739.93	707.93	675.93	643.93	611.93	579.93	547.93	516.93	484.93	452.93	420.93
3,640	3,680	748.99	716.99	684.99	652.99	620.99	588.99	556.99	525.99	493.99	461.99	429.99
3,680	3,720	759.05	726.05	694.05	662.05	630.05	598.05	566.05	535.05	503.05	471.05	439.05
3,720	3,760	774.11	735.11	703.11	671.11	639.11	607.11	575.11	544.11	512.11	480.11	448.11
3,760	3,800	788.17	744.17	712.17	680.17	648.17	616.17	584.17	553.17	521.17	489.17	457.17
3,800	3,840	802.23	753.23	721.23	689.23	657.23	625.23	593.23	562.23	530.23	498.23	466.23
3,840	3,880	816.29	762.29	730.29	698.29	666.29	634.29	602.29	571.29	539.29	507.29	475.29
3,880	3,920	830.35	771.35	739.35	707.35	675.35	643.35	611.35	580.35	548.35	516.35	484.35
3,920	3,960	845.41	785.41	748.41	716.41	684.41	652.41	620.41	589.41	557.41	525.41	493.41
3,960	4,000	859.47	799.47	757.47	725.47	693.47	661.47	629.47	598.47	566.47	534.47	502.47
4,000	4,040	873.53	813.53	766.53	734.53	702.53	670.53	638.53	607.53	575.53	543.53	511.53
4,040	4,080	887.59	828.59	775.59	743.59	711.59	679.59	647.59	616.59	584.59	552.59	520.59
4,080	4,120	901.65	842.65	784.65	752.65	720.65	688.65	656.65	625.65	593.65	561.65	529.65
4,120	4,160	916.71	856.71	797.71	761.71	729.71	697.71	665.71	634.71	602.71	570.71	538.71
4,160	4,200	930.77	870.77	811.77	770.77	738.77	706.77	674.77	643.77	611.77	579.77	547.77
4,200	4,240	944.83	884.83	825.83	779.83	747.83	715.83	683.83	652.83	620.83	588.83	556.83
4,240	4,280	958.89	899.89	839.89	788.89	756.89	724.89	692.89	661.89	629.89	597.89	565.89
4,280	4,320	972.95	913.95	853.95	797.95	765.95	733.95	701.95	670.95	638.95	606.95	574.95
4,320	4,360	988.01	928.01	869.01	809.01	775.01	743.01	711.01	680.01	648.01	616.01	584.01
4,360	4,400	1,002.07	942.07	883.07	823.07	784.07	752.07	720.07	689.07	657.07	625.07	593.07
4,400	4,440	1,016.13	956.13	897.13	837.13	793.13	761.13	729.13	698.13	666.13	634.13	602.13
4,440	4,480	1,030.19	971.19	911.19	852.19	802.19	770.19	738.19	707.19	675.19	643.19	611.19
4,480	4,520	1,044.25	985.25	925.25	866.25	811.25	779.25	747.25	716.25	684.25	652.25	620.25
4,520	4,560	1,059.31	999.31	940.31	880.31	821.31	788.31	756.31	725.31	693.31	661.31	629.31
4,560	4,600	1,073.37	1,013.37	954.37	894.37	835.37	797.37	765.37	734.37	702.37	670.37	638.37
4,600	4,640	1,087.43	1,027.43	968.43	908.43	849.43	806.43	774.43	743.43	711.43	679.43	647.43
4,640	4,680	1,101.49	1,042.49	982.49	923.49	863.49	815.49	783.49	752.49	720.49	688.49	656.49
4,680	4,720	1,115.55	1,056.55	996.55	937.55	877.55	824.55	792.55	761.55	729.55	697.55	665.55
4,720	4,760	1,130.61	1,070.61	1,011.61	951.61	892.61	833.61	801.61	770.61	738.61	706.61	674.61
4,760	4,800	1,144.67	1,084.67	1,025.67	965.67	906.67	846.67	810.67	779.67	747.67	715.67	683.67
4,800	4,840	1,158.73	1,098.73	1,039.73	979.73	920.73	860.73	819.73	788.73	756.73	724.73	692.73
4,840	4,880	1,172.79	1,113.79	1,053.79	994.79	934.79	875.79	828.79	797.79	765.79	733.79	701.79
4,880	4,920	1,186.85	1,127.85	1,067.85	1,008.85	948.85	889.85	837.85	806.85	774.85	742.85	710.85
4,920	4,960	1,201.91	1,141.91	1,082.91	1,022.91	963.91	903.91	846.91	815.91	783.91	751.91	719.91
4,960	5,000	1,215.97	1,155.97	1,096.97	1,036.97	977.97	917.97	858.97	824.97	792.97	760.97	728.97
5,000	5,040	1,230.03	1,170.03	1,111.03	1,051.03	992.03	932.03	873.03	834.03	802.03	770.03	738.03
5,040	5,080	1,244.09	1,185.09	1,125.09	1,066.09	1,006.09	947.09	887.09	843.09	811.09	779.09	747.09
5,080	5,120	1,258.15	1,199.15	1,139.15	1,080.15	1,020.15	961.15	901.15	852.15	820.15	788.15	756.15
5,120	5,160	1,273.21	1,213.21	1,154.21	1,094.21	1,035.21	975.21	916.21	861.21	829.21	797.21	765.21
5,160	5,200	1,287.27	1,227.27	1,168.27	1,108.27	1,049.27	989.27	930.27	870.27	838.27	806.27	774.27
5,200	5,240	1,301.33	1,241.33	1,182.33	1,122.33	1,063.33	1,003.33	944.33	884.33	847.33	815.33	783.33
5,240	5,280	1,315.39	1,256.39	1,196.39	1,137.39	1,077.39	1,018.39	958.39	899.39	856.39	824.39	792.39
5,280	5,320	1,329.45	1,270.45	1,210.45	1,151.45	1,091.45	1,032.45	972.45	913.45	865.45	833.45	801.45
5,320	5,360	1,344.51	1,284.51	1,225.51	1,165.51	1,106.51	1,046.51	987.51	927.51	874.51	842.51	810.51
5,360	5,400	1,358.57	1,298.57	1,239.57	1,179.57	1,120.57	1,060.57	1,001.57	941.57	883.57	851.57	819.57
5,400	5,440	1,372.63	1,312.63	1,253.63	1,193.63	1,134.63	1,074.63	1,015.63	955.63	896.63	860.63	828.63
5,440	5,480	1,386.69	1,327.69	1,267.69	1,208.69	1,148.69	1,089.69	1,029.69	970.69	910.69	869.69	837.69
5,480	5,520	1,400.75	1,341.75	1,281.75	1,222.75	1,162.75	1,103.75	1,043.75	984.75	924.75	878.75	846.75
5,520	5,560	1,415.81	1,355.81	1,296.81	1,236.81	1,177.81	1,117.81	1,058.81	998.81	939.81	887.81	855.81
5,560	5,600	1,429.87	1,369.87	1,310.87	1,250.87	1,191.87	1,131.87	1,072.87	1,012.87	953.87	896.87	864.87
5,600	5,640	1,443.93	1,383.93	1,324.93	1,264.93	1,205.93	1,145.93	1,086.93	1,026.93	967.93	907.93	873.93
5,640	5,680	1,457.99	1,398.99	1,338.99	1,279.99	1,219.99	1,160.99	1,100.99	1,041.99	981.99	922.99	882.99
5,680	5,720	1,472.05	1,413.05	1,353.05	1,294.05	1,234.05	1,175.05	1,115.05	1,056.05	996.05	937.05	892.05
5,720	5,760	1,487.11	1,427.11	1,368.11	1,308.11	1,249.11	1,189.11	1,130.11	1,070.11	1,011.11	951.11	901.11
5,760	5,800	1,501.17	1,441.17	1,382.17	1,322.17	1,263.17	1,203.17	1,144.17	1,084.17	1,025.17	965.17	910.17
5,800	5,840	1,515.23	1,455.23	1,396.23	1,336.23	1,277.23	1,217.23	1,158.23	1,098.23	1,039.23	979.23	920.23

$5,840 and over — Do not use this table. See page 39 for instructions.

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

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	$2.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03
15	18	2.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	3.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	3.95	2.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	5.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	5.41	4.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	6.64	4.64	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	6.87	5.87	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	8.10	6.10	5.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	8.33	7.33	5.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	8.56	7.56	6.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	9.79	7.79	6.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	10.02	9.02	7.02	6.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	11.25	9.25	8.25	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	11.48	10.48	8.48	7.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	12.70	10.70	9.70	7.70	6.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	12.93	11.93	9.93	8.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93
66	69	14.16	12.16	11.16	9.16	8.16	6.16	5.16	5.16	5.16	5.16	5.16
69	72	14.39	13.39	11.39	10.39	8.39	7.39	5.39	5.39	5.39	5.39	5.39
72	75	15.62	13.62	12.62	10.62	9.62	7.62	6.62	5.62	5.62	5.62	5.62
75	78	15.85	13.85	12.85	11.85	9.85	8.85	6.85	5.85	5.85	5.85	5.85
78	81	16.08	15.08	13.08	12.08	11.08	9.08	8.08	6.08	6.08	6.08	6.08
81	84	17.31	15.31	14.31	12.31	11.31	10.31	8.31	7.31	6.31	6.31	6.31
84	87	17.54	16.54	14.54	13.54	11.54	10.54	8.54	7.54	6.54	6.54	6.54
87	90	18.77	16.77	15.77	13.77	12.77	10.77	9.77	7.77	6.77	6.77	6.77
90	93	19.00	18.00	16.00	15.00	13.00	12.00	10.00	9.00	7.00	7.00	7.00
93	96	20.23	18.23	17.23	15.23	14.23	12.23	11.23	9.23	8.23	7.23	7.23
96	99	20.46	19.46	17.46	16.46	14.46	13.46	11.46	10.46	8.46	7.46	7.46
99	102	21.69	19.69	18.69	16.69	15.69	13.69	12.69	10.69	9.69	7.69	7.69
102	105	22.92	20.92	18.92	17.92	15.92	14.92	12.92	11.92	9.92	8.92	7.92
105	108	24.15	21.15	20.15	18.15	17.15	15.15	14.15	12.15	11.15	9.15	8.15
108	111	24.38	22.38	20.38	18.38	17.38	16.38	14.38	13.38	11.38	10.38	8.38
111	114	25.61	23.61	20.61	19.61	17.61	16.61	15.61	13.61	12.61	10.61	9.61
114	117	26.84	23.84	21.84	19.84	18.84	16.84	15.84	14.84	12.84	11.84	9.84
117	120	28.07	25.07	22.07	21.07	19.07	18.07	16.07	15.07	13.07	12.07	11.07
120	123	29.29	26.29	23.29	21.29	20.29	18.29	17.29	15.29	14.29	12.29	11.29
123	126	30.52	27.52	24.52	22.52	20.52	19.52	17.52	16.52	14.52	13.52	11.52
126	129	30.75	28.75	25.75	22.75	21.75	19.75	18.75	16.75	15.75	13.75	12.75
129	132	31.98	29.98	26.98	23.98	21.98	20.98	18.98	17.98	15.98	14.98	12.98
132	135	33.21	30.21	28.21	25.21	23.21	21.21	20.21	18.21	17.21	15.21	14.21
135	138	34.44	31.44	28.44	26.44	23.44	22.44	20.44	19.44	17.44	16.44	14.44
138	141	35.67	32.67	29.67	27.67	24.67	22.67	21.67	19.67	18.67	16.67	15.67
141	144	36.90	33.90	30.90	27.90	25.90	23.90	21.90	20.90	18.90	17.90	15.90
144	147	38.13	35.13	32.13	29.13	27.13	24.13	22.13	21.13	20.13	18.13	17.13
147	150	38.36	36.36	33.36	30.36	27.36	25.36	23.36	21.36	20.36	19.36	17.36
150	153	39.59	36.59	34.59	31.59	28.59	25.59	23.59	22.59	20.59	19.59	17.59
153	156	40.82	37.82	35.82	32.82	29.82	26.82	24.82	22.82	21.82	19.82	18.82
156	159	42.05	39.05	36.05	34.05	31.05	28.05	25.05	24.05	22.05	21.05	19.05
159	162	43.28	40.28	37.28	34.28	32.28	29.28	26.28	24.28	23.28	21.28	20.28
162	165	44.51	41.51	38.51	35.51	33.51	30.51	27.51	25.51	23.51	22.51	20.51
165	168	44.74	42.74	39.74	36.74	33.74	31.74	28.74	25.74	24.74	22.74	21.74
168	171	45.97	42.97	40.97	37.97	34.97	31.97	29.97	26.97	24.97	23.97	21.97
171	174	47.20	44.20	42.20	39.20	36.20	33.20	31.20	28.20	26.20	24.20	23.20
174	177	48.43	45.43	42.43	40.43	37.43	34.43	31.43	29.43	26.43	25.43	23.43
177	180	49.66	46.66	43.66	41.66	38.66	35.66	32.66	30.66	27.66	25.66	24.66
180	183	50.88	47.88	44.88	41.88	39.88	36.88	33.88	30.88	28.88	25.88	24.88
183	186	51.11	49.11	46.11	43.11	40.11	38.11	35.11	32.11	29.11	27.11	25.11
186	189	52.34	50.34	47.34	44.34	41.34	39.34	36.34	33.34	30.34	28.34	26.34
189	192	53.57	50.57	48.57	45.57	42.57	39.57	37.57	34.57	31.57	28.57	26.57
192	195	54.80	51.80	48.80	46.80	43.80	40.80	37.80	35.80	32.80	29.80	27.80
195	198	56.03	53.03	50.03	48.03	45.03	42.03	39.03	37.03	34.03	31.03	28.03
198	201	57.26	54.26	51.26	48.26	46.26	43.26	40.26	37.26	35.26	32.26	29.26
201	204	57.49	55.49	52.49	49.49	46.49	44.49	41.49	38.49	35.49	33.49	30.49
204	207	58.72	56.72	53.72	50.72	47.72	45.72	42.72	39.72	36.72	34.72	31.72
207	210	59.95	56.95	54.95	51.95	48.95	45.95	43.95	40.95	37.95	34.95	32.95
210	213	61.18	58.18	55.18	53.18	50.18	47.18	45.18	42.18	39.18	36.18	34.18
213	216	62.41	59.41	56.41	54.41	51.41	48.41	45.41	43.41	40.41	37.41	34.41
216	219	63.64	60.64	57.64	54.64	52.64	49.64	46.64	43.64	41.64	38.64	35.64

(Continued on next page)

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

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$219	$222	$64.87	$61.87	$58.87	$55.87	$53.87	$50.87	$47.87	$44.87	$42.87	$39.87	$36.87
222	225	66.10	63.10	60.10	57.10	54.10	52.10	49.10	46.10	43.10	41.10	38.10
225	228	67.33	64.33	61.33	58.33	55.33	52.33	50.33	47.33	44.33	41.33	39.33
228	231	68.56	65.56	62.56	59.56	56.56	53.56	51.56	48.56	45.56	42.56	40.56
231	234	69.79	66.79	63.79	60.79	57.79	54.79	51.79	49.79	46.79	43.79	40.79
234	237	71.02	68.02	64.02	61.02	59.02	56.02	53.02	50.02	48.02	45.02	42.02
237	240	71.25	68.25	65.25	62.25	60.25	57.25	54.25	51.25	49.25	46.25	43.25
240	243	72.47	69.47	66.47	63.47	60.47	58.47	55.47	52.47	49.47	47.47	44.47
243	246	73.70	70.70	67.70	64.70	61.70	58.70	56.70	53.70	50.70	48.70	45.70
246	249	74.93	71.93	68.93	65.93	62.93	59.93	57.93	54.93	51.93	48.93	46.93
249	252	76.16	73.16	70.16	67.16	64.16	61.16	58.16	56.16	53.16	50.16	47.16
252	255	77.39	74.39	71.39	68.39	65.39	62.39	59.39	57.39	54.39	51.39	48.39
255	258	78.62	75.62	72.62	69.62	66.62	63.62	60.62	57.62	55.62	52.62	49.62
258	261	79.85	76.85	73.85	70.85	67.85	64.85	61.85	58.85	55.85	53.85	50.85
261	264	81.08	78.08	75.08	72.08	69.08	66.08	63.08	60.08	57.08	55.08	52.08
264	267	82.31	79.31	76.31	73.31	70.31	67.31	64.31	61.31	58.31	55.31	53.31
267	270	83.54	80.54	77.54	74.54	71.54	68.54	65.54	62.54	59.54	56.54	53.54
270	273	84.77	81.77	78.77	75.77	72.77	69.77	65.77	63.77	60.77	57.77	54.77
273	276	86.00	83.00	80.00	77.00	73.00	70.00	67.00	64.00	62.00	59.00	56.00
276	279	87.23	84.23	81.23	77.23	74.23	71.23	68.23	65.23	62.23	60.23	57.23
279	282	88.46	84.46	81.46	78.46	75.46	72.46	69.46	66.46	63.46	61.46	58.46
282	285	88.69	85.69	82.69	79.69	76.69	73.69	70.69	67.69	64.69	61.69	59.69
285	288	89.92	86.92	83.92	80.92	77.92	74.92	71.92	68.92	65.92	62.92	60.92
288	291	91.15	88.15	85.15	82.15	79.15	76.15	73.15	70.15	67.15	64.15	61.15
291	294	92.38	89.38	86.38	83.38	80.38	77.38	74.38	71.38	68.38	65.38	62.38
294	297	93.61	90.61	87.61	84.61	81.61	78.61	75.61	72.61	69.61	66.61	63.61
297	300	94.84	91.84	88.84	85.84	82.84	79.84	76.84	73.84	70.84	67.84	64.84
300	303	96.06	93.06	90.06	87.06	84.06	81.06	78.06	75.06	72.06	69.06	66.06
303	306	97.29	94.29	91.29	88.29	85.29	82.29	79.29	76.29	73.29	70.29	67.29
306	309	98.52	95.52	92.52	89.52	86.52	83.52	80.52	77.52	74.52	71.52	67.52
309	312	99.75	96.75	93.75	90.75	87.75	84.75	81.75	78.75	74.75	71.75	68.75
312	315	100.98	97.98	94.98	91.98	88.98	85.98	82.98	78.98	75.98	72.98	69.98
315	318	102.21	99.21	96.21	93.21	90.21	86.21	83.21	80.21	77.21	74.21	71.21
318	321	103.44	100.44	97.44	93.44	90.44	87.44	84.44	81.44	78.44	75.44	72.44
321	324	104.67	100.67	97.67	94.67	91.67	88.67	85.67	82.67	79.67	76.67	73.67
324	327	104.90	101.90	98.90	95.90	92.90	89.90	86.90	83.90	80.90	77.90	74.90
327	330	106.13	103.13	100.13	97.13	94.13	91.13	88.13	85.13	82.13	79.13	76.13
330	333	107.36	104.36	101.36	98.36	95.36	92.36	89.36	86.36	83.36	80.36	77.36
333	336	108.59	105.59	102.59	99.59	96.59	93.59	90.59	87.59	84.59	81.59	78.59
336	339	109.82	106.82	103.82	100.82	97.82	94.82	91.82	88.82	85.82	82.82	79.82
339	341	111.01	108.01	105.01	102.01	99.01	96.01	93.01	90.01	87.01	84.01	81.01
341	343	112.16	109.16	106.16	102.16	99.16	96.16	93.16	90.16	87.16	84.16	81.16
343	345	112.32	109.32	106.32	103.32	100.32	97.32	94.32	91.32	88.32	85.32	82.32
345	347	113.47	110.47	107.47	104.47	101.47	98.47	95.47	92.47	88.47	85.47	82.47
347	349	113.62	110.62	107.62	104.62	101.62	98.62	95.62	92.62	89.62	86.62	83.62
349	351	114.78	111.78	108.78	105.78	102.78	99.78	96.78	93.78	90.78	87.78	84.78
351	353	115.93	112.93	109.93	106.93	103.93	99.93	96.93	93.93	90.93	87.93	84.93
353	355	116.08	113.08	110.08	107.08	104.08	101.08	98.08	95.08	92.08	89.08	86.08
355	357	117.23	114.23	111.23	108.23	105.23	102.23	99.23	96.23	93.23	90.23	87.23
357	359	118.39	115.39	111.39	108.39	105.39	102.39	99.39	96.39	93.39	90.39	87.39
359	361	118.54	115.54	112.54	109.54	106.54	103.54	100.54	97.54	94.54	91.54	88.54
361	363	119.69	116.69	113.69	110.69	107.69	104.69	101.69	97.69	94.69	91.69	88.69
363	365	119.85	116.85	113.85	110.85	107.85	104.85	101.85	98.85	95.85	92.85	89.85
365	367	121.00	118.00	115.00	112.00	109.00	106.00	103.00	100.00	97.00	94.00	91.00
367	369	122.15	119.15	116.15	113.15	109.15	106.15	103.15	100.15	97.15	94.15	91.15
369	371	122.31	119.31	116.31	113.31	110.31	107.31	104.31	101.31	98.31	95.31	92.31
371	373	123.46	120.46	117.46	114.46	111.46	108.46	105.46	102.46	99.46	96.46	92.46
373	375	124.61	120.61	117.61	114.61	111.61	108.61	105.61	102.61	99.61	96.61	93.61
375	377	124.76	121.76	118.76	115.76	112.76	109.76	106.76	103.76	100.76	97.76	94.76
377	379	125.92	122.92	119.92	116.92	113.92	110.92	106.92	103.92	100.92	97.92	94.92
379	381	126.07	123.07	120.07	117.07	114.07	111.07	108.07	105.07	102.07	99.07	96.07
381	383	127.22	124.22	121.22	118.22	115.22	112.22	109.22	106.22	103.22	100.22	97.22
383	385	128.38	125.38	122.38	118.38	115.38	112.38	109.38	106.38	103.38	100.38	97.38
385	387	128.53	125.53	122.53	119.53	116.53	113.53	110.53	107.53	104.53	101.53	98.53
387	389	129.68	126.68	123.68	120.68	117.68	114.68	111.68	108.68	105.68	101.68	98.68

$389 and over — Do not use this table. See page 39 for instructions.

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

(For Wages Paid in 1996)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	$3.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18
30	33	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	4.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	6.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	6.56	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	7.79	5.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	8.02	7.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	9.25	7.25	6.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	9.48	8.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	10.70	8.70	7.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	10.93	8.93	7.93	6.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	11.16	10.16	8.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	12.39	10.39	9.39	7.39	6.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	12.62	11.62	9.62	8.62	6.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	13.85	11.85	10.85	8.85	7.85	5.85	5.85	5.85	5.85	5.85	5.85
78	81	14.08	13.08	11.08	10.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08
81	84	15.31	13.31	12.31	10.31	9.31	7.31	6.31	6.31	6.31	6.31	6.31
84	87	15.54	14.54	12.54	11.54	9.54	8.54	6.54	6.54	6.54	6.54	6.54
87	90	16.77	14.77	13.77	11.77	10.77	8.77	7.77	6.77	6.77	6.77	6.77
90	93	17.00	16.00	14.00	13.00	11.00	10.00	8.00	7.00	7.00	7.00	7.00
93	96	17.23	16.23	15.23	13.23	12.23	10.23	9.23	7.23	7.23	7.23	7.23
96	99	18.46	16.46	15.46	14.46	12.46	11.46	9.46	8.46	7.46	7.46	7.46
99	102	18.69	17.69	15.69	14.69	12.69	11.69	10.69	8.69	7.69	7.69	7.69
102	105	19.92	17.92	16.92	14.92	13.92	11.92	10.92	9.92	7.92	7.92	7.92
105	108	20.15	19.15	17.15	16.15	14.15	13.15	11.15	10.15	8.15	8.15	8.15
108	111	21.38	19.38	18.38	16.38	15.38	13.38	12.38	10.38	9.38	8.38	8.38
111	114	21.61	20.61	18.61	17.61	15.61	14.61	12.61	11.61	9.61	8.61	8.61
114	117	22.84	20.84	19.84	17.84	16.84	14.84	13.84	11.84	10.84	8.84	8.84
117	120	23.07	22.07	20.07	19.07	17.07	16.07	14.07	13.07	11.07	10.07	9.07
120	123	24.29	22.29	21.29	19.29	18.29	16.29	15.29	13.29	12.29	10.29	9.29
123	126	24.52	22.52	21.52	20.52	18.52	17.52	15.52	14.52	12.52	11.52	9.52
126	129	24.75	23.75	21.75	20.75	19.75	17.75	16.75	14.75	13.75	11.75	10.75
129	132	25.98	23.98	22.98	20.98	19.98	18.98	16.98	15.98	13.98	12.98	10.98
132	135	26.21	25.21	23.21	22.21	20.21	19.21	17.21	16.21	15.21	13.21	12.21
135	138	27.44	25.44	24.44	22.44	21.44	19.44	18.44	16.44	15.44	14.44	12.44
138	141	27.67	26.67	24.67	23.67	21.67	20.67	18.67	17.67	15.67	14.67	13.67
141	144	28.90	26.90	25.90	23.90	22.90	20.90	19.90	17.90	16.90	14.90	13.90
144	147	29.13	28.13	26.13	25.13	23.13	22.13	20.13	19.13	17.13	16.13	14.13
147	150	30.36	28.36	27.36	25.36	24.36	22.36	21.36	19.36	18.36	16.36	15.36
150	153	30.59	29.59	27.59	26.59	24.59	23.59	21.59	20.59	18.59	17.59	15.59
153	156	30.82	29.82	28.82	26.82	25.82	23.82	22.82	20.82	19.82	17.82	16.82
156	159	32.05	30.05	29.05	28.05	26.05	25.05	23.05	22.05	20.05	19.05	17.05
159	162	32.28	31.28	29.28	28.28	26.28	25.28	24.28	22.28	21.28	19.28	18.28
162	165	33.51	31.51	30.51	28.51	27.51	25.51	24.51	23.51	21.51	20.51	18.51
165	168	33.74	32.74	30.74	29.74	27.74	26.74	24.74	23.74	21.74	20.74	19.74
168	171	34.97	32.97	31.97	29.97	28.97	26.97	25.97	23.97	22.97	20.97	19.97
171	174	35.20	34.20	32.20	31.20	29.20	28.20	26.20	25.20	23.20	22.20	20.20
174	177	36.43	34.43	33.43	31.43	30.43	28.43	27.43	25.43	24.43	22.43	21.43
177	180	37.66	35.66	33.66	32.66	30.66	29.66	27.66	26.66	24.66	23.66	21.66
180	183	38.88	35.88	34.88	32.88	31.88	29.88	28.88	26.88	25.88	23.88	22.88
183	186	40.11	37.11	35.11	34.11	32.11	31.11	29.11	28.11	26.11	25.11	23.11
186	189	41.34	38.34	35.34	34.34	33.34	31.34	30.34	28.34	27.34	25.34	24.34
189	192	42.57	39.57	36.57	34.57	33.57	32.57	30.57	29.57	27.57	26.57	24.57
192	195	42.80	40.80	37.80	35.80	33.80	32.80	30.80	29.80	28.80	26.80	25.80
195	198	44.03	41.03	39.03	36.03	35.03	33.03	32.03	30.03	29.03	28.03	26.03
198	201	45.26	42.26	40.26	37.26	35.26	34.26	32.26	31.26	29.26	28.26	27.26
201	204	46.49	43.49	40.49	38.49	36.49	34.49	33.49	31.49	30.49	28.49	27.49
204	207	47.72	44.72	41.72	38.72	36.72	35.72	33.72	32.72	30.72	29.72	27.72
207	210	48.95	45.95	42.95	39.95	37.95	35.95	34.95	32.95	31.95	29.95	28.95
210	213	49.18	47.18	44.18	41.18	38.18	37.18	35.18	34.18	32.18	31.18	29.18
213	216	50.41	47.41	45.41	42.41	39.41	37.41	36.41	34.41	33.41	31.41	30.41
216	219	51.64	48.64	46.64	43.64	40.64	38.64	36.64	35.64	33.64	32.64	30.64
219	222	52.87	49.87	46.87	44.87	41.87	38.87	37.87	35.87	34.87	32.87	31.87
222	225	54.10	51.10	48.10	46.10	43.10	40.10	38.10	37.10	35.10	34.10	32.10
225	228	55.33	52.33	49.33	46.33	44.33	41.33	38.33	37.33	35.33	34.33	33.33
228	231	55.56	53.56	50.56	47.56	44.56	42.56	39.56	37.56	36.56	34.56	33.56
231	234	56.79	54.79	51.79	48.79	45.79	43.79	40.79	38.79	36.79	35.79	33.79

(Continued on next page)

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

(For Wages Paid in 1996)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$234	$237	$58.02	$55.02	$53.02	$50.02	$47.02	$44.02	$42.02	$39.02	$38.02	$36.02	$35.02
237	240	59.25	56.25	53.25	51.25	48.25	45.25	42.25	40.25	38.25	37.25	35.25
240	243	60.47	57.47	54.47	52.47	49.47	46.47	43.47	41.47	39.47	37.47	36.47
243	246	61.70	58.70	55.70	52.70	50.70	47.70	44.70	41.70	39.70	38.70	36.70
246	249	61.93	59.93	56.93	53.93	50.93	48.93	45.93	42.93	40.93	38.93	37.93
249	252	63.16	61.16	58.16	55.16	52.16	50.16	47.16	44.16	41.16	40.16	38.16
252	255	64.39	61.39	59.39	56.39	53.39	50.39	48.39	45.39	42.39	40.39	39.39
255	258	65.62	62.62	59.62	57.62	54.62	51.62	49.62	46.62	43.62	41.62	39.62
258	261	66.85	63.85	60.85	58.85	55.85	52.85	49.85	47.85	44.85	41.85	40.85
261	264	68.08	65.08	62.08	59.08	57.08	54.08	51.08	48.08	46.08	43.08	41.08
264	267	69.31	66.31	63.31	60.31	58.31	55.31	52.31	49.31	47.31	44.31	41.31
267	270	69.54	67.54	64.54	61.54	58.54	56.54	53.54	50.54	47.54	45.54	42.54
270	273	70.77	67.77	65.77	62.77	59.77	56.77	54.77	51.77	48.77	45.77	43.77
273	276	72.00	69.00	67.00	64.00	61.00	58.00	56.00	53.00	50.00	47.00	45.00
276	279	73.23	70.23	67.23	65.23	62.23	59.23	56.23	54.23	51.23	48.23	45.23
279	282	74.46	71.46	68.46	65.46	63.46	60.46	57.46	54.46	52.46	49.46	46.46
282	285	75.69	72.69	69.69	66.69	64.69	61.69	58.69	55.69	53.69	50.69	47.69
285	288	75.92	73.92	70.92	67.92	64.92	62.92	59.92	56.92	53.92	51.92	48.92
288	291	77.15	74.15	72.15	69.15	66.15	63.15	61.15	58.15	55.15	53.15	50.15
291	294	78.38	75.38	73.38	70.38	67.38	64.38	62.38	59.38	56.38	53.38	51.38
294	297	79.61	76.61	73.61	71.61	68.61	65.61	62.61	60.61	57.61	54.61	51.61
297	300	80.84	77.84	74.84	72.84	69.84	66.84	63.84	61.84	58.84	55.84	52.84
300	303	82.06	79.06	76.06	73.06	71.06	68.06	65.06	62.06	60.06	57.06	54.06
303	306	82.29	80.29	77.29	74.29	71.29	69.29	66.29	63.29	60.29	58.29	55.29
306	309	83.52	81.52	78.52	75.52	72.52	70.52	67.52	64.52	61.52	59.52	56.52
309	312	84.75	81.75	79.75	76.75	73.75	70.75	68.75	65.75	62.75	59.75	57.75
312	315	85.98	82.98	79.98	77.98	74.98	71.98	68.98	66.98	63.98	60.98	57.98
315	318	87.21	84.21	81.21	79.21	76.21	73.21	70.21	68.21	65.21	62.21	59.21
318	321	88.44	85.44	82.44	79.44	77.44	74.44	71.44	68.44	66.44	63.44	60.44
321	324	88.67	86.67	83.67	80.67	77.67	75.67	72.67	69.67	66.67	64.67	61.67
324	327	89.90	87.90	84.90	81.90	78.90	76.90	73.90	70.90	67.90	65.90	62.90
327	330	91.13	88.13	86.13	83.13	80.13	77.13	75.13	72.13	69.13	66.13	64.13
330	333	92.36	89.36	86.36	84.36	81.36	78.36	76.36	73.36	70.36	67.36	65.36
333	336	93.59	90.59	87.59	85.59	82.59	79.59	76.59	74.59	71.59	68.59	65.59
336	339	94.82	91.82	88.82	85.82	83.82	80.82	77.82	74.82	72.82	69.82	66.82
339	341	95.01	93.01	90.01	87.01	84.01	82.01	79.01	76.01	73.01	71.01	68.01
341	343	96.16	93.16	90.16	88.16	85.16	82.16	79.16	77.16	74.16	71.16	68.16
343	345	96.32	94.32	91.32	88.32	86.32	83.32	80.32	77.32	75.32	72.32	69.32
345	347	97.47	94.47	92.47	89.47	86.47	83.47	81.47	78.47	75.47	72.47	70.47
347	349	98.62	95.62	92.62	89.62	87.62	84.62	81.62	78.62	76.62	73.62	70.62
349	351	98.78	95.78	93.78	90.78	87.78	84.78	82.78	79.78	76.78	73.78	71.78
351	353	99.93	96.93	93.93	90.93	88.93	85.93	82.93	80.93	77.93	74.93	71.93
353	355	101.08	98.08	95.08	92.08	89.08	87.08	84.08	81.08	78.08	76.08	73.08
355	357	101.23	98.23	95.23	93.23	90.23	87.23	84.23	82.23	79.23	76.23	73.23
357	359	102.39	99.39	96.39	93.39	90.39	88.39	85.39	82.39	79.39	77.39	74.39
359	361	102.54	99.54	96.54	94.54	91.54	88.54	85.54	83.54	80.54	77.54	75.54
361	363	103.69	100.69	97.69	94.69	92.69	89.69	86.69	83.69	81.69	78.69	75.69
363	365	104.85	101.85	98.85	95.85	92.85	89.85	87.85	84.85	81.85	78.85	76.85
365	367	105.00	102.00	99.00	96.00	94.00	91.00	88.00	85.00	83.00	80.00	77.00
367	369	106.15	103.15	100.15	97.15	94.15	91.15	89.15	86.15	83.15	80.15	78.15
369	371	107.31	103.31	100.31	98.31	95.31	92.31	89.31	87.31	84.31	81.31	78.31
371	373	107.46	104.46	101.46	98.46	95.46	93.46	90.46	87.46	84.46	82.46	79.46
373	375	108.61	105.61	102.61	99.61	96.61	93.61	90.61	88.61	85.61	82.61	79.61
375	377	108.76	105.76	102.76	99.76	96.76	94.76	91.76	88.76	85.76	83.76	80.76
377	379	109.92	106.92	103.92	100.92	97.92	94.92	92.92	89.92	86.92	83.92	81.92
379	381	111.07	108.07	105.07	102.07	99.07	96.07	93.07	90.07	88.07	85.07	82.07
381	383	111.22	108.22	105.22	102.22	99.22	96.22	94.22	91.22	88.22	85.22	83.22
383	385	112.38	109.38	106.38	103.38	100.38	97.38	94.38	91.38	89.38	86.38	83.38
385	387	112.53	109.53	106.53	103.53	100.53	98.53	95.53	92.53	89.53	87.53	84.53
387	389	113.68	110.68	107.68	104.68	101.68	98.68	95.68	93.68	90.68	87.68	84.68
389	391	114.84	111.84	108.84	105.84	102.84	99.84	96.84	93.84	90.84	88.84	85.84
391	393	114.99	111.99	108.99	105.99	102.99	99.99	96.99	94.99	91.99	88.99	85.99
393	395	116.14	113.14	110.14	107.14	104.14	101.14	98.14	95.14	93.14	90.14	87.14
395	397	117.29	114.29	111.29	107.29	104.29	101.29	99.29	96.29	93.29	90.29	88.29
397	399	117.45	114.45	111.45	108.45	105.45	102.45	99.45	96.45	94.45	91.45	88.45

$399 and over — Do not use this table. See page 39 for instructions.

11. Tables for Withholding on Distributions on Indian Gaming Profits to Tribal Members

Beginning January 1, 1995, if you make certain payments to members of Indian tribes from gaming profits, you must withhold Federal income tax. You must withhold if (1) the total payment to a member for the year is over $6,400 and (2) the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

A class I gaming activity is ***not subject to this new withholding requirement.*** Class I activities are social games solely for prizes of minimal value or traditional forms of Indian gaming engaged in as part of tribal ceremonies or celebrations.

Class II.— Class II includes (1) bingo and similar games, such as pull tabs, punch boards, tip jars, lotto, and instant bingo, and (2) card games that are authorized by the state or that are not explicitly prohibited by the state and played at a location within the state.

Class III.— A class III gaming activity is any gaming that is not class I or class II. Class III includes horse racing, dog racing, jai alai, casino gaming, and slot machines.

Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on page 61 for the period for which you make payments. For example, if you make payments weekly, use table 1; if you make payments monthly, use table 4. If the total payments to an individual for the year are $6,400 or less, no withholding is required.

Example: A tribal member is paid monthly. The monthly payment is $5,000. Using Table 4, Monthly Distribution Period, compute the withholding as follows:

1. Payment		$5,000.00
2. Tax to withhold from Table 4:		
a.	$291.90	
b. $5,000 – 2,479 = $2,521		
$2,521 × .28 =	705.88	
c. Total tax		$ 997.78

Depositing and reporting withholding.— Combine the Indian gaming withholding with all other nonpayroll withholding (e.g., backup withholding and withholding on gambling winnings). Generally, you must deposit the amounts withheld in an authorized financial institution using **Form 8109,** Federal Tax Deposit Coupon. See **Circular E,** Employer's Tax Guide, for a detailed discussion of the deposit requirements.

Report Indian gaming withholding on **Form 945,** Annual Return of Withheld Federal Income Tax. For more information, see Form 945 and its instructions. Also, report the payments and withholding to tribal members and the IRS on **Form 1099–MISC,** Miscellaneous Income (see **Instructions for Forms 1099, 1098, 5498, and W-2G).**

Tables for Withholding on Distributions of Indian Casino Profits to Tribal Members

Tables for All Individuals

(For Payments Made in 1996)

Table 1—WEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:		
Not over	$126	$0		
Over—	But not over—			of excess over—
$126	$588	15%	—	$126
$588	$1,244	$69.30 plus 28%	—	$588
$1,244	—	$252.98 plus 31%	—	$1,244

Table 2—BIWEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:		
Not over	$252	$0		
Over—	But not over—			of excess over—
$252	$1,175	15%	—	$252
$1,175	$2,488	$138.45 plus 28%	—	$1,175
$2,488	—	$506.09 plus 31%	—	$2,488

Table 3—SEMIMONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:		
Not over	$273	$0		
Over—	But not over—			of excess over—
$273	$1,273	15%	—	$273
$1,273	$2,696	$150.00 plus 28%	—	$1,273
$2,696	—	$548.44 plus 31%	—	$2,696

Table 4—MONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:		
Not over	$546	$0		
Over—	But not over—			of excess over—
$546	$2,546	15%	—	$546
$2,546	$5,392	$300.00 plus 28%	—	$2,546
$5,392	—	$1,096.88 plus 31%	—	$5,392

Table 5—QUARTERLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:		
Not over	$1,638	$0		
Over—	But not over—			of excess over—
$1,638	$7,638	15%	—	$1,638
$7,638	$16,175	$900.00 plus 28%	—	$7,638
$16,175	—	$3,290.36 plus 31%	—	$16,175

Table 6—SEMIANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:		
Not over	$3,275	$0		
Over—	But not over—			of excess over—
$3,275	$15,275	15%	—	$3,275
$15,275	$32,350	$1,800.00 plus 28%	—	$15,275
$32,350	—	$6,581.00 plus 31%	—	$32,350

Table 7—ANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:		
Not over	$6,550	$0		
Over—	But not over—			of excess over—
$6,550	$30,550	15%	—	$6,550
$30,550	$64,700	$3,600.00 plus 28%	—	$30,550
$64,700	—	$13,162.00 plus 31%	—	$64,700

Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:		
Not over	$25.20	$0		
Over—	But not over—			of excess over—
$25.20	$117.50	15%	—	$25.20
$117.50	$248.80	$13.85 plus 28%	—	$117.50
$248.80	—	$50.61 plus 31%	—	$248.80