



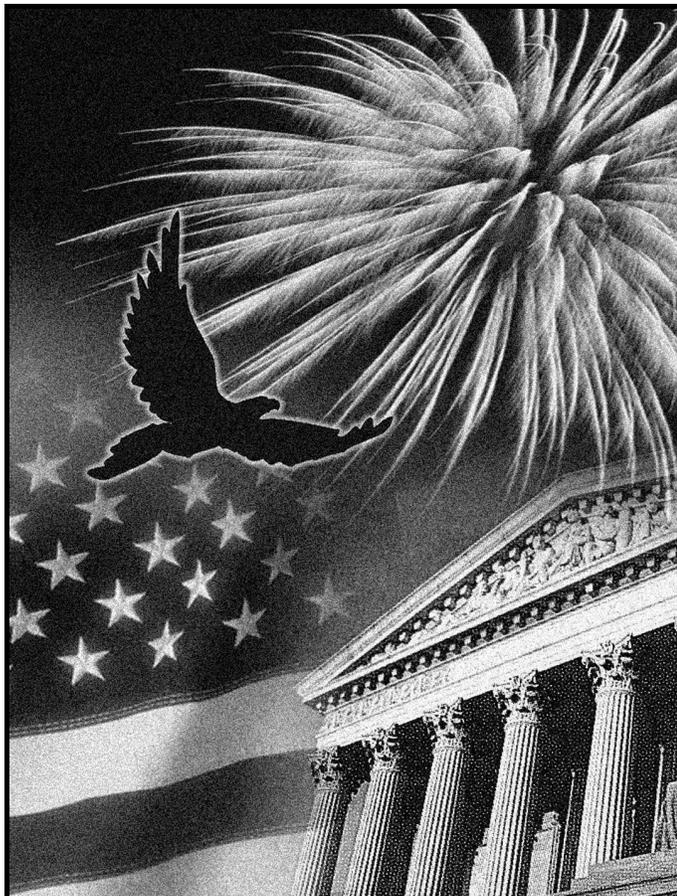
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Internal Revenue Service

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(Circular A), Agricultural Employer's Tax Guide

For use in **2011**



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What's New

2011 withholding tables. This publication includes the 2011 Percentage Method Tables and Wage Bracket Tables for Income Tax Withholding that were developed as a result of the recently passed Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. Employers should implement the 2011 withholding tables as soon as possible, but not later than January 31, 2011.

Use the 2010 withholding tables until you implement the 2011 withholding tables.

Social security and Medicare tax for 2011. For 2011, the employee tax rate for social security is 4.2%.

The employer tax rate for social security remains unchanged at 6.2%. The 2011 social security wage base limit is \$106,800. In 2011, the Medicare tax rate is 1.45% each for employers and employees, unchanged from 2010. There is no wage base limit for Medicare tax.

Employers should implement the 4.2% employee social security tax rate as soon as possible, but not later than January 31, 2011. After implementing the new 4.2% rate, employers should make an offsetting adjustment in a subsequent pay period to correct any overwithholding of social security tax as soon as possible, but not later than March 31, 2011.

Social security and Medicare taxes apply to the wages of household workers you pay \$1,700 or more in cash or an equivalent form of compensation.

Making Work Pay credit. The Making Work Pay credit expires on December 31, 2010. As a result:

- The income tax withholding tables for 2011 are not adjusted for the Making Work Pay credit.
- There is no longer an optional additional withholding adjustment for pensions.
- The procedure for withholding on wages of nonresident aliens has been modified and is discussed in [section 5](#).

COBRA premium assistance credit extended. The credit for COBRA premium assistance payments has been extended. It now applies to premiums paid for employees involuntarily terminated between September 1, 2008, and May 31, 2010, and to premiums paid for up to 15 months. See [COBRA premium assistance credit](#) on page 5.

Advance payment of earned income credit (EIC). The option of receiving advance payroll payments of EIC expires on December 31, 2010. Individuals who received advance payments of EIC in 2010 must file a 2010 federal income tax return. Individuals eligible for EIC in 2011 can still claim the credit when they file their 2011 federal income tax return. In addition, if any of your employees expect to be eligible for the EIC and will have income tax withheld from wages in 2011, they may reduce their withholding in order to receive the benefit of a portion of the credit throughout the year.

Federal tax deposits must be made by electronic funds transfer. Beginning January 1, 2011, you must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Forms 8109 and 8109-B, Federal Tax Deposit Coupon, cannot be used after December 31, 2010. Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day tax wire payment on your behalf. EFTPS is a free service

provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see [How To Deposit](#) on page 16. To get more information about EFTPS or to enroll in EFTPS, visit www.eftps.gov or call 1-800-555-4477. Additional information about EFTPS is also available in Publication 966, The Secure Way to Pay Your Federal Taxes.

FUTA tax rate. The FUTA tax rate will remain at 6.2% through June 30, 2011. The FUTA tax rate is scheduled to decrease to 6.0% beginning July 1, 2011. Visit IRS.gov for updated information.

Withholding allowance. The 2011 amount for one withholding allowance on an annual basis is \$3,700.

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 (TTY/TDD users call 1-800-829-4059); 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 by employers to individuals 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.

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. Employers can pay the balance due shown on Form 943 by credit or debit card. **Do not** use a credit or debit card to make federal tax deposits. For more information on paying your taxes with a credit or debit card, visit the IRS website at www.irs.gov/e-pay.

When you hire a new employee. Ask each new employee to complete the 2011 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).

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 or Form W-9 also apply to their equivalent Spanish translations—Formulario W-4(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 2011 General Instructions for Certain Information Returns (Forms 1097, 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, 2011 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 customer service site. The IRS operates the Enterprise Computing Center—Martinsburg, a centralized customer service 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 IRS.gov and clicking on the *Apply for an Employer Identification Number (EIN) Online* link.

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.

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 2010 and 2011 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 the 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 IRS.gov or call 1-800-829-4933 (businesses) or 1-800-829-1040 (individuals). We cannot answer tax questions sent to the address provided earlier for comments and suggestions.

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.

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. You can also send us comments from www.irs.gov/formspubs; under “Information about” select “Comment on Tax Forms and Publications.”

Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

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. However, a statewide legal holiday does not delay the due date of federal tax deposits. 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. 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. 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. If you deposited all Form 945 taxes when due, you have 10 additional calendar days to file.

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 Any Form W-4 claiming exemption from withholding for the previous year has now expired. Begin withholding for any employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold tax based on the last valid Form W-4 you have for the employee that does not claim exemption from withholding or, if one does not exist, as if he or she is single with zero withholding allowances. See [section 5](#) for more information. If the employee furnishes a new Form W-4 claiming exemption from withholding after February 15, you may apply the exemption to future wages, but do not refund taxes withheld while the exempt status was not in place.

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. For information on filing information returns electronically with the IRS, see Publication 1220, Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

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 marital status or withholding allowances have changed or will change for the next year.

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.

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.

Under the American Recovery and Reinvestment Act of 2009 (ARRA), employers are allowed 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 May 31, 2010, 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 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.

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 (line 11a on the 2011 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 IRS.gov and enter the keyword *COBRA*.

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. Visit IRS.gov and click on the *Apply for an Employer Identification Number (EIN) Online* link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, 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.

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.

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. Do not accept a social security card that says "Not valid for employment." A social security number issued with this legend does not permit employment. 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 who is legally eligible to work in the United States and does not have 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 filed per session over the Internet, with no limit on the number of sessions. 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 and SSN. 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 the 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 ITIN in place of an SSN for 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 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. Some verification methods require registration. For more information, call 1-800-772-6270.

- **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. See Publication 15-A for details on statutory employees and nonemployees.

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 23, [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. For tax years beginning after December 31, 2006, the Small Business and Work Opportunity Tax Act of 2007 (Public Law 110-28) provides that a “qualified joint venture,” whose only members are a husband and a wife filing a joint income tax return, can elect not to be treated as a partnership for federal tax purposes. A qualified joint venture conducts a trade or business where:

- The only members of the joint venture are a husband and wife who file a joint income tax return,
- Both spouses materially participate (see Material Participation on page C-3, line G of the Instructions for Schedule C) in the trade or business (mere joint ownership of property is not enough),
- Both spouses elect to not be treated as a partnership, and
- The business is co-owned by both spouses and is not held in the name of a state law entity such as a partnership or limited liability company (LLC).

To make the election, all items of income, gain, loss, deduction, and credit must be divided between the spouses, in accordance with each spouse’s interest in the venture, and reported on separate Schedules C or F as sole proprietors. Each spouse must also file a separate Schedule SE to pay self-employment taxes, as applicable.

Spouses using the qualified joint venture rules are treated as sole proprietors for federal tax purposes and generally do not need an EIN. If employment taxes are owed by the qualified joint venture, either spouse may report and pay the employment taxes due on the wages paid to the employees using the EIN of that spouse’s sole proprietorship. Generally, filing as a qualified joint venture will not increase the spouses’ total tax owed on the joint income tax return. However, it gives each spouse credit for social security earnings on which retirement benefits are

based and for Medicare coverage without filing a partnership return.

Note. If your spouse is your employee, not your partner, you must pay social security and Medicare taxes for him or her. For more information on qualified joint ventures, visit IRS.gov and enter the keywords *QJV election* in the search box.

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](#), earlier.

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 23.

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 2011.

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

The 2011 employee tax rate for social security is 4.2% (amount withheld). The employer tax rate for social security is 6.2% (10.4% total). The 2011 wage base limit is \$106,800, unchanged from 2010.

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 2011, especially if they owed taxes or received a large refund when filing their 2010 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 effective when it is filed with the employer and only for that calendar year. To continue to be exempt from withholding in the next calendar year, an employee must give you a new Form W-4 by February 15. If the employee does not give you a new Form W-4 by February 15, withhold tax based on the last valid Form W-4 you have for the employee that did not claim an exemption from withholding or, if one does not exist, withhold as if he or she is single with zero withholding allowances. If the employee furnishes a new Form W-4 claiming an exemption from withholding after February 15, you may apply the exemption to future wages, but do not refund taxes withheld while the exempt status was not in place.

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. A special 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 2011. This procedure requires a special chart 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. When requested by the IRS, you must make original Forms W-4 available for inspection by an IRS employee. You may also be directed to send certain Forms W-4 to the IRS. You may receive a notice from the IRS requiring you to submit a copy of Form W-4 for one or more of your named employees. 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. The 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. When we refer to Form W-4, the same rules apply to Formulario W-4(SP), its Spanish translation.

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, if the IRS later notifies 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 the effective date specified in the modification notice.

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 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 cannot accept 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 21 for directions on how to use the tables.
- Percentage method. See page 22 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 wage payments to an employee that are not 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. Required Notice to Employees About Earned Income Credit (EIC)

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 2010 were less than \$43,352 (\$48,362 if married filing jointly) that they may be eligible to claim the credit for 2010. 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 7, 2011.

7. Depositing Taxes

Generally, you must deposit both the employer and employee shares of social security and Medicare taxes and federal income tax withheld. You must use electronic funds transfer to make all federal tax deposits. See [How To Deposit](#) on page 16.



The credit against employment taxes for COBRA premium assistance payments you take on the 2010 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 (line 9 on the 2011 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 18.

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 (for example, when you have a payday).

The deposit schedule that you must use for a calendar year is determined from the total taxes 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 2011 is 2009.

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

2009 —	\$48,000
2010 —	\$60,000

Rose Co. is a monthly schedule depositor for 2011 because its taxes for the lookback period (\$48,000 for calendar year 2009) were not more than \$50,000. However, for 2012, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 2010) 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 2009. The employer discovered during March 2011 that the tax reported for 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 2011 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 2011, 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 17, 2011) 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., is a semiweekly schedule depositor and pays wages once each month on the last Friday of the 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 29, 2011 (Friday), wage payment must be deposited by May 4, 2011 (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, March 30, 2011 (first quarter), and another pay date on Friday, April 1, 2011 (second quarter), two separate deposits will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Friday, April 6, 2011 (3 business days from the end of the semiweekly deposit period).

Deposits on Business Days Only

If a deposit is required to be made on a day that is not a business day, the deposit is considered on time if it is made by the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. For example, if a deposit is required to be made on Friday and Friday is a legal holiday, the deposit is considered timely if it is made by the following Monday (if Monday is a business day).

Semiweekly schedule depositors will always have 3 business days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a legal holiday, you will have an additional day for each day that is a legal holiday to make the deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is a legal holiday, the deposit normally due on Wednesday may be made on Thursday (this allows 3 business days to make the deposit).

Legal holiday. The term "legal holiday" means any legal holiday in the District of Columbia. Legal holidays for 2011 are listed below.

- January 17— Birthday of Martin Luther King, Jr.
- February 21— Washington's Birthday
- April 15— District of Columbia Emancipation Day
- May 30— Memorial Day
- July 4— Independence Day
- September 5— Labor Day
- October 10— Columbus Day
- November 11— Veterans' Day
- November 24— Thanksgiving Day
- December 26— Christmas Day (observed)

Special rule for 2011. Notice 2010-87 provides that the IRS will not assert penalties for deposits due during calendar year 2011 that are untimely solely because the depositor relied on a statewide legal holiday rather than a legal holiday in the District of Columbia.

\$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more of Form 943 taxes (that is, taxes reported on line 11 (line 9 on the 2011 Form 943)) on any day during a deposit period, you must deposit

the tax by the close of the next business day, whether you are a monthly or a semiweekly 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 by Friday and \$10,000 must be deposited by the following Wednesday.

However, 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 business 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 semiweekly 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 its business on April 1, 2011. 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 8, Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On April 15 (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 15, it must deposit \$110,000 by April 18 (Monday), the next business 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 2011, the shortfall makeup date is March 16, 2011 (Wednesday).

How To Deposit

You must deposit employment taxes by electronic funds transfer. 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. You must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Generally, electronic funds transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. If you fail to make a timely deposit, you may be subject to a 10% failure-to-deposit penalty. 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. You can also get Pub. 966, The Secure Way to Pay Your Federal Taxes.

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.

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.

Depositing on time. For deposits made by EFTPS to be on time, you must initiate the deposit by 8 p.m. Eastern time the day before the date a deposit is due. If you use a third party to make a deposit on your behalf, they may have different cutoff times.

Same-day payment option. If you fail to initiate a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Application (FTA). If you ever need the same-day payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to provide to your financial institution to make a same-day wire payment, visit www.eftps.gov to download the *Same-Day Payment Worksheet*.

Deposit Penalties

Penalties may apply if you do not make required deposits on time or if you make deposits for less than the required amount. 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 paid directly to the IRS or paid with your tax return. See Payment with return on page 14 for exceptions.
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 (line 15 on the 2011 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 (line 15 on the 2011 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 (line 15 on the 2011 Form 943) or on line M of Form 943-A equals your tax liability shown on line 11 of Form 943 (line 9 on the 2011 Form 943).
- Do not show negative amounts on line 17 of Form 943 (line 15 on the 2011 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 (line 15 on the 2011 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 by making separate 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 transaction to deposit the \$1,500 of Form 941/944 taxes and another transaction 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. Current year adjustments are reported on line 8 of Form 943. 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 make the correction using Form 943-X. 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, 2011, that you underreported \$10,000 of social security and Medicare wages on your 2010 Form 943. You owe \$1,530 on the 2010 Form 943. To qualify for an interest-free adjustment, you must file Form 943-X by January 31, 2012, and pay \$1,530 when you file. For more information, see the Instructions for Form 943-X or visit IRS.gov and enter the keywords *Correcting Employment Taxes*.



See Revenue Ruling 2009-39, 2009-52 I.R.B. 951, for examples of how the interest-free adjustment and claim for refund rules apply in 10 different situations. You can find Rev. Rul. 2009-39, at www.irs.gov/irb/2009-52_IRB/ar14.html.

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 procedure for adjusting employment taxes, get the Instructions for Form 943-X or visit IRS.gov and enter the 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 2011, 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 2010 or 2011, 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 2010 or 20 or more different weeks in 2011.

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 by electronic funds transfer. 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. Before July 1, 2011, the FUTA tax rate is 6.2%. After June 30, 2011, the FUTA tax rate is scheduled to decrease to 6.0%. The tax applies to the first \$7,000 you pay to each employee as wages during the year. The \$7,000 is the federal wage base. Your state wage base may be different. Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. The credit may be as much as 5.4% of FUTA taxable wages. If you are entitled to the maximum 5.4% credit, the FUTA tax rate after credit is 0.8% (0.6% after June 30, 2011). You are entitled to the maximum credit if you paid your state unemployment taxes in full, on time, and on all the same wages as are subject to FUTA tax, and as long as the state is not determined to be a credit reduction state. See the Instructions for Form 940 to determine the credit.

In some states, the wages subject to state unemployment tax are the same as the wages subject to FUTA tax. However, certain states exempt some types of wages from state unemployment tax, even though they are subject to FUTA tax (for example, wages paid to corporate officers, certain payments of sick pay by unions, and certain fringe benefits). In such a case, you may be required to deposit more than 0.8% (0.6% after June 30, 2011) FUTA tax on those wages. See the Instructions for Form 940 for further guidance.

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 (.006 after June 30, 2011) 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 by electronic funds transfer 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.

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.

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 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-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.

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 26–45) 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 on page 22) before using the percentage method tables on pages 24 and 25.

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—2011 Amount for One Withholding Allowance* table on page 22.
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 on page 22.

Percentage Method

If you do not want to use the wage bracket tables on pages 26–45 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 employees wages.
3. Determine the amount to withhold from the appropriate table on page 24 or 25.

Percentage Method—2011 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 71.15
Biweekly	142.31
Semimonthly	154.17
Monthly	308.33
Quarterly	925.00
Semiannually	1,850.00
Annually	3,700.00
Daily or Miscellaneous (each day of the payroll period)	14.23

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	\$71.15	
3. Allowances claimed on Form W-4	<u>2</u>	
4. Multiply line 2 by line 3		<u>\$142.30</u>
5. Amount subject to withholding (subtract line 4 from line 1)		\$457.70
6. Tax to be withheld on \$457.70 from Table 1—single person, page 24		\$ 54.46

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 \$14,800 (the value of four withholding allowances annually) for a balance of \$37,200. Using column (b) of *Table 7—Annual Payroll Period* on page 25, the annual federal income tax withholding is \$3,545.00. Divide the annual amount by 52. The weekly federal income tax to withhold is \$68.17.

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.

14. 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>		

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2011)

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 \$40		\$0		Not over \$152		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$40	—\$204	\$0.00 plus 10%	—\$40	\$152	—\$479	\$0.00 plus 10%	—\$152
\$204	—\$704	\$16.40 plus 15%	—\$204	\$479	—\$1,479	\$32.70 plus 15%	—\$479
\$704	—\$1,648	\$91.40 plus 25%	—\$704	\$1,479	—\$2,832	\$182.70 plus 25%	—\$1,479
\$1,648	—\$3,394	\$327.40 plus 28%	—\$1,648	\$2,832	—\$4,235	\$520.95 plus 28%	—\$2,832
\$3,394	—\$7,332	\$816.28 plus 33%	—\$3,394	\$4,235	—\$7,443	\$913.79 plus 33%	—\$4,235
\$7,332		\$2,115.82 plus 35%	—\$7,332	\$7,443		\$1,972.43 plus 35%	—\$7,443

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 \$81		\$0		Not over \$304		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$81	—\$408	\$0.00 plus 10%	—\$81	\$304	—\$958	\$0.00 plus 10%	—\$304
\$408	—\$1,408	\$32.70 plus 15%	—\$408	\$958	—\$2,958	\$65.40 plus 15%	—\$958
\$1,408	—\$3,296	\$182.70 plus 25%	—\$1,408	\$2,958	—\$5,663	\$365.40 plus 25%	—\$2,958
\$3,296	—\$6,788	\$654.70 plus 28%	—\$3,296	\$5,663	—\$8,469	\$1,041.65 plus 28%	—\$5,663
\$6,788	—\$14,663	\$1,632.46 plus 33%	—\$6,788	\$8,469	—\$14,887	\$1,827.33 plus 33%	—\$8,469
\$14,663		\$4,231.21 plus 35%	—\$14,663	\$14,887		\$3,945.27 plus 35%	—\$14,887

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 \$88		\$0		Not over \$329		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$88	—\$442	\$0.00 plus 10%	—\$88	\$329	—\$1,038	\$0.00 plus 10%	—\$329
\$442	—\$1,525	\$35.40 plus 15%	—\$442	\$1,038	—\$3,204	\$70.90 plus 15%	—\$1,038
\$1,525	—\$3,571	\$197.85 plus 25%	—\$1,525	\$3,204	—\$6,135	\$395.80 plus 25%	—\$3,204
\$3,571	—\$7,354	\$709.35 plus 28%	—\$3,571	\$6,135	—\$9,175	\$1,128.55 plus 28%	—\$6,135
\$7,354	—\$15,885	\$1,768.59 plus 33%	—\$7,354	\$9,175	—\$16,127	\$1,979.75 plus 33%	—\$9,175
\$15,885		\$4,583.82 plus 35%	—\$15,885	\$16,127		\$4,273.91 plus 35%	—\$16,127

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 \$175		\$0		Not over \$658		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$175	—\$883	\$0.00 plus 10%	—\$175	\$658	—\$2,075	\$0.00 plus 10%	—\$658
\$883	—\$3,050	\$70.80 plus 15%	—\$883	\$2,075	—\$6,408	\$141.70 plus 15%	—\$2,075
\$3,050	—\$7,142	\$395.85 plus 25%	—\$3,050	\$6,408	—\$12,271	\$791.65 plus 25%	—\$6,408
\$7,142	—\$14,708	\$1,418.85 plus 28%	—\$7,142	\$12,271	—\$18,350	\$2,257.40 plus 28%	—\$12,271
\$14,708	—\$31,771	\$3,537.33 plus 33%	—\$14,708	\$18,350	—\$32,254	\$3,959.52 plus 33%	—\$18,350
\$31,771		\$9,168.12 plus 35%	—\$31,771	\$32,254		\$8,547.84 plus 35%	—\$32,254

Percentage Method Tables for Income Tax Withholding (continued)
(For Wages Paid in 2011)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances)				If the amount of wages (after subtracting withholding allowances)			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$525 \$0				Not over \$1,975 \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$525	—\$2,650 . . .	\$0.00 plus 10%	—\$525	\$1,975	—\$6,225 . . .	\$0.00 plus 10%	—\$1,975
\$2,650	—\$9,150 . . .	\$212.50 plus 15%	—\$2,650	\$6,225	—\$19,225 . . .	\$425.00 plus 15%	—\$6,225
\$9,150	—\$21,425 . . .	\$1,187.50 plus 25%	—\$9,150	\$19,225	—\$36,813 . . .	\$2,375.00 plus 25%	—\$19,225
\$21,425	—\$44,125 . . .	\$4,256.25 plus 28%	—\$21,425	\$36,813	—\$55,050 . . .	\$6,772.00 plus 28%	—\$36,813
\$44,125	—\$95,313 . . .	\$10,612.25 plus 33%	—\$44,125	\$55,050	—\$96,763 . . .	\$11,878.36 plus 33%	—\$55,050
\$95,313	\$27,504.29 plus 35%		—\$95,313	\$96,763	\$25,643.65 plus 35%		—\$96,763

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances)				If the amount of wages (after subtracting withholding allowances)			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$1,050 \$0				Not over \$3,950 \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,050	—\$5,300 . . .	\$0.00 plus 10%	—\$1,050	\$3,950	—\$12,450 . . .	\$0.00 plus 10%	—\$3,950
\$5,300	—\$18,300 . . .	\$425.00 plus 15%	—\$5,300	\$12,450	—\$38,450 . . .	\$850.00 plus 15%	—\$12,450
\$18,300	—\$42,850 . . .	\$2,375.00 plus 25%	—\$18,300	\$38,450	—\$73,625 . . .	\$4,750.00 plus 25%	—\$38,450
\$42,850	—\$88,250 . . .	\$8,512.50 plus 28%	—\$42,850	\$73,625	—\$110,100 . . .	\$13,543.75 plus 28%	—\$73,625
\$88,250	—\$190,625 . . .	\$21,224.50 plus 33%	—\$88,250	\$110,100	—\$193,525 . . .	\$23,756.75 plus 33%	—\$110,100
\$190,625	\$55,008.25 plus 35%		—\$190,625	\$193,525	\$51,287.00 plus 35%		—\$193,525

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances)				If the amount of wages (after subtracting withholding allowances)			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$2,100 \$0				Not over \$7,900 \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,100	—\$10,600 . . .	\$0.00 plus 10%	—\$2,100	\$7,900	—\$24,900 . . .	\$0.00 plus 10%	—\$7,900
\$10,600	—\$36,600 . . .	\$850.00 plus 15%	—\$10,600	\$24,900	—\$76,900 . . .	\$1,700.00 plus 15%	—\$24,900
\$36,600	—\$85,700 . . .	\$4,750.00 plus 25%	—\$36,600	\$76,900	—\$147,250 . . .	\$9,500.00 plus 25%	—\$76,900
\$85,700	—\$176,500 . . .	\$17,025.00 plus 28%	—\$85,700	\$147,250	—\$220,200 . . .	\$27,087.50 plus 28%	—\$147,250
\$176,500	—\$381,250 . . .	\$42,449.00 plus 33%	—\$176,500	\$220,200	—\$387,050 . . .	\$47,513.50 plus 33%	—\$220,200
\$381,250	\$110,016.50 plus 35%		—\$381,250	\$387,050	\$102,574.00 plus 35%		—\$387,050

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:				If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:			
The amount of income tax to withhold per day is:		The amount of income tax to withhold per day is:		The amount of income tax to withhold per day is:		The amount of income tax to withhold per day is:	
Not over \$8.10 \$0				Not over \$30.40 \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$8.10	—\$40.80 . . .	\$0.00 plus 10%	—\$8.10	\$30.40	—\$95.80 . . .	\$0.00 plus 10%	—\$30.40
\$40.80	—\$140.80 . . .	\$3.27 plus 15%	—\$40.80	\$95.80	—\$295.80 . . .	\$6.54 plus 15%	—\$95.80
\$140.80	—\$329.60 . . .	\$18.27 plus 25%	—\$140.80	\$295.80	—\$566.30 . . .	\$36.54 plus 25%	—\$295.80
\$329.60	—\$678.80 . . .	\$65.47 plus 28%	—\$329.60	\$566.30	—\$846.90 . . .	\$104.17 plus 28%	—\$566.30
\$678.80	—\$1,466.30 . . .	\$163.25 plus 33%	—\$678.80	\$846.90	—\$1,488.70 . . .	\$182.74 plus 33%	—\$846.90
\$1,466.30	\$423.13 plus 35%		—\$1,466.30	\$1,488.70	\$394.53 plus 35%		—\$1,488.70

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

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

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

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—										
\$600	\$610	\$77	\$66	\$55	\$45	\$34	\$23	\$14	\$7	\$0	\$0	\$0
610	620	78	67	57	46	35	25	15	8	1	0	0
620	630	80	69	58	48	37	26	16	9	2	0	0
630	640	81	70	60	49	38	28	17	10	3	0	0
640	650	83	72	61	51	40	29	18	11	4	0	0
650	660	84	73	63	52	41	31	20	12	5	0	0
660	670	86	75	64	54	43	32	21	13	6	0	0
670	680	87	76	66	55	44	34	23	14	7	0	0
680	690	89	78	67	57	46	35	24	15	8	0	0
690	700	90	79	69	58	47	37	26	16	9	1	0
700	710	92	81	70	60	49	38	27	17	10	2	0
710	720	94	82	72	61	50	40	29	18	11	3	0
720	730	97	84	73	63	52	41	30	20	12	4	0
730	740	99	85	75	64	53	43	32	21	13	5	0
740	750	102	87	76	66	55	44	33	23	14	6	0
750	760	104	88	78	67	56	46	35	24	15	7	0
760	770	107	90	79	69	58	47	36	26	16	8	1
770	780	109	91	81	70	59	49	38	27	17	9	2
780	790	112	94	82	72	61	50	39	29	18	10	3
790	800	114	96	84	73	62	52	41	30	20	11	4
800	810	117	99	85	75	64	53	42	32	21	12	5
810	820	119	101	87	76	65	55	44	33	23	13	6
820	830	122	104	88	78	67	56	45	35	24	14	7
830	840	124	106	90	79	68	58	47	36	26	15	8
840	850	127	109	91	81	70	59	48	38	27	16	9
850	860	129	111	94	82	71	61	50	39	29	18	10
860	870	132	114	96	84	73	62	51	41	30	19	11
870	880	134	116	99	85	74	64	53	42	32	21	12
880	890	137	119	101	87	76	65	54	44	33	22	13
890	900	139	121	104	88	77	67	56	45	35	24	14
900	910	142	124	106	90	79	68	57	47	36	25	15
910	920	144	126	109	91	80	70	59	48	38	27	16
920	930	147	129	111	93	82	71	60	50	39	28	18
930	940	149	131	114	96	83	73	62	51	41	30	19
940	950	152	134	116	98	85	74	63	53	42	31	21
950	960	154	136	119	101	86	76	65	54	44	33	22
960	970	157	139	121	103	88	77	66	56	45	34	24
970	980	159	141	124	106	89	79	68	57	47	36	25
980	990	162	144	126	108	91	80	69	59	48	37	27
990	1,000	164	146	129	111	93	82	71	60	50	39	28
1,000	1,010	167	149	131	113	95	83	72	62	51	40	30
1,010	1,020	169	151	134	116	98	85	74	63	53	42	31
1,020	1,030	172	154	136	118	100	86	75	65	54	43	33
1,030	1,040	174	156	139	121	103	88	77	66	56	45	34
1,040	1,050	177	159	141	123	105	89	78	68	57	46	36
1,050	1,060	179	161	144	126	108	91	80	69	59	48	37
1,060	1,070	182	164	146	128	110	93	81	71	60	49	39
1,070	1,080	184	166	149	131	113	95	83	72	62	51	40
1,080	1,090	187	169	151	133	115	98	84	74	63	52	42
1,090	1,100	189	171	154	136	118	100	86	75	65	54	43
1,100	1,110	192	174	156	138	120	103	87	77	66	55	45
1,110	1,120	194	176	159	141	123	105	89	78	68	57	46
1,120	1,130	197	179	161	143	125	108	90	80	69	58	48
1,130	1,140	199	181	164	146	128	110	92	81	71	60	49
1,140	1,150	202	184	166	148	130	113	95	83	72	61	51
1,150	1,160	204	186	169	151	133	115	97	84	74	63	52
1,160	1,170	207	189	171	153	135	118	100	86	75	64	54
1,170	1,180	209	191	174	156	138	120	102	87	77	66	55
1,180	1,190	212	194	176	158	140	123	105	89	78	67	57
1,190	1,200	214	196	179	161	143	125	107	90	80	69	58
1,200	1,210	217	199	181	163	145	128	110	92	81	70	60
1,210	1,220	219	201	184	166	148	130	112	95	83	72	61
1,220	1,230	222	204	186	168	150	133	115	97	84	73	63
1,230	1,240	224	206	189	171	153	135	117	100	86	75	64
1,240	1,250	227	209	191	173	155	138	120	102	87	76	66

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 24. Also see the instructions on page 21.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

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	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	160	1	0	0	0	0	0	0	0	0	0	0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	2	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	3	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	4	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	5	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	0	0	0	0	0	0	0	0	0	0
230	240	8	1	0	0	0	0	0	0	0	0	0
240	250	9	2	0	0	0	0	0	0	0	0	0
250	260	10	3	0	0	0	0	0	0	0	0	0
260	270	11	4	0	0	0	0	0	0	0	0	0
270	280	12	5	0	0	0	0	0	0	0	0	0
280	290	13	6	0	0	0	0	0	0	0	0	0
290	300	14	7	0	0	0	0	0	0	0	0	0
300	310	15	8	1	0	0	0	0	0	0	0	0
310	320	16	9	2	0	0	0	0	0	0	0	0
320	330	17	10	3	0	0	0	0	0	0	0	0
330	340	18	11	4	0	0	0	0	0	0	0	0
340	350	19	12	5	0	0	0	0	0	0	0	0
350	360	20	13	6	0	0	0	0	0	0	0	0
360	370	21	14	7	0	0	0	0	0	0	0	0
370	380	22	15	8	1	0	0	0	0	0	0	0
380	390	23	16	9	2	0	0	0	0	0	0	0
390	400	24	17	10	3	0	0	0	0	0	0	0
400	410	25	18	11	4	0	0	0	0	0	0	0
410	420	26	19	12	5	0	0	0	0	0	0	0
420	430	27	20	13	6	0	0	0	0	0	0	0
430	440	28	21	14	7	0	0	0	0	0	0	0
440	450	29	22	15	8	1	0	0	0	0	0	0
450	460	30	23	16	9	2	0	0	0	0	0	0
460	470	31	24	17	10	3	0	0	0	0	0	0
470	480	32	25	18	11	4	0	0	0	0	0	0
480	490	34	26	19	12	5	0	0	0	0	0	0
490	500	35	27	20	13	6	0	0	0	0	0	0
500	510	37	28	21	14	7	0	0	0	0	0	0
510	520	38	29	22	15	8	1	0	0	0	0	0
520	530	40	30	23	16	9	2	0	0	0	0	0
530	540	41	31	24	17	10	3	0	0	0	0	0
540	550	43	32	25	18	11	4	0	0	0	0	0
550	560	44	33	26	19	12	5	0	0	0	0	0
560	570	46	35	27	20	13	6	0	0	0	0	0
570	580	47	36	28	21	14	7	0	0	0	0	0
580	590	49	38	29	22	15	8	1	0	0	0	0
590	600	50	39	30	23	16	9	2	0	0	0	0
600	610	52	41	31	24	17	10	3	0	0	0	0
610	620	53	42	32	25	18	11	4	0	0	0	0
620	630	55	44	33	26	19	12	5	0	0	0	0
630	640	56	45	35	27	20	13	6	0	0	0	0
640	650	58	47	36	28	21	14	7	0	0	0	0
650	660	59	48	38	29	22	15	8	1	0	0	0
660	670	61	50	39	30	23	16	9	2	0	0	0
670	680	62	51	41	31	24	17	10	3	0	0	0
680	690	64	53	42	32	25	18	11	4	0	0	0
690	700	65	54	44	33	26	19	12	5	0	0	0
700	710	67	56	45	35	27	20	13	6	0	0	0
710	720	68	57	47	36	28	21	14	7	0	0	0
720	730	70	59	48	38	29	22	15	8	0	0	0
730	740	71	60	50	39	30	23	16	9	1	0	0
740	750	73	62	51	41	31	24	17	10	2	0	0
750	760	74	63	53	42	32	25	18	11	3	0	0
760	770	76	65	54	44	33	26	19	12	4	0	0
770	780	77	66	56	45	34	27	20	13	5	0	0
780	790	79	68	57	47	36	28	21	14	6	0	0
790	800	80	69	59	48	37	29	22	15	7	0	0

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

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—										
\$800	\$810	\$82	\$71	\$60	\$50	\$39	\$30	\$23	\$16	\$8	\$1	\$0
810	820	83	72	62	51	40	31	24	17	9	2	0
820	830	85	74	63	53	42	32	25	18	10	3	0
830	840	86	75	65	54	43	33	26	19	11	4	0
840	850	88	77	66	56	45	34	27	20	12	5	0
850	860	89	78	68	57	46	36	28	21	13	6	0
860	870	91	80	69	59	48	37	29	22	14	7	0
870	880	92	81	71	60	49	39	30	23	15	8	1
880	890	94	83	72	62	51	40	31	24	16	9	2
890	900	95	84	74	63	52	42	32	25	17	10	3
900	910	97	86	75	65	54	43	33	26	18	11	4
910	920	98	87	77	66	55	45	34	27	19	12	5
920	930	100	89	78	68	57	46	36	28	20	13	6
930	940	101	90	80	69	58	48	37	29	21	14	7
940	950	103	92	81	71	60	49	39	30	22	15	8
950	960	104	93	83	72	61	51	40	31	23	16	9
960	970	106	95	84	74	63	52	42	32	24	17	10
970	980	107	96	86	75	64	54	43	33	25	18	11
980	990	109	98	87	77	66	55	45	34	26	19	12
990	1,000	110	99	89	78	67	57	46	35	27	20	13
1,000	1,010	112	101	90	80	69	58	48	37	28	21	14
1,010	1,020	113	102	92	81	70	60	49	38	29	22	15
1,020	1,030	115	104	93	83	72	61	51	40	30	23	16
1,030	1,040	116	105	95	84	73	63	52	41	31	24	17
1,040	1,050	118	107	96	86	75	64	54	43	32	25	18
1,050	1,060	119	108	98	87	76	66	55	44	34	26	19
1,060	1,070	121	110	99	89	78	67	57	46	35	27	20
1,070	1,080	122	111	101	90	79	69	58	47	37	28	21
1,080	1,090	124	113	102	92	81	70	60	49	38	29	22
1,090	1,100	125	114	104	93	82	72	61	50	40	30	23
1,100	1,110	127	116	105	95	84	73	63	52	41	31	24
1,110	1,120	128	117	107	96	85	75	64	53	43	32	25
1,120	1,130	130	119	108	98	87	76	66	55	44	34	26
1,130	1,140	131	120	110	99	88	78	67	56	46	35	27
1,140	1,150	133	122	111	101	90	79	69	58	47	37	28
1,150	1,160	134	123	113	102	91	81	70	59	49	38	29
1,160	1,170	136	125	114	104	93	82	72	61	50	40	30
1,170	1,180	137	126	116	105	94	84	73	62	52	41	31
1,180	1,190	139	128	117	107	96	85	75	64	53	43	32
1,190	1,200	140	129	119	108	97	87	76	65	55	44	33
1,200	1,210	142	131	120	110	99	88	78	67	56	46	35
1,210	1,220	143	132	122	111	100	90	79	68	58	47	36
1,220	1,230	145	134	123	113	102	91	81	70	59	49	38
1,230	1,240	146	135	125	114	103	93	82	71	61	50	39
1,240	1,250	148	137	126	116	105	94	84	73	62	52	41
1,250	1,260	149	138	128	117	106	96	85	74	64	53	42
1,260	1,270	151	140	129	119	108	97	87	76	65	55	44
1,270	1,280	152	141	131	120	109	99	88	77	67	56	45
1,280	1,290	154	143	132	122	111	100	90	79	68	58	47
1,290	1,300	155	144	134	123	112	102	91	80	70	59	48
1,300	1,310	157	146	135	125	114	103	93	82	71	61	50
1,310	1,320	158	147	137	126	115	105	94	83	73	62	51
1,320	1,330	160	149	138	128	117	106	96	85	74	64	53
1,330	1,340	161	150	140	129	118	108	97	86	76	65	54
1,340	1,350	163	152	141	131	120	109	99	88	77	67	56
1,350	1,360	164	153	143	132	121	111	100	89	79	68	57
1,360	1,370	166	155	144	134	123	112	102	91	80	70	59
1,370	1,380	167	156	146	135	124	114	103	92	82	71	60
1,380	1,390	169	158	147	137	126	115	105	94	83	73	62
1,390	1,400	170	159	149	138	127	117	106	95	85	74	63

\$1,400 and over

Use Table 1(b) for a **MARRIED person** on page 24. Also see the instructions on page 21.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

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	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	3	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	4	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	5	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	6	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	10	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	11	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	12	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	13	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	14	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	15	0	0	0	0	0	0	0	0	0	0
230	235	15	1	0	0	0	0	0	0	0	0	0
235	240	16	1	0	0	0	0	0	0	0	0	0
240	245	16	2	0	0	0	0	0	0	0	0	0
245	250	17	2	0	0	0	0	0	0	0	0	0
250	260	17	3	0	0	0	0	0	0	0	0	0
260	270	18	4	0	0	0	0	0	0	0	0	0
270	280	19	5	0	0	0	0	0	0	0	0	0
280	290	20	6	0	0	0	0	0	0	0	0	0
290	300	21	7	0	0	0	0	0	0	0	0	0
300	310	22	8	0	0	0	0	0	0	0	0	0
310	320	23	9	0	0	0	0	0	0	0	0	0
320	330	24	10	0	0	0	0	0	0	0	0	0
330	340	25	11	0	0	0	0	0	0	0	0	0
340	350	26	12	0	0	0	0	0	0	0	0	0
350	360	27	13	0	0	0	0	0	0	0	0	0
360	370	28	14	0	0	0	0	0	0	0	0	0
370	380	29	15	1	0	0	0	0	0	0	0	0
380	390	30	16	2	0	0	0	0	0	0	0	0
390	400	31	17	3	0	0	0	0	0	0	0	0
400	410	32	18	4	0	0	0	0	0	0	0	0
410	420	34	19	5	0	0	0	0	0	0	0	0
420	430	35	20	6	0	0	0	0	0	0	0	0
430	440	37	21	7	0	0	0	0	0	0	0	0
440	450	38	22	8	0	0	0	0	0	0	0	0
450	460	40	23	9	0	0	0	0	0	0	0	0
460	470	41	24	10	0	0	0	0	0	0	0	0
470	480	43	25	11	0	0	0	0	0	0	0	0
480	490	44	26	12	0	0	0	0	0	0	0	0
490	500	46	27	13	0	0	0	0	0	0	0	0
500	520	48	29	14	0	0	0	0	0	0	0	0
520	540	51	31	16	2	0	0	0	0	0	0	0
540	560	54	33	18	4	0	0	0	0	0	0	0
560	580	57	36	20	6	0	0	0	0	0	0	0
580	600	60	39	22	8	0	0	0	0	0	0	0
600	620	63	42	24	10	0	0	0	0	0	0	0
620	640	66	45	26	12	0	0	0	0	0	0	0
640	660	69	48	28	14	0	0	0	0	0	0	0
660	680	72	51	30	16	2	0	0	0	0	0	0
680	700	75	54	32	18	4	0	0	0	0	0	0
700	720	78	57	35	20	6	0	0	0	0	0	0
720	740	81	60	38	22	8	0	0	0	0	0	0
740	760	84	63	41	24	10	0	0	0	0	0	0
760	780	87	66	44	26	12	0	0	0	0	0	0
780	800	90	69	47	28	14	0	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

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—										
\$800	\$820	\$93	\$72	\$50	\$30	\$16	\$2	\$0	\$0	\$0	\$0	\$0
820	840	96	75	53	32	18	4	0	0	0	0	0
840	860	99	78	56	35	20	6	0	0	0	0	0
860	880	102	81	59	38	22	8	0	0	0	0	0
880	900	105	84	62	41	24	10	0	0	0	0	0
900	920	108	87	65	44	26	12	0	0	0	0	0
920	940	111	90	68	47	28	14	0	0	0	0	0
940	960	114	93	71	50	30	16	2	0	0	0	0
960	980	117	96	74	53	32	18	4	0	0	0	0
980	1,000	120	99	77	56	35	20	6	0	0	0	0
1,000	1,020	123	102	80	59	38	22	8	0	0	0	0
1,020	1,040	126	105	83	62	41	24	10	0	0	0	0
1,040	1,060	129	108	86	65	44	26	12	0	0	0	0
1,060	1,080	132	111	89	68	47	28	14	0	0	0	0
1,080	1,100	135	114	92	71	50	30	16	1	0	0	0
1,100	1,120	138	117	95	74	53	32	18	3	0	0	0
1,120	1,140	141	120	98	77	56	34	20	5	0	0	0
1,140	1,160	144	123	101	80	59	37	22	7	0	0	0
1,160	1,180	147	126	104	83	62	40	24	9	0	0	0
1,180	1,200	150	129	107	86	65	43	26	11	0	0	0
1,200	1,220	153	132	110	89	68	46	28	13	0	0	0
1,220	1,240	156	135	113	92	71	49	30	15	1	0	0
1,240	1,260	159	138	116	95	74	52	32	17	3	0	0
1,260	1,280	162	141	119	98	77	55	34	19	5	0	0
1,280	1,300	165	144	122	101	80	58	37	21	7	0	0
1,300	1,320	168	147	125	104	83	61	40	23	9	0	0
1,320	1,340	171	150	128	107	86	64	43	25	11	0	0
1,340	1,360	174	153	131	110	89	67	46	27	13	0	0
1,360	1,380	177	156	134	113	92	70	49	29	15	1	0
1,380	1,400	180	159	137	116	95	73	52	31	17	3	0
1,400	1,420	183	162	140	119	98	76	55	34	19	5	0
1,420	1,440	188	165	143	122	101	79	58	37	21	7	0
1,440	1,460	193	168	146	125	104	82	61	40	23	9	0
1,460	1,480	198	171	149	128	107	85	64	43	25	11	0
1,480	1,500	203	174	152	131	110	88	67	46	27	13	0
1,500	1,520	208	177	155	134	113	91	70	49	29	15	1
1,520	1,540	213	180	158	137	116	94	73	52	31	17	3
1,540	1,560	218	183	161	140	119	97	76	55	33	19	5
1,560	1,580	223	188	164	143	122	100	79	58	36	21	7
1,580	1,600	228	193	167	146	125	103	82	61	39	23	9
1,600	1,620	233	198	170	149	128	106	85	64	42	25	11
1,620	1,640	238	203	173	152	131	109	88	67	45	27	13
1,640	1,660	243	208	176	155	134	112	91	70	48	29	15
1,660	1,680	248	213	179	158	137	115	94	73	51	31	17
1,680	1,700	253	218	182	161	140	118	97	76	54	33	19
1,700	1,720	258	223	187	164	143	121	100	79	57	36	21
1,720	1,740	263	228	192	167	146	124	103	82	60	39	23
1,740	1,760	268	233	197	170	149	127	106	85	63	42	25
1,760	1,780	273	238	202	173	152	130	109	88	66	45	27
1,780	1,800	278	243	207	176	155	133	112	91	69	48	29
1,800	1,820	283	248	212	179	158	136	115	94	72	51	31
1,820	1,840	288	253	217	182	161	139	118	97	75	54	33
1,840	1,860	293	258	222	187	164	142	121	100	78	57	36
1,860	1,880	298	263	227	192	167	145	124	103	81	60	39
1,880	1,900	303	268	232	197	170	148	127	106	84	63	42
1,900	1,920	308	273	237	202	173	151	130	109	87	66	45
1,920	1,940	313	278	242	207	176	154	133	112	90	69	48
1,940	1,960	318	283	247	212	179	157	136	115	93	72	51
1,960	1,980	323	288	252	217	182	160	139	118	96	75	54
1,980	2,000	328	293	257	222	186	163	142	121	99	78	57
2,000	2,020	333	298	262	227	191	166	145	124	102	81	60
2,020	2,040	338	303	267	232	196	169	148	127	105	84	63
2,040	2,060	343	308	272	237	201	172	151	130	108	87	66
2,060	2,080	348	313	277	242	206	175	154	133	111	90	69
2,080	2,100	353	318	282	247	211	178	157	136	114	93	72

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 24. Also see the instructions on page 21.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

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	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	0	0	0	0	0	0	0	0	0	0
390	400	9	0	0	0	0	0	0	0	0	0	0
400	410	10	0	0	0	0	0	0	0	0	0	0
410	420	11	0	0	0	0	0	0	0	0	0	0
420	430	12	0	0	0	0	0	0	0	0	0	0
430	440	13	0	0	0	0	0	0	0	0	0	0
440	450	14	0	0	0	0	0	0	0	0	0	0
450	460	15	1	0	0	0	0	0	0	0	0	0
460	470	16	2	0	0	0	0	0	0	0	0	0
470	480	17	3	0	0	0	0	0	0	0	0	0
480	490	18	4	0	0	0	0	0	0	0	0	0
490	500	19	5	0	0	0	0	0	0	0	0	0
500	520	21	6	0	0	0	0	0	0	0	0	0
520	540	23	8	0	0	0	0	0	0	0	0	0
540	560	25	10	0	0	0	0	0	0	0	0	0
560	580	27	12	0	0	0	0	0	0	0	0	0
580	600	29	14	0	0	0	0	0	0	0	0	0
600	620	31	16	2	0	0	0	0	0	0	0	0
620	640	33	18	4	0	0	0	0	0	0	0	0
640	660	35	20	6	0	0	0	0	0	0	0	0
660	680	37	22	8	0	0	0	0	0	0	0	0
680	700	39	24	10	0	0	0	0	0	0	0	0
700	720	41	26	12	0	0	0	0	0	0	0	0
720	740	43	28	14	0	0	0	0	0	0	0	0
740	760	45	30	16	2	0	0	0	0	0	0	0
760	780	47	32	18	4	0	0	0	0	0	0	0
780	800	49	34	20	6	0	0	0	0	0	0	0
800	820	51	36	22	8	0	0	0	0	0	0	0
820	840	53	38	24	10	0	0	0	0	0	0	0
840	860	55	40	26	12	0	0	0	0	0	0	0
860	880	57	42	28	14	0	0	0	0	0	0	0
880	900	59	44	30	16	2	0	0	0	0	0	0
900	920	61	46	32	18	4	0	0	0	0	0	0
920	940	63	48	34	20	6	0	0	0	0	0	0
940	960	65	50	36	22	8	0	0	0	0	0	0
960	980	67	52	38	24	10	0	0	0	0	0	0
980	1,000	70	54	40	26	12	0	0	0	0	0	0
1,000	1,020	73	56	42	28	14	0	0	0	0	0	0
1,020	1,040	76	58	44	30	16	1	0	0	0	0	0
1,040	1,060	79	60	46	32	18	3	0	0	0	0	0
1,060	1,080	82	62	48	34	20	5	0	0	0	0	0
1,080	1,100	85	64	50	36	22	7	0	0	0	0	0
1,100	1,120	88	67	52	38	24	9	0	0	0	0	0
1,120	1,140	91	70	54	40	26	11	0	0	0	0	0
1,140	1,160	94	73	56	42	28	13	0	0	0	0	0
1,160	1,180	97	76	58	44	30	15	1	0	0	0	0
1,180	1,200	100	79	60	46	32	17	3	0	0	0	0
1,200	1,220	103	82	62	48	34	19	5	0	0	0	0
1,220	1,240	106	85	64	50	36	21	7	0	0	0	0
1,240	1,260	109	88	67	52	38	23	9	0	0	0	0
1,260	1,280	112	91	70	54	40	25	11	0	0	0	0
1,280	1,300	115	94	73	56	42	27	13	0	0	0	0
1,300	1,320	118	97	76	58	44	29	15	1	0	0	0
1,320	1,340	121	100	79	60	46	31	17	3	0	0	0
1,340	1,360	124	103	82	62	48	33	19	5	0	0	0
1,360	1,380	127	106	85	64	50	35	21	7	0	0	0
1,380	1,400	130	109	88	66	52	37	23	9	0	0	0
1,400	1,420	133	112	91	69	54	39	25	11	0	0	0
1,420	1,440	136	115	94	72	56	41	27	13	0	0	0
1,440	1,460	139	118	97	75	58	43	29	15	1	0	0
1,460	1,480	142	121	100	78	60	45	31	17	3	0	0
1,480	1,500	145	124	103	81	62	47	33	19	5	0	0

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

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—										
\$1,500	\$1,520	\$148	\$127	\$106	\$84	\$64	\$49	\$35	\$21	\$7	\$0	\$0
1,520	1,540	151	130	109	87	66	51	37	23	9	0	0
1,540	1,560	154	133	112	90	69	53	39	25	11	0	0
1,560	1,580	157	136	115	93	72	55	41	27	13	0	0
1,580	1,600	160	139	118	96	75	57	43	29	15	1	0
1,600	1,620	163	142	121	99	78	59	45	31	17	3	0
1,620	1,640	166	145	124	102	81	61	47	33	19	5	0
1,640	1,660	169	148	127	105	84	63	49	35	21	7	0
1,660	1,680	172	151	130	108	87	66	51	37	23	9	0
1,680	1,700	175	154	133	111	90	69	53	39	25	11	0
1,700	1,720	178	157	136	114	93	72	55	41	27	13	0
1,720	1,740	181	160	139	117	96	75	57	43	29	15	0
1,740	1,760	184	163	142	120	99	78	59	45	31	17	2
1,760	1,780	187	166	145	123	102	81	61	47	33	19	4
1,780	1,800	190	169	148	126	105	84	63	49	35	21	6
1,800	1,820	193	172	151	129	108	87	65	51	37	23	8
1,820	1,840	196	175	154	132	111	90	68	53	39	25	10
1,840	1,860	199	178	157	135	114	93	71	55	41	27	12
1,860	1,880	202	181	160	138	117	96	74	57	43	29	14
1,880	1,900	205	184	163	141	120	99	77	59	45	31	16
1,900	1,920	208	187	166	144	123	102	80	61	47	33	18
1,920	1,940	211	190	169	147	126	105	83	63	49	35	20
1,940	1,960	214	193	172	150	129	108	86	65	51	37	22
1,960	1,980	217	196	175	153	132	111	89	68	53	39	24
1,980	2,000	220	199	178	156	135	114	92	71	55	41	26
2,000	2,020	223	202	181	159	138	117	95	74	57	43	28
2,020	2,040	226	205	184	162	141	120	98	77	59	45	30
2,040	2,060	229	208	187	165	144	123	101	80	61	47	32
2,060	2,080	232	211	190	168	147	126	104	83	63	49	34
2,080	2,100	235	214	193	171	150	129	107	86	65	51	36
2,100	2,120	238	217	196	174	153	132	110	89	67	53	38
2,120	2,140	241	220	199	177	156	135	113	92	70	55	40
2,140	2,160	244	223	202	180	159	138	116	95	73	57	42
2,160	2,180	247	226	205	183	162	141	119	98	76	59	44
2,180	2,200	250	229	208	186	165	144	122	101	79	61	46
2,200	2,220	253	232	211	189	168	147	125	104	82	63	48
2,220	2,240	256	235	214	192	171	150	128	107	85	65	50
2,240	2,260	259	238	217	195	174	153	131	110	88	67	52
2,260	2,280	262	241	220	198	177	156	134	113	91	70	54
2,280	2,300	265	244	223	201	180	159	137	116	94	73	56
2,300	2,320	268	247	226	204	183	162	140	119	97	76	58
2,320	2,340	271	250	229	207	186	165	143	122	100	79	60
2,340	2,360	274	253	232	210	189	168	146	125	103	82	62
2,360	2,380	277	256	235	213	192	171	149	128	106	85	64
2,380	2,400	280	259	238	216	195	174	152	131	109	88	67
2,400	2,420	283	262	241	219	198	177	155	134	112	91	70
2,420	2,440	286	265	244	222	201	180	158	137	115	94	73
2,440	2,460	289	268	247	225	204	183	161	140	118	97	76
2,460	2,480	292	271	250	228	207	186	164	143	121	100	79
2,480	2,500	295	274	253	231	210	189	167	146	124	103	82
2,500	2,520	298	277	256	234	213	192	170	149	127	106	85
2,520	2,540	301	280	259	237	216	195	173	152	130	109	88
2,540	2,560	304	283	262	240	219	198	176	155	133	112	91
2,560	2,580	307	286	265	243	222	201	179	158	136	115	94
2,580	2,600	310	289	268	246	225	204	182	161	139	118	97
2,600	2,620	313	292	271	249	228	207	185	164	142	121	100
2,620	2,640	316	295	274	252	231	210	188	167	145	124	103
2,640	2,660	319	298	277	255	234	213	191	170	148	127	106
2,660	2,680	322	301	280	258	237	216	194	173	151	130	109
2,680	2,700	325	304	283	261	240	219	197	176	154	133	112

\$2,700 and over

Use Table 2(b) for a **MARRIED person** on page 24. Also see the instructions on page 21.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2011)

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	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	15	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	16	0	0	0	0	0	0	0	0	0	0
245	250	16	1	0	0	0	0	0	0	0	0	0
250	260	17	1	0	0	0	0	0	0	0	0	0
260	270	18	2	0	0	0	0	0	0	0	0	0
270	280	19	3	0	0	0	0	0	0	0	0	0
280	290	20	4	0	0	0	0	0	0	0	0	0
290	300	21	5	0	0	0	0	0	0	0	0	0
300	310	22	6	0	0	0	0	0	0	0	0	0
310	320	23	7	0	0	0	0	0	0	0	0	0
320	330	24	8	0	0	0	0	0	0	0	0	0
330	340	25	9	0	0	0	0	0	0	0	0	0
340	350	26	10	0	0	0	0	0	0	0	0	0
350	360	27	11	0	0	0	0	0	0	0	0	0
360	370	28	12	0	0	0	0	0	0	0	0	0
370	380	29	13	0	0	0	0	0	0	0	0	0
380	390	30	14	0	0	0	0	0	0	0	0	0
390	400	31	15	0	0	0	0	0	0	0	0	0
400	410	32	16	1	0	0	0	0	0	0	0	0
410	420	33	17	2	0	0	0	0	0	0	0	0
420	430	34	18	3	0	0	0	0	0	0	0	0
430	440	35	19	4	0	0	0	0	0	0	0	0
440	450	36	20	5	0	0	0	0	0	0	0	0
450	460	37	21	6	0	0	0	0	0	0	0	0
460	470	39	22	7	0	0	0	0	0	0	0	0
470	480	40	23	8	0	0	0	0	0	0	0	0
480	490	42	24	9	0	0	0	0	0	0	0	0
490	500	43	25	10	0	0	0	0	0	0	0	0
500	520	46	27	11	0	0	0	0	0	0	0	0
520	540	49	29	13	0	0	0	0	0	0	0	0
540	560	52	31	15	0	0	0	0	0	0	0	0
560	580	55	33	17	2	0	0	0	0	0	0	0
580	600	58	35	19	4	0	0	0	0	0	0	0
600	620	61	38	21	6	0	0	0	0	0	0	0
620	640	64	41	23	8	0	0	0	0	0	0	0
640	660	67	44	25	10	0	0	0	0	0	0	0
660	680	70	47	27	12	0	0	0	0	0	0	0
680	700	73	50	29	14	0	0	0	0	0	0	0
700	720	76	53	31	16	1	0	0	0	0	0	0
720	740	79	56	33	18	3	0	0	0	0	0	0
740	760	82	59	35	20	5	0	0	0	0	0	0
760	780	85	62	38	22	7	0	0	0	0	0	0
780	800	88	65	41	24	9	0	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2011)

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—										
\$800	\$820	\$91	\$68	\$44	\$26	\$11	\$0	\$0	\$0	\$0	\$0	\$0
820	840	94	71	47	28	13	0	0	0	0	0	0
840	860	97	74	50	30	15	0	0	0	0	0	0
860	880	100	77	53	32	17	1	0	0	0	0	0
880	900	103	80	56	34	19	3	0	0	0	0	0
900	920	106	83	59	36	21	5	0	0	0	0	0
920	940	109	86	62	39	23	7	0	0	0	0	0
940	960	112	89	65	42	25	9	0	0	0	0	0
960	980	115	92	68	45	27	11	0	0	0	0	0
980	1,000	118	95	71	48	29	13	0	0	0	0	0
1,000	1,020	121	98	74	51	31	15	0	0	0	0	0
1,020	1,040	124	101	77	54	33	17	2	0	0	0	0
1,040	1,060	127	104	80	57	35	19	4	0	0	0	0
1,060	1,080	130	107	83	60	37	21	6	0	0	0	0
1,080	1,100	133	110	86	63	40	23	8	0	0	0	0
1,100	1,120	136	113	89	66	43	25	10	0	0	0	0
1,120	1,140	139	116	92	69	46	27	12	0	0	0	0
1,140	1,160	142	119	95	72	49	29	14	0	0	0	0
1,160	1,180	145	122	98	75	52	31	16	0	0	0	0
1,180	1,200	148	125	101	78	55	33	18	2	0	0	0
1,200	1,220	151	128	104	81	58	35	20	4	0	0	0
1,220	1,240	154	131	107	84	61	38	22	6	0	0	0
1,240	1,260	157	134	110	87	64	41	24	8	0	0	0
1,260	1,280	160	137	113	90	67	44	26	10	0	0	0
1,280	1,300	163	140	116	93	70	47	28	12	0	0	0
1,300	1,320	166	143	119	96	73	50	30	14	0	0	0
1,320	1,340	169	146	122	99	76	53	32	16	1	0	0
1,340	1,360	172	149	125	102	79	56	34	18	3	0	0
1,360	1,380	175	152	128	105	82	59	36	20	5	0	0
1,380	1,400	178	155	131	108	85	62	39	22	7	0	0
1,400	1,420	181	158	134	111	88	65	42	24	9	0	0
1,420	1,440	184	161	137	114	91	68	45	26	11	0	0
1,440	1,460	187	164	140	117	94	71	48	28	13	0	0
1,460	1,480	190	167	143	120	97	74	51	30	15	0	0
1,480	1,500	193	170	146	123	100	77	54	32	17	2	0
1,500	1,520	196	173	149	126	103	80	57	34	19	4	0
1,520	1,540	199	176	152	129	106	83	60	37	21	6	0
1,540	1,560	204	179	155	132	109	86	63	40	23	8	0
1,560	1,580	209	182	158	135	112	89	66	43	25	10	0
1,580	1,600	214	185	161	138	115	92	69	46	27	12	0
1,600	1,620	219	188	164	141	118	95	72	49	29	14	0
1,620	1,640	224	191	167	144	121	98	75	52	31	16	0
1,640	1,660	229	194	170	147	124	101	78	55	33	18	2
1,660	1,680	234	197	173	150	127	104	81	58	35	20	4
1,680	1,700	239	201	176	153	130	107	84	61	38	22	6
1,700	1,720	244	206	179	156	133	110	87	64	41	24	8
1,720	1,740	249	211	182	159	136	113	90	67	44	26	10
1,740	1,760	254	216	185	162	139	116	93	70	47	28	12
1,760	1,780	259	221	188	165	142	119	96	73	50	30	14
1,780	1,800	264	226	191	168	145	122	99	76	53	32	16
1,800	1,820	269	231	194	171	148	125	102	79	56	34	18
1,820	1,840	274	236	197	174	151	128	105	82	59	36	20
1,840	1,860	279	241	202	177	154	131	108	85	62	39	22
1,860	1,880	284	246	207	180	157	134	111	88	65	42	24
1,880	1,900	289	251	212	183	160	137	114	91	68	45	26
1,900	1,920	294	256	217	186	163	140	117	94	71	48	28
1,920	1,940	299	261	222	189	166	143	120	97	74	51	30
1,940	1,960	304	266	227	192	169	146	123	100	77	54	32
1,960	1,980	309	271	232	195	172	149	126	103	80	57	34
1,980	2,000	314	276	237	199	175	152	129	106	83	60	36
2,000	2,020	319	281	242	204	178	155	132	109	86	63	39
2,020	2,040	324	286	247	209	181	158	135	112	89	66	42
2,040	2,060	329	291	252	214	184	161	138	115	92	69	45
2,060	2,080	334	296	257	219	187	164	141	118	95	72	48
2,080	2,100	339	301	262	224	190	167	144	121	98	75	51
2,100	2,120	344	306	267	229	193	170	147	124	101	78	54
2,120	2,140	349	311	272	234	196	173	150	127	104	81	57

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 24. Also see the instructions on page 21.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2011)

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	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
330	340	1	0	0	0	0	0	0	0	0	0	0
340	350	2	0	0	0	0	0	0	0	0	0	0
350	360	3	0	0	0	0	0	0	0	0	0	0
360	370	4	0	0	0	0	0	0	0	0	0	0
370	380	5	0	0	0	0	0	0	0	0	0	0
380	390	6	0	0	0	0	0	0	0	0	0	0
390	400	7	0	0	0	0	0	0	0	0	0	0
400	410	8	0	0	0	0	0	0	0	0	0	0
410	420	9	0	0	0	0	0	0	0	0	0	0
420	430	10	0	0	0	0	0	0	0	0	0	0
430	440	11	0	0	0	0	0	0	0	0	0	0
440	450	12	0	0	0	0	0	0	0	0	0	0
450	460	13	0	0	0	0	0	0	0	0	0	0
460	470	14	0	0	0	0	0	0	0	0	0	0
470	480	15	0	0	0	0	0	0	0	0	0	0
480	490	16	0	0	0	0	0	0	0	0	0	0
490	500	17	1	0	0	0	0	0	0	0	0	0
500	520	18	3	0	0	0	0	0	0	0	0	0
520	540	20	5	0	0	0	0	0	0	0	0	0
540	560	22	7	0	0	0	0	0	0	0	0	0
560	580	24	9	0	0	0	0	0	0	0	0	0
580	600	26	11	0	0	0	0	0	0	0	0	0
600	620	28	13	0	0	0	0	0	0	0	0	0
620	640	30	15	0	0	0	0	0	0	0	0	0
640	660	32	17	1	0	0	0	0	0	0	0	0
660	680	34	19	3	0	0	0	0	0	0	0	0
680	700	36	21	5	0	0	0	0	0	0	0	0
700	720	38	23	7	0	0	0	0	0	0	0	0
720	740	40	25	9	0	0	0	0	0	0	0	0
740	760	42	27	11	0	0	0	0	0	0	0	0
760	780	44	29	13	0	0	0	0	0	0	0	0
780	800	46	31	15	0	0	0	0	0	0	0	0
800	820	48	33	17	2	0	0	0	0	0	0	0
820	840	50	35	19	4	0	0	0	0	0	0	0
840	860	52	37	21	6	0	0	0	0	0	0	0
860	880	54	39	23	8	0	0	0	0	0	0	0
880	900	56	41	25	10	0	0	0	0	0	0	0
900	920	58	43	27	12	0	0	0	0	0	0	0
920	940	60	45	29	14	0	0	0	0	0	0	0
940	960	62	47	31	16	0	0	0	0	0	0	0
960	980	64	49	33	18	2	0	0	0	0	0	0
980	1,000	66	51	35	20	4	0	0	0	0	0	0
1,000	1,020	68	53	37	22	6	0	0	0	0	0	0
1,020	1,040	70	55	39	24	8	0	0	0	0	0	0
1,040	1,060	73	57	41	26	10	0	0	0	0	0	0
1,060	1,080	76	59	43	28	12	0	0	0	0	0	0
1,080	1,100	79	61	45	30	14	0	0	0	0	0	0
1,100	1,120	82	63	47	32	16	1	0	0	0	0	0
1,120	1,140	85	65	49	34	18	3	0	0	0	0	0
1,140	1,160	88	67	51	36	20	5	0	0	0	0	0
1,160	1,180	91	69	53	38	22	7	0	0	0	0	0
1,180	1,200	94	71	55	40	24	9	0	0	0	0	0
1,200	1,220	97	74	57	42	26	11	0	0	0	0	0
1,220	1,240	100	77	59	44	28	13	0	0	0	0	0
1,240	1,260	103	80	61	46	30	15	0	0	0	0	0
1,260	1,280	106	83	63	48	32	17	2	0	0	0	0
1,280	1,300	109	86	65	50	34	19	4	0	0	0	0
1,300	1,320	112	89	67	52	36	21	6	0	0	0	0
1,320	1,340	115	92	69	54	38	23	8	0	0	0	0
1,340	1,360	118	95	71	56	40	25	10	0	0	0	0
1,360	1,380	121	98	74	58	42	27	12	0	0	0	0
1,380	1,400	124	101	77	60	44	29	14	0	0	0	0
1,400	1,420	127	104	80	62	46	31	16	0	0	0	0
1,420	1,440	130	107	83	64	48	33	18	2	0	0	0
1,440	1,460	133	110	86	66	50	35	20	4	0	0	0
1,460	1,480	136	113	89	68	52	37	22	6	0	0	0
1,480	1,500	139	116	92	70	54	39	24	8	0	0	0

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2011)

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—										
\$1,500	\$1,520	\$142	\$119	\$95	\$72	\$56	\$41	\$26	\$10	\$0	\$0	\$0
1,520	1,540	145	122	98	75	58	43	28	12	0	0	0
1,540	1,560	148	125	101	78	60	45	30	14	0	0	0
1,560	1,580	151	128	104	81	62	47	32	16	1	0	0
1,580	1,600	154	131	107	84	64	49	34	18	3	0	0
1,600	1,620	157	134	110	87	66	51	36	20	5	0	0
1,620	1,640	160	137	113	90	68	53	38	22	7	0	0
1,640	1,660	163	140	116	93	70	55	40	24	9	0	0
1,660	1,680	166	143	119	96	73	57	42	26	11	0	0
1,680	1,700	169	146	122	99	76	59	44	28	13	0	0
1,700	1,720	172	149	125	102	79	61	46	30	15	0	0
1,720	1,740	175	152	128	105	82	63	48	32	17	1	0
1,740	1,760	178	155	131	108	85	65	50	34	19	3	0
1,760	1,780	181	158	134	111	88	67	52	36	21	5	0
1,780	1,800	184	161	137	114	91	69	54	38	23	7	0
1,800	1,820	187	164	140	117	94	71	56	40	25	9	0
1,820	1,840	190	167	143	120	97	74	58	42	27	11	0
1,840	1,860	193	170	146	123	100	77	60	44	29	13	0
1,860	1,880	196	173	149	126	103	80	62	46	31	15	0
1,880	1,900	199	176	152	129	106	83	64	48	33	17	2
1,900	1,920	202	179	155	132	109	86	66	50	35	19	4
1,920	1,940	205	182	158	135	112	89	68	52	37	21	6
1,940	1,960	208	185	161	138	115	92	70	54	39	23	8
1,960	1,980	211	188	164	141	118	95	72	56	41	25	10
1,980	2,000	214	191	167	144	121	98	75	58	43	27	12
2,000	2,020	217	194	170	147	124	101	78	60	45	29	14
2,020	2,040	220	197	173	150	127	104	81	62	47	31	16
2,040	2,060	223	200	176	153	130	107	84	64	49	33	18
2,060	2,080	226	203	179	156	133	110	87	66	51	35	20
2,080	2,100	229	206	182	159	136	113	90	68	53	37	22
2,100	2,120	232	209	185	162	139	116	93	70	55	39	24
2,120	2,140	235	212	188	165	142	119	96	73	57	41	26
2,140	2,160	238	215	191	168	145	122	99	76	59	43	28
2,160	2,180	241	218	194	171	148	125	102	79	61	45	30
2,180	2,200	244	221	197	174	151	128	105	82	63	47	32
2,200	2,220	247	224	200	177	154	131	108	85	65	49	34
2,220	2,240	250	227	203	180	157	134	111	88	67	51	36
2,240	2,260	253	230	206	183	160	137	114	91	69	53	38
2,260	2,280	256	233	209	186	163	140	117	94	71	55	40
2,280	2,300	259	236	212	189	166	143	120	97	74	57	42
2,300	2,320	262	239	215	192	169	146	123	100	77	59	44
2,320	2,340	265	242	218	195	172	149	126	103	80	61	46
2,340	2,360	268	245	221	198	175	152	129	106	83	63	48
2,360	2,380	271	248	224	201	178	155	132	109	86	65	50
2,380	2,400	274	251	227	204	181	158	135	112	89	67	52
2,400	2,420	277	254	230	207	184	161	138	115	92	69	54
2,420	2,440	280	257	233	210	187	164	141	118	95	72	56
2,440	2,460	283	260	236	213	190	167	144	121	98	75	58
2,460	2,480	286	263	239	216	193	170	147	124	101	78	60
2,480	2,500	289	266	242	219	196	173	150	127	104	81	62
2,500	2,520	292	269	245	222	199	176	153	130	107	84	64
2,520	2,540	295	272	248	225	202	179	156	133	110	87	66
2,540	2,560	298	275	251	228	205	182	159	136	113	90	68
2,560	2,580	301	278	254	231	208	185	162	139	116	93	70
2,580	2,600	304	281	257	234	211	188	165	142	119	96	72
2,600	2,620	307	284	260	237	214	191	168	145	122	99	75
2,620	2,640	310	287	263	240	217	194	171	148	125	102	78
2,640	2,660	313	290	266	243	220	197	174	151	128	105	81
2,660	2,680	316	293	269	246	223	200	177	154	131	108	84
2,680	2,700	319	296	272	249	226	203	180	157	134	111	87
2,700	2,720	322	299	275	252	229	206	183	160	137	114	90
2,720	2,740	325	302	278	255	232	209	186	163	140	117	93

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 24. Also see the instructions on page 21.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

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	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	5	0	0	0	0	0	0	0	0	0	0
230	240	6	0	0	0	0	0	0	0	0	0	0
240	250	7	0	0	0	0	0	0	0	0	0	0
250	260	8	0	0	0	0	0	0	0	0	0	0
260	270	9	0	0	0	0	0	0	0	0	0	0
270	280	10	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	12	0	0	0	0	0	0	0	0	0	0
300	320	14	0	0	0	0	0	0	0	0	0	0
320	340	16	0	0	0	0	0	0	0	0	0	0
340	360	18	0	0	0	0	0	0	0	0	0	0
360	380	20	0	0	0	0	0	0	0	0	0	0
380	400	22	0	0	0	0	0	0	0	0	0	0
400	420	24	0	0	0	0	0	0	0	0	0	0
420	440	26	0	0	0	0	0	0	0	0	0	0
440	460	28	0	0	0	0	0	0	0	0	0	0
460	480	30	0	0	0	0	0	0	0	0	0	0
480	500	32	1	0	0	0	0	0	0	0	0	0
500	520	34	3	0	0	0	0	0	0	0	0	0
520	540	36	5	0	0	0	0	0	0	0	0	0
540	560	38	7	0	0	0	0	0	0	0	0	0
560	580	40	9	0	0	0	0	0	0	0	0	0
580	600	42	11	0	0	0	0	0	0	0	0	0
600	640	45	14	0	0	0	0	0	0	0	0	0
640	680	49	18	0	0	0	0	0	0	0	0	0
680	720	53	22	0	0	0	0	0	0	0	0	0
720	760	57	26	0	0	0	0	0	0	0	0	0
760	800	61	30	0	0	0	0	0	0	0	0	0
800	840	65	34	3	0	0	0	0	0	0	0	0
840	880	69	38	7	0	0	0	0	0	0	0	0
880	920	73	42	11	0	0	0	0	0	0	0	0
920	960	79	46	15	0	0	0	0	0	0	0	0
960	1,000	85	50	19	0	0	0	0	0	0	0	0
1,000	1,040	91	54	23	0	0	0	0	0	0	0	0
1,040	1,080	97	58	27	0	0	0	0	0	0	0	0
1,080	1,120	103	62	31	0	0	0	0	0	0	0	0
1,120	1,160	109	66	35	4	0	0	0	0	0	0	0
1,160	1,200	115	70	39	8	0	0	0	0	0	0	0
1,200	1,240	121	75	43	12	0	0	0	0	0	0	0
1,240	1,280	127	81	47	16	0	0	0	0	0	0	0
1,280	1,320	133	87	51	20	0	0	0	0	0	0	0
1,320	1,360	139	93	55	24	0	0	0	0	0	0	0
1,360	1,400	145	99	59	28	0	0	0	0	0	0	0
1,400	1,440	151	105	63	32	1	0	0	0	0	0	0
1,440	1,480	157	111	67	36	5	0	0	0	0	0	0
1,480	1,520	163	117	71	40	9	0	0	0	0	0	0
1,520	1,560	169	123	77	44	13	0	0	0	0	0	0
1,560	1,600	175	129	83	48	17	0	0	0	0	0	0
1,600	1,640	181	135	89	52	21	0	0	0	0	0	0
1,640	1,680	187	141	95	56	25	0	0	0	0	0	0
1,680	1,720	193	147	101	60	29	0	0	0	0	0	0
1,720	1,760	199	153	107	64	33	2	0	0	0	0	0
1,760	1,800	205	159	113	68	37	6	0	0	0	0	0
1,800	1,840	211	165	119	73	41	10	0	0	0	0	0
1,840	1,880	217	171	125	79	45	14	0	0	0	0	0
1,880	1,920	223	177	131	85	49	18	0	0	0	0	0
1,920	1,960	229	183	137	91	53	22	0	0	0	0	0
1,960	2,000	235	189	143	97	57	26	0	0	0	0	0
2,000	2,040	241	195	149	103	61	30	0	0	0	0	0
2,040	2,080	247	201	155	109	65	34	4	0	0	0	0
2,080	2,120	253	207	161	115	69	38	8	0	0	0	0
2,120	2,160	259	213	167	121	74	42	12	0	0	0	0
2,160	2,200	265	219	173	127	80	46	16	0	0	0	0
2,200	2,240	271	225	179	133	86	50	20	0	0	0	0
2,240	2,280	277	231	185	139	92	54	24	0	0	0	0
2,280	2,320	283	237	191	145	98	58	28	0	0	0	0
2,320	2,360	289	243	197	151	104	62	32	1	0	0	0
2,360	2,400	295	249	203	157	110	66	36	5	0	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

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—										
\$2,400	\$2,440	\$301	\$255	\$209	\$163	\$116	\$70	\$40	\$9	\$0	\$0	\$0
2,440	2,480	307	261	215	169	122	76	44	13	0	0	0
2,480	2,520	313	267	221	175	128	82	48	17	0	0	0
2,520	2,560	319	273	227	181	134	88	52	21	0	0	0
2,560	2,600	325	279	233	187	140	94	56	25	0	0	0
2,600	2,640	331	285	239	193	146	100	60	29	0	0	0
2,640	2,680	337	291	245	199	152	106	64	33	2	0	0
2,680	2,720	343	297	251	205	158	112	68	37	6	0	0
2,720	2,760	349	303	257	211	164	118	72	41	10	0	0
2,760	2,800	355	309	263	217	170	124	78	45	14	0	0
2,800	2,840	361	315	269	223	176	130	84	49	18	0	0
2,840	2,880	367	321	275	229	182	136	90	53	22	0	0
2,880	2,920	373	327	281	235	188	142	96	57	26	0	0
2,920	2,960	379	333	287	241	194	148	102	61	30	0	0
2,960	3,000	385	339	293	247	200	154	108	65	34	3	0
3,000	3,040	391	345	299	253	206	160	114	69	38	7	0
3,040	3,080	398	351	305	259	212	166	120	74	42	11	0
3,080	3,120	408	357	311	265	218	172	126	80	46	15	0
3,120	3,160	418	363	317	271	224	178	132	86	50	19	0
3,160	3,200	428	369	323	277	230	184	138	92	54	23	0
3,200	3,240	438	375	329	283	236	190	144	98	58	27	0
3,240	3,280	448	381	335	289	242	196	150	104	62	31	0
3,280	3,320	458	387	341	295	248	202	156	110	66	35	4
3,320	3,360	468	393	347	301	254	208	162	116	70	39	8
3,360	3,400	478	401	353	307	260	214	168	122	75	43	12
3,400	3,440	488	411	359	313	266	220	174	128	81	47	16
3,440	3,480	498	421	365	319	272	226	180	134	87	51	20
3,480	3,520	508	431	371	325	278	232	186	140	93	55	24
3,520	3,560	518	441	377	331	284	238	192	146	99	59	28
3,560	3,600	528	451	383	337	290	244	198	152	105	63	32
3,600	3,640	538	461	389	343	296	250	204	158	111	67	36
3,640	3,680	548	471	395	349	302	256	210	164	117	71	40
3,680	3,720	558	481	404	355	308	262	216	170	123	77	44
3,720	3,760	568	491	414	361	314	268	222	176	129	83	48
3,760	3,800	578	501	424	367	320	274	228	182	135	89	52
3,800	3,840	588	511	434	373	326	280	234	188	141	95	56
3,840	3,880	598	521	444	379	332	286	240	194	147	101	60
3,880	3,920	608	531	454	385	338	292	246	200	153	107	64
3,920	3,960	618	541	464	391	344	298	252	206	159	113	68
3,960	4,000	628	551	474	397	350	304	258	212	165	119	73
4,000	4,040	638	561	484	407	356	310	264	218	171	125	79
4,040	4,080	648	571	494	417	362	316	270	224	177	131	85
4,080	4,120	658	581	504	427	368	322	276	230	183	137	91
4,120	4,160	668	591	514	437	374	328	282	236	189	143	97
4,160	4,200	678	601	524	447	380	334	288	242	195	149	103
4,200	4,240	688	611	534	457	386	340	294	248	201	155	109
4,240	4,280	698	621	544	467	392	346	300	254	207	161	115
4,280	4,320	708	631	554	477	400	352	306	260	213	167	121
4,320	4,360	718	641	564	487	410	358	312	266	219	173	127
4,360	4,400	728	651	574	497	420	364	318	272	225	179	133
4,400	4,440	738	661	584	507	430	370	324	278	231	185	139
4,440	4,480	748	671	594	517	440	376	330	284	237	191	145
4,480	4,520	758	681	604	527	450	382	336	290	243	197	151
4,520	4,560	768	691	614	537	460	388	342	296	249	203	157
4,560	4,600	778	701	624	547	470	394	348	302	255	209	163
4,600	4,640	788	711	634	557	480	403	354	308	261	215	169
4,640	4,680	798	721	644	567	490	413	360	314	267	221	175
4,680	4,720	808	731	654	577	500	423	366	320	273	227	181
4,720	4,760	818	741	664	587	510	433	372	326	279	233	187
4,760	4,800	828	751	674	597	520	443	378	332	285	239	193
4,800	4,840	838	761	684	607	530	453	384	338	291	245	199
4,840	4,880	848	771	694	617	540	463	390	344	297	251	205
4,880	4,920	858	781	704	627	550	473	396	350	303	257	211
4,920	4,960	868	791	714	637	560	483	406	356	309	263	217
4,960	5,000	878	801	724	647	570	493	416	362	315	269	223
5,000	5,040	888	811	734	657	580	503	426	368	321	275	229
5,040	5,080	898	821	744	667	590	513	436	374	327	281	235

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 24. Also see the instructions on page 21.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

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	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	4	0	0	0	0	0	0	0	0	0	0
720	760	8	0	0	0	0	0	0	0	0	0	0
760	800	12	0	0	0	0	0	0	0	0	0	0
800	840	16	0	0	0	0	0	0	0	0	0	0
840	880	20	0	0	0	0	0	0	0	0	0	0
880	920	24	0	0	0	0	0	0	0	0	0	0
920	960	28	0	0	0	0	0	0	0	0	0	0
960	1,000	32	1	0	0	0	0	0	0	0	0	0
1,000	1,040	36	5	0	0	0	0	0	0	0	0	0
1,040	1,080	40	9	0	0	0	0	0	0	0	0	0
1,080	1,120	44	13	0	0	0	0	0	0	0	0	0
1,120	1,160	48	17	0	0	0	0	0	0	0	0	0
1,160	1,200	52	21	0	0	0	0	0	0	0	0	0
1,200	1,240	56	25	0	0	0	0	0	0	0	0	0
1,240	1,280	60	29	0	0	0	0	0	0	0	0	0
1,280	1,320	64	33	3	0	0	0	0	0	0	0	0
1,320	1,360	68	37	7	0	0	0	0	0	0	0	0
1,360	1,400	72	41	11	0	0	0	0	0	0	0	0
1,400	1,440	76	45	15	0	0	0	0	0	0	0	0
1,440	1,480	80	49	19	0	0	0	0	0	0	0	0
1,480	1,520	84	53	23	0	0	0	0	0	0	0	0
1,520	1,560	88	57	27	0	0	0	0	0	0	0	0
1,560	1,600	92	61	31	0	0	0	0	0	0	0	0
1,600	1,640	96	65	35	4	0	0	0	0	0	0	0
1,640	1,680	100	69	39	8	0	0	0	0	0	0	0
1,680	1,720	104	73	43	12	0	0	0	0	0	0	0
1,720	1,760	108	77	47	16	0	0	0	0	0	0	0
1,760	1,800	112	81	51	20	0	0	0	0	0	0	0
1,800	1,840	116	85	55	24	0	0	0	0	0	0	0
1,840	1,880	120	89	59	28	0	0	0	0	0	0	0
1,880	1,920	124	93	63	32	1	0	0	0	0	0	0
1,920	1,960	128	97	67	36	5	0	0	0	0	0	0
1,960	2,000	132	101	71	40	9	0	0	0	0	0	0
2,000	2,040	136	105	75	44	13	0	0	0	0	0	0
2,040	2,080	140	109	79	48	17	0	0	0	0	0	0
2,080	2,120	145	113	83	52	21	0	0	0	0	0	0
2,120	2,160	151	117	87	56	25	0	0	0	0	0	0
2,160	2,200	157	121	91	60	29	0	0	0	0	0	0
2,200	2,240	163	125	95	64	33	2	0	0	0	0	0
2,240	2,280	169	129	99	68	37	6	0	0	0	0	0
2,280	2,320	175	133	103	72	41	10	0	0	0	0	0
2,320	2,360	181	137	107	76	45	14	0	0	0	0	0
2,360	2,400	187	141	111	80	49	18	0	0	0	0	0
2,400	2,440	193	147	115	84	53	22	0	0	0	0	0
2,440	2,480	199	153	119	88	57	26	0	0	0	0	0
2,480	2,520	205	159	123	92	61	30	0	0	0	0	0
2,520	2,560	211	165	127	96	65	34	3	0	0	0	0
2,560	2,600	217	171	131	100	69	38	7	0	0	0	0
2,600	2,640	223	177	135	104	73	42	11	0	0	0	0
2,640	2,680	229	183	139	108	77	46	15	0	0	0	0
2,680	2,720	235	189	143	112	81	50	19	0	0	0	0
2,720	2,760	241	195	149	116	85	54	23	0	0	0	0
2,760	2,800	247	201	155	120	89	58	27	0	0	0	0
2,800	2,840	253	207	161	124	93	62	31	0	0	0	0
2,840	2,880	259	213	167	128	97	66	35	4	0	0	0
2,880	2,920	265	219	173	132	101	70	39	8	0	0	0
2,920	2,960	271	225	179	136	105	74	43	12	0	0	0
2,960	3,000	277	231	185	140	109	78	47	16	0	0	0
3,000	3,040	283	237	191	145	113	82	51	20	0	0	0
3,040	3,080	289	243	197	151	117	86	55	24	0	0	0
3,080	3,120	295	249	203	157	121	90	59	28	0	0	0
3,120	3,160	301	255	209	163	125	94	63	32	2	0	0
3,160	3,200	307	261	215	169	129	98	67	36	6	0	0
3,200	3,240	313	267	221	175	133	102	71	40	10	0	0
3,240	3,280	319	273	227	181	137	106	75	44	14	0	0
3,280	3,320	325	279	233	187	141	110	79	48	18	0	0
3,320	3,360	331	285	239	193	146	114	83	52	22	0	0
3,360	3,400	337	291	245	199	152	118	87	56	26	0	0

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

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—										
\$3,400	\$3,440	\$343	\$297	\$251	\$205	\$158	\$122	\$91	\$60	\$30	\$0	\$0
3,440	3,480	349	303	257	211	164	126	95	64	34	3	0
3,480	3,520	355	309	263	217	170	130	99	68	38	7	0
3,520	3,560	361	315	269	223	176	134	103	72	42	11	0
3,560	3,600	367	321	275	229	182	138	107	76	46	15	0
3,600	3,640	373	327	281	235	188	142	111	80	50	19	0
3,640	3,680	379	333	287	241	194	148	115	84	54	23	0
3,680	3,720	385	339	293	247	200	154	119	88	58	27	0
3,720	3,760	391	345	299	253	206	160	123	92	62	31	0
3,760	3,800	397	351	305	259	212	166	127	96	66	35	4
3,800	3,840	403	357	311	265	218	172	131	100	70	39	8
3,840	3,880	409	363	317	271	224	178	135	104	74	43	12
3,880	3,920	415	369	323	277	230	184	139	108	78	47	16
3,920	3,960	421	375	329	283	236	190	144	112	82	51	20
3,960	4,000	427	381	335	289	242	196	150	116	86	55	24
4,000	4,040	433	387	341	295	248	202	156	120	90	59	28
4,040	4,080	439	393	347	301	254	208	162	124	94	63	32
4,080	4,120	445	399	353	307	260	214	168	128	98	67	36
4,120	4,160	451	405	359	313	266	220	174	132	102	71	40
4,160	4,200	457	411	365	319	272	226	180	136	106	75	44
4,200	4,240	463	417	371	325	278	232	186	140	110	79	48
4,240	4,280	469	423	377	331	284	238	192	146	114	83	52
4,280	4,320	475	429	383	337	290	244	198	152	118	87	56
4,320	4,360	481	435	389	343	296	250	204	158	122	91	60
4,360	4,400	487	441	395	349	302	256	210	164	126	95	64
4,400	4,440	493	447	401	355	308	262	216	170	130	99	68
4,440	4,480	499	453	407	361	314	268	222	176	134	103	72
4,480	4,520	505	459	413	367	320	274	228	182	138	107	76
4,520	4,560	511	465	419	373	326	280	234	188	142	111	80
4,560	4,600	517	471	425	379	332	286	240	194	147	115	84
4,600	4,640	523	477	431	385	338	292	246	200	153	119	88
4,640	4,680	529	483	437	391	344	298	252	206	159	123	92
4,680	4,720	535	489	443	397	350	304	258	212	165	127	96
4,720	4,760	541	495	449	403	356	310	264	218	171	131	100
4,760	4,800	547	501	455	409	362	316	270	224	177	135	104
4,800	4,840	553	507	461	415	368	322	276	230	183	139	108
4,840	4,880	559	513	467	421	374	328	282	236	189	143	112
4,880	4,920	565	519	473	427	380	334	288	242	195	149	116
4,920	4,960	571	525	479	433	386	340	294	248	201	155	120
4,960	5,000	577	531	485	439	392	346	300	254	207	161	124
5,000	5,040	583	537	491	445	398	352	306	260	213	167	128
5,040	5,080	589	543	497	451	404	358	312	266	219	173	132
5,080	5,120	595	549	503	457	410	364	318	272	225	179	136
5,120	5,160	601	555	509	463	416	370	324	278	231	185	140
5,160	5,200	607	561	515	469	422	376	330	284	237	191	145
5,200	5,240	613	567	521	475	428	382	336	290	243	197	151
5,240	5,280	619	573	527	481	434	388	342	296	249	203	157
5,280	5,320	625	579	533	487	440	394	348	302	255	209	163
5,320	5,360	631	585	539	493	446	400	354	308	261	215	169
5,360	5,400	637	591	545	499	452	406	360	314	267	221	175
5,400	5,440	643	597	551	505	458	412	366	320	273	227	181
5,440	5,480	649	603	557	511	464	418	372	326	279	233	187
5,480	5,520	655	609	563	517	470	424	378	332	285	239	193
5,520	5,560	661	615	569	523	476	430	384	338	291	245	199
5,560	5,600	667	621	575	529	482	436	390	344	297	251	205
5,600	5,640	673	627	581	535	488	442	396	350	303	257	211
5,640	5,680	679	633	587	541	494	448	402	356	309	263	217
5,680	5,720	685	639	593	547	500	454	408	362	315	269	223
5,720	5,760	691	645	599	553	506	460	414	368	321	275	229
5,760	5,800	697	651	605	559	512	466	420	374	327	281	235
5,800	5,840	703	657	611	565	518	472	426	380	333	287	241
5,840	5,880	709	663	617	571	524	478	432	386	339	293	247

\$5,880 and over

Use Table 4(b) for a **MARRIED** person on page 24. Also see the instructions on page 21.

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2011)

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

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2011)

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—										
\$222	\$225	\$39	\$35	\$32	\$28	\$25	\$21	\$18	\$16	\$14	\$11	\$9
225	228	40	36	33	29	25	22	18	16	14	12	10
228	231	40	37	33	30	26	23	19	17	15	12	10
231	234	41	38	34	31	27	23	20	17	15	13	11
234	237	42	38	35	31	28	24	21	18	15	13	11
237	240	43	39	36	32	28	25	21	18	16	14	12
240	243	43	40	36	33	29	26	22	19	16	14	12
243	246	44	41	37	34	30	26	23	19	17	15	12
246	249	45	41	38	34	31	27	24	20	17	15	13
249	252	46	42	39	35	31	28	24	21	18	16	13
252	255	46	43	39	36	32	29	25	22	18	16	14
255	258	47	44	40	37	33	29	26	22	19	16	14
258	261	48	44	41	37	34	30	27	23	19	17	15
261	264	49	45	42	38	34	31	27	24	20	17	15
264	267	49	46	42	39	35	32	28	25	21	18	16
267	270	50	47	43	40	36	32	29	25	22	18	16
270	273	51	47	44	40	37	33	30	26	22	19	17
273	276	52	48	45	41	37	34	30	27	23	20	17
276	279	52	49	45	42	38	35	31	28	24	20	17
279	282	53	50	46	43	39	35	32	28	25	21	18
282	285	54	50	47	43	40	36	33	29	25	22	18
285	288	55	51	48	44	40	37	33	30	26	23	19
288	291	55	52	48	45	41	38	34	31	27	23	20
291	294	56	53	49	46	42	38	35	31	28	24	21
294	297	57	53	50	46	43	39	36	32	28	25	21
297	300	58	54	51	47	43	40	36	33	29	26	22
300	303	58	55	51	48	44	41	37	34	30	26	23
303	306	59	56	52	49	45	41	38	34	31	27	24
306	309	60	56	53	49	46	42	39	35	31	28	24
309	312	61	57	54	50	46	43	39	36	32	29	25
312	315	61	58	54	51	47	44	40	37	33	29	26
315	318	62	59	55	52	48	44	41	37	34	30	27
318	321	63	59	56	52	49	45	42	38	34	31	27
321	324	64	60	57	53	49	46	42	39	35	32	28
324	327	64	61	57	54	50	47	43	40	36	32	29
327	330	65	62	58	55	51	47	44	40	37	33	30
330	333	66	62	59	55	52	48	45	41	37	34	30
333	336	67	63	60	56	52	49	45	42	38	35	31
336	339	68	64	60	57	53	50	46	43	39	35	32
339	341	68	65	61	57	54	50	47	43	40	36	33
341	343	69	65	61	58	54	51	47	44	40	37	33
343	345	70	66	62	58	55	51	48	44	41	37	34
345	347	70	66	62	59	55	52	48	45	41	38	34
347	349	71	67	63	59	56	52	49	45	42	38	35
349	351	71	67	63	60	56	53	49	46	42	39	35
351	353	72	68	64	60	57	53	50	46	43	39	36
353	355	72	68	64	61	57	54	50	47	43	40	36
355	357	73	69	65	61	58	54	51	47	44	40	37
357	359	73	69	65	62	58	55	51	48	44	41	37
359	361	74	70	66	62	59	55	52	48	45	41	38
361	363	75	71	67	63	59	56	52	49	45	42	38
363	365	75	71	67	63	60	56	53	49	46	42	39
365	367	76	72	68	64	60	57	53	50	46	43	39
367	369	76	72	68	64	61	57	54	50	47	43	40
369	371	77	73	69	65	61	58	54	51	47	44	40
371	373	77	73	69	65	62	58	55	51	48	44	41
373	375	78	74	70	66	62	59	55	52	48	45	41
375	377	78	74	70	67	63	59	56	52	49	45	42
377	379	79	75	71	67	63	60	56	53	49	46	42
379	381	80	76	72	68	64	60	57	53	50	46	43
381	383	80	76	72	68	64	61	57	54	50	47	43
383	385	81	77	73	69	65	61	58	54	51	47	44
385	387	81	77	73	69	65	62	58	55	51	48	44
387	389	82	78	74	70	66	62	59	55	52	48	45
389	391	82	78	74	70	66	63	59	56	52	49	45

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 25. Also see the instructions on page 21.

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2011)

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	\$36	\$0	\$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	1	0	0	0	0	0	0	0	0	0	0
42	45	1	0	0	0	0	0	0	0	0	0	0
45	48	2	0	0	0	0	0	0	0	0	0	0
48	51	2	0	0	0	0	0	0	0	0	0	0
51	54	2	1	0	0	0	0	0	0	0	0	0
54	57	3	1	0	0	0	0	0	0	0	0	0
57	60	3	1	0	0	0	0	0	0	0	0	0
60	63	3	2	0	0	0	0	0	0	0	0	0
63	66	3	2	1	0	0	0	0	0	0	0	0
66	69	4	2	1	0	0	0	0	0	0	0	0
69	72	4	3	1	0	0	0	0	0	0	0	0
72	75	4	3	1	0	0	0	0	0	0	0	0
75	78	5	3	2	0	0	0	0	0	0	0	0
78	81	5	3	2	1	0	0	0	0	0	0	0
81	84	5	4	2	1	0	0	0	0	0	0	0
84	87	6	4	3	1	0	0	0	0	0	0	0
87	90	6	4	3	2	0	0	0	0	0	0	0
90	93	6	5	3	2	0	0	0	0	0	0	0
93	96	6	5	4	2	1	0	0	0	0	0	0
96	99	7	5	4	2	1	0	0	0	0	0	0
99	102	7	6	4	3	1	0	0	0	0	0	0
102	105	8	6	4	3	2	0	0	0	0	0	0
105	108	8	6	5	3	2	0	0	0	0	0	0
108	111	9	6	5	4	2	1	0	0	0	0	0
111	114	9	7	5	4	3	1	0	0	0	0	0
114	117	9	7	6	4	3	1	0	0	0	0	0
117	120	10	8	6	5	3	2	0	0	0	0	0
120	123	10	8	6	5	3	2	1	0	0	0	0
123	126	11	9	7	5	4	2	1	0	0	0	0
126	129	11	9	7	5	4	3	1	0	0	0	0
129	132	12	10	7	6	4	3	1	0	0	0	0
132	135	12	10	8	6	5	3	2	0	0	0	0
135	138	13	11	8	6	5	3	2	1	0	0	0
138	141	13	11	9	7	5	4	2	1	0	0	0
141	144	14	11	9	7	6	4	3	1	0	0	0
144	147	14	12	10	8	6	4	3	2	0	0	0
147	150	14	12	10	8	6	5	3	2	0	0	0
150	153	15	13	11	8	6	5	4	2	1	0	0
153	156	15	13	11	9	7	5	4	2	1	0	0
156	159	16	14	12	9	7	6	4	3	1	0	0
159	162	16	14	12	10	8	6	4	3	2	0	0
162	165	17	15	12	10	8	6	5	3	2	1	0
165	168	17	15	13	11	9	6	5	4	2	1	0
168	171	18	15	13	11	9	7	5	4	3	1	0
171	174	18	16	14	12	10	7	6	4	3	1	0
174	177	18	16	14	12	10	8	6	5	3	2	0
177	180	19	17	15	13	10	8	6	5	3	2	1
180	183	19	17	15	13	11	9	7	5	4	2	1
183	186	20	18	16	13	11	9	7	5	4	3	1
186	189	20	18	16	14	12	10	7	6	4	3	1
189	192	21	19	16	14	12	10	8	6	5	3	2
192	195	21	19	17	15	13	11	8	6	5	4	2
195	198	22	20	17	15	13	11	9	7	5	4	2
198	201	22	20	18	16	14	11	9	7	6	4	3
201	204	23	20	18	16	14	12	10	8	6	4	3
204	207	23	21	19	17	14	12	10	8	6	5	3
207	210	23	21	19	17	15	13	11	9	6	5	4
210	213	24	22	20	17	15	13	11	9	7	5	4
213	216	24	22	20	18	16	14	12	9	7	6	4
216	219	25	23	21	18	16	14	12	10	8	6	4
219	222	25	23	21	19	17	15	12	10	8	6	5
222	225	26	24	21	19	17	15	13	11	9	7	5
225	228	26	24	22	20	18	15	13	11	9	7	5
228	231	27	24	22	20	18	16	14	12	10	7	6
231	234	27	25	23	21	19	16	14	12	10	8	6
234	237	27	25	23	21	19	17	15	13	10	8	6
237	240	28	26	24	22	19	17	15	13	11	9	7
240	243	28	26	24	22	20	18	16	13	11	9	7
243	246	29	27	25	22	20	18	16	14	12	10	8

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2011)

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—										
\$246	\$249	\$29	\$27	\$25	\$23	\$21	\$19	\$16	\$14	\$12	\$10	\$8
249	252	30	28	25	23	21	19	17	15	13	11	8
252	255	30	28	26	24	22	20	17	15	13	11	9
255	258	31	29	26	24	22	20	18	16	14	11	9
258	261	31	29	27	25	23	20	18	16	14	12	10
261	264	32	29	27	25	23	21	19	17	14	12	10
264	267	32	30	28	26	23	21	19	17	15	13	11
267	270	32	30	28	26	24	22	20	18	15	13	11
270	273	33	31	29	26	24	22	20	18	16	14	12
273	276	33	31	29	27	25	23	21	18	16	14	12
276	279	34	32	30	27	25	23	21	19	17	15	12
279	282	34	32	30	28	26	24	21	19	17	15	13
282	285	35	33	30	28	26	24	22	20	18	15	13
285	288	35	33	31	29	27	24	22	20	18	16	14
288	291	36	33	31	29	27	25	23	21	19	16	14
291	294	36	34	32	30	28	25	23	21	19	17	15
294	297	36	34	32	30	28	26	24	22	19	17	15
297	300	37	35	33	31	28	26	24	22	20	18	16
300	303	38	35	33	31	29	27	25	22	20	18	16
303	306	39	36	34	31	29	27	25	23	21	19	17
306	309	39	36	34	32	30	28	25	23	21	19	17
309	312	40	37	34	32	30	28	26	24	22	20	17
312	315	41	37	35	33	31	29	26	24	22	20	18
315	318	42	38	35	33	31	29	27	25	23	20	18
318	321	42	39	36	34	32	29	27	25	23	21	19
321	324	43	40	36	34	32	30	28	26	23	21	19
324	327	44	40	37	35	32	30	28	26	24	22	20
327	330	45	41	38	35	33	31	29	27	24	22	20
330	333	45	42	38	35	33	31	29	27	25	23	21
333	336	46	43	39	36	34	32	30	27	25	23	21
336	339	47	43	40	36	34	32	30	28	26	24	21
339	341	48	44	40	37	35	33	30	28	26	24	22
341	343	48	45	41	37	35	33	31	29	26	24	22
343	345	49	45	41	38	35	33	31	29	27	25	22
345	347	49	46	42	38	36	33	31	29	27	25	23
347	349	50	46	42	39	36	34	32	29	27	25	23
349	351	50	47	43	39	36	34	32	30	28	25	23
351	353	51	47	43	40	36	34	32	30	28	26	24
353	355	51	48	44	40	37	35	32	30	28	26	24
355	357	52	48	44	41	37	35	33	31	28	26	24
357	359	52	49	45	41	38	35	33	31	29	27	25
359	361	53	49	45	42	38	36	33	31	29	27	25
361	363	53	50	46	42	39	36	34	32	29	27	25
363	365	54	50	46	43	39	36	34	32	30	28	25
365	367	54	51	47	43	40	36	34	32	30	28	26
367	369	55	51	47	44	40	37	35	32	30	28	26
369	371	55	52	48	44	41	37	35	33	31	28	26
371	373	56	52	48	45	41	38	35	33	31	29	27
373	375	56	53	49	45	42	38	35	33	31	29	27
375	377	57	53	49	46	42	39	36	34	31	29	27
377	379	57	54	50	46	43	39	36	34	32	30	28
379	381	58	54	50	47	43	40	36	34	32	30	28
381	383	58	55	51	47	44	40	37	35	32	30	28
383	385	59	55	51	48	44	41	37	35	33	31	28
385	387	59	56	52	48	45	41	38	35	33	31	29
387	389	60	56	52	49	45	42	38	35	33	31	29
389	391	60	57	53	49	46	42	39	36	34	31	29
391	393	61	57	53	50	46	43	39	36	34	32	30
393	395	61	58	54	50	47	43	40	36	34	32	30
395	397	62	58	54	51	47	44	40	37	34	32	30
397	399	62	59	55	51	48	44	41	37	35	33	31
399	401	63	59	55	52	48	45	41	38	35	33	31

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 25. Also see the instructions on page 21.



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