



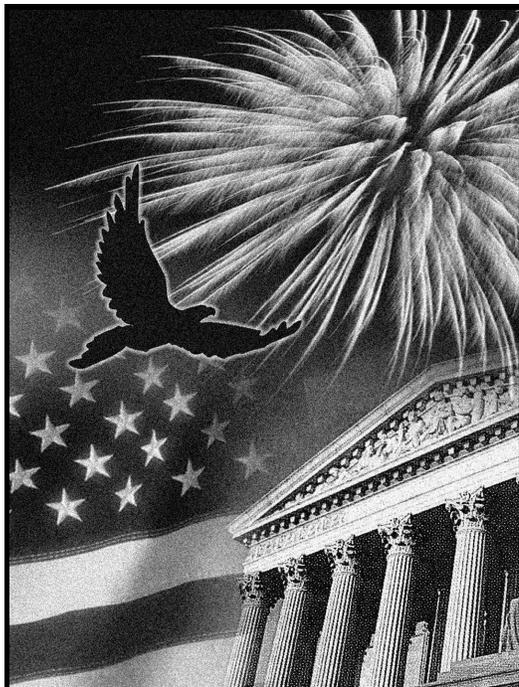
Publication 51

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(Circular A), Agricultural Employer's Tax Guide

(Including 2010 Wage Withholding and Advance Earned Income Credit Payment Tables)

For use in **2010**



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What's New

COBRA premium assistance credit extended. The credit for COBRA premium assistance payments has been extended. It now applies to premiums paid for employees terminated before March 1, 2010, and to premiums paid for 15 months. See [COBRA premium assistance credit](#) on page 5 for more information.

If you previously viewed or downloaded Publication 51 before January 15, 2010, or received a printed copy of of this publication dated December 10, 2009, please visit:

<http://www.irs.gov/formspubs/article/0,,id=218228,00.html>

Verifying social security numbers. The Social Security Administration (SSA) no longer manually verifies social security numbers (SSNs) over the telephone. SSA now offers an automated telephone service, Telephone Number Employer Verification (TNEV), that lets employers and authorized reporting agents verify up to 10 employee names and SSNs. For more information, see [Verification of social security numbers](#) in section 1.

New procedure for withholding income taxes on wages of nonresident alien employees for 2010. The procedures for withholding income taxes on wages of nonresident alien employees have been updated to reflect the Making Work Pay credit that was enacted by the American Recovery and Reinvestment Act of 2009 (ARRA). See *Withholding adjustment for nonresident aliens* in section 9 of Publication 15 (Circular E), Employer's Tax Guide.

Social security and Medicare tax for 2010. Do not withhold social security tax after an employee reaches \$106,800 in social security wages. There is no limit on the amount of wages subject to Medicare tax. Social security and Medicare taxes apply to the wages of household workers you pay \$1,700 or more in cash.

Additional withholding on pensions for 2010. An optional procedure was developed for those making pension payments subject to withholding. The procedure is an approximate offset for the withholding reduction made to the withholding tables to reflect the Making Work Pay credit. Eligibility for the credit requires earned income, which does not include pension payments. For more information, see Publication 15 (Circular E).

Reminders

Additional employment tax information. Visit the IRS website at www.irs.gov/businesses and select the "Employment Taxes" link for a list of employment tax topics. For employment tax information by telephone, call 1-800-829-4933; or call IRS TeleTax at 1-800-829-4477 for recorded information by topic.

Disregarded entities and qualified subchapter S subsidiaries (QSubs). The IRS has published final Regulations section 301.7701-2(c)(2)(iv) under which QSubs and eligible single-owner disregarded entities are treated as separate entities for employment tax purposes. For more information, see Publication 15 (Circular E).

Differential wage payments. Qualified differential wage payments made to former employees serving in the Armed Forces after 2008 are subject to income tax withholding but not social security, Medicare, or Federal Unemployment Tax Act (FUTA) taxes. For more information, see Publication 15 (Circular E).

Change of address. If you changed your business mailing address or business location, notify the IRS by filing Form 8822, Change of Address. For information on how to change your address for deposit coupons, see [Making deposits with FTD coupons](#) in section 7.

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

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

For EFTPS, visit www.eftps.gov or call EFTPS Customer Service at 1-800-555-4477 (business) or 1-800-316-6541 (individual).

Use the electronic options available from IRS and make filing and paying taxes easier. For more information, see Publication 966, The Secure Way to Pay Your Federal Taxes.

Credit and debit card payments. You can use your American Express® Card, Discover® Card, MasterCard® card, Visa® card, or debit card to pay the balance due shown on Form 943. To pay by credit or debit card, call the toll-free number or visit the website of any service provider listed below. You will be charged a convenience fee for this service. You can find out the amount of the fee by calling below or visiting the website.

Federal tax deposits cannot be paid by credit or debit cards. For more information, see Publication 3611, Electronic Payments.

- Official Payments Corporation
1-888-UPAY-TAX™ (1-888-872-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com
- RBS WorldPay, Inc.
1-888-9-PAY-TAX™ (1-888-972-9829)
1-877-517-4881 (Customer Service)
www.payUSAtax.com
- Link2Gov Corporation
1-888-PAY-1040™ (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

When you hire a new employee. Ask each new employee to complete the 2010 Form W-4, Employee's Withholding Allowance Certificate, or its Spanish version, Formulario W-4(SP), Certificado de Exención de Retenciones del Empleado. Also, ask the employee to show you his or her social security card so that you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a duplicate or corrected card. If the employee does not have a card, have the employee apply for one on Form SS-5, Application for a Social Security Card. See [section 1](#) for more information.

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

New hire reporting. You are required to report any new employee to a designated state new-hire registry. Many states accept a copy of Form W-4 with employer information added. Call the Office of Child Support Enforcement at 202-401-9267 (not toll free), or visit its website at www.acf.hhs.gov/programs/cse/newhire for more information.

Forms in Spanish. You can provide Formulario W-4(SP) in place of Form W-4, Employee's Withholding Allowance Certificate, to your Spanish-speaking employees. For more information, see Publicación 17(SP), El Impuesto Federal sobre los Ingresos (Para Personas Físicas). You may also provide Formulario W-5(SP), Certificado del Pago por Adelantado del Crédito por Ingreso del Trabajo, in place of Form W-5, Earned Income Credit Advance Payment Certificate.

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

References in this publication to Form W-4, Form W-5, or Form W-9 also apply to their equivalent Spanish translations—Formulario W-4(SP), Formulario W-5(SP), or Formulario W-9(SP).

Information returns. You may be required to file information returns to report certain types of payments made during the year. For example, you must file Form 1099-MISC, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business. For details about filing Forms 1099 and for information about required electronic filing, see the 2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G) for general information and the separate, specific instructions for each information return that you file (for example, 2010 Instructions for Form 1099-MISC). Do not use Forms 1099 to report wages or other compensation that you paid to employees; report these amounts on Form W-2.

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

Information reporting call site. The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call 1-866-455-7438 (toll free) or

304-263-8700 (not toll free). Hearing-impaired individuals may use the TTY/TDD service at 304-267-3367 (not toll free). The call site can also be reached by email at mccirp@irs.gov.

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

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

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



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

Web-based application for an employer identification number (EIN). You can apply for an employer identification number (EIN) online by visiting the IRS website at www.irs.gov/smallbiz and selecting “Employer ID Numbers (EINs).”

When a crew leader furnishes workers to you. Record the crew leader's name, address, and EIN. See sections [2](#), [10](#), and [11](#).

Contacting your Taxpayer Advocate. The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service – Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs

and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Calendar

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



If any date shown below falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. A statewide legal holiday delays a filing due date only if the IRS office where you are required to file is located in that state. For any due date, you will meet the “file” or “furnish” requirement if the form is properly addressed and mailed First-Class or sent by an IRS-designated delivery service by the due date. See [Private delivery services](#), earlier.

By January 31

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

By February 15

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

On February 16

Begin withholding federal income tax for any employee who previously claimed exemption from federal income tax withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold as if he or she is single, with zero withholding allowances. The Form W-4 previously given to you claiming exemption is now expired. See [section 5](#) for more information. However, if you have an earlier Form

W-4 for this employee that is valid, withhold based on the earlier Form W-4.

By February 28

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

By March 31

File electronic Forms W-2 and 1099. File electronic Forms W-2 with the SSA and Forms 1099 with the IRS. For more information on reporting Form W-2 information to the SSA electronically, visit the SSA’s Employer W-2 Filing Instructions & Information webpage at www.socialsecurity.gov/employer.

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

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

Before December 1

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

On December 31

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

Introduction

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

If you have nonfarm employees, see Publication 15 (Circular E), Employer’s Tax Guide. If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, see Publication 80 (Circular SS). Publication 15-A, Employer’s Supplemental Tax Guide, contains more employment-related information, including information about sick pay and pension income. Publication 15-B, Employer’s Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of noncash compensation.

Telephone help. You can call the IRS toll free with your employment tax questions at 1-800-829-4933.

Help for people with disabilities. Telephone help is available using TTY/TDD equipment. You can call 1-800-829-4059 (toll free) with any question or to order forms and publications. See your tax package for the hours of operation.

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

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

An assistance eligible individual is a qualified beneficiary of an employer’s group health plan who is eligible for COBRA continuation coverage during the period beginning September 1, 2008, and ending December 31, 2009, due to the involuntary termination from employment of a covered employee during the period and elects continuation COBRA coverage. The assistance for the coverage can last up to 9 months. The Department of Defense Appropriations Act of 2010 (DDAA) extended the end of the eligibility period from December 31, 2009, to February 28, 2010. DDAA also extended the period of assistance from 9 months to 15 months.

Administrators of the group health plans (or other entities) that provide or administer COBRA continuation coverage must provide notice to assistance eligible individuals of the COBRA premium assistance. Any individual who became a COBRA premium assistance eligible individual on or after October 31, 2009, must be sent a notice about the extended provisions of DDAA.

The 65% of the premium not paid by the assistance eligible individual is reimbursed to the employer maintaining the group health plan. The reimbursement is made through a credit against the employer’s employment tax liabilities. The employer takes the credit on line 13a of Form 943 once the 35% of the premium is paid by or on behalf of the assistance eligible individual. The credit is

treated as a deposit made on the first day of the return period. In the case of a multiemployer plan, the credit is claimed by the plan, rather than the employer. In the case of an insured plan subject to state law continuation coverage requirements, the credit is claimed by the insurance company, rather than the employer.

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

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

For more information, visit the IRS website at www.irs.gov and enter keywords *COBRA Health Insurance Continuation Premium Subsidy*.

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

You can write to us at the following address:

Internal Revenue Service
Business Forms and Publications Branch
SE:W:CAR:MP:T:B
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

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

You can email us at *taxforms@irs.gov. (The asterisk must be included in the address.) Please put “Publications Comment” on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. See *Quick and Easy Access to IRS Tax Help and Tax Products* at the end

of this publication. You can order your 2009 and 2010 employment tax and information return forms, instructions, and publications online at www.irs.gov/businesses. Select “Online Ordering for Information Returns and Employer Returns.” You can also visit www.irs.gov/formspubs to download other forms and publications.

Instead of ordering paper Forms W-2 and W-3, consider filing them electronically using the Social Security Administration’s (SSA) free e-file service. Visit SSA’s Employer W-2 Filing Instructions & Information website at www.socialsecurity.gov/employer, select “Electronically File Your W-2s,” and provide registration information. You will be able to create and file “fill-in” versions of Forms W-2 with SSA and can print out completed copies of Forms W-2 for filing with state and local governments, distribution to your employees, and for your records. Form W-3 will be created for you based on your Forms W-2.

Tax questions. If you have a tax question, check the information available on www.irs.gov or call 1-800-829-4933 (businesses) or 1-800-829-1040 (individuals). We cannot answer tax questions sent the address provided earlier for comments and suggestions.

Useful Items

You may want to see:

Publication

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

1. Taxpayer Identification Numbers

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

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

If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov. Click on the tab for businesses and go to “Employer ID Numbers.” Click on

“Apply for an EIN online” and then “APPLY ONLINE NOW.” You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4 to the IRS. Do not use a social security number (SSN) in place of an EIN.

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

See [Depositing without an EIN](#) in section 7 if you must make a tax deposit and you do not have an EIN.

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

For more information, see Publication 1635, *Understanding Your EIN*, or Publication 583, *Starting a Business and Keeping Records*.

When you receive your EIN. If you are a new employer that indicated a federal tax obligation when requesting an EIN, you will be pre-enrolled in the Electronic Federal Tax Payment System (EFTPS). You will receive information in your Employer Identification Number (EIN) Package about Express Enrollment and an additional mailing containing your EFTPS personal identification number (PIN) and instructions for activating your PIN. Call the toll-free number located in your “How to Activate Your Enrollment” brochure to activate your enrollment and begin making your employment tax deposits. Be sure to tell your payroll provider about your EFTPS enrollment. Consider using EFTPS to make your other federal tax payments electronically as well. You should activate your EFTPS enrollment now even if you plan to deposit using FTD coupons (Form 8109) because it may take 5 to 6 weeks to receive the coupons and you may be required to make a deposit while waiting for them.

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

Applying for a social security card. Any employee without a social security card can get one by completing Form SS-5, *Application for a Social Security Card*, and submitting the necessary documentation to SSA. You can get Form SS-5 at SSA offices, by calling 1-800-772-1213, or from the SSA website at www.socialsecurity.gov/online/ss-5.html. The employee must complete and sign Form SS-5; it cannot be filed by the employer. You may be asked to supply a letter to

accompany Form SS-5 if the employee has exceeded his or her yearly or lifetime limit for the number of replacement cards allowed.

Applying for a social security number. If you file Form W-2 on paper and your employee has applied for an SSN but does not have one when you must file Form W-2, enter “Applied For” on the form. If you are filing electronically, enter all zeros (000-00-0000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the SSA to show the employee’s SSN. Furnish Copies B, C, and 2 of Form W-2c to the employee. Up to five Forms W-2c per Form W-3c, Transmittal of Corrected Wage and Tax Statements, may be created and submitted to the SSA over the Internet. For more information, visit SSA’s Employer W-2 Filing Instructions & Information webpage at www.socialsecurity.gov/employer. Advise your employee to correct the SSN on his or her original Form W-2.

Correctly record the employee’s name. Record the name and number of each employee as they are shown on the employee’s social security card. If the employee’s name is not correct as shown on the card (for example, because of marriage or divorce), the employee should request a corrected card from the SSA. Continue to report the employee’s wages under the old name until he or she shows you an updated social security card with the new name.

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

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



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

Verification of social security numbers. The Social Security Administration (SSA) provides several ways for employers and authorized reporting agents to verify employee social security numbers (SSNs). These services may be used for wage reporting purposes only.

- **Internet.** Use the Social Security Number Verification Service (SSNVS) to instantly verify up to 10 employee names and SSNs at a time, or submit an electronic file of up to 250,000 names and SSNs for an overnight response. Go to www.socialsecurity.gov/employer/ssnv.htm.
- **Telephone.** Use the new Telephone Number Employer Verification (TNEV) service to verify up to 10 employee names and SSNs using SSA’s automated telephone response system. TNEV is available 24 hours a day, 7 days a week, by calling the SSA National 800 Number (1-800-772-1213) or Employer Reporting Service Center (1-800-772-6270).
- **Paper.** Verify up to 300 names and SSNs by submitting a paper request. For information, see Appendix A in the Social Security Number Verification Service (SSNVS) Handbook at www.socialsecurity.gov/employer/ssnvshandbk/appendix.htm.

Registering for SSNVS and TNEV. You must register online and receive authorization from your employer to use SSNVS or TNEV. You cannot register through TNEV. To register, visit SSA’s website at www.socialsecurity.gov/employer and click on the *Business Services Online* link. Follow the registration instructions to obtain a user identification (ID) and password. You will need to provide the following information about yourself and your company.

- Name.
- Social security number.
- Date of birth.
- Type of employer.
- Employer identification number (EIN).
- Company name, address, and telephone number.
- Email address.

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

2. Who Are Employees?

Generally, employees are defined either under common law or under statutes for certain situations.

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

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

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

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

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

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

The table on page 25, [How Do Employment Taxes Apply to Farmwork](#), distinguishes between farm and non-farm activities, and also addresses rules that apply in special situations.

Crew Leaders

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

Husband-Wife Business

If you and your spouse jointly own and operate a farm or nonfarm business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. See Publication 541, Partnerships, for more details. The partnership is considered

the employer of any employees, and is liable for any employment taxes due on wages paid to its employees.

Exception—Qualified joint venture. If you and your spouse materially participate (see *Material participation* on page F-2 of the Instructions for Schedule F) as the only members of a jointly owned and operated business, and you file a joint Form 1040, you can make a joint election to be taxed as a qualified joint venture instead of a partnership. Spouses electing qualified joint venture status are treated as sole proprietors for federal tax purposes. Either of the sole proprietor spouses may report and pay the employment taxes due on wages paid to the employees, using the EIN of that spouse’s sole proprietorship.

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

3. Taxable Wages

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

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

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

Family members. Generally, the wages that you pay to family members who are your employees are subject to social security and Medicare taxes, federal income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table, [How Do Employment Taxes Apply to Farmwork](#), on page 25.

Household employees. The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than \$1,700 in 2010.

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

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

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



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

Share farmers and alien workers. You do not have to withhold or pay social security and Medicare taxes on amounts paid to share farmers under share-farming arrangements or on wages paid to alien workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (that is, "H-2(A)" visa workers).

4. Social Security and Medicare Taxes

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

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

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

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

Exceptions. The \$150 and \$2,500 tests do not apply to wages that you pay to a farmworker who receives less than \$150 in annual cash wages and the wages are not subject

to social security and Medicare taxes, or federal income tax withholding, even if you pay \$2,500 or more in that year to all of your farmworkers if the farmworker:

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

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

Social Security and Medicare Tax Withholding

For wages paid in 2010 the social security tax rate is 6.2%, for both the employee and employer, on the first \$106,800 paid to each employee. You must withhold at this rate from each employee and pay a matching amount.

The Medicare tax rate is 1.45% each for the employer and the employee on all wages. You must withhold at this rate from each employee and pay a matching amount.

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

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

Withholding social security and Medicare taxes on nonresident alien employees. In general, if you pay wages to nonresident alien employees, you must withhold social security and Medicare taxes as you would for a U.S. citizen or resident alien. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule.

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

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

5. Federal Income Tax Withholding

Farmers and crew leaders must withhold federal income tax from the wages of farmworkers if the wages are subject to social security and Medicare taxes. The amount to withhold is figured on gross wages before taking out social security and Medicare taxes, union dues, insurance, etc. You may use one of several methods to determine the amount of federal income tax withholding. They are discussed in [section 13](#).

Form W-4. To know how much federal income tax to withhold from employees' wages, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Encourage your employees to file an updated Form W-4 for 2010, especially if they owed taxes or received a large refund when filing their 2009 tax return. Advise your employees to visit the IRS website at www.irs.gov/individuals and select the "IRS Withholding Calculator" link for help in determining how many withholding allowances to claim on their Form W-4. Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances.

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

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



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

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

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

Publication 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Publication 505 and Publication 919, How Do I Adjust My Tax Withholding, for your employees.

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

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

A Form W-4 claiming exemption from withholding is valid for only one calendar year. To continue to be exempt from withholding in the next year, an employee must give you a new Form W-4 by February 15 of that year. If the employee does not give you a new Form W-4, withhold tax as if the employee is single with zero withholding allowances or withhold based on the last valid Form W-4 you have for the employee.

Withholding income taxes on the wages of nonresident alien employees. In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities for exceptions to this general rule.

Withholding adjustment for nonresident alien employees. To reflect the Making Work Pay credit that was enacted by ARRA, a new procedure applies for figuring the amount of income tax to withhold from wages of nonresident alien employees performing services within the United States for wages paid in 2010. This procedure requires a new chart and new tables to be used with the withholding tables to determine the amount to withhold from the wages of the nonresident alien employee. See *Withholding adjustment for nonresident aliens* in section 9 of Publication 15 (Circular E).

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

- Not claim exemption from income tax withholding;
- Request withholding as if they are single, regardless of their actual marital status;
- Claim only one allowance (if the nonresident alien is a resident of Canada, Mexico, or Korea, he or she may claim more than one allowance); and

- Write “Nonresident Alien” or “NRA” above the dotted line on line 6 of Form W-4.

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



Nonresident alien employees are no longer required to request additional withholding in the box for line 6 on Form W-4. However, a nonresident alien employee may request additional withholding at his or her option.

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

IRS review of requested Forms W-4. In the past, you had to routinely send the IRS any Form W-4 claiming complete exemption from withholding if \$200 or more in weekly wages was expected or claiming more than 10 allowances. Employers no longer have to submit these Forms W-4 to the IRS. However, Forms W-4 are still subject to review. When we refer to Form W-4, the same rules apply to Formulario W-4(SP), its Spanish translation.

You may receive a notice from the IRS requiring you to submit copies of Forms W-4. Send the requested copy or copies of Form W-4 to the IRS at the address provided and in the manner directed by the notice. You may also be directed to make available for inspection by an IRS employee certain Forms W-4. The notice you receive from the IRS may relate to one or more of your named employees. IRS may also require you to submit copies of Form W-4 to the IRS as directed by a revenue procedure or notice published in the Internal Revenue Bulletin.

After submitting a copy of the requested Form W-4 to the IRS, continue to withhold federal income tax based on that Form W-4 if it is valid (see [Invalid Forms W-4](#), later). However, the IRS may later notify you in writing that the employee is not entitled to claim a complete exemption from withholding or more than the maximum number of withholding allowances specified by the IRS in the written notice. The notice will also specify the applicable marital status for purposes of calculating the required amount of withholding. You are to withhold federal income tax based on the effective date shown on the notice using the maximum number of withholding allowances and marital status specified in the notice (commonly referred to as a “lock-in letter”).

Initial lock-in letter. The IRS uses information reported on Form W-2 to identify employees with withholding compliance problems. In some cases, where a serious under-withholding problem is found to exist for a particular employee, the IRS may issue a lock-in letter to the employer specifying the maximum number of withholding allowances and marital status permitted for a specific

employee. If the employee is employed by you as of the date of the notice, you must furnish the notice to the employee within 10 business days of receipt. You may follow any reasonable business practice to furnish the copy of the notice to the employee.

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

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

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

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

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

Employee provides you a new Form W-4 after IRS notice. After the IRS issues a notice or modification notice, if the employee provides you with a new Form W-4 claiming complete exemption from withholding or claims a marital status, a number of withholding allowances, and any additional withholding that results in less withholding than would result under the IRS notice or modification notice, you must disregard the new Form W-4. You are

required to withhold on the basis of the notice or modification notice unless the IRS subsequently notifies you to withhold based on the new Form W-4. If the employee wants to put a new Form W-4 into effect that results in less withholding than required, the employee must contact the IRS.

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

Substitute Forms W-4. You are encouraged to have your employees use the official version of Form W-4 to claim withholding allowances or exemption from withholding. Call the IRS at 1-800-829-3676 or visit the IRS website at www.irs.gov to obtain copies of Form W-4.

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

You are **prohibited** from accepting a substitute Form W-4 developed by an employee, and the employee submitting such form will be treated as failing to furnish a Form W-4. However, continue to use any valid Forms W-4 developed by your employees that you accepted before October 11, 2007.

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

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

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

Amounts exempt from levy on wages, salary, and other income. If you receive a Notice of Levy on Wages, Salary, and Other Income— Forms 668-W(ACS), 668-W(c)(DO), or 668-W(ICS)), you must withhold amounts as described in the instructions for these forms.

Publication 1494 (2010), Tables for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income— Forms 668-W(ACS), 668-W(c)(DO), and 668-W(ICS), shows the exempt amount. If a levy issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding.

- Wage bracket tables. See page 23 for directions on how to use the tables.
- Percentage method. See page 23 for directions on how to use the percentage method.
- Alternative formula tables for percentage method withholding. See Publication 15-A.
- Wage bracket percentage method withholding tables. See Publication 15-A.
- Other alternative methods. See Publication 15-A.

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

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

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

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

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

1. If you withheld federal income tax from an employee’s regular wages in the current or immediately preceding calendar year, you can use one of the following methods for the supplemental wages.
 - a. Withhold a flat 25% (no other percentage allowed).

b. If the supplemental wages are paid concurrently with regular wages, add the supplemental wages to the concurrently paid regular wages. If there are no concurrently paid regular wages, add the supplemental wages to alternatively, either the regular wages paid or to be paid for the current payroll period or the regular wages paid for the preceding payroll period. Figure the income tax withholding as if the total of the regular wages and supplemental wages is a single payment. Subtract the tax withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there were other payments of supplemental wages paid during the payroll period made before the current payment of supplemental wages, aggregate all the payments of supplemental wages paid during the payroll period with the regular wages paid during the payroll period, calculate the tax on the total, subtract the tax already withheld from the regular wages and previous supplemental wage payments, and withhold the remaining tax from the current payment of supplemental wages.

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



Separate rules apply to any supplemental wages exceeding \$1,000,000 that you pay to an individual during the year. See section 7 in Publication 15 (Circular E) for details.

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

6. Advance Earned Income Credit (EIC) Payment

An employee who expects to be eligible for the earned income credit (EIC) and who expects to have a qualifying child is entitled to receive EIC payments with his or her pay during the year. To get these payments, the employee must give you a properly completed Form W-5 (or Formulario W-5(SP), its Spanish translation) using either the paper form or the approved electronic format. You are required to make advance EIC payments to employees who give you a properly completed Form W-5; except that you are not required to make these payments to farmworkers paid on a daily basis.

Certain employees who do not have a qualifying child may be able to claim the EIC on their tax return. However, they cannot get advance EIC payments.

For 2010, the advance payment can be as much as \$1,830. The tables that begin on page 48 reflect that limit.

Form W-5. Form W-5 explains the eligibility requirements for receiving advance EIC payments. On Form W-5, an employee states that he or she expects to be eligible to claim the EIC and shows whether he or she has another Form W-5 in effect with any other current employer.

You must include advance EIC payments with the wages that you pay to eligible employees who give you a signed and completed Form W-5. Form W-5 is effective for the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the employee gives you the form. It remains in effect until the end of the year or until the employee revokes it or gives you a new one. Employees must give you a new Form W-5 each year.

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

For more information, see Form W-5 or Publication 15 (Circular E).

How to figure the advance EIC payment. Figure the amount of advance EIC to include in the employee's pay by using either the wage bracket or percentage method tables that begin on page 48. There are separate tables for employees whose spouses have a Form W-5 in effect.



During 2010, if you pay an employee total wages of at least \$35,535 (\$40,545 if married filing jointly) you must stop making advance EIC payments to that employee for the rest of the year.

Paying the advance EIC to employees. Advance EIC payments are not subject to withholding of income, social security, or Medicare taxes. An advance EIC payment does not change the amount of income, social security, or Medicare taxes that you withhold from the employee's wages. You add the advance EIC payment to the employee's net pay for the pay period. At the end of the year, you show the total advance EIC payments in box 9 on Form W-2. Do not include this amount as wages in box 1.

Employer's returns. Show the total payments that you made to employees on the advance EIC line (line 10) of your Form 943. Subtract this amount from your total taxes on line 9. See the Instructions for Form 943. Reduce the amounts reported on line 17 of Form 943 or on Form 943-A, Agricultural Employer's Record of Federal Tax Liability, by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld federal income tax and employee and employer social security and Medicare taxes. Advance EIC payments are treated as deposits of these taxes on the day that you pay wages (including the advance EIC payment) to your employees. The payments are treated as deposits of these taxes in the following order: first to the amount of federal income tax withholding, then to withheld employee social security and Medicare taxes, and last, to the employer's share of social security and Medicare taxes. For more information, see Publication 15 (Circular E).

Required Notice to Employees

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on Form W-4 about the EIC, you are encouraged to notify any employees whose wages for 2009 were less than \$43,279 (\$48,279 if married filing jointly) that they may be eligible to claim the credit for 2009. This is because eligible employees may get a refund of the amount of EIC that is more than the tax that they owe.

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

If a substitute Form W-2 is given to the employee on time but does not have the required statement, you must notify the employee within 1 week of the date that the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date that Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 8, 2010.

7. Depositing Taxes

Generally, you must deposit both the employer and employee shares of social security and Medicare taxes and federal income tax withheld (minus any advance earned income credit payments). You must deposit by using the Electronic Federal Tax Payment System (EFTPS) or by mailing or delivering a check, money order, or cash with Form 8109, Federal Tax Deposit Coupon, to an authorized financial institution that is an authorized depository for federal taxes. However, some employers must only deposit using EFTPS. See [How To Deposit](#) on page 16.



The credit against employment taxes for COBRA premium assistance payments you take on the 2009 Form 943 is treated as a deposit of taxes on the first day of your return period. See [COBRA premium assistance credit](#) on page 5 for more information.

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

- You report less than a \$2,500 tax liability for the year (line 11 of Form 943 or line 3 of Form 945) and you pay in full with a return that is filed on time. However, if you are unsure that you will report less than \$2,500, deposit under the rules explained in this section so that you will not be subject to failure-to-deposit penalties.

- You are a monthly schedule depositor and make a payment in accordance with the [Accuracy of Deposits Rule](#) discussed later. This payment may be \$2,500 or more.



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

When To Deposit



If you employ both farm and nonfarm workers, do not combine the taxes reportable on Forms 941 or 944 with Form 943 to decide whether to make a deposit. See [Employers of Both Farm and Nonfarm Workers](#) on page 19.

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

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

The deposit schedule that you must use for a calendar year is determined from the total taxes (not reduced by any advance EIC payments) reported on your Form 943 (line 9) for the lookback period, discussed next.

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

Lookback period. The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2010 is 2008.

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

2008 — \$48,000

2009 — \$60,000

Rose Co. is a monthly schedule depositor for 2010 because its taxes for the lookback period (\$48,000 for calendar year 2008) were not more than \$50,000. However, for 2011, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 2009) exceeded \$50,000.

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

Example of adjustments. An employer originally reported total tax of \$45,000 for the lookback period in 2008. The employer discovered during March 2010 that the tax during the lookback period was understated by \$10,000 and corrected this error by filing Form 943-X. The total tax reported in the lookback period is still \$45,000. The \$10,000 adjustment is also not treated as part of the 2010 taxes.

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

Monthly Deposit Schedule

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

Monthly schedule example. Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. It paid wages during August 2010, but did not pay any wages during September. Red Co. must deposit the combined tax liabilities for the August paydays by September 15. Red Co. does not have a deposit requirement for September (that is, due by October 15) because no wages were paid in September; therefore, it did not have a tax liability for September.

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

Semiweekly Deposit Schedule

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

Semiweekly depositors are not required to deposit twice a week if their payments were in the same semiweekly

period unless the [\\$100,000 Next-Day Deposit Rule](#) (discussed later) applies. For example, if you made a payment on both Wednesday and Friday and incurred taxes of \$10,000 for each pay date, deposit the \$20,000 by the following Wednesday. If you made no additional payments on Saturday through Tuesday, no deposit is due on Friday.



Semiweekly schedule depositors must complete Form 943-A and submit it with Form 943.

Semiweekly Deposit Schedule

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

Semiweekly schedule example. Green, Inc., a semiweekly schedule depositor, pays wages on the last day of each month. Green, Inc., will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green, Inc.'s tax liability for the April 30, 2010 (Friday), wage payment must be deposited by May 5, 2010 (Wednesday).

Semiweekly deposit period spanning two quarters. If you have more than one pay date during a semiweekly period and the pay dates fall in different calendar quarters, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Wednesday, September 29, 2010 (third quarter), and another pay date on Friday, October 1, 2010 (fourth quarter), two separate deposits will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Wednesday, October 6, 2010 (three banking days from the end of the semiweekly deposit period).

Deposits on Banking Days Only

If a deposit is required to be made on a day that is not a banking day, the deposit is considered on time if it is made by the next banking day. In addition to federal and state bank holidays, Saturdays and Sundays are treated as nonbanking days. For example, if a deposit is required to be made on Friday, but Friday is not a banking day, the deposit is considered timely if it is made by the following Monday (if Monday is a banking day).

Semiweekly schedule depositors will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have 1 additional banking day to deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is

not a banking day, the deposit normally due on Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

\$100,000 Next-Day Deposit Rule

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

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

In addition, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Fir Co. is a semiweekly schedule depositor. On Monday, Fir Co. accumulates taxes of \$110,000 and must deposit this amount on Tuesday, the next banking day. On Tuesday, Fir Co. accumulates additional taxes of \$30,000. Because the \$30,000 is not added to the previous \$110,000 and is less than \$100,000, Fir Co. does not have to deposit the \$30,000 until Friday (following the semi-weekly deposit schedule).



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

Example of the \$100,000 next-day deposit rule. Elm, Inc., started business on April 2, 2010. Because Elm, Inc., is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm, Inc., is a monthly schedule depositor. On April 9, Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On April 16 (Friday), Elm, Inc., paid wages and accumulated taxes of \$60,000, for a total of \$110,000. Because Elm, Inc., accumulated \$110,000 on April 16, it must deposit \$110,000 by April 19 (Monday), the next banking day.

Accuracy of Deposits Rule

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

1. Any deposit shortfall does not exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited.

2. The deposit shortfall is paid or deposited by the shortfall makeup date as described below.

Makeup Date for Deposit Shortfall:

- **Monthly Schedule Depositor**—Deposit the shortfall or pay it with your return by the due date of your Form 943. You may pay the shortfall with your Form 943 even if the amount is \$2,500 or more.
- **Semiweekly Schedule Depositor**—Deposit by the earlier of (a) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred, or (b) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2010, the shortfall makeup date is March 17, 2010 (Wednesday).

How To Deposit

The two methods of depositing employment taxes are discussed below. See [Payment with return](#) on page 14 for exceptions explaining when taxes may be paid with the tax return instead of being deposited.

Electronic deposit requirement (EFTPS). You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2010 if:

- Your total deposits of such taxes in 2008 were more than \$200,000, or
- You were required to use EFTPS in 2009.

If you are required to use EFTPS and use Form 8109 instead, you may be subject to a 10% failure-to-deposit penalty. EFTPS is a free service provided by the Department of Treasury. If you are not required to use EFTPS, you may participate voluntarily. To get more information or to enroll in EFTPS, call 1-800-555-4477 (business) or 1-800-316-6541 (individual). You can also visit the EFTPS website at www.eftps.gov.

New employers that have a federal tax obligation will be pre-enrolled in EFTPS. Call the toll-free number located in your Employer Identification Number (EIN) Package to activate your enrollment and begin making your tax deposit payments. See [When you receive your EIN](#) on page 6 for more information.

Depositing on time. For deposits made by EFTPS to be on time, you must initiate the transaction at least one business day before the date that the deposit is due.

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

Same day payment option. If you fail to initiate a deposit transaction on EFTPS at least 1 business day before the date a deposit is due, you can still make your

deposit on time by using the Federal Reserve-Electronic Tax Application (FR-ETA). If you ever need the same-day payment method, you will need to make arrangements with your financial institution ahead of time. FR-ETA allows you to initiate the transaction and have the funds transferred from your financial institution on the same day. Enrollment in EFTPS automatically enrolls you in FR-ETA. Instructions for using FR-ETA are included in your EFTPS enrollment package. Business taxpayers can use FR-ETA even if not enrolled, but may need help to have their financial institution use the proper format for making the payment. The guidelines for financial institutions for making payments using FR-ETA can be found at www.frbservices.org/files/serviceofferings/pdf/Sameday.pdf.

Making deposits with FTD coupons. If you are not making deposits by EFTPS, use Form 8109 to make the deposits at an authorized financial institution.

For new employers, if you would like to receive a Federal Tax Deposit (FTD) coupon booklet, call 1-800-829-4933. Allow 5 to 6 weeks for delivery. Consider activating your enrollment in EFTPS **now** so that you can make timely deposits of employment taxes while waiting for requested FTD coupons.

The IRS will keep track of the number of FTD coupons that you use and will automatically send you additional coupons when you need them. If you do not receive your resupply of FTD coupons, call 1-800-829-4933. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on Form 8109-C, FTD Address Change, which is in the FTD coupon book. Filing Form 8109-C will not change your address of record; it will change only the address where the FTD coupons are mailed. The FTD coupons will be preprinted with your name, address, and EIN. They have entry spaces for indicating the type of tax and the tax period for which the deposit is made.

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

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

Please use only your FTD coupons. If you use anyone else's FTD coupon, you may be subject to a failure-to-deposit penalty. This is because your account will be underpaid by the amount of the deposit credited to the other person's account. See [Deposit Penalties](#), later, for penalty amounts.

How to deposit with a FTD coupon. Mail or deliver each FTD coupon and a single payment covering the taxes to be deposited to an authorized depository. An authorized depository is a financial institution (for example, a commercial bank) that is authorized to accept federal tax deposits. Follow the instructions in the FTD coupon book. Make your check or money order payable to the depository. To help ensure proper crediting of your account, include your EIN, the type of tax (for example, Form 943), and the tax period to which the payment applies on your check or money order.

Authorized depositories must accept cash, a postal money order drawn to the order of the depository, or a check or draft drawn on and to the order of the depository. You may deposit taxes with a check drawn on another financial institution only if the depository is willing to accept that form of payment. Be sure that the financial institution where you make deposits is an authorized depository. Deposits made at an unauthorized institution may be subject to the failure-to-deposit penalty.

If you prefer, you may mail your coupon and payment to:

Financial Agent
Federal Tax Deposit Processing
P.O. Box 970030
St. Louis, MO 63197.

Make your check or money order payable to "Financial Agent."

The Financial Agent cannot process foreign checks. If you send a check written on a foreign bank to pay a federal tax deposit, you generally will be charged a deposit penalty and will receive a bill in the mail. A foreign bank is a financial institution that is not incorporated under the laws of the United States, any U.S. state, any U.S. possession, or the District of Columbia.

You may enroll in the Electronic Federal Tax Payment System (EFTPS), which will allow you to make electronic payments at no charge to you. Instructions for enrollment are available at www.eftps.gov.

You may also make the payments by wire transfer, through EFTPS, without being enrolled. A same day payment is initiated by your financial institution and can be used by businesses for making EFTPS tax payments. Please check with your financial institution regarding availability, deadlines, and costs. Generally, your bank will charge you a fee for payments made this way.

Depositing on time. The IRS determines if deposits are on time by the date that they are received by an authorized depository. To be considered timely, the funds must be available to the depository on the deposit due date before the institution's daily cutoff deadline. Contact your local depository for information concerning check clearance and cutoff schedules. However, a deposit received by the authorized depository after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States in a properly addressed, postage prepaid envelope at least 2 days before the due date.



If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be received by the authorized depository by its due date to be timely. See section 7502(e)(3) for more information.

Depositing without an EIN. If you have applied for an EIN but have not received it and you must make a deposit, make the deposit with the IRS. Do not make the deposit at an authorized depository. Make your check or money order payable to the "United States Treasury" and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Send

your deposit with an explanation to your local IRS office or the office where you file Form 943 or Form 945. The addresses are provided in the separate instructions for Forms 943 and 945 and are also available on the IRS website at www.irs.gov. Do not use Form 8109-B, Federal Tax Deposit Coupon, in this situation.

Depositing without Form 8109. If you do not have a preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. You may get this form by calling 1-800-829-4933. Be sure to have your EIN ready when you call. You will not be able to obtain Form 8109-B by calling 1-800-TAX-FORM.

Use Form 8109-B to make deposits only if:

- You are a new employer and you have been assigned an EIN, but you have not received your initial supply of Forms 8109; or
- You have not received your resupply of preprinted Forms 8109.

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

Deposit Penalties

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

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

Penalty	Charged for...
2%	Deposits made 1 to 5 days late.
5%	Deposits made 6 to 15 days late.
10%	Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
10%	Deposits made at an unauthorized financial institution, paid directly to the IRS, or paid with your tax return. But see Depositing without an EIN , earlier, and Payment with return on page 14 for exceptions.
10%	Amounts subject to electronic deposit requirements but not deposited using EFTPS.
15%	Amounts still unpaid more than 10 days after the date of the first notice that the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

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

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

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

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

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

A **responsible person** can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, a volunteer director/trustee, or an employee of

a sole proprietorship. A responsible person also may include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

Willfully means voluntarily, consciously, and intentionally. A responsible person acts willfully if the person knows that the required actions are not taking place.

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

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

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

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

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on line 17 of Form 943.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A in the lines that represent the dates you paid your employees.
- Verify that your total liability shown on line 17 of Form 943 or on line M of Form 943-A equals your tax liability shown on line 11 of Form 943.
- Do not show negative amounts on line 17 of Form 943 or Form 943-A. If a prior period adjustment results in a decrease in your tax liability, reduce your liability for the day you discovered the error by the tax decrease resulting from the error, but not below zero. Apply any remaining decrease to subsequent liabilities.
- For prior period errors discovered after December 31, 2008, **do not** adjust your tax liabilities reported on line 17 of Form 943 or on Form 943-A.

Employers of Both Farm and Nonfarm Workers

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

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

8. Form 943

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

After you file your first return, each year the IRS will send you a Form 943 preaddressed with your name, address, and EIN. If you do not receive the preaddressed form, request a blank form from the IRS. If you use a blank form, show your name and EIN exactly as they appeared on previous returns.

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

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

Penalties. For each month or part of a month that a return is not filed when required (disregarding any extensions of the filing deadline), there is a failure-to-file penalty of 5% of the unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month that the tax is paid late (disregarding any extensions of the payment deadline), there is a failure-to-pay penalty

of 0.5% per month of the amount of tax. For individual filers only, the failure-to-pay penalty is reduced from 0.5% per month to 0.25% per month if an installment agreement is in effect. You must have filed your return on or before the due date of the return to qualify for the reduced penalty. The maximum amount of the failure-to-pay penalty is also 25% of the tax due. If both penalties apply in any month, the failure-to-file penalty is reduced by the amount of the failure-to-pay penalty. The penalties will not be charged if you have reasonable cause for failing to file or pay. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

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

If federal income, social security, or Medicare taxes that must be withheld are not withheld or are not paid, you may be personally liable for the trust fund recovery penalty. See [Trust fund recovery penalty](#) in section 7.

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

9. Reporting Adjustments on Form 943

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

Current Year Adjustments

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

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

Prior Year Adjustments

If you discover an error on a previously filed Form 943 **after December 31, 2008**, make the correction using Form 943-X. (Do not use Form 941c.) For errors discovered prior to January 1, 2009, see *Prior Year Adjustments (Errors Discovered Before January 1, 2009)* in the 2009 Publication 51 (Circular A). File a separate Form 943-X for each prior year you are correcting. File Form 943-X separately.

Do not attach Form 943-X to your current period Form 943. You must explain your error on Form 943-X, indicate when the error was discovered, and provide the applicable certifications.

When you discover that you underreported tax on a previously filed return, you must file Form 943-X no later than the due date of the return for the period during which you discovered the error. Pay the amount you owe when you file. For example, you discover on June 15, 2010, that you underreported \$10,000 of social security and Medicare wages on your 2009 Form 943. You owe \$1,530 on the 2009 Form 943. To qualify for an interest-free adjustment, you must file Form 943-X by January 31, 2011, and pay \$1,530 when you file. For more information, see the Instructions for Form 943-X or visit the IRS website at www.irs.gov and enter keywords *Correcting Employment Taxes*.

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

Federal income tax withholding adjustments. You cannot adjust the amount reported as federal income tax withheld for a prior year return, even if you withheld the wrong amount. However, you may adjust prior year federal income tax withholding to correct an **administrative error**. An administrative error occurs if the amount you entered on Form 943 is not the amount that you actually withheld. Examples include mathematical or transposition errors. In these cases, you should adjust the return to show the amount actually withheld.

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

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

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

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

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

Collecting underwithheld taxes from employees. If you withheld no federal income, social security, or Medicare taxes or less than the correct amount from an employee's wages, you can make it up from future pay to that employee. But you are the one who owes the underpayment. Reimbursement is a matter for settlement between you and the employee. Underwithheld federal income tax

must be recovered from the employee on or before the last day of the calendar year.

Refunding amounts incorrectly withheld from employees. If you withheld more than the correct amount of federal income, social security, or Medicare taxes from wages paid, give the employee any excess. The excess federal income tax withholding must be reimbursed to the employee before the end of the calendar year. Keep in your records the employee's written receipt showing the date and amount of the repayment. If you do not have a receipt, you must report and pay each excess amount when you file Form 943 for the year in which you withheld too much tax.

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

For additional information about the new procedure for adjusting employment taxes, get the Instructions for Form 943-X or visit the IRS website at www.irs.gov and enter keywords *Correcting Employment Taxes*. Also see Treasury Decision 9405, 2008-32 I.R.B. 293, available at http://www.irs.gov/irb/2008-32_IRB/ar13.html.

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

10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. A list of state unemployment agencies, including web addresses and phone numbers, is available in the Instructions for Form 940. Only the employer pays FUTA tax; it is not withheld from the employees' wages. For more information, see the Instructions for Form 940.

For 2010, you must file Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 2009 or 2010, or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2009 or 20 or more different weeks in 2010.

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

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

You must deposit FUTA tax with an authorized financial institution. If you are subject to the electronic deposit requirements, you must use EFTPS. See [section 7](#) for more information on deposits. The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See [Deposit rules for FUTA tax](#), later.

FUTA tax rate. For 2009 and 2010, the FUTA tax rate is 6.2% on the first \$7,000 of cash wages you pay to each employee. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax that you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full 5.4% credit. Therefore, your net FUTA tax rate may be as low as 0.8% (.008). FUTA tax applies, however, even if you are exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Form 940 takes state credits into account.

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

Deposit rules for FUTA tax. Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .008 times the amount of wages paid to each employee during the quarter. This amount may need to be adjusted, however, depending on your entitlement to the credit for state unemployment contributions. See the Instructions for Form 940. When an employee's wages reach \$7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$500, deposit the FUTA tax with an authorized financial institution, or by using EFTPS as explained in section 7, by the last day of the month following the end of the quarter. If the amount is \$500 or less, you do not have to deposit it, but you must add it to the amount of tax for the next quarter to determine whether a deposit is required for that quarter. To help ensure proper crediting to your account, write your EIN, "Form 940," and the tax period the deposit applies to on your check or money order.

If your liability for the fourth quarter (plus any undeposited amount from any earlier quarter) is over \$500, deposit the entire amount by the due date of Form 940 (January 31). If it is \$500 or less, you can make a deposit, pay the tax with a major credit card, debit card, or pay the tax with a check or money order with your Form 940 by January 31. Federal tax deposits cannot be paid by credit or debit cards.

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

Once you have filed a Form 940, you will receive a preaddressed form near the end of each calendar year. If you do not receive a form, request one by calling 1-800-829-4933 in time to receive it and file when due. Alternatively, you may download a copy of Form 940 and Instructions for Form 940 from the IRS website at www.irs.gov.

11. Records You Should Keep

Every employer subject to employment taxes must keep all related records available for inspection for at least 4 years after the due date for the return period to which the records relate, or the date the taxes are paid, whichever is later. You may keep the records in whatever form you choose.

Keep a record of the following information.

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, annuity, and pension payments.
- Fair market value and dates of all noncash payments.
- Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Dates and amounts of tax deposits that you made and acknowledgment numbers for deposits made by EFTPS.
- Fringe benefits provided, including substantiation.

Keep copies of the following documents.

- Forms W-4 (Formulario W-4(SP)), W-4P, and W-4S.
- Forms W-5 (Formulario W-5(SP)).
- Forms W-2, including employee copies of any Forms W-2 that were returned to you as undeliverable.
- Returns that you filed.

If a **crew leader** furnished you with farmworkers, you must keep a record of the name, permanent mailing address, and EIN of the crew leader. If the crew leader has no permanent mailing address, record his or her present address.

12. Reconciling Wage Reporting Forms

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

To help reduce discrepancies:

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

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

1. Be sure that the amounts on Form W-3 are the total amounts from Forms W-2, excluding any amounts from Forms W-2 that were marked void, and
2. Reconcile Form W-3 with your Form 943 by comparing amounts reported for the following items.
 - Federal income tax withholding, social security wages, and Medicare wages.
 - Social security and Medicare taxes. The amounts shown on Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.
 - Advance earned income credit (EIC).

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

13. Federal Income Tax Withholding Methods

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

Wage Bracket Method

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

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

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

1. Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. The allowance values are in the *Percentage Method—2010 Amount for One Withholding Allowance* table below.
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

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

Percentage Method

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

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

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

2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on page 26 or 27.

Percentage Method—2010 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 70.19
Biweekly	140.38
Semimonthly	152.08
Monthly	304.17
Quarterly	912.50
Semiannually	1,825.00
Annually	3,650.00
Daily or Miscellaneous (each day of the payroll period)	14.04

Example. An unmarried employee is paid \$600 weekly. This employee has a Form W-4 in effect claiming two withholding allowances. Using the percentage method, figure the federal income tax withholding as follows:

1. Total wage payment	\$600.00
2. One allowance	\$70.19
3. Allowances claimed on Form W-4	2
4. Multiply line 2 by line 3	<u>\$140.38</u>
5. Amount subject to withholding (subtract line 4 from line 1)	\$459.62
6. Tax to be withheld on \$459.62 from Table 1—single person, page 26	<u>\$ 47.34</u>

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

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

Example. A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$14,600 (the value of four withholding allowances annually) for a balance of \$37,400. Using column (b) of *Table 7—Annual Payroll Period* on page 27, the annual federal income tax withholding is \$3,010.00. Divide the annual amount by 52. The weekly federal income tax to withhold is \$57.88.

Alternative Methods of Federal Income Tax Withholding

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

Rounding. If you use the percentage method or alternative methods for federal income tax withholding, you may round the tax for the pay period to the nearest dollar. The wage bracket tables are already rounded for you.

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

14. Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the *Wage Bracket Method* or the *Percentage Method* as explained later. With either method, the number of withholding allowances that an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4. See [section 6](#) for an explanation of the advance EIC.

Wage Bracket Method

If you use the wage bracket tables on pages 50 through 56, figure the advance EIC payment as follows.

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

Percentage Method

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

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

Rounding. The wage bracket tables for advance EIC payments have been rounded to whole dollar amounts.

If you use the percentage method for advance EIC payments, the payments may be rounded to the nearest dollar. The rules for rounding discussed in [section 13](#) also apply to advance EIC payments.

15. How Do Employment Taxes Apply to Farmwork?

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

Tables for Percentage Method of Withholding

(For Wages Paid in 2010)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$116		. \$0		Not over \$264		. \$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$116	—\$200	. . .10%	—\$116	\$264	—\$471	. . .10%	—\$264
\$200	—\$693	. . . \$8.40 plus 15%	—\$200	\$471	—\$1,457	. . . \$20.70 plus 15%	—\$471
\$693	—\$1,302	. . . \$82.35 plus 25%	—\$693	\$1,457	—\$1,809	. . . \$168.60 plus 25%	—\$1,457
\$1,302	—\$1,624	. . . \$234.60 plus 27%	—\$1,302	\$1,809	—\$2,386	. . . \$256.60 plus 27%	—\$1,809
\$1,624	—\$1,687	. . . \$321.54 plus 30%	—\$1,624	\$2,386	—\$2,789	. . . \$412.39 plus 25%	—\$2,386
\$1,687	—\$3,344	. . . \$340.44 plus 28%	—\$1,687	\$2,789	—\$4,173	. . . \$513.14 plus 28%	—\$2,789
\$3,344	—\$7,225	. . . \$804.40 plus 33%	—\$3,344	\$4,173	—\$7,335	. . . \$900.66 plus 33%	—\$4,173
\$7,225		. . . \$2,085.13 plus 35%	—\$7,225	\$7,335		. . . \$1,944.12 plus 35%	—\$7,335

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$233		. \$0		Not over \$529		. \$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$233	—\$401	. . .10%	—\$233	\$529	—\$942	. . .10%	—\$529
\$401	—\$1,387	. . . \$16.80 plus 15%	—\$401	\$942	—\$2,913	. . . \$41.30 plus 15%	—\$942
\$1,387	—\$2,604	. . . \$164.70 plus 25%	—\$1,387	\$2,913	—\$3,617	. . . \$336.95 plus 25%	—\$2,913
\$2,604	—\$3,248	. . . \$468.95 plus 27%	—\$2,604	\$3,617	—\$4,771	. . . \$512.95 plus 27%	—\$3,617
\$3,248	—\$3,373	. . . \$642.83 plus 30%	—\$3,248	\$4,771	—\$5,579	. . . \$824.53 plus 25%	—\$4,771
\$3,373	—\$6,688	. . . \$680.33 plus 28%	—\$3,373	\$5,579	—\$8,346	. . . \$1,026.53 plus 28%	—\$5,579
\$6,688	—\$14,450	. . . \$1,608.53 plus 33%	—\$6,688	\$8,346	—\$14,669	. . . \$1,801.29 plus 33%	—\$8,346
\$14,450		. . . \$4,169.99 plus 35%	—\$14,450	\$14,669		. . . \$3,887.88 plus 35%	—\$14,669

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$252		. \$0		Not over \$573		. \$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$252	—\$434	. . .10%	—\$252	\$573	—\$1,021	. . .10%	—\$573
\$434	—\$1,502	. . . \$18.20 plus 15%	—\$434	\$1,021	—\$3,156	. . . \$44.80 plus 15%	—\$1,021
\$1,502	—\$2,821	. . . \$178.40 plus 25%	—\$1,502	\$3,156	—\$3,919	. . . \$365.05 plus 25%	—\$3,156
\$2,821	—\$3,519	. . . \$508.15 plus 27%	—\$2,821	\$3,919	—\$5,169	. . . \$555.80 plus 27%	—\$3,919
\$3,519	—\$3,654	. . . \$696.61 plus 30%	—\$3,519	\$5,169	—\$6,044	. . . \$893.30 plus 25%	—\$5,169
\$3,654	—\$7,246	. . . \$737.11 plus 28%	—\$3,654	\$6,044	—\$9,042	. . . \$1,112.05 plus 28%	—\$6,044
\$7,246	—\$15,654	. . . \$1,742.87 plus 33%	—\$7,246	\$9,042	—\$15,892	. . . \$1,951.49 plus 33%	—\$9,042
\$15,654		. . . \$4,517.51 plus 35%	—\$15,654	\$15,892		. . . \$4,211.99 plus 35%	—\$15,892

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$504		. \$0		Not over \$1,146		. \$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$504	—\$869	. . .10%	—\$504	\$1,146	—\$2,042	. . .10%	—\$1,146
\$869	—\$3,004	. . . \$36.50 plus 15%	—\$869	\$2,042	—\$6,313	. . . \$89.60 plus 15%	—\$2,042
\$3,004	—\$5,642	. . . \$356.75 plus 25%	—\$3,004	\$6,313	—\$7,838	. . . \$730.25 plus 25%	—\$6,313
\$5,642	—\$7,038	. . . \$1,016.25 plus 27%	—\$5,642	\$7,838	—\$10,338	. . . \$1,111.50 plus 27%	—\$7,838
\$7,038	—\$7,308	. . . \$1,393.17 plus 30%	—\$7,038	\$10,338	—\$12,088	. . . \$1,786.50 plus 25%	—\$10,338
\$7,308	—\$14,492	. . . \$1,474.17 plus 28%	—\$7,308	\$12,088	—\$18,083	. . . \$2,224.00 plus 28%	—\$12,088
\$14,492	—\$31,308	. . . \$3,485.69 plus 33%	—\$14,492	\$18,083	—\$31,783	. . . \$3,902.60 plus 33%	—\$18,083
\$31,308		. . . \$9,034.97 plus 35%	—\$31,308	\$31,783		. . . \$8,423.60 plus 35%	—\$31,783

Tables for Percentage Method of Withholding (continued)

(For Wages Paid in 2010)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$1,513 \$0			(b) MARRIED person — If the amount of wages (after subtracting withholding allowances) is: Not over \$3,438 \$0		
The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$1,513	—\$2,606 . . . 10%	—\$1,513	\$3,438	—\$6,125 . . . 10%	—\$3,438
\$2,606	—\$9,013 . . . \$109.30 plus 15%	—\$2,606	\$6,125	—\$18,938 . . . \$268.70 plus 15%	—\$6,125
\$9,013	—\$16,925 . . . \$1,070.35 plus 25%	—\$9,013	\$18,938	—\$23,513 . . . \$2,190.65 plus 25%	—\$18,938
\$16,925	—\$21,113 . . . \$3,048.35 plus 27%	—\$16,925	\$23,513	—\$31,013 . . . \$3,334.40 plus 27%	—\$23,513
\$21,113	—\$21,925 . . . \$4,179.11 plus 30%	—\$21,113	\$31,013	—\$36,263 . . . \$5,359.40 plus 25%	—\$31,013
\$21,925	—\$43,475 . . . \$4,422.71 plus 28%	—\$21,925	\$36,263	—\$54,250 . . . \$6,671.90 plus 28%	—\$36,263
\$43,475	—\$93,925 . . . \$10,456.71 plus 33%	—\$43,475	\$54,250	—\$95,350 . . . \$11,708.26 plus 33%	—\$54,250
\$93,925	—\$27,105.21 plus 35%	—\$93,925	\$95,350	—\$25,271.26 plus 35%	—\$95,350

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$3,025 \$0			(b) MARRIED person — If the amount of wages (after subtracting withholding allowances) is: Not over \$6,875 \$0		
The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$3,025	—\$5,213 . . . 10%	—\$3,025	\$6,875	—\$12,250 . . . 10%	—\$6,875
\$5,213	—\$18,025 . . . \$218.80 plus 15%	—\$5,213	\$12,250	—\$37,875 . . . \$537.50 plus 15%	—\$12,250
\$18,025	—\$33,850 . . . \$2,140.60 plus 25%	—\$18,025	\$37,875	—\$47,025 . . . \$4,381.25 plus 25%	—\$37,875
\$33,850	—\$42,225 . . . \$6,096.85 plus 27%	—\$33,850	\$47,025	—\$62,025 . . . \$6,668.75 plus 27%	—\$47,025
\$42,225	—\$43,850 . . . \$8,358.10 plus 30%	—\$42,225	\$62,025	—\$72,525 . . . \$10,718.75 plus 25%	—\$62,025
\$43,850	—\$86,950 . . . \$8,845.60 plus 28%	—\$43,850	\$72,525	—\$108,500 . . . \$13,343.75 plus 28%	—\$72,525
\$86,950	—\$187,850 . . . \$20,913.60 plus 33%	—\$86,950	\$108,500	—\$190,700 . . . \$23,416.75 plus 33%	—\$108,500
\$187,850	—\$54,210.60 plus 35%	—\$187,850	\$190,700	—\$50,542.75 plus 35%	—\$190,700

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$6,050 \$0			(b) MARRIED person — If the amount of wages (after subtracting withholding allowances) is: Not over \$13,750 \$0		
The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$6,050	—\$10,425 . . . 10%	—\$6,050	\$13,750	—\$24,500 . . . 10%	—\$13,750
\$10,425	—\$36,050 . . . \$437.50 plus 15%	—\$10,425	\$24,500	—\$75,750 . . . \$1,075.00 plus 15%	—\$24,500
\$36,050	—\$67,700 . . . \$4,281.25 plus 25%	—\$36,050	\$75,750	—\$94,050 . . . \$8,762.50 plus 25%	—\$75,750
\$67,700	—\$84,450 . . . \$12,193.75 plus 27%	—\$67,700	\$94,050	—\$124,050 . . . \$13,337.50 plus 27%	—\$94,050
\$84,450	—\$87,700 . . . \$16,716.25 plus 30%	—\$84,450	\$124,050	—\$145,050 . . . \$21,437.50 plus 25%	—\$124,050
\$87,700	—\$173,900 . . . \$17,691.25 plus 28%	—\$87,700	\$145,050	—\$217,000 . . . \$26,687.50 plus 28%	—\$145,050
\$173,900	—\$375,700 . . . \$41,827.25 plus 33%	—\$173,900	\$217,000	—\$381,400 . . . \$46,833.50 plus 33%	—\$217,000
\$375,700	—\$108,421.25 plus 35%	—\$375,700	\$381,400	—\$101,085.50 plus 35%	—\$381,400

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: Not over \$23.30 \$0			(b) MARRIED person — If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: Not over \$52.90 \$0		
The amount of income tax to withhold per day is:			The amount of income tax to withhold per day is:		
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$23.30	—\$40.10 . . . 10%	—\$23.30	\$52.90	—\$94.20 . . . 10%	—\$52.90
\$40.10	—\$138.70 . . . \$1.68 plus 15%	—\$40.10	\$94.20	—\$291.30 . . . \$4.13 plus 15%	—\$94.20
\$138.70	—\$260.40 . . . \$16.47 plus 25%	—\$138.70	\$291.30	—\$361.70 . . . \$33.70 plus 25%	—\$291.30
\$260.40	—\$324.80 . . . \$46.90 plus 27%	—\$260.40	\$361.70	—\$477.10 . . . \$51.30 plus 27%	—\$361.70
\$324.80	—\$337.30 . . . \$64.29 plus 30%	—\$324.80	\$477.10	—\$557.90 . . . \$82.46 plus 25%	—\$477.10
\$337.30	—\$668.80 . . . \$68.04 plus 28%	—\$337.30	\$557.90	—\$834.60 . . . \$102.66 plus 28%	—\$557.90
\$668.80	—\$1,445.00 . . . \$160.86 plus 33%	—\$668.80	\$834.60	—\$1,466.90 . . . \$180.14 plus 33%	—\$834.60
\$1,445.00	—\$417.01 plus 35%	—\$1,445.00	\$1,466.90	—\$388.80 plus 35%	—\$1,466.90

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	3	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	4	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	5	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	6	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	7	0	0	0	0	0	0	0	0	0	0
190	195	8	1	0	0	0	0	0	0	0	0	0
195	200	8	1	0	0	0	0	0	0	0	0	0
200	210	9	2	0	0	0	0	0	0	0	0	0
210	220	11	3	0	0	0	0	0	0	0	0	0
220	230	12	4	0	0	0	0	0	0	0	0	0
230	240	14	5	0	0	0	0	0	0	0	0	0
240	250	15	6	0	0	0	0	0	0	0	0	0
250	260	17	7	0	0	0	0	0	0	0	0	0
260	270	18	8	1	0	0	0	0	0	0	0	0
270	280	20	9	2	0	0	0	0	0	0	0	0
280	290	21	11	3	0	0	0	0	0	0	0	0
290	300	23	12	4	0	0	0	0	0	0	0	0
300	310	24	14	5	0	0	0	0	0	0	0	0
310	320	26	15	6	0	0	0	0	0	0	0	0
320	330	27	17	7	0	0	0	0	0	0	0	0
330	340	29	18	8	1	0	0	0	0	0	0	0
340	350	30	20	9	2	0	0	0	0	0	0	0
350	360	32	21	11	3	0	0	0	0	0	0	0
360	370	33	23	12	4	0	0	0	0	0	0	0
370	380	35	24	14	5	0	0	0	0	0	0	0
380	390	36	26	15	6	0	0	0	0	0	0	0
390	400	38	27	17	7	0	0	0	0	0	0	0
400	410	39	29	18	8	1	0	0	0	0	0	0
410	420	41	30	20	9	2	0	0	0	0	0	0
420	430	42	32	21	11	3	0	0	0	0	0	0
430	440	44	33	23	12	4	0	0	0	0	0	0
440	450	45	35	24	14	5	0	0	0	0	0	0
450	460	47	36	26	15	6	0	0	0	0	0	0
460	470	48	38	27	17	7	0	0	0	0	0	0
470	480	50	39	29	18	8	1	0	0	0	0	0
480	490	51	41	30	20	9	2	0	0	0	0	0
490	500	53	42	32	21	10	3	0	0	0	0	0
500	510	54	44	33	23	12	4	0	0	0	0	0
510	520	56	45	35	24	13	5	0	0	0	0	0
520	530	57	47	36	26	15	6	0	0	0	0	0
530	540	59	48	38	27	16	7	0	0	0	0	0
540	550	60	50	39	29	18	8	1	0	0	0	0
550	560	62	51	41	30	19	9	2	0	0	0	0
560	570	63	53	42	32	21	10	3	0	0	0	0
570	580	65	54	44	33	22	12	4	0	0	0	0
580	590	66	56	45	35	24	13	5	0	0	0	0
590	600	68	57	47	36	25	15	6	0	0	0	0
600	610	69	59	48	38	27	16	7	0	0	0	0
610	620	71	60	50	39	28	18	8	1	0	0	0
620	630	72	62	51	41	30	19	9	2	0	0	0
630	640	74	63	53	42	31	21	10	3	0	0	0
640	650	75	65	54	44	33	22	12	4	0	0	0
650	660	77	66	56	45	34	24	13	5	0	0	0
660	670	78	68	57	47	36	25	15	6	0	0	0
670	680	80	69	59	48	37	27	16	7	0	0	0
680	690	81	71	60	50	39	28	18	8	1	0	0
690	700	83	72	62	51	40	30	19	9	2	0	0
700	710	85	74	63	53	42	31	21	10	3	0	0
710	720	88	75	65	54	43	33	22	12	4	0	0
720	730	90	77	66	56	45	34	24	13	5	0	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$730	\$740	\$93	\$78	\$68	\$57	\$46	\$36	\$25	\$15	\$6	\$0	\$0
740	750	95	80	69	59	48	37	27	16	7	0	0
750	760	98	81	71	60	49	39	28	18	8	1	0
760	770	100	83	72	62	51	40	30	19	9	2	0
770	780	103	85	74	63	52	42	31	21	10	3	0
780	790	105	88	75	65	54	43	33	22	12	4	0
790	800	108	90	77	66	55	45	34	24	13	5	0
800	810	110	93	78	68	57	46	36	25	15	6	0
810	820	113	95	80	69	58	48	37	27	16	7	0
820	830	115	98	81	71	60	49	39	28	18	8	1
830	840	118	100	83	72	61	51	40	30	19	9	2
840	850	120	103	85	74	63	52	42	31	21	10	3
850	860	123	105	88	75	64	54	43	33	22	12	4
860	870	125	108	90	77	66	55	45	34	24	13	5
870	880	128	110	93	78	67	57	46	36	25	15	6
880	890	130	113	95	80	69	58	48	37	27	16	7
890	900	133	115	98	81	70	60	49	39	28	18	8
900	910	135	118	100	83	72	61	51	40	30	19	9
910	920	138	120	103	85	73	63	52	42	31	21	10
920	930	140	123	105	88	75	64	54	43	33	22	12
930	940	143	125	108	90	76	66	55	45	34	24	13
940	950	145	128	110	93	78	67	57	46	36	25	15
950	960	148	130	113	95	79	69	58	48	37	27	16
960	970	150	133	115	98	81	70	60	49	39	28	18
970	980	153	135	118	100	83	72	61	51	40	30	19
980	990	155	138	120	103	85	73	63	52	42	31	21
990	1000	158	140	123	105	88	75	64	54	43	33	22
1000	1010	160	143	125	108	90	76	66	55	45	34	24
1010	1020	163	145	128	110	93	78	67	57	46	36	25
1020	1030	165	148	130	113	95	79	69	58	48	37	27
1030	1040	168	150	133	115	98	81	70	60	49	39	28
1040	1050	170	153	135	118	100	83	72	61	51	40	30
1050	1060	173	155	138	120	103	85	73	63	52	42	31
1060	1070	175	158	140	123	105	88	75	64	54	43	33
1070	1080	178	160	143	125	108	90	76	66	55	45	34
1080	1090	180	163	145	128	110	93	78	67	57	46	36
1090	1100	183	165	148	130	113	95	79	69	58	48	37
1100	1110	185	168	150	133	115	98	81	70	60	49	39
1110	1120	188	170	153	135	118	100	82	72	61	51	40
1120	1130	190	173	155	138	120	103	85	73	63	52	42
1130	1140	193	175	158	140	123	105	87	75	64	54	43
1140	1150	195	178	160	143	125	108	90	76	66	55	45
1150	1160	198	180	163	145	128	110	92	78	67	57	46
1160	1170	200	183	165	148	130	113	95	79	69	58	48
1170	1180	203	185	168	150	133	115	97	81	70	60	49
1180	1190	205	188	170	153	135	118	100	82	72	61	51
1190	1200	208	190	173	155	138	120	102	85	73	63	52
1200	1210	210	193	175	158	140	123	105	87	75	64	54
1210	1220	213	195	178	160	143	125	107	90	76	66	55
1220	1230	215	198	180	163	145	128	110	92	78	67	57
1230	1240	218	200	183	165	148	130	112	95	79	69	58
1240	1250	220	203	185	168	150	133	115	97	81	70	60

\$1250 and over

Use Table 1(a) for a **SINGLE person** on page 26. Also see the instructions on page 23.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	3	0	0	0	0	0	0	0	0	0	0
300	310	4	0	0	0	0	0	0	0	0	0	0
310	320	5	0	0	0	0	0	0	0	0	0	0
320	330	6	0	0	0	0	0	0	0	0	0	0
330	340	7	0	0	0	0	0	0	0	0	0	0
340	350	8	1	0	0	0	0	0	0	0	0	0
350	360	9	2	0	0	0	0	0	0	0	0	0
360	370	10	3	0	0	0	0	0	0	0	0	0
370	380	11	4	0	0	0	0	0	0	0	0	0
380	390	12	5	0	0	0	0	0	0	0	0	0
390	400	13	6	0	0	0	0	0	0	0	0	0
400	410	14	7	0	0	0	0	0	0	0	0	0
410	420	15	8	1	0	0	0	0	0	0	0	0
420	430	16	9	2	0	0	0	0	0	0	0	0
430	440	17	10	3	0	0	0	0	0	0	0	0
440	450	18	11	4	0	0	0	0	0	0	0	0
450	460	19	12	5	0	0	0	0	0	0	0	0
460	470	20	13	6	0	0	0	0	0	0	0	0
470	480	21	14	7	0	0	0	0	0	0	0	0
480	490	23	15	8	1	0	0	0	0	0	0	0
490	500	24	16	9	2	0	0	0	0	0	0	0
500	510	26	17	10	3	0	0	0	0	0	0	0
510	520	27	18	11	4	0	0	0	0	0	0	0
520	530	29	19	12	5	0	0	0	0	0	0	0
530	540	30	20	13	6	0	0	0	0	0	0	0
540	550	32	21	14	7	0	0	0	0	0	0	0
550	560	33	23	15	8	1	0	0	0	0	0	0
560	570	35	24	16	9	2	0	0	0	0	0	0
570	580	36	26	17	10	3	0	0	0	0	0	0
580	590	38	27	18	11	4	0	0	0	0	0	0
590	600	39	29	19	12	5	0	0	0	0	0	0
600	610	41	30	20	13	6	0	0	0	0	0	0
610	620	42	32	21	14	7	0	0	0	0	0	0
620	630	44	33	23	15	8	1	0	0	0	0	0
630	640	45	35	24	16	9	2	0	0	0	0	0
640	650	47	36	26	17	10	3	0	0	0	0	0
650	660	48	38	27	18	11	4	0	0	0	0	0
660	670	50	39	29	19	12	5	0	0	0	0	0
670	680	51	41	30	20	13	6	0	0	0	0	0
680	690	53	42	32	21	14	7	0	0	0	0	0
690	700	54	44	33	23	15	8	1	0	0	0	0
700	710	56	45	35	24	16	9	2	0	0	0	0
710	720	57	47	36	26	17	10	3	0	0	0	0
720	730	59	48	38	27	18	11	4	0	0	0	0
730	740	60	50	39	29	19	12	5	0	0	0	0
740	750	62	51	41	30	20	13	6	0	0	0	0
750	760	63	53	42	32	21	14	7	0	0	0	0
760	770	65	54	44	33	23	15	8	1	0	0	0
770	780	66	56	45	35	24	16	9	2	0	0	0
780	790	68	57	47	36	26	17	10	3	0	0	0
790	800	69	59	48	38	27	18	11	4	0	0	0
800	810	71	60	50	39	29	19	12	5	0	0	0
810	820	72	62	51	41	30	20	13	6	0	0	0
820	830	74	63	53	42	32	21	14	7	0	0	0
830	840	75	65	54	44	33	23	15	8	1	0	0
840	850	77	66	56	45	35	24	16	9	2	0	0
850	860	78	68	57	47	36	26	17	10	3	0	0
860	870	80	69	59	48	38	27	18	11	4	0	0
870	880	81	71	60	50	39	29	19	12	5	0	0
880	890	83	72	62	51	41	30	20	13	6	0	0
890	900	84	74	63	53	42	32	21	14	7	0	0
900	910	86	75	65	54	44	33	23	15	8	1	0
910	920	87	77	66	56	45	35	24	16	9	2	0
920	930	89	78	68	57	47	36	26	17	10	3	0
930	940	90	80	69	59	48	38	27	18	11	4	0
940	950	92	81	71	60	50	39	29	19	12	5	0
950	960	93	83	72	62	51	41	30	20	13	6	0

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$960	\$970	\$95	\$84	\$74	\$63	\$53	\$42	\$32	\$21	\$14	\$7	\$0
970	980	96	86	75	65	54	44	33	23	15	8	1
980	990	98	87	77	66	56	45	35	24	16	9	2
990	1000	99	89	78	68	57	47	36	26	17	10	3
1000	1010	101	90	80	69	59	48	38	27	18	11	4
1010	1020	102	92	81	71	60	50	39	29	19	12	5
1020	1030	104	93	83	72	62	51	41	30	20	13	6
1030	1040	105	95	84	74	63	53	42	32	21	14	7
1040	1050	107	96	86	75	65	54	44	33	23	15	8
1050	1060	108	98	87	77	66	56	45	35	24	16	9
1060	1070	110	99	89	78	68	57	47	36	26	17	10
1070	1080	111	101	90	80	69	59	48	38	27	18	11
1080	1090	113	102	92	81	71	60	50	39	29	19	12
1090	1100	114	104	93	83	72	62	51	41	30	20	13
1100	1110	116	105	95	84	74	63	53	42	32	21	14
1110	1120	117	107	96	86	75	65	54	44	33	22	15
1120	1130	119	108	98	87	77	66	56	45	35	24	16
1130	1140	120	110	99	89	78	68	57	47	36	25	17
1140	1150	122	111	101	90	80	69	59	48	38	27	18
1150	1160	123	113	102	92	81	71	60	50	39	28	19
1160	1170	125	114	104	93	83	72	62	51	41	30	20
1170	1180	126	116	105	95	84	74	63	53	42	31	21
1180	1190	128	117	107	96	86	75	65	54	44	33	22
1190	1200	129	119	108	98	87	77	66	56	45	34	24
1200	1210	131	120	110	99	89	78	68	57	47	36	25
1210	1220	132	122	111	101	90	80	69	59	48	37	27
1220	1230	134	123	113	102	92	81	71	60	50	39	28
1230	1240	135	125	114	104	93	83	72	62	51	40	30
1240	1250	137	126	116	105	95	84	74	63	53	42	31
1250	1260	138	128	117	107	96	86	75	65	54	43	33
1260	1270	140	129	119	108	98	87	77	66	56	45	34
1270	1280	141	131	120	110	99	89	78	68	57	46	36
1280	1290	143	132	122	111	101	90	80	69	59	48	37
1290	1300	144	134	123	113	102	92	81	71	60	49	39
1300	1310	146	135	125	114	104	93	83	72	62	51	40
1310	1320	147	137	126	116	105	95	84	74	63	52	42
1320	1330	149	138	128	117	107	96	86	75	65	54	43
1330	1340	150	140	129	119	108	98	87	77	66	55	45
1340	1350	152	141	131	120	110	99	89	78	68	57	46
1350	1360	153	143	132	122	111	101	90	80	69	58	48
1360	1370	155	144	134	123	113	102	92	81	71	60	49
1370	1380	156	146	135	125	114	104	93	83	72	61	51
1380	1390	158	147	137	126	116	105	95	84	74	63	52
1390	1400	159	149	138	128	117	107	96	86	75	64	54

\$1400 and over

Use Table 1(b) for a **MARRIED person** on page 26. Also see the instructions on page 23.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	245	1	0	0	0	0	0	0	0	0	0	0
245	250	1	0	0	0	0	0	0	0	0	0	0
250	260	2	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	4	0	0	0	0	0	0	0	0	0	0
280	290	5	0	0	0	0	0	0	0	0	0	0
290	300	6	0	0	0	0	0	0	0	0	0	0
300	310	7	0	0	0	0	0	0	0	0	0	0
310	320	8	0	0	0	0	0	0	0	0	0	0
320	330	9	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	12	0	0	0	0	0	0	0	0	0	0
360	370	13	0	0	0	0	0	0	0	0	0	0
370	380	14	0	0	0	0	0	0	0	0	0	0
380	390	15	1	0	0	0	0	0	0	0	0	0
390	400	16	2	0	0	0	0	0	0	0	0	0
400	410	17	3	0	0	0	0	0	0	0	0	0
410	420	19	4	0	0	0	0	0	0	0	0	0
420	430	20	5	0	0	0	0	0	0	0	0	0
430	440	22	6	0	0	0	0	0	0	0	0	0
440	450	23	7	0	0	0	0	0	0	0	0	0
450	460	25	8	0	0	0	0	0	0	0	0	0
460	470	26	9	0	0	0	0	0	0	0	0	0
470	480	28	10	0	0	0	0	0	0	0	0	0
480	490	29	11	0	0	0	0	0	0	0	0	0
490	500	31	12	0	0	0	0	0	0	0	0	0
500	520	33	14	0	0	0	0	0	0	0	0	0
520	540	36	16	2	0	0	0	0	0	0	0	0
540	560	39	18	4	0	0	0	0	0	0	0	0
560	580	42	21	6	0	0	0	0	0	0	0	0
580	600	45	24	8	0	0	0	0	0	0	0	0
600	620	48	27	10	0	0	0	0	0	0	0	0
620	640	51	30	12	0	0	0	0	0	0	0	0
640	660	54	33	14	0	0	0	0	0	0	0	0
660	680	57	36	16	2	0	0	0	0	0	0	0
680	700	60	39	18	4	0	0	0	0	0	0	0
700	720	63	42	21	6	0	0	0	0	0	0	0
720	740	66	45	24	8	0	0	0	0	0	0	0
740	760	69	48	27	10	0	0	0	0	0	0	0
760	780	72	51	30	12	0	0	0	0	0	0	0
780	800	75	54	33	14	0	0	0	0	0	0	0
800	820	78	57	36	16	2	0	0	0	0	0	0
820	840	81	60	39	18	4	0	0	0	0	0	0
840	860	84	63	42	21	6	0	0	0	0	0	0
860	880	87	66	45	24	8	0	0	0	0	0	0
880	900	90	69	48	27	10	0	0	0	0	0	0
900	920	93	72	51	30	12	0	0	0	0	0	0
920	940	96	75	54	33	14	0	0	0	0	0	0
940	960	99	78	57	36	16	2	0	0	0	0	0
960	980	102	81	60	39	18	4	0	0	0	0	0
980	1000	105	84	63	42	21	6	0	0	0	0	0
1000	1020	108	87	66	45	24	8	0	0	0	0	0
1020	1040	111	90	69	48	27	10	0	0	0	0	0
1040	1060	114	93	72	51	30	12	0	0	0	0	0
1060	1080	117	96	75	54	33	14	0	0	0	0	0
1080	1100	120	99	78	57	36	16	2	0	0	0	0
1100	1120	123	102	81	60	39	18	4	0	0	0	0
1120	1140	126	105	84	63	42	21	6	0	0	0	0
1140	1160	129	108	87	66	45	24	8	0	0	0	0
1160	1180	132	111	90	69	48	27	10	0	0	0	0
1180	1200	135	114	93	72	51	30	12	0	0	0	0
1200	1220	138	117	96	75	54	33	14	0	0	0	0
1220	1240	141	120	99	78	57	36	16	1	0	0	0
1240	1260	144	123	102	81	60	39	18	3	0	0	0
1260	1280	147	126	105	84	63	42	21	5	0	0	0
1280	1300	150	129	108	87	66	45	24	7	0	0	0
1300	1320	153	132	111	90	69	48	27	9	0	0	0
1320	1340	156	135	114	93	72	51	30	11	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1340	\$1360	\$159	\$138	\$117	\$96	\$75	\$54	\$33	\$13	\$0	\$0	\$0
1360	1380	162	141	120	99	78	57	36	15	1	0	0
1380	1400	166	144	123	102	81	60	39	18	3	0	0
1400	1420	171	147	126	105	84	63	42	21	5	0	0
1420	1440	176	150	129	108	87	66	45	24	7	0	0
1440	1460	181	153	132	111	90	69	48	27	9	0	0
1460	1480	186	156	135	114	93	72	51	30	11	0	0
1480	1500	191	159	138	117	96	75	54	33	13	0	0
1500	1520	196	162	141	120	99	78	57	36	15	1	0
1520	1540	201	165	144	123	102	81	60	39	18	3	0
1540	1560	206	170	147	126	105	84	63	42	21	5	0
1560	1580	211	175	150	129	108	87	66	45	24	7	0
1580	1600	216	180	153	132	111	90	69	48	27	9	0
1600	1620	221	185	156	135	114	93	72	51	30	11	0
1620	1640	226	190	159	138	117	96	75	54	33	13	0
1640	1660	231	195	162	141	120	99	78	57	36	15	1
1660	1680	236	200	165	144	123	102	81	60	39	18	3
1680	1700	241	205	170	147	126	105	84	63	42	21	5
1700	1720	246	210	175	150	129	108	87	66	45	24	7
1720	1740	251	215	180	153	132	111	90	69	48	27	9
1740	1760	256	220	185	156	135	114	93	72	51	30	11
1760	1780	261	225	190	159	138	117	96	75	54	33	13
1780	1800	266	230	195	162	141	120	99	78	57	36	15
1800	1820	271	235	200	165	144	123	102	81	60	39	18
1820	1840	276	240	205	170	147	126	105	84	63	42	21
1840	1860	281	245	210	175	150	129	108	87	66	45	24
1860	1880	286	250	215	180	153	132	111	90	69	48	27
1880	1900	291	255	220	185	156	135	114	93	72	51	30
1900	1920	296	260	225	190	159	138	117	96	75	54	33
1920	1940	301	265	230	195	162	141	120	99	78	57	36
1940	1960	306	270	235	200	165	144	123	102	81	60	39
1960	1980	311	275	240	205	170	147	126	105	84	63	42
1980	2000	316	280	245	210	175	150	129	108	87	66	45
2000	2020	321	285	250	215	180	153	132	111	90	69	48
2020	2040	326	290	255	220	185	156	135	114	93	72	51
2040	2060	331	295	260	225	190	159	138	117	96	75	54
2060	2080	336	300	265	230	195	162	141	120	99	78	57
2080	2100	341	305	270	235	200	165	144	123	102	81	60

\$2100 and over

Use Table 2(a) for a **SINGLE person** on page 26. Also see the instructions on page 23.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	4	0	0	0	0	0	0	0	0	0	0
580	600	6	0	0	0	0	0	0	0	0	0	0
600	620	8	0	0	0	0	0	0	0	0	0	0
620	640	10	0	0	0	0	0	0	0	0	0	0
640	660	12	0	0	0	0	0	0	0	0	0	0
660	680	14	0	0	0	0	0	0	0	0	0	0
680	700	16	2	0	0	0	0	0	0	0	0	0
700	720	18	4	0	0	0	0	0	0	0	0	0
720	740	20	6	0	0	0	0	0	0	0	0	0
740	760	22	8	0	0	0	0	0	0	0	0	0
760	780	24	10	0	0	0	0	0	0	0	0	0
780	800	26	12	0	0	0	0	0	0	0	0	0
800	820	28	14	0	0	0	0	0	0	0	0	0
820	840	30	16	2	0	0	0	0	0	0	0	0
840	860	32	18	4	0	0	0	0	0	0	0	0
860	880	34	20	6	0	0	0	0	0	0	0	0
880	900	36	22	8	0	0	0	0	0	0	0	0
900	920	38	24	10	0	0	0	0	0	0	0	0
920	940	40	26	12	0	0	0	0	0	0	0	0
940	960	43	28	14	0	0	0	0	0	0	0	0
960	980	46	30	16	2	0	0	0	0	0	0	0
980	1000	49	32	18	4	0	0	0	0	0	0	0
1000	1020	52	34	20	6	0	0	0	0	0	0	0
1020	1040	55	36	22	8	0	0	0	0	0	0	0
1040	1060	58	38	24	10	0	0	0	0	0	0	0
1060	1080	61	40	26	12	0	0	0	0	0	0	0
1080	1100	64	42	28	14	0	0	0	0	0	0	0
1100	1120	67	45	30	16	2	0	0	0	0	0	0
1120	1140	70	48	32	18	4	0	0	0	0	0	0
1140	1160	73	51	34	20	6	0	0	0	0	0	0
1160	1180	76	54	36	22	8	0	0	0	0	0	0
1180	1200	79	57	38	24	10	0	0	0	0	0	0
1200	1220	82	60	40	26	12	0	0	0	0	0	0
1220	1240	85	63	42	28	14	0	0	0	0	0	0
1240	1260	88	66	45	30	16	2	0	0	0	0	0
1260	1280	91	69	48	32	18	4	0	0	0	0	0
1280	1300	94	72	51	34	20	6	0	0	0	0	0
1300	1320	97	75	54	36	22	8	0	0	0	0	0
1320	1340	100	78	57	38	24	10	0	0	0	0	0
1340	1360	103	81	60	40	26	12	0	0	0	0	0
1360	1380	106	84	63	42	28	14	0	0	0	0	0
1380	1400	109	87	66	45	30	16	2	0	0	0	0
1400	1420	112	90	69	48	32	18	4	0	0	0	0
1420	1440	115	93	72	51	34	20	6	0	0	0	0
1440	1460	118	96	75	54	36	22	8	0	0	0	0
1460	1480	121	99	78	57	38	24	10	0	0	0	0
1480	1500	124	102	81	60	40	26	12	0	0	0	0
1500	1520	127	105	84	63	42	28	14	0	0	0	0
1520	1540	130	108	87	66	45	30	16	2	0	0	0
1540	1560	133	111	90	69	48	32	18	4	0	0	0
1560	1580	136	114	93	72	51	34	20	6	0	0	0
1580	1600	139	117	96	75	54	36	22	8	0	0	0
1600	1620	142	120	99	78	57	38	24	10	0	0	0
1620	1640	145	123	102	81	60	40	26	12	0	0	0
1640	1660	148	126	105	84	63	42	28	14	0	0	0
1660	1680	151	129	108	87	66	45	30	16	2	0	0
1680	1700	154	132	111	90	69	48	32	18	4	0	0
1700	1720	157	135	114	93	72	51	34	20	6	0	0
1720	1740	160	138	117	96	75	54	36	22	8	0	0
1740	1760	163	141	120	99	78	57	38	24	10	0	0
1760	1780	166	144	123	102	81	60	40	26	12	0	0
1780	1800	169	147	126	105	84	63	42	28	14	0	0
1800	1820	172	150	129	108	87	66	45	30	16	2	0
1820	1840	175	153	132	111	90	69	48	32	18	4	0
1840	1860	178	156	135	114	93	72	51	34	20	6	0
1860	1880	181	159	138	117	96	75	54	36	22	8	0
1880	1900	184	162	141	120	99	78	57	38	24	10	0
1900	1920	187	165	144	123	102	81	60	40	26	12	0

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1920	\$1940	\$190	\$168	\$147	\$126	\$105	\$84	\$63	\$42	\$28	\$14	\$0
1940	1960	193	171	150	129	108	87	66	45	30	16	2
1960	1980	196	174	153	132	111	90	69	48	32	18	4
1980	2000	199	177	156	135	114	93	72	51	34	20	6
2000	2020	202	180	159	138	117	96	75	54	36	22	8
2020	2040	205	183	162	141	120	99	78	57	38	24	10
2040	2060	208	186	165	144	123	102	81	60	40	26	12
2060	2080	211	189	168	147	126	105	84	63	42	28	14
2080	2100	214	192	171	150	129	108	87	66	45	30	16
2100	2120	217	195	174	153	132	111	90	69	48	32	18
2120	2140	220	198	177	156	135	114	93	72	51	34	20
2140	2160	223	201	180	159	138	117	96	75	54	36	22
2160	2180	226	204	183	162	141	120	99	78	57	38	24
2180	2200	229	207	186	165	144	123	102	81	60	40	26
2200	2220	232	210	189	168	147	126	105	84	63	42	28
2220	2240	235	213	192	171	150	129	108	87	66	45	30
2240	2260	238	216	195	174	153	132	111	90	69	48	32
2260	2280	241	219	198	177	156	135	114	93	72	51	34
2280	2300	244	222	201	180	159	138	117	96	75	54	36
2300	2320	247	225	204	183	162	141	120	99	78	57	38
2320	2340	250	228	207	186	165	144	123	102	81	60	40
2340	2360	253	231	210	189	168	147	126	105	84	63	42
2360	2380	256	234	213	192	171	150	129	108	87	66	45
2380	2400	259	237	216	195	174	153	132	111	90	69	48
2400	2420	262	240	219	198	177	156	135	114	93	72	51
2420	2440	265	243	222	201	180	159	138	117	96	75	54
2440	2460	268	246	225	204	183	162	141	120	99	78	57
2460	2480	271	249	228	207	186	165	144	123	102	81	60
2480	2500	274	252	231	210	189	168	147	126	105	84	63
2500	2520	277	255	234	213	192	171	150	129	108	87	66
2520	2540	280	258	237	216	195	174	153	132	111	90	69
2540	2560	283	261	240	219	198	177	156	135	114	93	72
2560	2580	286	264	243	222	201	180	159	138	117	96	75
2580	2600	289	267	246	225	204	183	162	141	120	99	78
2600	2620	292	270	249	228	207	186	165	144	123	102	81
2620	2640	295	273	252	231	210	189	168	147	126	105	84
2640	2660	298	276	255	234	213	192	171	150	129	108	87
2660	2680	301	279	258	237	216	195	174	153	132	111	90
2680	2700	304	282	261	240	219	198	177	156	135	114	93

\$2700 and over

Use Table 2(b) for a **MARRIED** person on page 26. Also see the instructions on page 23.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	270	1	0	0	0	0	0	0	0	0	0	0
270	280	2	0	0	0	0	0	0	0	0	0	0
280	290	3	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	6	0	0	0	0	0	0	0	0	0	0
320	330	7	0	0	0	0	0	0	0	0	0	0
330	340	8	0	0	0	0	0	0	0	0	0	0
340	350	9	0	0	0	0	0	0	0	0	0	0
350	360	10	0	0	0	0	0	0	0	0	0	0
360	370	11	0	0	0	0	0	0	0	0	0	0
370	380	12	0	0	0	0	0	0	0	0	0	0
380	390	13	0	0	0	0	0	0	0	0	0	0
390	400	14	0	0	0	0	0	0	0	0	0	0
400	410	15	0	0	0	0	0	0	0	0	0	0
410	420	16	1	0	0	0	0	0	0	0	0	0
420	430	17	2	0	0	0	0	0	0	0	0	0
430	440	18	3	0	0	0	0	0	0	0	0	0
440	450	20	4	0	0	0	0	0	0	0	0	0
450	460	21	5	0	0	0	0	0	0	0	0	0
460	470	23	6	0	0	0	0	0	0	0	0	0
470	480	24	7	0	0	0	0	0	0	0	0	0
480	490	26	8	0	0	0	0	0	0	0	0	0
490	500	27	9	0	0	0	0	0	0	0	0	0
500	520	30	11	0	0	0	0	0	0	0	0	0
520	540	33	13	0	0	0	0	0	0	0	0	0
540	560	36	15	0	0	0	0	0	0	0	0	0
560	580	39	17	1	0	0	0	0	0	0	0	0
580	600	42	19	3	0	0	0	0	0	0	0	0
600	620	45	22	5	0	0	0	0	0	0	0	0
620	640	48	25	7	0	0	0	0	0	0	0	0
640	660	51	28	9	0	0	0	0	0	0	0	0
660	680	54	31	11	0	0	0	0	0	0	0	0
680	700	57	34	13	0	0	0	0	0	0	0	0
700	720	60	37	15	0	0	0	0	0	0	0	0
720	740	63	40	17	2	0	0	0	0	0	0	0
740	760	66	43	20	4	0	0	0	0	0	0	0
760	780	69	46	23	6	0	0	0	0	0	0	0
780	800	72	49	26	8	0	0	0	0	0	0	0
800	820	75	52	29	10	0	0	0	0	0	0	0
820	840	78	55	32	12	0	0	0	0	0	0	0
840	860	81	58	35	14	0	0	0	0	0	0	0
860	880	84	61	38	16	1	0	0	0	0	0	0
880	900	87	64	41	18	3	0	0	0	0	0	0
900	920	90	67	44	21	5	0	0	0	0	0	0
920	940	93	70	47	24	7	0	0	0	0	0	0
940	960	96	73	50	27	9	0	0	0	0	0	0
960	980	99	76	53	30	11	0	0	0	0	0	0
980	1000	102	79	56	33	13	0	0	0	0	0	0
1000	1020	105	82	59	36	15	0	0	0	0	0	0
1020	1040	108	85	62	39	17	2	0	0	0	0	0
1040	1060	111	88	65	42	19	4	0	0	0	0	0
1060	1080	114	91	68	45	22	6	0	0	0	0	0
1080	1100	117	94	71	48	25	8	0	0	0	0	0
1100	1120	120	97	74	51	28	10	0	0	0	0	0
1120	1140	123	100	77	54	31	12	0	0	0	0	0
1140	1160	126	103	80	57	34	14	0	0	0	0	0
1160	1180	129	106	83	60	37	16	1	0	0	0	0
1180	1200	132	109	86	63	40	18	3	0	0	0	0
1200	1220	135	112	89	66	43	21	5	0	0	0	0
1220	1240	138	115	92	69	46	24	7	0	0	0	0
1240	1260	141	118	95	72	49	27	9	0	0	0	0
1260	1280	144	121	98	75	52	30	11	0	0	0	0
1280	1300	147	124	101	78	55	33	13	0	0	0	0
1300	1320	150	127	104	81	58	36	15	0	0	0	0
1320	1340	153	130	107	84	61	39	17	1	0	0	0
1340	1360	156	133	110	87	64	42	19	3	0	0	0
1360	1380	159	136	113	90	67	45	22	5	0	0	0
1380	1400	162	139	116	93	70	48	25	7	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1400	\$1420	\$165	\$142	\$119	\$96	\$73	\$51	\$28	\$9	\$0	\$0	\$0
1420	1440	168	145	122	99	76	54	31	11	0	0	0
1440	1460	171	148	125	102	79	57	34	13	0	0	0
1460	1480	174	151	128	105	82	60	37	15	0	0	0
1480	1500	177	154	131	108	85	63	40	17	2	0	0
1500	1520	180	157	134	111	88	66	43	20	4	0	0
1520	1540	185	160	137	114	91	69	46	23	6	0	0
1540	1560	190	163	140	117	94	72	49	26	8	0	0
1560	1580	195	166	143	120	97	75	52	29	10	0	0
1580	1600	200	169	146	123	100	78	55	32	12	0	0
1600	1620	205	172	149	126	103	81	58	35	14	0	0
1620	1640	210	175	152	129	106	84	61	38	16	1	0
1640	1660	215	178	155	132	109	87	64	41	18	3	0
1660	1680	220	182	158	135	112	90	67	44	21	5	0
1680	1700	225	187	161	138	115	93	70	47	24	7	0
1700	1720	230	192	164	141	118	96	73	50	27	9	0
1720	1740	235	197	167	144	121	99	76	53	30	11	0
1740	1760	240	202	170	147	124	102	79	56	33	13	0
1760	1780	245	207	173	150	127	105	82	59	36	15	0
1780	1800	250	212	176	153	130	108	85	62	39	17	2
1800	1820	255	217	179	156	133	111	88	65	42	19	4
1820	1840	260	222	184	159	136	114	91	68	45	22	6
1840	1860	265	227	189	162	139	117	94	71	48	25	8
1860	1880	270	232	194	165	142	120	97	74	51	28	10
1880	1900	275	237	199	168	145	123	100	77	54	31	12
1900	1920	280	242	204	171	148	126	103	80	57	34	14
1920	1940	285	247	209	174	151	129	106	83	60	37	16
1940	1960	290	252	214	177	154	132	109	86	63	40	18
1960	1980	295	257	219	181	157	135	112	89	66	43	20
1980	2000	300	262	224	186	160	138	115	92	69	46	23
2000	2020	305	267	229	191	163	141	118	95	72	49	26
2020	2040	310	272	234	196	166	144	121	98	75	52	29
2040	2060	315	277	239	201	169	147	124	101	78	55	32
2060	2080	320	282	244	206	172	150	127	104	81	58	35
2080	2100	325	287	249	211	175	153	130	107	84	61	38
2100	2120	330	292	254	216	178	156	133	110	87	64	41
2120	2140	335	297	259	221	183	159	136	113	90	67	44

\$2140 and over

Use Table 3(a) for a **SINGLE person** on page 26. Also see the instructions on page 23.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
580	600	2	0	0	0	0	0	0	0	0	0	0
600	620	4	0	0	0	0	0	0	0	0	0	0
620	640	6	0	0	0	0	0	0	0	0	0	0
640	660	8	0	0	0	0	0	0	0	0	0	0
660	680	10	0	0	0	0	0	0	0	0	0	0
680	700	12	0	0	0	0	0	0	0	0	0	0
700	720	14	0	0	0	0	0	0	0	0	0	0
720	740	16	1	0	0	0	0	0	0	0	0	0
740	760	18	3	0	0	0	0	0	0	0	0	0
760	780	20	5	0	0	0	0	0	0	0	0	0
780	800	22	7	0	0	0	0	0	0	0	0	0
800	820	24	9	0	0	0	0	0	0	0	0	0
820	840	26	11	0	0	0	0	0	0	0	0	0
840	860	28	13	0	0	0	0	0	0	0	0	0
860	880	30	15	0	0	0	0	0	0	0	0	0
880	900	32	17	1	0	0	0	0	0	0	0	0
900	920	34	19	3	0	0	0	0	0	0	0	0
920	940	36	21	5	0	0	0	0	0	0	0	0
940	960	38	23	7	0	0	0	0	0	0	0	0
960	980	40	25	9	0	0	0	0	0	0	0	0
980	1000	42	27	11	0	0	0	0	0	0	0	0
1000	1020	44	29	13	0	0	0	0	0	0	0	0
1020	1040	46	31	15	0	0	0	0	0	0	0	0
1040	1060	49	33	17	2	0	0	0	0	0	0	0
1060	1080	52	35	19	4	0	0	0	0	0	0	0
1080	1100	55	37	21	6	0	0	0	0	0	0	0
1100	1120	58	39	23	8	0	0	0	0	0	0	0
1120	1140	61	41	25	10	0	0	0	0	0	0	0
1140	1160	64	43	27	12	0	0	0	0	0	0	0
1160	1180	67	45	29	14	0	0	0	0	0	0	0
1180	1200	70	47	31	16	1	0	0	0	0	0	0
1200	1220	73	50	33	18	3	0	0	0	0	0	0
1220	1240	76	53	35	20	5	0	0	0	0	0	0
1240	1260	79	56	37	22	7	0	0	0	0	0	0
1260	1280	82	59	39	24	9	0	0	0	0	0	0
1280	1300	85	62	41	26	11	0	0	0	0	0	0
1300	1320	88	65	43	28	13	0	0	0	0	0	0
1320	1340	91	68	46	30	15	0	0	0	0	0	0
1340	1360	94	71	49	32	17	2	0	0	0	0	0
1360	1380	97	74	52	34	19	4	0	0	0	0	0
1380	1400	100	77	55	36	21	6	0	0	0	0	0
1400	1420	103	80	58	38	23	8	0	0	0	0	0
1420	1440	106	83	61	40	25	10	0	0	0	0	0
1440	1460	109	86	64	42	27	12	0	0	0	0	0
1460	1480	112	89	67	44	29	14	0	0	0	0	0
1480	1500	115	92	70	47	31	16	0	0	0	0	0
1500	1520	118	95	73	50	33	18	2	0	0	0	0
1520	1540	121	98	76	53	35	20	4	0	0	0	0
1540	1560	124	101	79	56	37	22	6	0	0	0	0
1560	1580	127	104	82	59	39	24	8	0	0	0	0
1580	1600	130	107	85	62	41	26	10	0	0	0	0
1600	1620	133	110	88	65	43	28	12	0	0	0	0
1620	1640	136	113	91	68	45	30	14	0	0	0	0
1640	1660	139	116	94	71	48	32	16	1	0	0	0
1660	1680	142	119	97	74	51	34	18	3	0	0	0
1680	1700	145	122	100	77	54	36	20	5	0	0	0
1700	1720	148	125	103	80	57	38	22	7	0	0	0
1720	1740	151	128	106	83	60	40	24	9	0	0	0
1740	1760	154	131	109	86	63	42	26	11	0	0	0
1760	1780	157	134	112	89	66	44	28	13	0	0	0
1780	1800	160	137	115	92	69	46	30	15	0	0	0
1800	1820	163	140	118	95	72	49	32	17	2	0	0
1820	1840	166	143	121	98	75	52	34	19	4	0	0
1840	1860	169	146	124	101	78	55	36	21	6	0	0
1860	1880	172	149	127	104	81	58	38	23	8	0	0
1880	1900	175	152	130	107	84	61	40	25	10	0	0
1900	1920	178	155	133	110	87	64	42	27	12	0	0
1920	1940	181	158	136	113	90	67	44	29	14	0	0
1940	1960	184	161	139	116	93	70	47	31	16	1	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1960	\$1980	\$187	\$164	\$142	\$119	\$96	\$73	\$50	\$33	\$18	\$3	\$0
1980	2000	190	167	145	122	99	76	53	35	20	5	0
2000	2020	193	170	148	125	102	79	56	37	22	7	0
2020	2040	196	173	151	128	105	82	59	39	24	9	0
2040	2060	199	176	154	131	108	85	62	41	26	11	0
2060	2080	202	179	157	134	111	88	65	43	28	13	0
2080	2100	205	182	160	137	114	91	68	45	30	15	0
2100	2120	208	185	163	140	117	94	71	48	32	17	2
2120	2140	211	188	166	143	120	97	74	51	34	19	4
2140	2160	214	191	169	146	123	100	77	54	36	21	6
2160	2180	217	194	172	149	126	103	80	57	38	23	8
2180	2200	220	197	175	152	129	106	83	60	40	25	10
2200	2220	223	200	178	155	132	109	86	63	42	27	12
2220	2240	226	203	181	158	135	112	89	66	44	29	14
2240	2260	229	206	184	161	138	115	92	69	47	31	16
2260	2280	232	209	187	164	141	118	95	72	50	33	18
2280	2300	235	212	190	167	144	121	98	75	53	35	20
2300	2320	238	215	193	170	147	124	101	78	56	37	22
2320	2340	241	218	196	173	150	127	104	81	59	39	24
2340	2360	244	221	199	176	153	130	107	84	62	41	26
2360	2380	247	224	202	179	156	133	110	87	65	43	28
2380	2400	250	227	205	182	159	136	113	90	68	45	30
2400	2420	253	230	208	185	162	139	116	93	71	48	32
2420	2440	256	233	211	188	165	142	119	96	74	51	34
2440	2460	259	236	214	191	168	145	122	99	77	54	36
2460	2480	262	239	217	194	171	148	125	102	80	57	38
2480	2500	265	242	220	197	174	151	128	105	83	60	40
2500	2520	268	245	223	200	177	154	131	108	86	63	42
2520	2540	271	248	226	203	180	157	134	111	89	66	44
2540	2560	274	251	229	206	183	160	137	114	92	69	46
2560	2580	277	254	232	209	186	163	140	117	95	72	49
2580	2600	280	257	235	212	189	166	143	120	98	75	52
2600	2620	283	260	238	215	192	169	146	123	101	78	55
2620	2640	286	263	241	218	195	172	149	126	104	81	58
2640	2660	289	266	244	221	198	175	152	129	107	84	61
2660	2680	292	269	247	224	201	178	155	132	110	87	64
2680	2700	295	272	250	227	204	181	158	135	113	90	67
2700	2720	298	275	253	230	207	184	161	138	116	93	70
2720	2740	301	278	256	233	210	187	164	141	119	96	73

\$2740 and over

Use Table 3(b) for a **MARRIED person** on page 26. Also see the instructions on page 23.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
500	520	1	0	0	0	0	0	0	0	0	0	0
520	540	3	0	0	0	0	0	0	0	0	0	0
540	560	5	0	0	0	0	0	0	0	0	0	0
560	580	7	0	0	0	0	0	0	0	0	0	0
580	600	9	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	16	0	0	0	0	0	0	0	0	0	0
680	720	20	0	0	0	0	0	0	0	0	0	0
720	760	24	0	0	0	0	0	0	0	0	0	0
760	800	28	0	0	0	0	0	0	0	0	0	0
800	840	32	1	0	0	0	0	0	0	0	0	0
840	880	36	5	0	0	0	0	0	0	0	0	0
880	920	41	9	0	0	0	0	0	0	0	0	0
920	960	47	13	0	0	0	0	0	0	0	0	0
960	1000	53	17	0	0	0	0	0	0	0	0	0
1000	1040	59	21	0	0	0	0	0	0	0	0	0
1040	1080	65	25	0	0	0	0	0	0	0	0	0
1080	1120	71	29	0	0	0	0	0	0	0	0	0
1120	1160	77	33	3	0	0	0	0	0	0	0	0
1160	1200	83	38	7	0	0	0	0	0	0	0	0
1200	1240	89	44	11	0	0	0	0	0	0	0	0
1240	1280	95	50	15	0	0	0	0	0	0	0	0
1280	1320	101	56	19	0	0	0	0	0	0	0	0
1320	1360	107	62	23	0	0	0	0	0	0	0	0
1360	1400	113	68	27	0	0	0	0	0	0	0	0
1400	1440	119	74	31	0	0	0	0	0	0	0	0
1440	1480	125	80	35	4	0	0	0	0	0	0	0
1480	1520	131	86	40	8	0	0	0	0	0	0	0
1520	1560	137	92	46	12	0	0	0	0	0	0	0
1560	1600	143	98	52	16	0	0	0	0	0	0	0
1600	1640	149	104	58	20	0	0	0	0	0	0	0
1640	1680	155	110	64	24	0	0	0	0	0	0	0
1680	1720	161	116	70	28	0	0	0	0	0	0	0
1720	1760	167	122	76	32	2	0	0	0	0	0	0
1760	1800	173	128	82	36	6	0	0	0	0	0	0
1800	1840	179	134	88	42	10	0	0	0	0	0	0
1840	1880	185	140	94	48	14	0	0	0	0	0	0
1880	1920	191	146	100	54	18	0	0	0	0	0	0
1920	1960	197	152	106	60	22	0	0	0	0	0	0
1960	2000	203	158	112	66	26	0	0	0	0	0	0
2000	2040	209	164	118	72	30	0	0	0	0	0	0
2040	2080	215	170	124	78	34	4	0	0	0	0	0
2080	2120	221	176	130	84	39	8	0	0	0	0	0
2120	2160	227	182	136	90	45	12	0	0	0	0	0
2160	2200	233	188	142	96	51	16	0	0	0	0	0
2200	2240	239	194	148	102	57	20	0	0	0	0	0
2240	2280	245	200	154	108	63	24	0	0	0	0	0
2280	2320	251	206	160	114	69	28	0	0	0	0	0
2320	2360	257	212	166	120	75	32	1	0	0	0	0
2360	2400	263	218	172	126	81	36	5	0	0	0	0
2400	2440	269	224	178	132	87	41	9	0	0	0	0
2440	2480	275	230	184	138	93	47	13	0	0	0	0
2480	2520	281	236	190	144	99	53	17	0	0	0	0
2520	2560	287	242	196	150	105	59	21	0	0	0	0
2560	2600	293	248	202	156	111	65	25	0	0	0	0
2600	2640	299	254	208	162	117	71	29	0	0	0	0
2640	2680	305	260	214	168	123	77	33	3	0	0	0
2680	2720	311	266	220	174	129	83	37	7	0	0	0
2720	2760	317	272	226	180	135	89	43	11	0	0	0
2760	2800	323	278	232	186	141	95	49	15	0	0	0
2800	2840	329	284	238	192	147	101	55	19	0	0	0
2840	2880	335	290	244	198	153	107	61	23	0	0	0
2880	2920	341	296	250	204	159	113	67	27	0	0	0
2920	2960	347	302	256	210	165	119	73	31	0	0	0
2960	3000	353	308	262	216	171	125	79	35	4	0	0
3000	3040	361	314	268	222	177	131	85	40	8	0	0
3040	3080	371	320	274	228	183	137	91	46	12	0	0
3080	3120	381	326	280	234	189	143	97	52	16	0	0
3120	3160	391	332	286	240	195	149	103	58	20	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3160	\$3200	\$401	\$338	\$292	\$246	\$201	\$155	\$109	\$64	\$24	\$0	\$0
3200	3240	411	344	298	252	207	161	115	70	28	0	0
3240	3280	421	350	304	258	213	167	121	76	32	2	0
3280	3320	431	356	310	264	219	173	127	82	36	6	0
3320	3360	441	365	316	270	225	179	133	88	42	10	0
3360	3400	451	375	322	276	231	185	139	94	48	14	0
3400	3440	461	385	328	282	237	191	145	100	54	18	0
3440	3480	471	395	334	288	243	197	151	106	60	22	0
3480	3520	481	405	340	294	249	203	157	112	66	26	0
3520	3560	491	415	346	300	255	209	163	118	72	30	0
3560	3600	501	425	352	306	261	215	169	124	78	34	3
3600	3640	511	435	359	312	267	221	175	130	84	39	7
3640	3680	521	445	369	318	273	227	181	136	90	45	11
3680	3720	531	455	379	324	279	233	187	142	96	51	15
3720	3760	541	465	389	330	285	239	193	148	102	57	19
3760	3800	551	475	399	336	291	245	199	154	108	63	23
3800	3840	561	485	409	342	297	251	205	160	114	69	27
3840	3880	571	495	419	348	303	257	211	166	120	75	31
3880	3920	581	505	429	354	309	263	217	172	126	81	35
3920	3960	591	515	439	363	315	269	223	178	132	87	41
3960	4000	601	525	449	373	321	275	229	184	138	93	47
4000	4040	611	535	459	383	327	281	235	190	144	99	53
4040	4080	621	545	469	393	333	287	241	196	150	105	59
4080	4120	631	555	479	403	339	293	247	202	156	111	65
4120	4160	641	565	489	413	345	299	253	208	162	117	71
4160	4200	651	575	499	423	351	305	259	214	168	123	77
4200	4240	661	585	509	433	357	311	265	220	174	129	83
4240	4280	671	595	519	443	367	317	271	226	180	135	89
4280	4320	681	605	529	453	377	323	277	232	186	141	95
4320	4360	691	615	539	463	387	329	283	238	192	147	101
4360	4400	701	625	549	473	397	335	289	244	198	153	107
4400	4440	711	635	559	483	407	341	295	250	204	159	113
4440	4480	721	645	569	493	417	347	301	256	210	165	119
4480	4520	731	655	579	503	427	353	307	262	216	171	125
4520	4560	741	665	589	513	437	361	313	268	222	177	131
4560	4600	751	675	599	523	447	371	319	274	228	183	137
4600	4640	761	685	609	533	457	381	325	280	234	189	143
4640	4680	771	695	619	543	467	391	331	286	240	195	149
4680	4720	781	705	629	553	477	401	337	292	246	201	155
4720	4760	791	715	639	563	487	411	343	298	252	207	161
4760	4800	801	725	649	573	497	421	349	304	258	213	167
4800	4840	811	735	659	583	507	431	355	310	264	219	173
4840	4880	821	745	669	593	517	441	364	316	270	225	179
4880	4920	831	755	679	603	527	451	374	322	276	231	185
4920	4960	841	765	689	613	537	461	384	328	282	237	191
4960	5000	851	775	699	623	547	471	394	334	288	243	197
5000	5040	861	785	709	633	557	481	404	340	294	249	203
5040	5080	871	795	719	643	567	491	414	346	300	255	209

\$5080 and over

Use Table 4(a) for a **SINGLE** person on page 26. Also see the instructions on page 23.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$1160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1160	1200	3	0	0	0	0	0	0	0	0	0	0
1200	1240	7	0	0	0	0	0	0	0	0	0	0
1240	1280	11	0	0	0	0	0	0	0	0	0	0
1280	1320	15	0	0	0	0	0	0	0	0	0	0
1320	1360	19	0	0	0	0	0	0	0	0	0	0
1360	1400	23	0	0	0	0	0	0	0	0	0	0
1400	1440	27	0	0	0	0	0	0	0	0	0	0
1440	1480	31	1	0	0	0	0	0	0	0	0	0
1480	1520	35	5	0	0	0	0	0	0	0	0	0
1520	1560	39	9	0	0	0	0	0	0	0	0	0
1560	1600	43	13	0	0	0	0	0	0	0	0	0
1600	1640	47	17	0	0	0	0	0	0	0	0	0
1640	1680	51	21	0	0	0	0	0	0	0	0	0
1680	1720	55	25	0	0	0	0	0	0	0	0	0
1720	1760	59	29	0	0	0	0	0	0	0	0	0
1760	1800	63	33	3	0	0	0	0	0	0	0	0
1800	1840	67	37	7	0	0	0	0	0	0	0	0
1840	1880	71	41	11	0	0	0	0	0	0	0	0
1880	1920	75	45	15	0	0	0	0	0	0	0	0
1920	1960	79	49	19	0	0	0	0	0	0	0	0
1960	2000	83	53	23	0	0	0	0	0	0	0	0
2000	2040	87	57	27	0	0	0	0	0	0	0	0
2040	2080	92	61	31	0	0	0	0	0	0	0	0
2080	2120	98	65	35	4	0	0	0	0	0	0	0
2120	2160	104	69	39	8	0	0	0	0	0	0	0
2160	2200	110	73	43	12	0	0	0	0	0	0	0
2200	2240	116	77	47	16	0	0	0	0	0	0	0
2240	2280	122	81	51	20	0	0	0	0	0	0	0
2280	2320	128	85	55	24	0	0	0	0	0	0	0
2320	2360	134	89	59	28	0	0	0	0	0	0	0
2360	2400	140	95	63	32	2	0	0	0	0	0	0
2400	2440	146	101	67	36	6	0	0	0	0	0	0
2440	2480	152	107	71	40	10	0	0	0	0	0	0
2480	2520	158	113	75	44	14	0	0	0	0	0	0
2520	2560	164	119	79	48	18	0	0	0	0	0	0
2560	2600	170	125	83	52	22	0	0	0	0	0	0
2600	2640	176	131	87	56	26	0	0	0	0	0	0
2640	2680	182	137	91	60	30	0	0	0	0	0	0
2680	2720	188	143	97	64	34	3	0	0	0	0	0
2720	2760	194	149	103	68	38	7	0	0	0	0	0
2760	2800	200	155	109	72	42	11	0	0	0	0	0
2800	2840	206	161	115	76	46	15	0	0	0	0	0
2840	2880	212	167	121	80	50	19	0	0	0	0	0
2880	2920	218	173	127	84	54	23	0	0	0	0	0
2920	2960	224	179	133	88	58	27	0	0	0	0	0
2960	3000	230	185	139	93	62	31	1	0	0	0	0
3000	3040	236	191	145	99	66	35	5	0	0	0	0
3040	3080	242	197	151	105	70	39	9	0	0	0	0
3080	3120	248	203	157	111	74	43	13	0	0	0	0
3120	3160	254	209	163	117	78	47	17	0	0	0	0
3160	3200	260	215	169	123	82	51	21	0	0	0	0
3200	3240	266	221	175	129	86	55	25	0	0	0	0
3240	3280	272	227	181	135	90	59	29	0	0	0	0
3280	3320	278	233	187	141	96	63	33	3	0	0	0
3320	3360	284	239	193	147	102	67	37	7	0	0	0
3360	3400	290	245	199	153	108	71	41	11	0	0	0
3400	3440	296	251	205	159	114	75	45	15	0	0	0
3440	3480	302	257	211	165	120	79	49	19	0	0	0
3480	3520	308	263	217	171	126	83	53	23	0	0	0
3520	3560	314	269	223	177	132	87	57	27	0	0	0
3560	3600	320	275	229	183	138	92	61	31	0	0	0
3600	3640	326	281	235	189	144	98	65	35	4	0	0
3640	3680	332	287	241	195	150	104	69	39	8	0	0
3680	3720	338	293	247	201	156	110	73	43	12	0	0
3720	3760	344	299	253	207	162	116	77	47	16	0	0
3760	3800	350	305	259	213	168	122	81	51	20	0	0
3800	3840	356	311	265	219	174	128	85	55	24	0	0
3840	3880	362	317	271	225	180	134	89	59	28	0	0
3880	3920	368	323	277	231	186	140	95	63	32	2	0

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3920	\$3960	\$374	\$329	\$283	\$237	\$192	\$146	\$101	\$67	\$36	\$6	\$0
3960	4000	380	335	289	243	198	152	107	71	40	10	0
4000	4040	386	341	295	249	204	158	113	75	44	14	0
4040	4080	392	347	301	255	210	164	119	79	48	18	0
4080	4120	398	353	307	261	216	170	125	83	52	22	0
4120	4160	404	359	313	267	222	176	131	87	56	26	0
4160	4200	410	365	319	273	228	182	137	91	60	30	0
4200	4240	416	371	325	279	234	188	143	97	64	34	3
4240	4280	422	377	331	285	240	194	149	103	68	38	7
4280	4320	428	383	337	291	246	200	155	109	72	42	11
4320	4360	434	389	343	297	252	206	161	115	76	46	15
4360	4400	440	395	349	303	258	212	167	121	80	50	19
4400	4440	446	401	355	309	264	218	173	127	84	54	23
4440	4480	452	407	361	315	270	224	179	133	88	58	27
4480	4520	458	413	367	321	276	230	185	139	93	62	31
4520	4560	464	419	373	327	282	236	191	145	99	66	35
4560	4600	470	425	379	333	288	242	197	151	105	70	39
4600	4640	476	431	385	339	294	248	203	157	111	74	43
4640	4680	482	437	391	345	300	254	209	163	117	78	47
4680	4720	488	443	397	351	306	260	215	169	123	82	51
4720	4760	494	449	403	357	312	266	221	175	129	86	55
4760	4800	500	455	409	363	318	272	227	181	135	90	59
4800	4840	506	461	415	369	324	278	233	187	141	96	63
4840	4880	512	467	421	375	330	284	239	193	147	102	67
4880	4920	518	473	427	381	336	290	245	199	153	108	71
4920	4960	524	479	433	387	342	296	251	205	159	114	75
4960	5000	530	485	439	393	348	302	257	211	165	120	79
5000	5040	536	491	445	399	354	308	263	217	171	126	83
5040	5080	542	497	451	405	360	314	269	223	177	132	87
5080	5120	548	503	457	411	366	320	275	229	183	138	92
5120	5160	554	509	463	417	372	326	281	235	189	144	98
5160	5200	560	515	469	423	378	332	287	241	195	150	104
5200	5240	566	521	475	429	384	338	293	247	201	156	110
5240	5280	572	527	481	435	390	344	299	253	207	162	116
5280	5320	578	533	487	441	396	350	305	259	213	168	122
5320	5360	584	539	493	447	402	356	311	265	219	174	128
5360	5400	590	545	499	453	408	362	317	271	225	180	134
5400	5440	596	551	505	459	414	368	323	277	231	186	140
5440	5480	602	557	511	465	420	374	329	283	237	192	146
5480	5520	608	563	517	471	426	380	335	289	243	198	152
5520	5560	614	569	523	477	432	386	341	295	249	204	158
5560	5600	620	575	529	483	438	392	347	301	255	210	164
5600	5640	626	581	535	489	444	398	353	307	261	216	170
5640	5680	632	587	541	495	450	404	359	313	267	222	176
5680	5720	638	593	547	501	456	410	365	319	273	228	182
5720	5760	644	599	553	507	462	416	371	325	279	234	188
5760	5800	650	605	559	513	468	422	377	331	285	240	194
5800	5840	656	611	565	519	474	428	383	337	291	246	200
5840	5880	662	617	571	525	480	434	389	343	297	252	206

\$5880 and over

Use Table 4(b) for a **MARRIED person** on page 26. Also see the instructions on page 23.

SINGLE Persons—DAILY Payroll Period
(For Wages Paid Through December 2010)

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

SINGLE Persons—DAILY Payroll Period

(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	\$41	\$37	\$34	\$30	\$27	\$23	\$20	\$16	\$14	\$12	\$10
237	240	41	38	34	31	27	24	20	17	15	12	10
240	243	42	39	35	32	28	25	21	18	15	13	11
243	246	43	39	36	32	29	25	22	18	15	13	11
246	249	44	40	37	33	30	26	23	19	16	14	12
249	252	44	41	37	34	30	27	23	20	16	14	12
252	255	45	42	38	35	31	28	24	21	17	15	13
255	258	46	42	39	35	32	28	25	21	18	15	13
258	261	47	43	40	36	33	29	26	22	19	16	14
261	264	47	44	40	37	33	30	26	23	19	16	14
264	267	48	45	41	38	34	31	27	24	20	17	14
267	270	49	45	42	38	35	31	28	24	21	17	15
270	273	50	46	43	39	36	32	29	25	22	18	15
273	276	51	47	43	40	36	33	29	26	22	19	16
276	279	52	48	44	41	37	34	30	27	23	20	16
279	282	52	49	45	41	38	34	31	27	24	20	17
282	285	53	49	46	42	39	35	32	28	25	21	18
285	288	54	50	46	43	39	36	32	29	25	22	18
288	291	55	51	47	44	40	37	33	30	26	23	19
291	294	56	52	48	44	41	37	34	30	27	23	20
294	297	56	53	49	45	42	38	35	31	28	24	21
297	300	57	53	50	46	42	39	35	32	28	25	21
300	303	58	54	50	47	43	40	36	33	29	26	22
303	306	59	55	51	47	44	40	37	33	30	26	23
306	309	60	56	52	48	45	41	38	34	31	27	24
309	312	60	57	53	49	45	42	38	35	31	28	24
312	315	61	57	54	50	46	43	39	36	32	29	25
315	318	62	58	54	51	47	43	40	36	33	29	26
318	321	63	59	55	51	48	44	41	37	34	30	27
321	324	64	60	56	52	49	45	41	38	34	31	27
324	327	65	61	57	53	49	46	42	39	35	32	28
327	330	65	61	58	54	50	46	43	39	36	32	29
330	333	66	62	59	55	51	47	44	40	37	33	30
333	336	67	63	59	56	52	48	44	41	37	34	30
336	339	68	64	60	56	53	49	45	42	38	35	31
339	341	69	65	61	57	53	49	46	42	39	35	32
341	343	69	65	61	58	54	50	46	43	39	36	32
343	345	70	66	62	58	54	51	47	43	40	36	33
345	347	70	66	62	59	55	51	47	44	40	37	33
347	349	71	67	63	59	55	52	48	44	41	37	34
349	351	72	68	64	60	56	52	48	45	41	38	34
351	353	72	68	64	60	56	53	49	45	42	38	35
353	355	73	69	65	61	57	53	49	46	42	39	35
355	357	73	69	65	61	58	54	50	46	43	39	36
357	359	74	70	66	62	58	54	51	47	43	40	36
359	361	74	70	66	62	59	55	51	47	44	40	37
361	363	75	71	67	63	59	55	52	48	44	41	37
363	365	76	72	68	64	60	56	52	48	45	41	38
365	367	76	72	68	64	60	56	53	49	45	42	38
367	369	77	73	69	65	61	57	53	49	46	42	39
369	371	77	73	69	65	61	58	54	50	46	43	39
371	373	78	74	70	66	62	58	54	51	47	43	40
373	375	78	74	70	66	62	59	55	51	47	44	40
375	377	79	75	71	67	63	59	55	52	48	44	41
377	379	79	76	72	68	63	60	56	52	48	45	41
379	381	80	76	72	68	64	60	56	53	49	45	42
381	383	81	77	73	69	65	61	57	53	49	46	42
383	385	81	77	73	69	65	61	58	54	50	46	43
385	387	82	78	74	70	66	62	58	54	50	47	43
387	389	82	78	74	70	66	62	59	55	51	47	44
389	391	83	79	75	71	67	63	59	55	52	48	44

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 27. Also see the instructions on page 23.

MARRIED Persons—DAILY Payroll Period
(For Wages Paid Through December 2010)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	60	1	0	0	0	0	0	0	0	0	0	0
60	63	1	0	0	0	0	0	0	0	0	0	0
63	66	1	0	0	0	0	0	0	0	0	0	0
66	69	1	0	0	0	0	0	0	0	0	0	0
69	72	2	0	0	0	0	0	0	0	0	0	0
72	75	2	1	0	0	0	0	0	0	0	0	0
75	78	2	1	0	0	0	0	0	0	0	0	0
78	81	3	1	0	0	0	0	0	0	0	0	0
81	84	3	2	0	0	0	0	0	0	0	0	0
84	87	3	2	0	0	0	0	0	0	0	0	0
87	90	4	2	1	0	0	0	0	0	0	0	0
90	93	4	2	1	0	0	0	0	0	0	0	0
93	96	4	3	1	0	0	0	0	0	0	0	0
96	99	5	3	2	0	0	0	0	0	0	0	0
99	102	5	3	2	1	0	0	0	0	0	0	0
102	105	6	4	2	1	0	0	0	0	0	0	0
105	108	6	4	3	1	0	0	0	0	0	0	0
108	111	6	4	3	1	0	0	0	0	0	0	0
111	114	7	5	3	2	0	0	0	0	0	0	0
114	117	7	5	3	2	1	0	0	0	0	0	0
117	120	8	6	4	2	1	0	0	0	0	0	0
120	123	8	6	4	3	1	0	0	0	0	0	0
123	126	9	7	4	3	2	0	0	0	0	0	0
126	129	9	7	5	3	2	0	0	0	0	0	0
129	132	10	7	5	4	2	1	0	0	0	0	0
132	135	10	8	6	4	2	1	0	0	0	0	0
135	138	10	8	6	4	3	1	0	0	0	0	0
138	141	11	9	7	5	3	2	0	0	0	0	0
141	144	11	9	7	5	3	2	1	0	0	0	0
144	147	12	10	8	6	4	2	1	0	0	0	0
147	150	12	10	8	6	4	3	1	0	0	0	0
150	153	13	11	9	6	4	3	1	0	0	0	0
153	156	13	11	9	7	5	3	2	0	0	0	0
156	159	14	12	9	7	5	3	2	1	0	0	0
159	162	14	12	10	8	6	4	2	1	0	0	0
162	165	15	12	10	8	6	4	3	1	0	0	0
165	168	15	13	11	9	7	4	3	2	0	0	0
168	171	15	13	11	9	7	5	3	2	0	0	0
171	174	16	14	12	10	7	5	4	2	1	0	0
174	177	16	14	12	10	8	6	4	2	1	0	0
177	180	17	15	13	10	8	6	4	3	1	0	0
180	183	17	15	13	11	9	7	5	3	2	0	0
183	186	18	16	13	11	9	7	5	3	2	1	0
186	189	18	16	14	12	10	8	5	4	2	1	0
189	192	19	16	14	12	10	8	6	4	3	1	0
192	195	19	17	15	13	11	8	6	4	3	1	0
195	198	19	17	15	13	11	9	7	5	3	2	0
198	201	20	18	16	14	12	9	7	5	3	2	1
201	204	20	18	16	14	12	10	8	6	4	2	1
204	207	21	19	17	15	12	10	8	6	4	3	1
207	210	21	19	17	15	13	11	9	7	4	3	2
210	213	22	20	18	15	13	11	9	7	5	3	2
213	216	22	20	18	16	14	12	10	7	5	4	2
216	219	23	21	18	16	14	12	10	8	6	4	2
219	222	23	21	19	17	15	13	10	8	6	4	3
222	225	24	21	19	17	15	13	11	9	7	5	3
225	228	24	22	20	18	16	13	11	9	7	5	3
228	231	24	22	20	18	16	14	12	10	8	5	4
231	234	25	23	21	19	16	14	12	10	8	6	4
234	237	25	23	21	19	17	15	13	11	8	6	4
237	240	26	24	22	19	17	15	13	11	9	7	5
240	243	26	24	22	20	18	16	14	11	9	7	5
243	246	27	25	22	20	18	16	14	12	10	8	6
246	249	27	25	23	21	19	17	14	12	10	8	6
249	252	28	25	23	21	19	17	15	13	11	9	7
252	255	28	26	24	22	20	17	15	13	11	9	7
255	258	28	26	24	22	20	18	16	14	12	10	7
258	261	29	27	25	23	21	18	16	14	12	10	8
261	264	29	27	25	23	21	19	17	15	13	10	8

MARRIED Persons—DAILY Payroll Period

(For Wages Paid Through December 2010)

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

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 27. Also see the instructions on page 23.

Tables for Percentage Method of Advance EIC Payments (For Wages Paid Through December 2010)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$172	20.40% of wages	\$0	\$172	20.40% of wages	\$0	\$86	20.40% of wages
\$172	\$316	\$35	\$172	\$412	\$35	\$86	\$206	\$18
\$316		\$35 less 9.588% of wages in excess of \$316	\$412		\$35 less 9.588% of wages in excess of \$412	\$206		\$18 less 9.588% of wages in excess of \$206

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$345	20.40% of wages	\$0	\$345	20.40% of wages	\$0	\$172	20.40% of wages
\$345	\$632	\$70	\$345	\$825	\$70	\$172	\$412	\$35
\$632		\$70 less 9.588% of wages in excess of \$632	\$825		\$70 less 9.588% of wages in excess of \$825	\$412		\$35 less 9.588% of wages in excess of \$412

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$373	20.40% of wages	\$0	\$373	20.40% of wages	\$0	\$186	20.40% of wages
\$373	\$685	\$76	\$373	\$894	\$76	\$186	\$447	\$38
\$685		\$76 less 9.588% of wages in excess of \$685	\$894		\$76 less 9.588% of wages in excess of \$894	\$447		\$38 less 9.588% of wages in excess of \$447

TABLE 4—MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$747	20.40% of wages	\$0	\$747	20.40% of wages	\$0	\$373	20.40% of wages
\$747	\$1,370	\$152	\$747	\$1,788	\$152	\$373	\$894	\$76
\$1,370		\$152 less 9.588% of wages in excess of \$1,370	\$1,788		\$152 less 9.588% of wages in excess of \$1,788	\$894		\$76 less 9.588% of wages in excess of \$894

Tables for Percentage Method of Advance EIC Payments (continued)

(For Wages Paid in 2010)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$2,242	\$0	\$2,242	\$0	\$1,121
\$2,242	\$4,112	\$2,242	\$5,365	\$1,121	\$2,682
\$4,112	20.40% of wages	\$5,365	\$457	\$2,682	\$229
	\$457		\$457 less 9.588%		\$229 less 9.588%
	9.588% of wages in excess of \$4,112		of wages in excess of \$5,365		of wages in excess of \$2,682

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$4,485	\$0	\$4,485	\$0	\$2,242
\$4,485	\$8,225	\$4,485	\$10,730	\$2,242	\$5,365
\$8,225	20.40% of wages	\$10,730	\$915	\$5,365	\$457
	\$915		\$915 less 9.588%		\$457 less 9.588%
	9.588% of wages in excess of \$8,225		of wages in excess of \$10,730		of wages in excess of \$5,365

TABLE 7—ANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$8,970	\$0	\$8,970	\$0	\$4,485
\$8,970	\$16,450	\$8,970	\$21,460	\$4,485	\$10,730
\$16,450	20.40% of wages	\$21,460	\$1,830	\$10,730	\$915
	\$1,830		\$1,830 less 9.588%		\$915 less 9.588%
	9.588% of wages in excess of \$16,450		of wages in excess of \$21,460		of wages in excess of \$10,730

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the wages divided by the number of days in such period (before deducting withholding allowances) are:	The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:	The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:	The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$34	\$0	\$34	\$0	\$17
\$34	\$63	\$34	\$82	\$17	\$41
\$63	20.40% of wages	\$82	\$7	\$41	\$3
	\$7		\$7 less 9.588%		\$3 less 9.588%
	9.588% of wages in excess of \$63		of wages in excess of \$82		of wages in excess of \$41

Tables for Wage Bracket Method of Advance EIC Payments
(For Wages Paid Through December 2010)

WEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$150	\$155	31	\$415	\$425	\$25	\$565	\$575	\$10
5	10	1	80	85	16	155	160	32	425	435	24	575	585	9
10	15	2	85	90	17	160	165	33	435	445	23	585	595	8
15	20	3	90	95	18	165	170	34	445	455	22	595	605	8
20	25	4	95	100	19	170	315	35	455	465	21	605	615	7
25	30	5	100	105	20	315	325	34	465	475	20	615	625	6
30	35	6	105	110	21	325	335	33	475	485	19	625	635	5
35	40	7	110	115	22	335	345	32	485	495	18	635	645	4
40	45	8	115	120	23	345	355	31	495	505	17	645	655	3
45	50	9	120	125	24	355	365	31	505	515	16	655	665	2
50	55	10	125	130	26	365	375	30	515	525	15	665	675	1
55	60	11	130	135	27	375	385	29	525	535	14	675	---	0
60	65	12	135	140	28	385	395	28	535	545	13			
65	70	13	140	145	29	395	405	27	545	555	12			
70	75	14	145	150	30	405	415	26	555	565	11			

MARRIED Without Spouse Filing Certificate

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$150	\$155	\$31	\$510	\$520	\$25	\$660	\$670	\$11
5	10	1	80	85	16	155	160	32	520	530	24	670	680	10
10	15	2	85	90	17	160	165	33	530	540	23	680	690	9
15	20	3	90	95	18	165	170	34	540	550	22	690	700	8
20	25	4	95	100	19	170	410	35	550	560	21	700	710	7
25	30	5	100	105	20	410	420	34	560	570	20	710	720	6
30	35	6	105	110	21	420	430	34	570	580	19	720	730	5
35	40	7	110	115	22	430	440	33	580	590	18	730	740	4
40	45	8	115	120	23	440	450	32	590	600	17	740	750	3
45	50	9	120	125	24	450	460	31	600	610	16	750	760	2
50	55	10	125	130	26	460	470	30	610	620	15	760	770	1
55	60	11	130	135	27	470	480	29	620	630	14	770	---	0
60	65	12	135	140	28	480	490	28	630	640	13			
65	70	13	140	145	29	490	500	27	640	650	12			
70	75	14	145	150	30	500	510	26	650	660	11			

MARRIED With Both Spouses Filing Certificate

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$40	\$45	\$8	\$80	\$85	\$16	\$265	\$275	\$11	\$345	\$355	\$3
5	10	1	45	50	9	85	205	17	275	285	10	355	365	2
10	15	2	50	55	10	205	215	17	285	295	9	365	375	1
15	20	3	55	60	11	215	225	16	295	305	8	375	---	0
20	25	4	60	65	12	225	235	15	305	315	7			
25	30	5	65	70	13	235	245	14	315	325	6			
30	35	6	70	75	14	245	255	13	325	335	5			
35	40	7	75	80	15	255	265	12	335	345	4			

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$290	\$295	\$59	\$810	\$820	\$52	\$1,100	\$1,110	\$25
5	10	1	150	155	31	295	300	60	820	830	51	1,110	1,120	24
10	15	2	155	160	32	300	305	61	830	840	51	1,120	1,130	23
15	20	3	160	165	33	305	310	62	840	850	50	1,130	1,140	22
20	25	4	165	170	34	310	315	63	850	860	49	1,140	1,150	21
25	30	5	170	175	35	315	320	64	860	870	48	1,150	1,160	20
30	35	6	175	180	36	320	325	65	870	880	47	1,160	1,170	19
35	40	7	180	185	37	325	330	66	880	890	46	1,170	1,180	18
40	45	8	185	190	38	330	335	67	890	900	45	1,180	1,190	17
45	50	9	190	195	39	335	340	68	900	910	44	1,190	1,200	16
50	55	10	195	200	40	340	630	69	910	920	43	1,200	1,210	15
55	60	11	200	205	41	630	640	70	920	930	42	1,210	1,220	14
60	65	12	205	210	42	640	650	69	930	940	41	1,220	1,230	13
65	70	13	210	215	43	650	660	68	940	950	40	1,230	1,240	12
70	75	14	215	220	44	660	670	67	950	960	39	1,240	1,250	11
75	80	15	220	225	45	670	680	66	960	970	38	1,250	1,260	10
80	85	16	225	230	46	680	690	65	970	980	37	1,260	1,270	9
85	90	17	230	235	47	690	700	64	980	990	36	1,270	1,280	8
90	95	18	235	240	48	700	710	63	990	1,000	35	1,280	1,290	7
95	100	19	240	245	49	710	720	62	1,000	1,010	34	1,290	1,300	6
100	105	20	245	250	50	720	730	61	1,010	1,020	33	1,300	1,310	5
105	110	21	250	255	51	730	740	60	1,020	1,030	32	1,310	1,320	4
110	115	22	255	260	52	740	750	59	1,030	1,040	31	1,320	1,330	4
115	120	23	260	265	53	750	760	58	1,040	1,050	30	1,330	1,340	3
120	125	24	265	270	54	760	770	57	1,050	1,060	29	1,340	1,350	2
125	130	26	270	275	55	770	780	56	1,060	1,070	28	1,350	1,360	1
130	135	27	275	280	56	780	790	55	1,070	1,080	27	1,360	---	0
135	140	28	280	285	57	790	800	54	1,080	1,090	27			
140	145	29	285	290	58	800	810	53	1,090	1,100	26			

MARRIED Without Spouse Filing Certificate

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$290	\$295	\$59	\$1,005	\$1,015	\$52	\$1,295	\$1,305	\$24
5	10	1	150	155	31	295	300	60	1,015	1,025	51	1,305	1,315	23
10	15	2	155	160	32	300	305	61	1,025	1,035	50	1,315	1,325	22
15	20	3	160	165	33	305	310	62	1,035	1,045	49	1,325	1,335	22
20	25	4	165	170	34	310	315	63	1,045	1,055	48	1,335	1,345	21
25	30	5	170	175	35	315	320	64	1,055	1,065	47	1,345	1,355	20
30	35	6	175	180	36	320	325	65	1,065	1,075	46	1,355	1,365	19
35	40	7	180	185	37	325	330	66	1,075	1,085	45	1,365	1,375	18
40	45	8	185	190	38	330	335	67	1,085	1,095	45	1,375	1,385	17
45	50	9	190	195	39	335	340	68	1,095	1,105	44	1,385	1,395	16
50	55	10	195	200	40	340	825	69	1,105	1,115	43	1,395	1,405	15
55	60	11	200	205	41	825	835	69	1,115	1,125	42	1,405	1,415	14
60	65	12	205	210	42	835	845	69	1,125	1,135	41	1,415	1,425	13
65	70	13	210	215	43	845	855	68	1,135	1,145	40	1,425	1,435	12
70	75	14	215	220	44	855	865	67	1,145	1,155	39	1,435	1,445	11
75	80	15	220	225	45	865	875	66	1,155	1,165	38	1,445	1,455	10
80	85	16	225	230	46	875	885	65	1,165	1,175	37	1,455	1,465	9
85	90	17	230	235	47	885	895	64	1,175	1,185	36	1,465	1,475	8
90	95	18	235	240	48	895	905	63	1,185	1,195	35	1,475	1,485	7
95	100	19	240	245	49	905	915	62	1,195	1,205	34	1,485	1,495	6
100	105	20	245	250	50	915	925	61	1,205	1,215	33	1,495	1,505	5
105	110	21	250	255	51	925	935	60	1,215	1,225	32	1,505	1,515	4
110	115	22	255	260	52	935	945	59	1,225	1,235	31	1,515	1,525	3
115	120	23	260	265	53	945	955	58	1,235	1,245	30	1,525	1,535	2
120	125	24	265	270	54	955	965	57	1,245	1,255	29	1,535	1,545	1
125	130	26	270	275	55	965	975	56	1,255	1,265	28	1,545	---	0
130	135	27	275	280	56	975	985	55	1,265	1,275	27			
135	140	28	280	285	57	985	995	54	1,275	1,285	26			
140	145	29	285	290	58	995	1,005	53	1,285	1,295	25			

BIWEEKLY Payroll Period (continued)

MARRIED With Both Spouses Filing Certificate

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$150	\$155	\$31	\$510	\$520	\$25	660	670	11
5	10	1	80	85	16	155	160	32	520	530	24	670	680	10
10	15	2	85	90	17	160	165	33	530	540	23	680	690	9
15	20	3	90	95	18	165	170	34	540	550	22	690	700	8
20	25	4	95	100	19	170	410	35	550	560	21	700	710	7
25	30	5	100	105	20	410	420	34	560	570	20	710	720	6
30	35	6	105	110	21	420	430	34	570	580	19	720	730	5
35	40	7	110	115	22	430	440	33	580	590	18	730	740	4
40	45	8	115	120	23	440	450	32	590	600	17	740	750	3
45	50	9	120	125	24	450	460	31	600	610	16	750	760	2
50	55	10	125	130	26	460	470	30	610	620	15	760	770	1
55	60	11	130	135	27	470	480	29	620	630	14	770	---	0
60	65	12	135	140	28	480	490	28	630	640	13			
65	70	13	140	145	29	490	500	27	640	650	12			
70	75	14	145	150	30	500	510	26	650	660	11			

SEMIMONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$155	\$160	\$32	\$310	\$315	\$63	\$865	\$875	\$58	\$1,175	\$1,185	\$28
5	10	1	160	165	33	315	320	64	875	885	57	1,185	1,195	27
10	15	2	165	170	34	320	325	65	885	895	56	1,195	1,205	26
15	20	3	170	175	35	325	330	66	895	905	55	1,205	1,215	25
20	25	4	175	180	36	330	335	67	905	915	54	1,215	1,225	25
25	30	5	180	185	37	335	340	68	915	925	53	1,225	1,235	24
30	35	6	185	190	38	340	345	69	925	935	52	1,235	1,245	23
35	40	7	190	195	39	345	350	70	935	945	51	1,245	1,255	22
40	45	8	195	200	40	350	355	71	945	955	50	1,255	1,265	21
45	50	9	200	205	41	355	360	72	955	965	49	1,265	1,275	20
50	55	10	205	210	42	360	365	73	965	975	48	1,275	1,285	19
55	60	11	210	215	43	365	370	74	975	985	48	1,285	1,295	18
60	65	12	215	220	44	370	685	75	985	995	47	1,295	1,305	17
65	70	13	220	225	45	685	695	75	995	1,005	46	1,305	1,315	16
70	75	14	225	230	46	695	705	74	1,005	1,015	45	1,315	1,325	15
75	80	15	230	235	47	705	715	73	1,015	1,025	44	1,325	1,335	14
80	85	16	235	240	48	715	725	72	1,025	1,035	43	1,335	1,345	13
85	90	17	240	245	49	725	735	71	1,035	1,045	42	1,345	1,355	12
90	95	18	245	250	50	735	745	71	1,045	1,055	41	1,355	1,365	11
95	100	19	250	255	51	745	755	70	1,055	1,065	40	1,365	1,375	10
100	105	20	255	260	52	755	765	69	1,065	1,075	39	1,375	1,385	9
105	110	21	260	265	53	765	775	68	1,075	1,085	38	1,385	1,395	8
110	115	22	265	270	54	775	785	67	1,085	1,095	37	1,395	1,405	7
115	120	23	270	275	55	785	795	66	1,095	1,105	36	1,405	1,415	6
120	125	24	275	280	56	795	805	65	1,105	1,115	35	1,415	1,425	5
125	130	26	280	285	57	805	815	64	1,115	1,125	34	1,425	1,435	4
130	135	27	285	290	58	815	825	63	1,125	1,135	33	1,435	1,445	3
135	140	28	290	295	59	825	835	62	1,135	1,145	32	1,445	1,455	2
140	145	29	295	300	60	835	845	61	1,145	1,155	31	1,455	1,465	2
145	150	30	300	305	61	845	855	60	1,155	1,165	30	1,465	1,475	1
150	155	31	305	310	62	855	865	59	1,165	1,175	29	1,475	---	0

SEMIMONTHLY Payroll Period (continued)

MARRIED Without Spouse Filing Certificate

Wages—														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$155	\$160	\$32	\$310	\$315	\$63	\$1,070	\$1,080	\$58	\$1,380	\$1,390	\$29
5	10	1	160	165	33	315	320	64	1,080	1,090	57	1,390	1,400	28
10	15	2	165	170	34	320	325	65	1,090	1,100	57	1,400	1,410	27
15	20	3	170	175	35	325	330	66	1,100	1,110	56	1,410	1,420	26
20	25	4	175	180	36	330	335	67	1,110	1,120	55	1,420	1,430	25
25	30	5	180	185	37	335	340	68	1,120	1,130	54	1,430	1,440	24
30	35	6	185	190	38	340	345	69	1,130	1,140	53	1,440	1,450	23
35	40	7	190	195	39	345	350	70	1,140	1,150	52	1,450	1,460	22
40	45	8	195	200	40	350	355	71	1,150	1,160	51	1,460	1,470	21
45	50	9	200	205	41	355	360	72	1,160	1,170	50	1,470	1,480	20
50	55	10	205	210	42	360	365	73	1,170	1,180	49	1,480	1,490	19
55	60	11	210	215	43	365	370	74	1,180	1,190	48	1,490	1,500	18
60	65	12	215	220	44	370	890	75	1,190	1,200	47	1,500	1,510	17
65	70	13	220	225	45	890	900	76	1,200	1,210	46	1,510	1,520	16
70	75	14	225	230	46	900	910	75	1,210	1,220	45	1,520	1,530	15
75	80	15	230	235	47	910	920	74	1,220	1,230	44	1,530	1,540	14
80	85	16	235	240	48	920	930	73	1,230	1,240	43	1,540	1,550	13
85	90	17	240	245	49	930	940	72	1,240	1,250	42	1,550	1,560	12
90	95	18	245	250	50	940	950	71	1,250	1,260	41	1,560	1,570	11
95	100	19	250	255	51	950	960	70	1,260	1,270	40	1,570	1,580	10
100	105	20	255	260	52	960	970	69	1,270	1,280	39	1,580	1,590	10
105	110	21	260	265	53	970	980	68	1,280	1,290	38	1,590	1,600	9
110	115	22	265	270	54	980	990	67	1,290	1,300	37	1,600	1,610	8
115	120	23	270	275	55	990	1,000	66	1,300	1,310	36	1,610	1,620	7
120	125	24	275	280	56	1,000	1,010	65	1,310	1,320	35	1,620	1,630	6
125	130	26	280	285	57	1,010	1,020	64	1,320	1,330	34	1,630	1,640	5
130	135	27	285	290	58	1,020	1,030	63	1,330	1,340	34	1,640	1,650	4
135	140	28	290	295	59	1,030	1,040	62	1,340	1,350	33	1,650	1,660	3
140	145	29	295	300	60	1,040	1,050	61	1,350	1,360	32	1,660	1,670	2
145	150	30	300	305	61	1,050	1,060	60	1,360	1,370	31	1,670	1,680	1
150	155	31	305	310	62	1,060	1,070	59	1,370	1,380	30	1,680	---	0

MARRIED With Both Spouses Filing Certificate

Wages—														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$80	\$85	\$16	\$160	\$165	\$33	\$545	\$555	\$28	\$705	\$715	\$12
5	10	1	85	90	17	165	170	34	555	565	27	715	725	11
10	15	2	90	95	18	170	175	35	565	575	26	725	735	11
15	20	3	95	100	19	175	180	36	575	585	25	735	745	10
20	25	4	100	105	20	180	185	37	585	595	24	745	755	9
25	30	5	105	110	21	185	445	38	595	605	23	755	765	8
30	35	6	110	115	22	445	455	37	605	615	22	765	775	7
35	40	7	115	120	23	455	465	36	615	625	21	775	785	6
40	45	8	120	125	24	465	475	35	625	635	20	785	795	5
45	50	9	125	130	26	475	485	34	635	645	19	795	805	4
50	55	10	130	135	27	485	495	34	645	655	18	805	815	3
55	60	11	135	140	28	495	505	33	655	665	17	815	825	2
60	65	12	140	145	29	505	515	32	665	675	16	825	835	1
65	70	13	145	150	30	515	525	31	675	685	15	835	---	0
70	75	14	150	155	31	525	535	30	685	695	14			
75	80	15	155	160	32	535	545	29	695	705	13			

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$310	\$315	\$63	\$620	\$625	\$126	\$1,730	\$1,740	\$117	\$2,350	\$2,360	\$58
5	10	1	315	320	64	625	630	128	1,740	1,750	116	2,360	2,370	57
10	15	2	320	325	65	630	635	129	1,750	1,760	115	2,370	2,380	56
15	20	3	325	330	66	635	640	130	1,760	1,770	114	2,380	2,390	55
20	25	4	330	335	67	640	645	131	1,770	1,780	113	2,390	2,400	54
25	30	5	335	340	68	645	650	132	1,780	1,790	112	2,400	2,410	53
30	35	6	340	345	69	650	655	133	1,790	1,800	111	2,410	2,420	52
35	40	7	345	350	70	655	660	134	1,800	1,810	110	2,420	2,430	51
40	45	8	350	355	71	660	665	135	1,810	1,820	109	2,430	2,440	50
45	50	9	355	360	72	665	670	136	1,820	1,830	108	2,440	2,450	49
50	55	10	360	365	73	670	675	137	1,830	1,840	108	2,450	2,460	48
55	60	11	365	370	74	675	680	138	1,840	1,850	107	2,460	2,470	47
60	65	12	370	375	75	680	685	139	1,850	1,860	106	2,470	2,480	46
65	70	13	375	380	77	685	690	140	1,860	1,870	105	2,480	2,490	45
70	75	14	380	385	78	690	695	141	1,870	1,880	104	2,490	2,500	44
75	80	15	385	390	79	695	700	142	1,880	1,890	103	2,500	2,510	43
80	85	16	390	395	80	700	705	143	1,890	1,900	102	2,510	2,520	42
85	90	17	395	400	81	705	710	144	1,890	1,910	101	2,520	2,530	41
90	95	18	400	405	82	710	715	145	1,910	1,920	100	2,530	2,540	40
95	100	19	405	410	83	715	720	146	1,920	1,930	99	2,540	2,550	39
100	105	20	410	415	84	720	725	147	1,930	1,940	98	2,550	2,560	38
105	110	21	415	420	85	725	730	148	1,940	1,950	97	2,560	2,570	38
110	115	22	420	425	86	730	735	149	1,950	1,960	96	2,570	2,580	37
115	120	23	425	430	87	735	740	150	1,960	1,970	95	2,580	2,590	36
120	125	24	430	435	88	740	745	151	1,970	1,980	94	2,590	2,600	35
125	130	26	435	440	89	745	1,370	152	1,980	1,990	93	2,600	2,610	34
130	135	27	440	445	90	1,370	1,380	152	1,990	2,000	92	2,610	2,620	33
135	140	28	445	450	91	1,380	1,390	151	2,000	2,010	91	2,620	2,630	32
140	145	29	450	455	92	1,390	1,400	150	2,010	2,020	90	2,630	2,640	31
145	150	30	455	460	93	1,400	1,410	149	2,020	2,030	89	2,640	2,650	30
150	155	31	460	465	94	1,410	1,420	148	2,030	2,040	88	2,650	2,660	29
155	160	32	465	470	95	1,420	1,430	147	2,040	2,050	87	2,660	2,670	28
160	165	33	470	475	96	1,430	1,440	146	2,050	2,060	86	2,670	2,680	27
165	170	34	475	480	97	1,440	1,450	145	2,060	2,070	85	2,680	2,690	26
170	175	35	480	485	98	1,450	1,460	144	2,070	2,080	85	2,690	2,700	25
175	180	36	485	490	99	1,460	1,470	143	2,080	2,090	84	2,700	2,710	24
180	185	37	490	495	100	1,470	1,480	142	2,090	2,100	83	2,710	2,720	23
185	190	38	495	500	101	1,480	1,490	141	2,100	2,110	82	2,720	2,730	22
190	195	39	500	505	102	1,490	1,500	140	2,110	2,120	81	2,730	2,740	21
195	200	40	505	510	103	1,500	1,510	139	2,120	2,130	80	2,740	2,750	20
200	205	41	510	515	104	1,510	1,520	138	2,130	2,140	79	2,750	2,760	19
205	210	42	515	520	105	1,520	1,530	137	2,140	2,150	78	2,760	2,770	18
210	215	43	520	525	106	1,530	1,540	136	2,150	2,160	77	2,770	2,780	17
215	220	44	525	530	107	1,540	1,550	135	2,160	2,170	76	2,780	2,790	16
220	225	45	530	535	108	1,550	1,560	134	2,170	2,180	75	2,790	2,800	15
225	230	46	535	540	109	1,560	1,570	133	2,180	2,190	74	2,800	2,810	15
230	235	47	540	545	110	1,570	1,580	132	2,190	2,200	73	2,810	2,820	14
235	240	48	545	550	111	1,580	1,590	131	2,200	2,210	72	2,820	2,830	13
240	245	49	550	555	112	1,590	1,600	131	2,210	2,220	71	2,830	2,840	12
245	250	50	555	560	113	1,600	1,610	130	2,220	2,230	70	2,840	2,850	11
250	255	51	560	565	114	1,610	1,620	129	2,230	2,240	69	2,850	2,860	10
255	260	52	565	570	115	1,620	1,630	128	2,240	2,250	68	2,860	2,870	9
260	265	53	570	575	116	1,630	1,640	127	2,250	2,260	67	2,870	2,880	8
265	270	54	575	580	117	1,640	1,650	126	2,260	2,270	66	2,880	2,890	7
270	275	55	580	585	118	1,650	1,660	125	2,270	2,280	65	2,890	2,900	6
275	280	56	585	590	119	1,660	1,670	124	2,280	2,290	64	2,900	2,910	5
280	285	57	590	595	120	1,670	1,680	123	2,290	2,300	63	2,910	2,920	4
285	290	58	595	600	121	1,680	1,690	122	2,300	2,310	62	2,920	2,930	3
290	295	59	600	605	122	1,690	1,700	121	2,310	2,320	61	2,930	2,940	2
295	300	60	605	610	123	1,700	1,710	120	2,320	2,330	61	2,940	2,950	1
300	305	61	610	615	124	1,710	1,720	119	2,330	2,340	60	2,950	---	0
305	310	62	615	620	125	1,720	1,730	118	2,340	2,350	59			

MONTHLY Payroll Period (continued)

MARRIED Without Spouse Filing Certificate

Wages—														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$310	\$315	\$63	\$620	\$625	\$126	\$2,145	\$2,155	\$117	\$2,765	\$2,775	\$58
5	10	1	315	320	64	625	630	128	2,155	2,165	116	2,775	2,785	57
10	15	2	320	325	65	630	635	129	2,165	2,175	115	2,785	2,795	56
15	20	3	325	330	66	635	640	130	2,175	2,185	114	2,795	2,805	55
20	25	4	330	335	67	640	645	131	2,185	2,195	114	2,805	2,815	54
25	30	5	335	340	68	645	650	132	2,195	2,205	113	2,815	2,825	53
30	35	6	340	345	69	650	655	133	2,205	2,215	112	2,825	2,835	52
35	40	7	345	350	70	655	660	134	2,215	2,225	111	2,835	2,845	51
40	45	8	350	355	71	660	665	135	2,225	2,235	110	2,845	2,855	50
45	50	9	355	360	72	665	670	136	2,235	2,245	109	2,855	2,865	49
50	55	10	360	365	73	670	675	137	2,245	2,255	108	2,865	2,875	48
55	60	11	365	370	74	675	680	138	2,255	2,265	107	2,875	2,885	47
60	65	12	370	375	75	680	685	139	2,265	2,275	106	2,885	2,895	46
65	70	13	375	380	77	685	690	140	2,275	2,285	105	2,895	2,905	45
70	75	14	380	385	78	690	695	141	2,285	2,295	104	2,905	2,915	44
75	80	15	385	390	79	695	700	142	2,295	2,305	103	2,915	2,925	44
80	85	16	390	395	80	700	705	143	2,305	2,315	102	2,925	2,935	43
85	90	17	395	400	81	705	710	144	2,315	2,325	101	2,935	2,945	42
90	95	18	400	405	82	710	715	145	2,325	2,335	100	2,945	2,955	41
95	100	19	405	410	83	715	720	146	2,335	2,345	99	2,955	2,965	40
100	105	20	410	415	84	720	725	147	2,345	2,355	98	2,965	2,975	39
105	110	21	415	420	85	725	730	148	2,355	2,365	97	2,975	2,985	38
110	115	22	420	425	86	730	735	149	2,365	2,375	96	2,985	2,995	37
115	120	23	425	430	87	735	740	150	2,375	2,385	95	2,995	3,005	36
120	125	24	430	435	88	740	745	151	2,385	2,395	94	3,005	3,015	35
125	130	26	435	440	89	745	1,785	152	2,395	2,405	93	3,015	3,025	34
130	135	27	440	445	90	1,785	1,795	152	2,405	2,415	92	3,025	3,035	33
135	140	28	445	450	91	1,795	1,805	151	2,415	2,425	91	3,035	3,045	32
140	145	29	450	455	92	1,805	1,815	150	2,425	2,435	90	3,045	3,055	31
145	150	30	455	460	93	1,815	1,825	149	2,435	2,445	90	3,055	3,065	30
150	155	31	460	465	94	1,825	1,835	148	2,445	2,455	89	3,065	3,075	29
155	160	32	465	470	95	1,835	1,845	147	2,455	2,465	88	3,075	3,085	28
160	165	33	470	475	96	1,845	1,855	146	2,465	2,475	87	3,085	3,095	27
165	170	34	475	480	97	1,855	1,865	145	2,475	2,485	86	3,095	3,105	26
170	175	35	480	485	98	1,865	1,875	144	2,485	2,495	85	3,105	3,115	25
175	180	36	485	490	99	1,875	1,885	143	2,495	2,505	84	3,115	3,125	24
180	185	37	490	495	100	1,885	1,895	142	2,505	2,515	83	3,125	3,135	23
185	190	38	495	500	101	1,895	1,905	141	2,515	2,525	82	3,135	3,145	22
190	195	39	500	505	102	1,905	1,915	140	2,525	2,535	81	3,145	3,155	21
195	200	40	505	510	103	1,915	1,925	139	2,535	2,545	80	3,155	3,165	21
200	205	41	510	515	104	1,925	1,935	138	2,545	2,555	79	3,165	3,175	20
205	210	42	515	520	105	1,935	1,945	137	2,555	2,565	78	3,175	3,185	19
210	215	43	520	525	106	1,945	1,955	137	2,565	2,575	77	3,185	3,195	18
215	220	44	525	530	107	1,955	1,965	136	2,575	2,585	76	3,195	3,205	17
220	225	45	530	535	108	1,965	1,975	135	2,585	2,595	75	3,205	3,215	16
225	230	46	535	540	109	1,975	1,985	134	2,595	2,605	74	3,215	3,225	15
230	235	47	540	545	110	1,985	1,995	133	2,605	2,615	73	3,225	3,235	14
235	240	48	545	550	111	1,995	2,005	132	2,615	2,625	72	3,235	3,245	13
240	245	49	550	555	112	2,005	2,015	131	2,625	2,635	71	3,245	3,255	12
245	250	50	555	560	113	2,015	2,025	130	2,635	2,645	70	3,255	3,265	11
250	255	51	560	565	114	2,025	2,035	129	2,645	2,655	69	3,265	3,275	10
255	260	52	565	570	115	2,035	2,045	128	2,655	2,665	68	3,275	3,285	9
260	265	53	570	575	116	2,045	2,055	127	2,665	2,675	67	3,285	3,295	8
265	270	54	575	580	117	2,055	2,065	126	2,675	2,685	67	3,295	3,305	7
270	275	55	580	585	118	2,065	2,075	125	2,685	2,695	66	3,305	3,315	6
275	280	56	585	590	119	2,075	2,085	124	2,695	2,705	65	3,315	3,325	5
280	285	57	590	595	120	2,085	2,095	123	2,705	2,715	64	3,325	3,335	4
285	290	58	595	600	121	2,095	2,105	122	2,715	2,725	63	3,335	3,345	3
290	295	59	600	605	122	2,105	2,115	121	2,725	2,735	62	3,345	3,355	2
295	300	60	605	610	123	2,115	2,125	120	2,735	2,745	61	3,355	3,365	1
300	305	61	610	615	124	2,125	2,135	119	2,745	2,755	60	3,365	---	0
305	310	62	615	620	125	2,135	2,145	118	2,755	2,765	59			

MONTHLY Payroll Period (continued)

MARRIED With Both Spouses Filing Certificate

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$155	\$160	\$32	\$310	\$315	\$63	\$1,070	\$1,080	\$58	\$1,380	\$1,390	\$29
5	10	1	160	165	33	315	320	64	1,080	1,090	57	1,390	1,400	28
10	15	2	165	170	34	320	325	65	1,090	1,100	57	1,400	1,410	27
15	20	3	170	175	35	325	330	66	1,100	1,110	56	1,410	1,420	26
20	25	4	175	180	36	330	335	67	1,110	1,120	55	1,420	1,430	25
25	30	5	180	185	37	335	340	68	1,120	1,130	54	1,430	1,440	24
30	35	6	185	190	38	340	345	69	1,130	1,140	53	1,440	1,450	23
35	40	7	190	195	39	345	350	70	1,140	1,150	52	1,450	1,460	22
40	45	8	195	200	40	350	355	71	1,150	1,160	51	1,460	1,470	21
45	50	9	200	205	41	355	360	72	1,160	1,170	50	1,470	1,480	20
50	55	10	205	210	42	360	365	73	1,170	1,180	49	1,480	1,490	19
55	60	11	210	215	43	365	370	74	1,180	1,190	48	1,490	1,500	18
60	65	12	215	220	44	370	890	75	1,190	1,200	47	1,500	1,510	17
65	70	13	220	225	45	890	900	76	1,200	1,210	46	1,510	1,520	16
70	75	14	225	230	46	900	910	75	1,210	1,220	45	1,520	1,530	15
75	80	15	230	235	47	910	920	74	1,220	1,230	44	1,530	1,540	14
80	85	16	235	240	48	920	930	73	1,230	1,240	43	1,540	1,550	13
85	90	17	240	245	49	930	940	72	1,240	1,250	42	1,550	1,560	12
90	95	18	245	250	50	940	950	71	1,250	1,260	41	1,560	1,570	11
95	100	19	250	255	51	950	960	70	1,260	1,270	40	1,570	1,580	10
100	105	20	255	260	52	960	970	69	1,270	1,280	39	1,580	1,590	10
105	110	21	260	265	53	970	980	68	1,280	1,290	38	1,590	1,600	9
110	115	22	265	270	54	980	990	67	1,290	1,300	37	1,600	1,610	8
115	120	23	270	275	55	990	1,000	66	1,300	1,310	36	1,610	1,620	7
120	125	24	275	280	56	1,000	1,010	65	1,310	1,320	35	1,620	1,630	6
125	130	26	280	285	57	1,010	1,020	64	1,320	1,330	34	1,630	1,640	5
130	135	27	285	290	58	1,020	1,030	63	1,330	1,340	34	1,640	1,650	4
135	140	28	290	295	59	1,030	1,040	62	1,340	1,350	33	1,650	1,660	3
140	145	29	295	300	60	1,040	1,050	61	1,350	1,360	32	1,660	1,670	2
145	150	30	300	305	61	1,050	1,060	60	1,360	1,370	31	1,670	1,680	1
150	155	31	305	310	62	1,060	1,070	59	1,370	1,380	30	1,680	---	0

DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate								
Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$80	\$5	\$0	\$5	\$0	\$90	\$100	\$5	\$0	\$5	\$0
5	10	1	80	90	4	5	10	1	100	110	4	5	10	1
10	15	2	90	100	4	10	15	2	110	120	3	10	15	2
15	20	3	100	110	3	15	20	3	120	130	2	15	40	3
20	25	4	110	120	2	20	25	4	130	140	2	40	50	3
25	30	5	120	130	1	25	30	5	140	150	1			
30	60	6	130	---	0	30	80	6	150	---	0			
60	70	6				80	90	6						



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